

**BRIAN JOHNSTON MEMORIAL TRUST**

**REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED**

**5 APRIL 1998**



Company no 3004117

**BRIAN JOHNSTON MEMORIAL TRUST**  
(A company limited by guarantee)  
**REPORT AND FINANCIAL STATEMENTS**

For the year ended 5 April 1998

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**CONTENTS**

	<b>PAGE</b>
Legal and administrative particulars	1
Objectives and policies	2
Chairman's report	3
Report of the trustees	4 - 5
Report of the auditors	6
Accounting policies	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 12

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

**LEGAL AND ADMINISTRATIVE PARTICULARS**

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The Trust is a registered charity and is incorporated as a company limited by guarantee, registered in England and Wales.

The principal objective of the Trust is 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 in supporting people with disabilities by enabling them to participate in sport and recreation.

Charity registration number:	1045946
Company registration number:	3004117
Trustees:	Christopher Martin-Jenkins (Chairman) Tony Aston (Company Secretary) Neil Benson Neil Durden-Smith Ian Johnston Charles Woodhouse (from 9 June 1997) Iain Sproat (from 27 November 1997)
Consultants:	Karen Earl R D V Knight A R Lewis
Chief Executive:	Christopher Atkinson
Auditors:	Grant Thornton Chartered Accountants Registered Auditors 8 West Walk Leicester LE1 7NH
Bankers:	National Westminster Bank PLC P O Box 6333 2/3 Upper Street Islington London N1 0QE
Registered office:	71 Baker Street London W1M 1AH

**Appointment of Trustees:** Mr Ian Johnston is appointed by the Articles as Trustee for life. The Articles provide that at the Annual General Meeting one third of the then Trustees will retire and being eligible and willing to stand offer themselves for re-election.

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

For the year ended 5 April 1998

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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 in supporting people with disabilities by enabling them to participate in sport and recreation.

**Cricket in schools** - the Trust is seeking to identify promising young players between the ages of 11 and 18 and by means of the award of "Brian Johnston Scholarships" encourage their personal and professional development. The Trust also, in conjunction with another national charity "Education Extra", identifies inner-city and other deprived schools making grants to enable cricket equipment and related sports equipment to be purchased.

**Cricket in the community** - the Trust aims to encourage by means of grants wider community support and involvement with local cricket grounds. It also plans to assist in the preservation of endangered village greens, particularly where they benefit the youth of that area.

**People with disabilities** - participation in sport can bring a social and recreational dimension to lives which may otherwise be severely restricted. The Trust plans to work with local and regional charitable groups in this field and is currently contributing funds to support the cause of blind cricket.

## **BRIAN JOHNSTON MEMORIAL TRUST**

(A company limited by guarantee)

### **CHAIRMAN'S REVIEW**

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This has been a year of consolidation for the Trust whose work continues to be strongly supported by individual donors, and we are pleased to report that Brian Johnston's name also continues to produce the same strong response as it did when we started three years ago.

A further thirteen Brian Johnston Scholarships were awarded during the year to promising young cricketers showing financial need (including for the first time two girl cricketers). We are talking to various bodies now responsible for running UK cricket seeking to expand the number of suitable candidates applying for these scholarships.

In association with Education Extra we have also continued to make awards to inner-city schools seeking to develop their out-of-school activities. These awards primarily provide cricket equipment where no local funds are available for that purpose.

We have continued to promote awareness of the Trust and its aims through participation in events and this April a second very successful Johnners Club annual dinner was held at Lord's. During the year there has been a great expansion of Johnners Club membership, including sixty-six people taking out life membership, which has proved a valuable source of information and contacts to promote the aims of the Trust. We hope to increase the links between individual members of the Johnners Clubs and the young cricketers we are able to benefit thanks to their generosity.

At the end of the 1997 year we said goodbye to Mike Elmitt who had been Chief Executive of the Trust since its inception. We owe him a great debt for his efforts in bringing the Trust to its present position and wish him every success in the important new teaching post he has taken. As his successor we are delighted to welcome Chris Atkinson ably supported by his wife Phillippa who have brought to us many new ideas for expanding both the work and the support of the Trust in the future.

Last, and by no means least, I want to pay tribute to the efforts of my predecessor, Neil Durden-Smith, whose chairmanship has been instrumental from the outset in transforming the Trust from a mere idea into a thriving concern. Happily Neil has continued as a Trustee and will be able to give us his good advice in the future.

Christopher Martin-Jenkins  
Chairman of Trustees

14 September 1998

## **BRIAN JOHNSTON MEMORIAL TRUST**

(A company limited by guarantee)

### **REPORT OF THE TRUSTEES**

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The Trustees, who are directors within the meaning of the Companies Act 1985, have pleasure in presenting their report and the financial statements for the year ended 5 April 1998.

