

**BRIAN JOHNSTON MEMORIAL TRUST**

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

5 APRIL 1997

Company no 3004117



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

For the year ended 5 April 1997

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**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:	Neil Durden-Smith (Chairman) Tony Aston (Company Secretary) Neil Benson Ian Johnston Christopher Martin-Jenkins Malcolm Ridley Charles Woodhouse (from 9 June 1997)
Consultants:	Karen Earl R D V Knight A R Lewis
Chief Executive:	Michael Elmitt
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 1997

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The Trust was set up in April 1996 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**  
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**CHAIRMAN'S REVIEW**

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The Trust was set up without endowment or significant institutional support, being dependent upon donations from individuals and charitable organisations. The response in this area remains strong and reflects the fact that Brian Johnston's name continues to be remembered with such affection.

During the second year **Brian Johnston Scholarships** have continued to be awarded to young cricketers of potential, one of the criteria being that the applicant must show financial need.

The Trust was also able to establish **Brian Johnston Awards** which are given to those Inner-City Schools which wish to develop cricket as one of their out-of-school activities. A total of nine Awards was made last year. The Trustees were also able to give six Awards to cricket clubs wishing to promote their youth sections, and to assist British Blind Sport by helping to fund their six-a-side cricket competition.

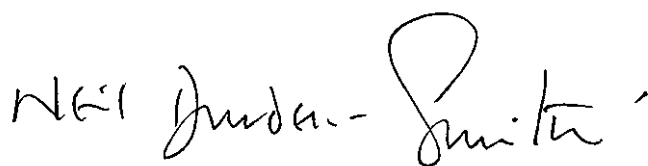
**Johnners Cricket Week**, in its second year, has been supported again by sponsorship from the Hospital Savings Association (HSA) and by The Times providing significant coverage through three articles. Some 700 clubs and schools participated, the aims being to increase local awareness of cricket, to have fun and to raise money for both the clubs and schools and the Trust.

We have continued to promote awareness of the Trust and its aims through participation in several events. At the beginning of the financial year, the Prime Minister held a Reception at No. 10 Downing Street on behalf of the Trust which was hugely popular. In September the first **Brian Johnston Golf Day**, at Royal Mid-Surrey, attracted over twenty teams, while in October, our inaugural Ball, "**Johnners at The Savoy**" was very well attended.

We have continued to promote **The Johnners Club** in order to build up a body of supporters and friends who, in turn, can help to spread the word about the Trust.

As shown in the attached financial statements the Trust achieved a surplus in its second year which has enabled us to gradually increase the number of beneficiaries. We have established a pattern of fund raising activities, and we have a number of annual events in place to ensure that people are kept aware of the Trust's existence.

I would like to thank our staff, Trustees and Consultants for all their hard work and the large number of people whose continuing support has maintained the momentum of the Trust.



Neil Durden-Smith  
Chairman of Trustees

10 September 1997

**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 1997.

**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 11 September 1996 in accordance with the Articles of Association the following retired and, being eligible were duly re-elected; Neil Durden-Smith, Tony Aston, Neil Benson, Christopher Martin-Jenkins and Malcolm Ridley. On 9 June 1997 Charles Woodhouse was appointed as a Trustee.

Neil Durden-Smith (Chairman)  
Tony Aston (Company Secretary)  
Neil Benson  
Ian Johnston  
Christopher Martin-Jenkins  
Malcolm Ridley  
Charles Woodhouse (from 9 June 1997 )

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 8.

**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 following, 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 not 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.

