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# FORM AR21

Trade Union and Labour Relations (Consolidation) Act 1992

## ANNUAL RETURN FOR A TRADE UNION

Name of Trade Union:	Professional Cricketers' Association	
Year ended:	31 December 2014	
List no:	751	
Head or Main Office:	Laker Stand The Kia Oval London SE11 5SS	
Website address (if available)	www.thepca.co.uk	
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/> (Click the appropriate box)
General Secretary:	Angus Porter	
Telephone Number:	07584 262083	
Contact name for queries regarding	Paul Garrett	
Telephone Number:	07736 799983	
E-mail:	pgarrett@thepca.co.uk	

**PLEASE FOLLOW THE GUIDANCE NOTES IN THE COMPLETION OF THIS RETURN.**

Any difficulties or problems in the completion of this return should be directed to the Certification Officer as below or by telephone to: 020 7210 3734

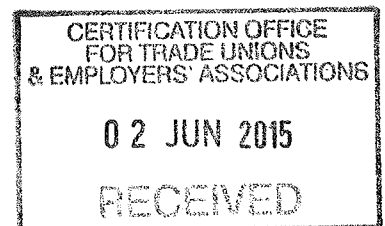
The address to which returns and other documents should be sent are:

For Unions based in England and Wales:

Certification Office for Trade Unions and Employers' Associations  
22<sup>nd</sup> Floor, Euston Tower, 286 Euston Road, London NW1 3JJ

For Unions based in Scotland:

Certification Office for Trade Unions and Employers' Associations  
Melrose House, 69a George Street, Edinburgh EH2 2JG



(Revised February 2011)

# RETURN OF MEMBERS

(see notes 10 and 11)

	NUMBER OF MEMBERS AT THE END OF THE YEAR				
	Great Britain	Northern Ireland	Irish Republic	Elsewhere Abroad (including Channel Islands)	TOTALS
MALE	386				<b>386</b>
FEMALE	21				<b>21</b>
TOTAL	407				<b>407</b>

Number of members included in totals box 'A' above for whom no home or authorised address is held:

	0
Number of members at end of year contributing to the General Fund	407

## OFFICERS IN POST

(see note 12)

Please attach as an annexe to this form a complete list of all officers in post at the end of the year to which this form relates, with the title of each persons office.

## RETURN OF CHANGE OF OFFICERS

Please complete the following to record any changes of officers during the twelve months covered by this return.

Title of Office	Name of Officer ceasing to hold office	Name of Officer Appointed	Date

State whether the union is:

a. A branch of another trade union?

Yes  No

If yes, state the name of that other union:

b. A federation of trade unions?

Yes  No

If yes, state the number of affiliated unions:

and names:

# GENERAL FUND

(see notes 13 to 18)

	£	£
<b>INCOME</b>		
<b>From Members:</b> Contributions and Subscriptions		41,119
<b>From Members:</b> Other income from members (specify)		
<b>Total other income from members</b>		
<b>Total of all income from members</b>		
<b>Investment income (as at page 12)</b>		15,123
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	1,185,770	
Income from any other sources (as at page 4)	21,375	
<b>Total of other income (as at page 4)</b>		1,207,145
	<b>TOTAL INCOME</b>	1,263,387
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		873,029
<b>Administrative expenses (as at page 10)</b>		347,720
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		3,585
	<b>TOTAL EXPENDITURE</b>	1,224,334
Surplus (deficit) for year		39,053
Amount of general fund at beginning of year		189,899
Transfer to Insurance Fund		(90,000)
Transfer from Reserve Fund		130,000
Amount of general fund at end of year		268,952

# ANALYSIS OF INCOME FROM FEDERATION AND OTHER BODIES AND OTHER INCOME

(see notes 19 and 20)

DESCRIPTION	£	£
<b>Federation and other bodies</b>		
England and Wales Cricket Board	1,072,000	
PCA Benevolent Fund	97,192	
Tom Maynard Trust	5,000	
European Elite Athletes Association	8,000	
Professional Players Federation	3,578	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		1,185,770
<b>Other income</b>		
Surplus on Disposal of Investments	21,375	
<b>TOTAL OTHER INCOME</b>		21,375
<b>TOTAL OF ALL OTHER INCOME</b>		1,207,145