#### **Principal activity**

The principal activity is through the organisation of fundraising events, appeals to the public and to other potential donors to generate funds to meet the principal objectives, to carry on Brian Johnston's work to foster interest in cricket in schools and in the community and in supporting people with disabilities by enabling them to participate in sport and recreation.

#### **Review of the Trust's activities**

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.

#### **Trustees**

The present Trustees are listed below. At the Annual General Meeting on 10 September 1997 in accordance with the Articles of Association the following retired: Malcolm Ridley, Charles Woodhouse. Charles Woodhouse, being eligible was duly re-elected. On 27 November 1997 Iain Sproat was appointed as a Trustee and Christopher Martin-Jenkins was elected Chairman in place of Neil Durden-Smith who retired as chairman but remained as a Trustee.

At the forthcoming Annual General Meeting Tony Aston and Neil Durden-Smith will retire by rotation and, together with Iain Sproat who has been appointed as a Trustee since the last Annual General Meeting, being eligible will stand for re-election.

Christopher Martin-Jenkins (Chairman)  
Tony Aston (Company Secretary)  
Neil Benson  
Neil Durden-Smith  
Ian Johnston  
Iain Sproat (from 27 November 1997)  
Charles Woodhouse

The Trust is a company limited by guarantee without share capital. Trustees, who are the directors, have no interests other than the extent of the limited guarantee as a member as detailed in note 9.

## **BRIAN JOHNSTON MEMORIAL TRUST**

(A company limited by guarantee)

### **REPORT OF THE TRUSTEES (continued)**

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#### **Trustees' responsibilities for the financial statements**

Charity and company law requires the Trustees, who are directors of the Trust which is a charity constituted as a company limited by guarantee, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus or deficiency of the Trust for that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in business.

The Trustees are responsible for maintaining proper accounting records, for safeguarding the assets of the Trust and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Year 2000**


Many computers which express dates using only the last two digits of the year may malfunction due to the date change to the Year 2000. This risk to the Trust's activities relates not only to the Trust's computer systems, but also to some degree on those of third parties it deals with.

The Trust is in the process of assessing the risks resulting from this issue. When the analysis is complete, the Trust will consider the likely impact on its activities, develop action plans to deal with the key risks, and estimate the costs to be incurred.

#### **Auditors**

In accordance with section 384 of the Companies Act 1985 a resolution proposing the re-appointment of Messrs. Grant Thornton as auditors to the company will be put to the annual general meeting.

ON BEHALF OF THE BOARD



Tony Aston  
Secretary

Registered office:

71 Baker Street  
London  
W1M 1AH

14 September 1998

## **REPORT OF THE AUDITORS TO THE MEMBERS OF**

### **BRIAN JOHNSTON MEMORIAL TRUST**

(A company limited by guarantee)

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We have audited the financial statements on pages 7 to 12 which have been prepared under the accounting policies set out on page 7.

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

As described on page 5 the Trustees are responsible for the preparation of financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

#### **Basis of opinion**

We conducted our audit in accordance with Auditing Standards 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 trust'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.

#### **Opinion**

In our opinion the financial statements give a true and fair view of the state of the Trust's affairs at 5 April 1998 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



**GRANT THORNTON  
REGISTERED AUDITORS  
CHARTERED ACCOUNTANTS**

Leicester

14 September 1998

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

**PRINCIPAL ACCOUNTING POLICIES**

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The financial statements have been prepared in accordance with applicable accounting standards and under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting by Charities dated October 1995.

**INCOME**

Income from donations and other receipts is credited at the date of receipt. Credit for receipts from individual fundraising events is only taken at the later of receipt by the Trust or when the event has taken place.

**EXPENDITURE**

Expenditure has been charged to the revenue account on the accruals basis and all costs are inclusive of VAT, where applicable.

**DEPRECIATION**

Depreciation is calculated to write down the cost of all tangible fixed assets over their expected useful lives at 50% per annum on a straight line basis.

**JOHNNERS CLUB SUBSCRIPTIONS**

Annual subscriptions are included as income in the year the subscription agreement is entered into. Life subscriptions, representing five times the annual subscription, are included as income over a period of five years on a straight line basis.

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

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 5 April 1998

	Note	Total unrestricted funds	
		1998	1997
		£	£
<b>Income and expenditure</b>			
<b>Incoming resources</b>			
Donations and gifts		28,666	69,679
Johnners Club		10,286	4,371
Events		59,957	128,200
Investment income		6,838	4,300
<b>Total incoming resources</b>		<u>105,747</u>	<u>206,550</u>
<b>Resources expended</b>			
Awards		8,443	7,128
Fundraising and publicity	2	81,507	99,526
Management and administration	3	24,324	31,193
		<u>114,274</u>	<u>137,847</u>
<b>Net (outgoing)/incoming resources for the period</b>		(8,527)	68,703
1995/96 rates provision written back		-	3,868
<b>Net movement in funds</b>		<u>(8,527)</u>	<u>72,571</u>
Balances brought forward at 6 April 1997		106,195	33,624
Balances carried forward at 5 April 1998	8	<u>97,668</u>	<u>106,195</u>

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

The accompanying accounting policies and notes form an integral part of these financial statements.

