

# 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:	31st December 2020		
List no:	751		
Head or Main Office address:	Bedser Stand		
	Kia Oval		
	London		
Postcode	SE11 5SS		
Website address (if available)	<a href="http://www.thepca.co.uk">www.thepca.co.uk</a>		
Has the address changed during the year to which the return relates?	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	('X' in appropriate box)
General Secretary:	Rob Lynch		
Telephone Number:	07795 994476		
Contact name for queries regarding the completion of this return	Paul Garrett		
Telephone Number:	07736 799983		
E-mail:	paul.garrett@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: 0330 109 3602

You should send the annual return to the following email address stating the name of the union in subject:

For Unions based in England and Wales: [returns@certoffice.org](mailto:returns@certoffice.org)

For Unions based in Scotland: [ymw@tcyoung.co.uk](mailto:ymw@tcyoung.co.uk)

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# 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	423				423
Female	58				58
Other					
<b>Total</b>	481				A 481

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

474

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

Nil

## Change of Officers

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

Position Held	Name of Officer ceasing to hold Office	Name of Officer Appointed	Date of change
General Secretary	David Leatherdale	Anthony Irish	06 January 2020
General Secretary	Anthony Irish	Rob Lynch	15 July 2020

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:





## 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	1,854,000
Professional Cricketers' Trust	116,720
Tom Maynard Trust	5,000
Professional Players' Federation	5,000
<b>Total federation and other bodies</b>	<b>1980720</b>
<b>Any Other Sources</b>	
Change in market value of investment	43,228
Deferred tax thereon	2,445
<b>Total other sources</b>	<b>45,673</b>
<b>Total of all other income</b>	<b>2,026,393</b>

## Analysis of benefit expenditure shown at the General Fund

(see notes 21 to 23)

			£
Representation – Employment Related Issues		<b>brought forward</b>	166,254
Legal Advice	53,370	Advisory Services	
		Negotiation Service	74,769
		Confidential Helpline	68,720
Representation – Non Employment Related Issues		Other Cash Payments	
Legal Advice	18,918	Insurance	147,865
		Education and Training services	
		Education & Training	139,034
		Personal Development & Welfare Officers	485,565
Communications			
AGM	5,389		
Membership Meetings and Miscellaneous	18,458		
Literature and Communication Costs	52,511		
Membership Scheme and Data Management	17,608	Negotiated Discount Services	
Dispute Benefits			
		Other Benefits and Grants (specify)	
		Professional Fees	18,800
		PI Insurance	5,010
		Beneficiary Support	
<b>carried forward</b>	166,254	<b>Total (should agree with figure in General Fund)</b>	1,106,017









(See notes 21 and 23)

Fund 8		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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 9		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>		
	Interfund Transfers IN		
<b>Expenditure</b>	Benefits to members		
	Administrative expenses and other expenditure (as at page 10)		
	<b>Total Expenditure</b>		
	Interfund Transfers OUT		
	<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>		

## Political fund account

(see notes 24 to 33)

£

£

<b>Political fund account 1</b>		<b>To be completed by trade unions which maintain their own political fund</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 under section (82) of the Trade Union and Labour Relations (Consolidation) Act 1992 on purposes set out in section (72) (1) where consolidation of expenditures from the political funds exceeds £2,000 during the period</b>			
	<b>Expenditure A</b> (as at page i)		
	<b>Expenditure B</b> (as at page ii)		
	<b>Expenditure C</b> (as at page iii)		
	<b>Expenditure D</b> (as at page iv)		
	<b>Expenditure E</b> (as at page v)		
	<b>Expenditure F</b> (as at page vi)		
	<b>Non-political expenditure</b> (as at page vii)		
		Total expenditure	
		Surplus (deficit) for year	
		Amount of political fund at beginning of year	
		Amount of political fund at the end of year (as <u>Balance Sheet</u> )	
		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 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>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	
		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 34 and 35)