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	168,392
		Education and Training services	
		Education & Training	139,643
		Personal Development and Welfare Officers	373,835
Representation – Non Employment Related Issues		Negotiated Discount Services	
Communications		Salary Costs	
Advisory Services			
Confidential Helpline	52,973		
Addictive Behaviour	16,000		
Other	3,460	Other Benefits and Grants (specify)	
		Legal & Professional Fees	56,087
Dispute Benefits		Meeting Costs	48,224
		PR & Marketing	80,411
		Beneficiary Support Programme	6,437
Other Cash Payments			
Insurance	95,959		
<b>carried forward</b>	168,392	<b>Total (should agree with figure in General Fund)</b>	<b>873,029</b>



(See notes 24 and 25)

<b>FUND 4</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

<b>FUND 5</b>		<b>Fund Account</b>	
<b>Name:</b>		<b>£</b>	<b>£</b>
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
<b>Amount of fund at the end of year (as Balance Sheet)</b>			
<b>Number of members contributing at end of year</b>			

(See notes 24 and 25)

FUND 6		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		

FUND 7		Fund Account	
Name:		£	£
<b>Income</b>	From members		
	Investment income (as at page 12)		
	Other income (specify)		
	<b>Total other income as specified</b>		
	<b>Total Income</b>		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	<b>Surplus (Deficit) for the year</b>		
	<b>Amount of fund at beginning of year</b>		
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		
	<b>Number of members contributing at end of year</b>		



(see notes 26 to 31)

<b>POLITICAL FUND ACCOUNT 1</b>		<b>To be completed by trade unions which maintain their own fund</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Members contributions and levies		
	Investment income (as at page 12)		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount of political fund at beginning of year		
	Amount of political fund at the end of year (as Balance Sheet)		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

<b>POLITICAL FUND ACCOUNT 2</b>		<b>To be completed by trade unions which act as components of a central trade union</b>	
		<b>£</b>	<b>£</b>
<b>Income</b>	Contributions and levies collected from members on behalf of central political fund		
	Funds received back from central political fund		
	Other income (specify)		
	Total other income as specified		
	Total income		
<b>Expenditure</b>	Expenditure under section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992 (specify)		
	Administration expenses in connection with political objects (specify)		
	Non-political expenditure		
	Total expenditure		
	Surplus (deficit) for year		
	Amount held on behalf of trade union political fund at beginning of year		
	Amount remitted to central political fund		
	Amount held on behalf of central political fund at end of year		
	Number of members at end of year contributing to the political fund		
	Number of members at end of the year not contributing to the political fund		
	Number of members at end of year who have completed an exemption notice and do not therefore contribute to the political fund		

# ANALYSIS OF ADMINISTRATIVE EXPENSES AND OTHER OUTGOINGS EXCLUDING AMOUNTS CHARGED TO POLITICAL FUND ACCOUNTS

(see notes 32 and 33)

	£
<b>Administrative Expenses</b>	
Remuneration and expenses of staff	
Salaries and Wages included in above	£
Auditors' fees	8,560
Legal and Professional fees	6,731
Occupancy costs	
Stationery, printing, postage, telephone, etc.	
Expenses of Executive Committee (Head Office)	
Expenses of conferences	
Other administrative expenses (specify)	
Service Delivery	318,897
 <b>Other Outgoings</b>	
Interest payable:	
Bank loans (including overdrafts)	
Mortgages	
Other loans	
Depreciation	
Taxation	
Outgoings on land and buildings (specify)	
Other outgoings (specify)	
Bank Charges and Incidental Expenses	13,532
<b>Total</b>	347,720
Charged to:	
General Fund (Page 3)	347,720
Fund (Account )	
Fund (Account )	
Fund (Account )	
Fund (Account )	
<b>Total</b>	347,720

