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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 2015

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

No

(Click the appropriate box)

General Secretary:

David Leatherdale

Telephone Number:

07990 558681

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

CERTIFICATION OFFICE  
FOR TRADE UNIONS  
& EMPLOYERS' ASSOCIATIONS

3 - JUN 2016

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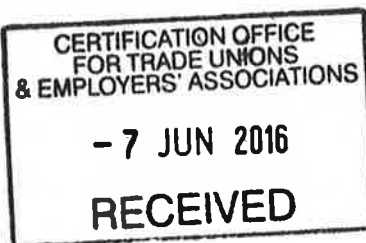
(Revised February 2011)

**Professional Cricketers' Association**

**Return of Officers for the Year Ended 31 December 2015**

**List Number 751T**

<b>Title of Office</b>	<b>Name of Officer</b>
General Secretary	Angus Porter (Resigned 31 <sup>st</sup> March 2016)
General Secretary	David Leatherdale (Appointed 31 <sup>st</sup> March 2016)
Chairman	Mark Wallace



# 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	409				<b>409</b>
FEMALE	22				<b>22</b>
TOTAL	431				<b>A 431</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	431

## 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
General Secretary	Angus Porter	David Leatherdale	31 <sup>st</sup> March 2016

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		43,702
<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>		17,618
<b>Other Income</b>		
Income from Federations and other bodies (as at page 4)	1,257,649	
Income from any other sources (as at page 4)	(3,728)	
<b>Total of other income (as at page 4)</b>		1,253,921
	<b>TOTAL INCOME</b>	<b>1,315,241</b>
<b>EXPENDITURE</b>		
<b>Benefits to members (as at page 5)</b>		950,274
<b>Administrative expenses (as at page 10)</b>		381,592
<b>Federation and other bodies (specify)</b>		
<b>Total expenditure Federation and other bodies</b>		
<b>Taxation</b>		(3,155)
	<b>TOTAL EXPENDITURE</b>	<b>1,328,711</b>
Surplus (deficit) for year		(13,470)
Amount of general fund at beginning of year		268,952
Transfer to Insurance Fund		(90,000)
Transfer from Reserve Fund		30,000
Transfer to Market Value Reserve		14,338
Amount of general fund at end of year		209,820

# 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	1,161,000	
PCA Benevolent Fund	91,649	
Tom Maynard Trust	5,000	
<b>TOTAL FEDERATION AND OTHER BODIES</b>		1,257,649
<b>Other income</b>		
Deficit on Disposal of Investments	(3,728)	
<b>TOTAL OTHER INCOME</b>		(3,728)
<b>TOTAL OF ALL OTHER INCOME</b>		1,253,921

# ANALYSIS OF BENEFIT EXPENDITURE SHOWN AT GENERAL FUND

(see notes 21 to 23)

	£		£
Representation – Employment Related Issues		<b>brought forward</b>	128,235
		Education and Training services	
		Education & Training	134,971
		Personal Development and Welfare Officers	404,217
Representation – Non Employment Related Issues			
		Negotiated Discount Services	
Communications			
		Salary Costs	
Advisory Services			
Confidential Helpline	46,685		
Other	10,070		
		Other Benefits and Grants (specify)	
		Legal & Professional Fees	111,102
Dispute Benefits		Meeting Costs	54,273
		PR & Marketing	106,501
		Beneficiary Support Programme	10,975
Other Cash Payments			
Insurance	71,480		
<b>carried forward</b>	<b>128,235</b>	<b>Total (should agree with figure in General Fund)</b>	<b>950,274</b>

(See notes 24 and 25)

<b>FUND 2</b>		<b>Fund Account</b>	
<b>Name:</b>	Insurance Fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify) – transfer from General Fund	90,000	
	<b>Total other income as specified</b>		90,000
	<b>Total Income</b>		90,000
<b>Expenditure</b>			
	Benefits to members	20,000	
	Transfer to Reserve Fund	50,000	
	<b>Total Expenditure</b>		70,000
	<b>Surplus (Deficit) for the year</b>		20,000
	<b>Amount of fund at beginning of year</b>		70,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		90,000
	<b>Number of members contributing at end of year</b>		431