**BRIAN JOHNSTON MEMORIAL TRUST**  
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BALANCE SHEET AT 5 April 1998

	Note	£	1998 £	£	1997 £
<b>Fixed assets</b>					
Tangible assets	6		1,029		239
<b>Current assets</b>					
Prepayments and deposits		4,297		4,082	
Short term deposits		105,000		100,000	
Cash at bank and in hand		<u>15,187</u>		<u>23,669</u>	
		124,484		127,751	
<b>Creditors: amounts falling due within one year</b>	7	<u>(27,845)</u>		<u>(21,795)</u>	
<b>Net current assets</b>			<u>96,639</u>		<u>105,956</u>
<b>Total assets less current liabilities</b>			<u><u>97,668</u></u>		<u><u>106,195</u></u>
<b>Reserves</b>					
Accumulated fund	8		<u><u>97,668</u></u>		<u><u>106,195</u></u>

The financial statements were approved by the Board of Directors on 14 September 1998.

Christopher Martin-Jenkins

Trustee

*C. S. A. Martin-Jenkins*

Tony Aston

Trustee

*Tony Aston*

The accompanying accounting policies and notes form an integral part of these financial statements.

**BRIAN JOHNSTON MEMORIAL TRUST**  
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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 1998

**1 AWARDS**

During the year awards of £4,989 (1997 : £2,028) were made to individuals and £3,454 (1997 : £5,100) were made to institutions. No single award exceeded £1,000 (1997 : British Blind Sport £2,500).

**2 FUNDRAISING AND PUBLICITY**

	1998 £	1997 £
Staff costs	43,115	40,552
Other fundraising costs	9,875	14,601
Direct costs of events	28,517	44,373
	<u>81,507</u>	<u>99,526</u>

**3 MANAGEMENT AND ADMINISTRATION**

	1998 £	1997 £
Staff costs	14,372	13,518
General administration	8,190	16,805
Depreciation	1,262	870
Auditors' remuneration	500	-
	<u>24,324</u>	<u>31,193</u>

**4 TAXATION**

As a registered charity, the Trust does not pay tax on the results of its fundraising activities. In general, tax suffered on investment and other income received net of tax is recoverable by the Trust.

**5 TRUSTEES AND EMPLOYEES**

Staff costs during the year were as follows:

	1998 £	1997 £
Wages and salaries	52,395	49,190
Social security costs	5,092	4,880
	<u>57,487</u>	<u>54,070</u>

The average number of employees of the Trust during the year was 2 (1997 : 2).

The Trustees received no remuneration and have claimed no expenses in the year.

**BRIAN JOHNSTON MEMORIAL TRUST**  
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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 5 April 1998

**6 TANGIBLE FIXED ASSETS**

	Computer software £	Office equipment £	Furniture and fixtures £	Total £
Cost				
At 6 April 1997	273	1,237	236	1,746
Additions in year	2,052	-	-	2,052
At 5 April 1998	<u>2,325</u>	<u>1,237</u>	<u>236</u>	<u>3,798</u>
Depreciation				
At 6 April 1997	272	1,000	235	1,507
Charge in year	1,026	236	-	1,262
At 5 April 1998	<u>1,298</u>	<u>1,236</u>	<u>235</u>	<u>2,769</u>
Net book amount at 5 April 1998	<u>1,027</u>	<u>1</u>	<u>1</u>	<u>1,029</u>
Net book amount at 6 April 1997	<u>1</u>	<u>237</u>	<u>1</u>	<u>239</u>

**7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	1998 £	1997 £
Bank current account	1,060	-
Advance deposit for event	7,973	-
Social security and other taxes	1,787	1,552
Accruals	975	16,443
Johnners Club subscriptions in advance	16,050	3,800
	<u>27,845</u>	<u>21,795</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 5 April 1998

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**8 RESERVES AND RECONCILIATION OF MOVEMENTS IN THE TRUST'S FUNDS**

	Accumulated fund	
	1998 £	1997 £
At 6 April 1997	106,195	33,624
1995/96 rates provision written back	-	3,868
	<u>106,195</u>	<u>37,492</u>
Net (outgoing)/incoming resources for the year	(8,527)	68,703
At 5 April 1998	<u>97,668</u>	<u>106,195</u>

**9 MEMBERS' LIABILITY**

The extent of each member's liability in the event of a winding-up is limited to £10.