# ANALYSIS OF OFFICIALS SALARIES AND BENEFITS

(see notes 34 to 44 below)

Office held	Gross Salary £	Employers N.I. contributions £	Benefits			Total £
			Pension Contribution s £	Other Benefits		
				Description	Value £	
General Secretary – Angus Porter	137,637	17,896	0	Healthcare	4,744	160,277

# ANALYSIS OF INVESTMENT INCOME

(see notes 45 and 46)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			13,265
Interest (gross) from:			
Government securities (Gilts)			109
Mortgages			
Local Authority Bonds			
Bank and Building Societies			546
Other			1,203
Other investment income (specify)			
		Total investment income	15,123
Credited to:			
		General Fund (Page 3)	15,123
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Fund (Account )	
		Political Fund	
		Total Investment Income	15,123

# BALANCE SHEET as at 31<sup>st</sup> December 2014

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
337,189	Quoted (Market value £ 436,521)		372,415
	Unquoted		
337,189	<b>Total Investments</b>		372,415
	<b>Other Assets</b>		
	Loans to other trade unions		
96,548	Sundry debtors		28,049
257,236	Cash at bank and in hand		245,208
	Income tax to be recovered		
	Stocks of goods		
4	Others (specify) Shares in Related Company		4
353,788	<b>Total of other assets</b>		273,261
690,977	<b>TOTAL ASSETS</b>		645,676
189,899	General Fund		268,952
90,000	Insurance Fund		70,000
130,000	Reserve Fund		90,000
	Superannuation Fund (Account )		
	Political Fund (Account )		
	Revaluation Reserve		
	<b>LIABILITIES</b>		
	Amount held on behalf of central trade union political fund		
	Loans: From other trade unions		
	Loans: Other		
	Bank overdraft		
	Tax payable		
281,078	Sundry creditors		216,724
	Accrued expenses		
	Provisions		
	Other liabilities		
690,977	<b>TOTAL LIABILITIES</b>		645,676
690,977	<b>TOTAL ASSETS</b>		645,676

# FIXED ASSETS ACCOUNT

(see notes 51 to 55)

	Land and Buildings		Furniture and Equipment £	Motor Vehicles £	Not used for union business £	Total £
	Freehold	Leasehold				
<b>Cost or Valuation</b>						
At start of year						
Additions						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfers						
At end of year						
<b>Net book value at end of year</b>						
<b>Net book value at end of previous year</b>						

# ANALYSIS OF INVESTMENTS

(see notes 56 and 57)

QUOTED	All Funds Except Political Funds £	Political Fund  £
See attached Schedules	372,415	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	372,415	
Market Value of Quoted Investment	436,521	
UNQUOTED		
Equities		
Government Securities (Gilts)		
Mortgages		
Bank and Building Societies		
Other unquoted investments (to be specified)		
TOTAL UNQUOTED (as Balance Sheet)		
Market Value of Unquoted Investments		

Quoted investments held in the name of the PCA as at 31 December 2014 are as follows:

	Holding	Market Valuation
UK 2.5 Index Linked	1,375	£5,099
Unite Group	6,000	£6,581
M&G Investment Management	4,000	£5,817
SQN Asset Finance	6,729	£7,158
BP	1,400	£5,754
Royal Dutch Shell	700	£15,631
BHP Billiton	400	£5,554
Unilever	450	£11,826
Glaxosmithkline	430	£5,917
Centrica Ords	2,000	£5,580
Standard Chartered	1,750	£16,853
Prudential	1,000	£14,920
Edinburgh Investment Trust	1,500	£9,769
Threadneedle Inv	6,000	£5,757
Old Mutual	5,356	£8,321
Artemis Fd Mgrs	3,250	£5,920
Bankers Investment Trust	1,250	£7,294
Lazard Fund Mgrs Gbl Equity	6,500	£6,663
M&G Investment Management	5,500	£9,419
Schroder Real Est Ord Shs NPV	17,500	£10,413
Barclays Bk I/L	3,000	£3,011
HICL Infrastructure	4,533	£6,913
The Renewables Inf Ord NPV Sett 29 Jul	6,967	£7,246
		£187,416