<b>FUND 3</b>		<b>Fund Account</b>	
<b>Name:</b>	Reserve Fund	<b>£</b>	<b>£</b>
<b>Income</b>			
	From members		
	Investment income (as at page 12)		
	Other income (specify) – transfer from Insurance Fund	50,000	
	<b>Total other income as specified</b>		50,000
	<b>Total Income</b>		50,000
<b>Expenditure</b>			
	Benefits to members	60,000	
	Transfer to General Fund	30,000	
	<b>Total Expenditure</b>		90,000
	<b>Surplus (Deficit) for the year</b>		(40,000)
	<b>Amount of fund at beginning of year</b>		90,000
	<b>Amount of fund at the end of year (as Balance Sheet)</b>		50,000
	<b>Number of members contributing at end of year</b>		431





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		9,421
Legal and Professional fees		1,216
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Service Delivery		344,706
<b>Other Outgoings</b>		
Interest payable:		
Bank loans (including overdrafts)		
Mortgages		
Other loans		
Depreciation		
Taxation		
Outgoings on land and buildings (specify)		
Other outgoings – Change in Market Value of Investments		
		12,488
Bank Charges and Incidental Expenses		
		13,761
	<b>Total</b>	381,592
Charged to:	General Fund (Page 3)	381,592
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	Fund (Account )	
	<b>Total</b>	381,592

## 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	133,050	17,241	0	Healthcare	4,940	155,231

# 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)			15,466
Interest (gross) from:			
Government securities (Gilts)			
Mortgages			
Local Authority Bonds			
Bank and Building Societies			477
Other			1,675
Other investment income (specify)			
<b>Total investment income</b>			<b>17,618</b>
Credited to:			
General Fund (Page 3)			17,618
Fund (Account )			
Fund (Account )			
Fund (Account )			
Fund (Account )			
Fund (Account )			
Political Fund			
<b>Total Investment Income</b>			<b>17,618</b>

# BALANCE SHEET as at 31<sup>st</sup> December 2015

(see notes 47 to 50)

Previous Year		£	£
	<b>Fixed Assets</b> (at page 14)		
	<b>Investments</b> (as per analysis on page 15)		
436,559	Quoted at Market Value		487,225
	Unquoted		
436,559	<b>Total Investments</b>		487,225
	<b>Other Assets</b>		
	Loans to other trade unions		
28,049	Sundry debtors		24,467
245,208	Cash at bank and in hand		138,257
	Income tax to be recovered		
	Stocks of goods		
4	Others (specify) Shares in Related Company		4
273,261	<b>Total of other assets</b>		162,728
709,820	<b>TOTAL ASSETS</b>		649,953
268,952	General Fund		209,820
70,000	Insurance Fund		90,000
90,000	Reserve Fund		50,000
51,316	Market Value Reserve		36,978
	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		
12,828	Tax payable		9,243
216,724	Sundry creditors		253,912
	Accrued expenses		
	Provisions		
	Other liabilities		
709,820	<b>TOTAL LIABILITIES</b>		649,953
709,820	<b>TOTAL ASSETS</b>		649,953

# 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/Transfer s						
At end of year						
<b>Accumulated Depreciation</b>						
At start of year						
Charges for year						
Disposals						
Revaluation/Transfer s						
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	487,225	
Government Securities (Gilts)		
Other quoted securities (to be specified)		
TOTAL QUOTED (as Balance Sheet)	487,225	
Market Value of Quoted Investment	487,225	
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 2015 were as follows:

	Holding	Market Valuation
Alliance Trust	8,600	£8,669
Allianz Gbl Inv Small Cap	9	£10,207
Artemis Fd Mgrs Global	4,071	£8,991
Artemis Fd Mgrs Gbl Growth Income	6,250	£12,259
Axa Framlington. Select	8,364.46	£11,493
Bankers Investment Trust Ord	2,000	£12,600
Barclays Bk I/LSnr	10,000	£9,798
BHP Billiton	750	£5,700
BP	1,400	£4,956
Capita Fin CF Miton UK	4,400	£8,125
Capita Fin Woodfords	10,000	£11,946
Centrica Ords	3,000	£6,543
City of Ldn Inv	3,000	£11,610
Diageo Ord	450	£8,354
Edinburgh Inv Tst Ords	3,250	£23,384
Fidelity Special Value	4,750	£9,548
FIL Inv Svcs	9,000	£12,600
Gabelli Value Plus Ord	10,000	£9,850
Glaxosmithkline	720	£9,886
Henderson Gbl Inv Europe	7,000	£11,732
Henderson Global Strategic Bond	5,300	£7,107
Herald Investment Trust	750	£5,589
HSBC 0% 22/6/20	13,000	£9,414
JP Morgan Gbl Emerg	5,600	£4,879
Kames Capital	8,600	£8,258
Ladbrokes 5.125%	5,800	£5,669
Londonmetric Prop Ord	4,950	£8,118
M&G Inv Man Global Div Inc	8,250	£12,759
M&G Inv Man Optimal Inc £	4,000	£5,654
Nextenergy Solar	15,000	£15,675
Old Mutual UK Smaller Cos	5,356	£10,086
Oxford Instruments	625	£4,794
Paragon Grp 6% 12/20	6,000	£5,913
Premier Oil 5% 12/20	6,000	£3,047
Prudential	1,000	£15,310
Royal Dutch Shell	700	£10,801
Schroder Asia Pacific Ord	3,750	£9,975
Schroder Real Est Ord Shs NPV	35,100	£20,885
Scot Mort Inv Tst Ord	5,000	£13,895
Smiths	650	£6,107
SQN Asset Finance	6,729	£7,267
Standard Chartered	2,250	£12,683
Standard Life Invs Gbl Abs Ret	12,250	£10,269
Standard Life UK Small Ord	2,750	£10,533
Target Healthcare	7,500	£8,081
Tesco Personal Fin 5% 21/11/20	5,000	£5,049

The Renewables Inf Ord NPV	10,000	£10,230
Threadneedle Inv UK Equity Inst NAV 2	13,911.7536	£17,758
Unilever	450	£13,169
		<hr/>
		£487,225
		<hr/>

## ANALYSIS OF INVESTMENT INCOME (CONTROLLING INTERESTS)

<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:			
<b>COMPANY NAME</b> PCA Management Limited	<b>COMPANY REGISTRATION NUMBER (if not registered in England &amp; Wales, state where registered)</b> 03313434		
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.			
<b>COMPANY NAME</b> PCA Management Limited	<b>NAMES OF SHAREHOLDERS</b> Professional Cricketers Association		
PCA Benevolent Fund Limited	n/a – company limited by guarantee		

(see notes 58 and 59)

# SUMMARY SHEET

(see notes 60 to 71)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>INCOME</b>			
From Members	43,702		43,802
From Investments	17,618		17,618
Other Income (including increases by revaluation of assets)	1,253,921		1,253,921
<b>Total Income</b>	1,315,241		1,315,241
<b>EXPENDITURE</b> (including decreases by revaluation of			
<b>Total Expenditure</b>	1,408,711		1,408,711
<b>Funds at beginning of year</b> (including reserves)	480,268		480,268
<b>Funds at end of year</b> (including reserves)	386,798		386,798
<b>ASSETS</b>			
Fixed Assets			
Investment Assets			487,225
Other Assets			162,728
		<b>Total Assets</b>	649,953
<b>LIABILITIES</b>		<b>Total Liabilities</b>	263,155
<b>NET ASSETS (Total Assets less Total Liabilities)</b>			386,798

# 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 in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 – ‘The Financial Reporting Standard applicable in the United Kingdom And Republic of Ireland ‘(FRS 102). The financial statements have been prepared under the historical cost basis except for the modification to a fair value basis for certain financial instruments as specified in the accounting policies below.

This is the first year in which the financial statements have been prepared under FRS 102. Refer to note 15 for an explanation of the transition.

### b Investments

Quoted investments are measured at fair value based on published data at the Balance Sheet date. Changes in fair value are recognised in profit or loss.