		£
<b>Administrative Expenses</b>		
Remuneration and expenses of staff		
Salaries and Wages included in above	[REDACTED]	
Auditors' fees		11,400
Legal and Professional fees		3,052
Occupancy costs		
Stationery, printing, postage, telephone, etc.		
Expenses of Executive Committee (Head Office)		
Expenses of conferences		
Other administrative expenses (specify)		
Service Delivery		257,724
<b>Other Outgoings</b>		
[REDACTED]		
Outgoings on land and buildings (specify)		
[REDACTED]		
Other outgoings (specify)		
Bank Charges and Incidental expenses		9,671
Deficit on Disposal of Investments		46,969
<b>Total</b>		328,816
Charged to:	General Fund (Page 3)	328,816
	Insurance Fund	
	Reserve Fund	
	Market Value Reserve	
<b>Total</b>		328,816



# Analysis of investment income

(see notes 47 and 48)

	Political Fund £		Other Fund(s) £
Rent from land and buildings			
Dividends (gross) from:			
Equities (e.g. shares)			12,259
Interest (gross) from:			852
Government securities (Gilts)			363
Mortgages			
Local Authority Bonds			
Bank and Building Societies			451
Other investment income (specify)			
			13,925
		Total investment income	13,925
		Credited to:	
		General Fund (Page 3)	13,925
		Insurance Fund	
		Reserve Fund	
		Market Value Reserve	
		Political Fund	
		Total Investment Funds	13,925



# Fixed assets account

(see notes 53 to 57)

	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						
Net book value at end of year						
Net book value at end of previous year						



# Analysis of investments

(see notes 58 and 59)

Quoted	All Funds Except Political Funds £	Political Fund £
Equities (e.g. Shares)		
Equities	352,226	
Government Securities (Gilts)		
British Government Bonds	33,714	
Other quoted securities (to be specified)		
Non Government Bonds	24,072	
Investment Companies	74,274	
Alternative assets	217,456	
Total quoted (as Balance Sheet)	701,742	
Market Value of Quoted Investment	701,742	
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		

# Analysis of investment income (controlling interests)

(see notes 60 and 61)

**Does the union, or any constituent part of the union, have a controlling interest in any limited company?**

Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
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If YES name the relevant companies:

Company name	Company registration number (if not registered in England & Wales, state where registered)
PCA Management Limited	3313434

**Are the shares which are controlled by the union registered in the names of the union's trustees?**

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

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members	75,112		75,112
From Investments	13,925		13,925
Other Income (including increases by revaluation of assets)	2,026,393		2,026,393
<b>Total Income</b>	2,115,430		2,115,430
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>	1,435,150		1,435,150
<b>Funds at beginning of year</b> (including reserves)	649,525		649,525
<b>Funds at end of year</b> (including reserves)	1,329,805		1,329,805
<b>Assets</b>			
Fixed Assets			
Investment Assets			701,742
Other Assets			1,726,482
		<b>Total Assets</b>	2,428,224
<b>Liabilities</b>		<b>Total Liabilities</b>	1,098,419
<b>Net Assets (Total Assets less Total Liabilities)</b>			1,329,805

# Summary sheet

(see notes 62 to 73)

	All funds except Political Funds £	Political Funds £	Total Funds £
<b>Income</b>			
From Members			
From Investments			
Other Income (including increases by revaluation of assets)			
<b>Total Income</b>			
<b>Expenditure</b> (including decreases by revaluation of assets)			
<b>Total Expenditure</b>			
<b>Funds at beginning of year</b> (including reserves)			
<b>Funds at end of year</b> (including reserves)			
<b>Assets</b>			
Fixed Assets			
Investment Assets			
Other Assets			
		<b>Total Assets</b>	
<b>Liabilities</b>		<b>Total Liabilities</b>	
<b>Net Assets (Total Assets less Total Liabilities)</b>			

(see notes 74 to 80)