Quoted investments held in the name of the PCA Insurance Fund as at 31 December 2014 are as follows:

	Holding	Market Valuation
Tesco Personal Fin 5% 21/11/20	5,000	£5,198
Paragon Grp 6% 12/20	6,000	£6,280
Premier Oil 5% 12/20	6,000	£5,281
Ladbroke's 5.125%	5,800	£5,884
RSA 7.375% Cum Irr Prf	6,000	£7,200
Muzinich Funds America	70	£6,956
Kames Capital High Yld Bd	8,600	£8,738
Londonmetric Prop Ord	4,950	£7,554
Axa Framl. Select	8,364	£10,740
Fidelity Special Value	950	£8,189
Artemis Fd Mgrs	4,350	£9,088
Capita Fin Woodfords	7,000	£7,428
City of London Inv Trust	2,250	£8,537
Edinburgh Inv Tst Ords	1,750	£11,397
Temple Bar Inv Tr Ord	575	£6,848
Threadneedle Inv UK Equity In Inst NAV 2	12,500	£11,994
Standard Life UK Small Ord	2,750	£7,638
Capita Financial CF Miton	4,400	£7,110
Henderson Global Eur	4,350	£6,803
Blackrock North Am	5,000	£5,863
HSBC 0% 22/6/20	13,000	£9,103
Schroder Asia Pac	2,325	£6,382
Lazard Fund Mgrs Global Eq Inc	8,000	£8,200
M&G Inv Man Global Div Inc	5,850	£10,018
Veritas Funds Plc Gbl Eq Inc	40	£6,133
Blackrock World Mi Ord	1,250	£3,879
Herald Investment Trust	750	£4,943
JP Morgan Gbl Emerg	5,600	£6,573
Schroder Real Estate	17,600	£10,472
Target Healthcare	7,500	£7,556
Standard Life Invs	9,199	£7,499
SG Issuer WTS 13/3/20	5,500	£5,651
HICL Infrastructure Ord	5,226	£7,970
		£249,105

# ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

(see notes 58 and 59)

<b>Does the union, or any constituent part of the union, have a controlling interest in any limited company?</b>		YES <input checked="" type="checkbox"/>	NO <input type="checkbox"/>
If YES name the relevant companies:			
COMPANY NAME	COMPANY REGISTRATION NUMBER (if not registered in England & Wales, state where registered)		
PCA Management Limited	03313434		
PCA Events Limited	04137241		
PCA Benevolent Fund Limited	06249546		
<b>Are the shares which are controlled by the union registered in the names of the union's trustees?</b>		YES <input type="checkbox"/>	NO <input checked="" type="checkbox"/>
If NO, state the names of the persons in whom the shares controlled by the union are registered.			
COMPANY NAME	NAMES OF SHAREHOLDERS		
PCA Management Limited	Professional Cricketers Association		
PCA Events Limited	PCA Management Limited		
PCA Benevolent Fund Limited	n/a – company limited by guarantee		

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	41,119		41,119
From Investments	15,123		15,123
Other Income (including increases by revaluation of assets)	1,207,145		1,207,145
<b>Total Income</b>	1,263,387		1,263,387
<b>EXPENDITURE</b> (including decreases by revaluation of <b>Total Expenditure</b> )			
	1,244,334		1,244,334
<b>Funds at beginning of year</b> (including reserves)	409,899		409,899
<b>Funds at end of year</b> (including reserves)	428,952		428,952
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			372,415
Other Assets			273,261
<b>Total Assets</b>			645,676
<b>LIABILITIES</b>			
<b>Total Liabilities</b>			216,724
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			428,952

# NOTES TO THE ACCOUNTS

(see notes 72 and 73)

All notes to the accounts must be entered on or attached to this part of the return.

## 1 ACCOUNTING POLICIES

The Financial Statements have been prepared in accordance with applicable UK accounting standards and the following accounting policies:

### a Basis of Accounting

The Financial Statements have been prepared under the historical cost convention.