Investments in associates are accounted for at cost less impairment in these individual financial statements.

### 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.

### e Market Value Reserve

The market value reserve represents accumulated recognised but unrealised gains in quoted investments less deferred tax thereon.

## 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 Players' Committee in the Year to 31 December 2015, was as follows:

	<b>A Porter Chief Executive</b>
Gross Salary	£133,050
Social Security Costs	£17,241
Healthcare	£4,940

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. No impairment provisions have been made.

### 5 DEFERRED TAXATION

Deferred taxation provided for at 20% (2014: 20%) is set out below.

Unrealised gain on quoted investments	£9,243	£12,828
---------------------------------------	--------	---------

The amount of the net reversal expected to reverse next year is unknown.

### 6 RELATED PARTY TRANSACTIONS

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

	<b>2015</b>	<b>2014</b>
PCA Management Limited	£168,149	£5,716

## 7 MOVEMENTS ON FUNDS

	General Fund	Insurance Fund	Reserve Fund	Market Value Reserve	Totals
As at 1 January 2014	189,899	90,000	130,000	69,236	479,135
Insurance Claim Paid	-	(20,000)	-	-	(20,000)
Surplus of Income over Expenditure	21,133	-	-	-	21,133
Transfer from General Fund	(72,080)	90,000	-	(17,920)	-
Transfer from Insurance Fund	-	(90,000)	90,000	-	-
Transfer from Reserve Fund	130,000	-	(130,000)	-	-
As at 31 December 2014	268,952	70,000	90,000	51,316	480,268
Insurance Claims Paid	-	(20,000)	(60,000)	-	(80,000)
Surplus of Expenditure over Income	(13,470)	-	-	-	-
Transfer from General Fund	(75,662)	90,000	-	(14,338)	-
Transfer from Insurance Fund	-	(50,000)	50,000	-	-
Transfer from Reserve Fund	30,000	-	(30,000)	-	-
As at 31 December 2015	£ 209,820	£ 90,000	£ 50,000	£ 36,978	£ 386,798

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, which represents unused deductibles of prior years, is included in cash at bank and quoted investments in the Balance Sheet as at 31 December 2015.

The market value reserve represents recognised but unrealised gains in quoted investments less deferred tax thereon.

## 8 TRANSITION TO FRS102

The Association has adopted FRS102 for the year ended 2015 and has restated the comparative prior year amounts.


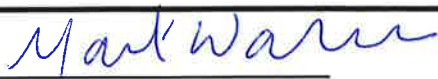
The changes are limited and relate to the restatement of quoted investments previously held in the balance sheet at cost to fair value with unrealised gains or losses of the year going through the income statement. This change has a consequent effect that deferred taxation is recognised on the gains and losses to the extent that they are expected to be taxable.

No prior period errors were required to be corrected on transition.

# SIGNATURES TO THE ANNUAL RETURN

(see notes 76 and 77)

including the accounts and balance sheet contained in the return.

Secretary's Signature: <u></u>	Chairman's Signature: <u></u> (or other official whose position should be stated)
Name: David Leatherdale	Name: Mark Wallace
Date: 27 <sup>th</sup> May 2016	Date: 27 <sup>th</sup> May 2016

## 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)	ENCLOSED	<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 Appendix 1.

Signature(s) of auditor or auditors:

*Paul*

Name(s):

PAUL CLARK

Profession(s) or Calling(s):

PARSONS MOORE STEPHEN CO

Address(es):

15 ALDERGATE STREET  
LONDON  
E14 4AB

Date:

20 Dec 2016

Contact name and telephone number:

020 7651 1103

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

## **APPENDIX 1**

### **PROFESSIONAL CRICKETERS' ASSOCIATION**

#### **STATEMENT TO MEMBERS**

#### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2015**

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We have audited the Financial Statements of the Professional Cricketers' Association ('PCA') for the year ended 31 December 2015 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 Players' 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.

**APPENDIX 1**

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL**

**CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2015 (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 2015 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

23 February 2016

150 Aldersgate Street  
London  
EC1A 4AB