



BRIAN JOHNSTON MEMORIAL TRUST
REPORT AND FINANCIAL STATEMENTS
TO 31 DECEMBER 2000
Company no 3004117

BRIAN JOHNSTON MEMORIAL TRUST
(A company limited by guarantee)

For the year ended 31 December 2000

REPORTS AND FINANCIAL STATEMENTS

CONTENTS	PAGE
Legal and administrative particulars	1
Objectives and policies	2
Report of the Trustee	3
Report of the auditors	5
Accounting policies	6
Statement of financial activities	7
Balance Sheet	8
Notes to the financial statements	9-11

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

LEGAL AND ADMINISTRATIVE PARTICULARS

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

The principle 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
Trustee:	The Lord's Taverners Limited
Company Secretary:	Mr K M Williams
Auditors:	Deloitte & Touche Hill House 1 Little New Street London EC4A 3TR
Bankers:	National Westminster Bank Plc P O Box 6333 2/3 Upper Street Islington London N1 0QE
Legal Advisor:	Douglas Stewart LLB 40 Queensmill Road London SW6 6JS
Registered Office:	10 Buckingham Place London SW1E 6HX

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

OBJECTIVES AND POLICIES

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.

Cricket in Schools and in the Community – the Trust seeks 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 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.

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

REPORT OF THE TRUSTEE

The Trustee, which is a director within the meaning of the Companies Act 1985, has pleasure in presenting the report and the financial statements for their period to 31 December 2000.

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 principle objectives; to carry on Brian Johnston's work to foster interest in cricket in schools and in the community and cricket for the blind and partially sighted.

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.

Trustees

The Trust is a company limited by guarantee without share capital. The Trustee is of the opinion that it is able to meet all liabilities as they occur.

Trustee's Responsibilities For The Financial Statements

Charity and company law requires the Trustee, which is a director of the Trust, and which is a charity constituted as a company limited by guarantee, to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Trust at the end of the financial year and of the surplus or deficiency of the Trust for that year.

In preparing those financial statements the Trustee is 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

REPORT OF THE TRUSTEE (continued)

The Trustee is 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

Deloitte & Touche have expressed their willingness to continue in office and a resolution to reappoint them will be proposed at the forthcoming Annual General Meeting

ON BEHALF OF THE BOARD



Mark Williams
Secretary

Registered Office:

10 Buckingham Place
London
SW1E 6HX

29 October 2001

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

REPORT OF THE AUDITORS TO THE MEMBERS

We have audited the financial statements on pages 7 to 12, which have been prepared under the accounting policies set out on page 6.

Respective responsibilities of the trustees and auditors

As described on page 3 the Trustee is responsible for the preparation of financial statements in accordance with applicable United Kingdom law and accounting standards. 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 United Kingdom auditing standards issued by the Auditing Practises 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 Trustee 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 31 December 2000 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.

DELOITTE & TOUCHE

Chartered Accountants
and Registered Auditors
Hill House

1 Little New Street
London EC4A 2TR

30 October 2001

BRIAN JOHNSTON MEMORIAL TRUST

(A company limited by guarantee)

For the year ended 31 December 2000

PRINCIPAL ACCOUNTING POLICIES

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 LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2000

	Note	Total unrestricted funds	
		12 months to 31 December 2000 £	9 months to 31 December 1999 £
Income and expenditure			
Incoming resources			
Donations and gifts		19,803	11,890
Johnners Club		12,181	12,370
Events		50,003	30,265
Investment income		1,559	2,460
Total incoming resources		<u>83,546</u>	<u>56,985</u>
Resources expended			
Awards	1	24,338	4,066
Fundraising and publicity	2	51,878	57,144
Management and administration	3	5,599	22,905
Loss on abortive fundraising scheme		0	9,955
		<u>81,815</u>	<u>94,070</u>
Net incoming / (outgoing) resources for the year / period		1,731	(37,085)
Balances brought forward at 1 January 2000/ 1 April 1999		<u>41,416</u>	<u>78,501</u>
Balances carried forward at 31 December 2000/ 1999		<u>43,147</u>	<u>41,416</u>

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

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

BRIAN JOHNSTON MEMORIAL TRUST LIMITED

(A company limited by guarantee)