### b Fixed Asset Investments

Quoted fixed asset investments are stated at cost at the Balance Sheet date, unless there has been a permanent diminution in value, in which case open market value is used.

### c General Fund

The Association operates a general fund which reflects the annual surplus for the year.

### d Insurance Fund and Reserve Fund

The Association maintains an insurance fund for the purpose of meeting members' claims under limits specified in certain insurance policies taken out by the Association. Any surplus, above any claims settled, remaining at the completion of the annual insurance cover period is transferred to the reserve fund up to a maximum of one years aggregate deductible under the terms specified in certain insurance policies.

## 2 POLITICAL FUND

None of the income or expenditure above related to any political fund.

## 3 OFFICER REMUNERATION

With effect from 1 April 2006 staff costs have formed an integral part of a service delivery charge from PCA Management Limited to the Professional Cricketers' Association. Total remuneration paid by PCA Management Limited, relating to members of the Executive Committee in the Year to 31 December 2014, was as follows:

	<b>A Porter Chief Executive</b>
Gross Salary	£137,637
Social Security Costs	£17,896
Healthcare	£4,744

The Chief Executive's salary and benefits, as stated above, are associated with all aspects of the PCA Group and not just the trade union, with 25% of the stated costs forming part of the service delivery charge.

#### 4 **LONG TERM INVESTMENTS**

Long term investments are represented by a holding of 4 ordinary shares of £1 each in PCA Management Limited.

#### 5 **RELATED PARTY TRANSACTIONS**

At the year end, creditors include amounts due to related parties as follows:

	<b>2014</b>	<b>2013</b>
PCA Management Limited	£5,716	£(70,757)
	<u>          </u>	<u>          </u>

#### 6 **MOVEMENTS ON FUNDS**

	<b>General Fund</b>	<b>Insurance Fund</b>	<b>Reserve Fund</b>	
As at 1 January 2014	189,899	90,000	130,000	
Insurance Claim Paid	-	(20,000)	-	
Surplus of Income over Expenditure	39,053	-	-	
Transfer from General Fund	(90,000)	90,000	-	
Transfer from Insurance Fund	-	(90,000)	90,000	
Transfer from Reserve Fund	130,000	-	(130,000)	
	<u>          </u>	<u>          </u>	<u>          </u>	
As at 31 December 2014	£268,952	£70,000	£90,000	<u>          </u>
	<u>          </u>	<u>          </u>		

In April 2010, the Association entered into a stop loss arrangement for its personal accident insurance policy for its members. This is an annual agreement and the Association has set aside £90,000 in relation to the balance aggregate deductible under this policy which, with the Reserve Fund, is included in cash at bank and quoted investments in the Balance Sheet as at 31 December 2014.

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u>                    <i>AJP</i>                    </u> Name: <u>          ANGUS PORTER          </u> Date: <u>          25/3/15          </u>	Chairman's Signature: <u>                    <i>Mark Wallace</i>                    </u> (or other official whose position should be stated) Name: <u>          MARK WALLACE          </u> Date: <u>          25/03/15          </u>
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## CHECK LIST

(see notes 78 to 80)

(please tick as appropriate)

IS THE RETURN OF OFFICERS ATTACHED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN OF CHANGE OF OFFICERS BEEN COMPLETED? (see Page 2 and Note 12)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE RETURN BEEN SIGNED? (see Pages 19 and 21 and Notes 76 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
HAS THE AUDITOR'S REPORT BEEN COMPLETED? (see Pages 20 and 21 and Notes 2 and 77)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
IS A RULE BOOK ENCLOSED? (see Notes 8 and 78)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>
A MEMBER'S STATEMENT IS: (see Note 80)	ENCLOSE D	<input checked="" type="checkbox"/>	TO FOLLOW	<input type="checkbox"/>
HAS THE SUMMARY SHEET BEEN COMPLETED (see Page 17 and Notes 7 and 59)	YES	<input checked="" type="checkbox"/>	NO	<input type="checkbox"/>

# AUDITOR'S REPORT

(see notes 81 to 86)

made in accordance with section 36 of the Trade Union and Labour Relations (Consolidation) Act 1992.