**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

10 September 1997

## **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 1997 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

10 September 1997



**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 1996.

**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 1997

	Note	Total unrestricted funds	
		1997	1996
		£	£
<b>Income and expenditure</b>			
<b>Incoming resources</b>			
Donations and gifts		69,679	154,265
Johnners Club		4,371	3,750
Events		128,200	14,780
Investment income		4,300	619
<b>Total incoming resources</b>		<b>206,550</b>	<b>173,414</b>
<b>Resources expended</b>			
Awards		7,128	1,000
Fundraising and publicity	1	99,526	106,637
Management and administration	2	31,193	32,153
		<b>137,847</b>	<b>139,790</b>
<b>Net incoming resources for the period</b>		<b>68,703</b>	<b>33,624</b>
1995/96 rates provision written back		3,868	-
<b>Net movement in funds</b>		<b>72,571</b>	<b>33,624</b>
Balances brought forward at 6 April 1996		33,624	-
Balances carried forward at 5 April 1997	7	<b>106,195</b>	<b>33,624</b>

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 1997**

	Note	£	1997 £	£	1996 £
<b>Fixed assets</b>					
Tangible assets	5		239		635
<b>Current assets</b>					
Prepayments and deposits		4,082		155	
Short term deposits		100,000		50,000	
Cash at bank and in hand		<u>23,669</u>		<u>24,944</u>	
		127,751		75,099	
<b>Creditors: amounts falling due within one year</b>	6	<u>(21,795)</u>		<u>(42,110)</u>	
<b>Net current assets</b>			<u>105,956</u>		<u>32,989</u>
<b>Total assets less current liabilities</b>			<u>106,195</u>		<u>33,624</u>
<b>Reserves</b>					
Accumulated fund	7		<u>106,195</u>		<u>33,624</u>

The financial statements were approved by the Board of Directors on 10 September 1997.

Neil Durden-Smith

Trustee

*Neil Durden-Smith*

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 1997

**1 FUNDRAISING AND PUBLICITY**

	1997 £	1996 £
Launch costs	-	34,141
Staff costs	40,552	38,037
Other fundraising costs	14,601	27,819
Direct costs of events	44,373	6,640
	<u>99,526</u>	<u>106,637</u>

**2 MANAGEMENT AND ADMINISTRATION**

	1997 £	1996 £
Staff costs	13,518	12,680
General administration	16,805	17,455
Depreciation	870	637
Recruitment	-	1,381
Auditors' remuneration	-	-
	<u>31,193</u>	<u>32,153</u>

**3 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.

**4 TRUSTEES AND EMPLOYEES**

Staff costs during the year were as follows:

	1997 £	1996 £
Wages and salaries	49,190	46,133
Social security costs	4,880	4,584
	<u>54,070</u>	<u>50,717</u>

The average number of employees of the Trust during the year was 2 (1996 : 2).

The Trustees received no remuneration in the year.

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

For the year ended 5 April 1997

**5 TANGIBLE FIXED ASSETS**

	Computer software £	Office equipment £	Furniture and fixtures £	Total £
Cost				
At 6 April 1996	273	763	236	1,272
Additions in year	-	474	-	474
At 5 April 1997	<u>273</u>	<u>1,237</u>	<u>236</u>	<u>1,746</u>
Depreciation				
At 6 April 1996	137	382	118	637
Charge in year	135	618	117	870
At 5 April 1997	<u>272</u>	<u>1,000</u>	<u>235</u>	<u>1,507</u>
Net book amount at 5 April 1997	<u>1</u>	<u>237</u>	<u>1</u>	<u>239</u>
Net book amount at 6 April 1996	<u>136</u>	<u>381</u>	<u>118</u>	<u>635</u>

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

	1997 £	1996 £
Advance deposit for event	-	29,400
Social security and other taxes	1,552	1,516
Accruals	16,443	11,194
Johnners Club subscriptions in advance	3,800	-
	<u>21,795</u>	<u>42,110</u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 5 April 1997

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

	Accumulated fund	
	1997 £	1996 £
At 6 April 1996	33,624	-
1995/96 rates provision written back	3,868	-
	<u>37,492</u>	<u>-</u>
Net incoming resources for 1996/97	68,703	33,624
At 5 April 1997	<u>106,195</u>	<u>33,624</u>

**8 MEMBERS' LIABILITY**

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