BALANCE SHEET

at 31 December 2000

	Note	31 December 2000		31 December 1999	
		£	£	£	£
Fixed Assets					
Tangible assets	6		0		3
Current assets					
Debtors	7	660		4,065	
Short term deposits		0		50,000	
Cash in bank and in hand		<u>76,314</u>		<u>11,012</u>	
		76,974		65,077	
Creditors: amounts falling due within one year	8	<u>(33,827)</u>		<u>(23,664)</u>	
Net current assets			43,147		41,413
Total assets less current liabilities			<u>43,147</u>		<u>41,416</u>
Reserves					
Accumulated funds - unrestricted			<u>43,147</u>		<u>41,416</u>

The financial statements were approved by the board of directors on 29 October 2001.

On behalf of The Lord's Taverners Limited

Roger Smith

Trustee

Chairman, The Lord's Taverners Limited

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

BRIAN JOHNSTON MEMORIAL TRUST LIMITED

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2000

1 AWARDS

During the year / period awards of £24,338 (institutions £17,300, individuals £7,038) were made to Education Extra, schools and individuals (1999: £4,066 to institutions). Details of the awards to institutions are below:

	12 months to 31 December 2000 £	9 months to 31 December 1999 £
English Cricket Board	6,000	0
Education Extra	2,500	0
British Blind Sport	3,000	0
Isle of Wight Cricket Academy	4,800	0
Gunn & Moore Awards	0	1,933
Other Small Grants	1,000	2,133
	<u>17,300</u>	<u>4,066</u>

2 FUNDRAISING AND PUBLICITY

	12 months to 31 December 2000 £	9 months to 31 December 1999 £
Staff costs	6,848	22,637
Other fundraising costs	4,761	8,941
Direct costs of events	40,269	25,566
	<u>51,878</u>	<u>57,144</u>

3 MANAGEMENT AND ADMINISTRATION

	12 months to 31 December 2000 £	9 months to 31 December 1999 £
Staff costs	2,283	10,002
General administration	2,563	12,315
Depreciation	3	0
Auditors' remuneration	750	588
	<u>5,599</u>	<u>22,905</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.

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

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2000

5 TRUSTEE AND EMPLOYEES

Staff costs during the year / period were as follows:

	12 months to 31 December 2000 £	9 months to 31 December 1999 £
Salaries	5,759	28,359
Social security costs	3,372	4,280
	<u>9,131</u>	<u>32,639</u>

The average number of employees of the Trust during the year / period was 1 (1999: 2)

The trustee received no remuneration and have claimed no expenses during the year.

The employee emolument is banded as follows:

	Number
£5,000 - £10,000	1

6 TANGIBLE FIXED ASSETS

	Computer Software £	Office Equipment £	Furniture and Fixtures £	Total £
Cost at 31 December 1999	<u>2,325</u>	<u>1,237</u>	<u>236</u>	<u>3,798</u>
Depreciation at 31 December 1999	2,324	1,236	235	3,795
Charge for year	1	1	1	3
at 31 December 2000	<u>2,325</u>	<u>1,237</u>	<u>236</u>	<u>3,798</u>
Net book amount at 31 December 2000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net book amount at 31 December 1999	<u>1</u>	<u>1</u>	<u>1</u>	<u>3</u>

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(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2000

7 DEBTORS

	31 December 2000	31 December 1999
	£	£
Prepayments	660	0
Subscriptions in advance	0	4,065
	<u>660</u>	<u>4,065</u>

8 CREDITORS:AMOUNTS FALLING DUE WITHIN ONE YEAR

	31 December 2000	31 December 1999
	£	£
Bank current account	4,764	5
Social security and other taxes	0	1,177
Awards and scholarships	8,500	0
The Lord's Taverners Ltd	863	0
Other accruals	750	4,282
Johnners Club subscriptions in advance	18,950	18,200
	<u>33,827</u>	<u>23,664</u>

9 RESERVES AND RECONCILIATION OF MOVEMENTS IN THE TRUST'S FUNDS

	Accumulated fund	
	31 December 2000	31 December 1999
	£	£
at 31 December 1999	41,416	78,501
Net incoming / (outgoing) resources for the year / period	1,731	(37,085)
at 31 December 2000	<u>43,147</u>	<u>41,416</u>

10 MEMBERS LIABILITY

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