1. In the opinion of the auditors or auditor do the accounts they have audited and which are contained in this return give a true and fair view of the matters to which they relate?  
(See section 36(1) and (2) of the 1992 Act and notes 83 and 84)

YES/~~NO~~

If "No" please explain below.

2. Have the auditors or auditor carried out such investigations in the preparation of their audit report as will enable them to form an opinion as to:
- (a) whether the trade union has kept proper accounting records in accordance with section 28 of the 1992 Act;
  - (b) whether it has maintained a satisfactory system of control over its transactions in accordance with the requirements of that section; and
  - (c) whether the accounts to which the report relates agree with the accounting records?
- (See section 36(3) of the 1992 Act, set out in note 83)

YES/~~NO~~

If "No" please explain below.

3. Are the auditors or auditor of the opinion that the union has complied with section 28 of the 1992 Act and has:
- (a) kept proper accounting records with respect to its transactions and its assets and liabilities; and
  - (b) established and maintained a satisfactory system of control of its accounting records, its cash holding and all its receipts and remittances.
- (See section 36(4) of the 1992 Act set out in rule 83)

YES/~~NO~~

If "No" please explain below.

4. Please set out a copy of the report made by the auditors or auditor to the union on the accounts to which this AR21 relates. The report is to set out the basis upon which the audit has been conducted and/or such other statement as the auditor considers appropriate. Such a statement may be provided as a separate document.  
(See note 85)

# AUDITOR'S REPORT (continued)

SEE ATTACHED REPORT (2 PAGES)

Signature(s) of auditor or auditors:	<i>Paul Clark LCP</i>	
Name(s):	<i>MOBILE SERVICES LCP</i>	
Profession(s) or Calling(s):	<i>CHARTERED ACCOUNTANT</i>	
Address(es):	<i>15 ALDERGATE STREET LONDON EC1A 4AB</i>	
Date:	<i>1/6/2015</i>	
Contact name and telephone number:	<i>PAUL CLARK</i>	<i>0273 6511103</i>

N.B. When notes to the accounts are referred to in the auditor's report a copy of those notes must accompany this return.



**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL  
CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2014**

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We have audited the Financial Statements of the Professional Cricketers' Association ('PCA') for the year ended 31 December 2014 which comprise the Income and Expenditure Account, the Balance Sheet and the related notes, numbered 1 to 13. These Financial Statements have been prepared under the accounting policies set out therein.

This report is made solely to PCA's members as a body. Our work has been undertaken so that we might state to PCA'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 PCA and PCA's members as a body, for our audit work, or for the opinion we have formed.

**Respective Responsibility of Officers and Auditors**

The responsibilities of the Officers of the Association for preparing the Statement to Members and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of the Executive Committee's Responsibilities.

Our responsibility is to audit the Financial Statements in accordance with the 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 and are properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992. We also report to you if, in our opinion, the Association has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read the other information contained in the Statement to Members and consider whether it is consistent with the audited Financial Statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the Financial Statements. Our responsibilities do not extend to any other information.

**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 Officers in the preparation of the Financial Statements, and of whether the accounting policies are appropriate to the Association'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.

*The following is a copy of the Report on the Association's Annual Return to the Certification Office*

**PROFESSIONAL CRICKETERS' ASSOCIATION**


**STATEMENT TO MEMBERS**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL  
CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2014 (CONTINUED)**

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**Opinion**

In our opinion the Financial Statements give a true and fair view of the state of the Association's affairs as at 31 December 2014 and of its surplus for the year then ended and have been properly prepared in accordance with the Trade Union and Labour Relations (Consolidation) Act 1992.



Moore Stephens LLP  
Statutory Auditors  
Chartered Accountants

20 Apr 2015

150 Aldersgate Street  
London  
EC1A 4AB