<b>Did the union hold any ballots in respect of industrial action during the return period?</b>	<b>No</b>
If Yes How many ballots were held: <input style="width: 50px;" type="text"/>	
For each ballot held please complete the information below:	
<b>Ballot 1</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 2</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
<b>Ballot 3</b>	
Number of individual who were entitled to vote in the ballot	<input style="width: 80px;" type="text"/>
<b>Number of votes cast in the ballot</b>	<input style="width: 80px;" type="text"/>
Number of Individuals answering "Yes" to the question	<input style="width: 80px;" type="text"/> <sup>1</sup>
Number of individuals answering "No" to the question	<input style="width: 80px;" type="text"/> <sup>2</sup>
Number of invalid or otherwise spoiled voting papers returned	<input style="width: 80px;" type="text"/> <sup>3</sup>
	<b>1-3 should total "Number of votes cast"</b>
Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>
Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?	<input style="width: 60px;" type="text"/>
If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot	<input style="width: 60px;" type="text"/>

**Ballot 4**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 5**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballot 6**

Number of individual who were entitled to vote in the ballot

**Number of votes cast in the ballot**

Number of Individuals answering "Yes" to the question  1

Number of individuals answering "No" to the question  2

Number of invalid or otherwise spoiled voting papers returned  3

**1-3 should total "Number of votes cast"**

Were the number of votes cast in the ballot at least 50% of the number of individuals who were entitled to vote in the ballot

Does section 226(2B) of the 1992 Act apply in relation to this ballot (see notes 76-80)?

If yes, were the number of individuals answering "Yes" to the question (or each question) at least 40% of the number of individuals who were entitled to vote in the ballot

**Ballots and Industrial Action: If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**

(see note 81)

**\*Categories of Nature of Trade Dispute**

- A: terms and conditions of employment, or the physical conditions in which any workers require to work;
- B: engagement or non-engagement, or termination or suspension of employment or the duties of employment, of one or more workers;
- C: allocation of work or the duties of employment between workers or groups of workers;
- D: matters of discipline;
- E: a worker's membership or non-membership of a trade union;
- F: facilities for officials of trade unions;
- G: machinery for negotiation or consultation, and other procedures, relating to any of the above matters, including the recognition by employers or employers' associations of the right of a trade union to represent workers in such negotiation or consultation or in the carrying out of such procedures

**Did Union members take industrial action during the return period in response to any inducement on the part of the Union? YES/NO**

**No**

If **YES**, for each industrial action taken please complete the information below:

**Industrial Action 1**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 2**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 3**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**use a continuation page if necessary**

**Industrial Action 4**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 5**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 6**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 7**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Industrial Action 8**

1. please tick the nature of the trade dispute for which industrial action was taken using the categories\* below:

A  B  C  D  E  F  G

2. Dates of the industrial action taken:  to

3. Number of days of industrial action:

4. Nature of industrial action.

**Ballots & Industrial Action- If you have 6 or more entries for either of these, please complete the Excel Spreadsheet**



## Notes to the accounts

(see notes 82 and 83)

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

Guidance on completion of "notes to the accounts"

(page 22)

82. There should, if it is not otherwise shown, be stated by way of note to the accounts every material respect in which items shown in the accounts are affected:

- (i). by transactions of an exceptional or non-recurrent nature including any transfer of funds pursuant to an order of the Certification Officer under Section 82 of the Trade Union and Labour Relations (Consolidation) Act 1992; or arising from, or in consequence of, a complaint made to the Certification Officer under that section, or
- (ii). by any change in the basis of accounting.

83. The following should be shown as a note to the accounts, if not otherwise indicated:

- (i). particulars of any monies owing by the union in respect of loans (including overdrafts) which are secured on the assets of the union;
- (ii). the general nature of any contingent liability not provided for and, where practicable, the estimated amount of the contingent liability, if it is material;
- (iii). where practicable, the aggregated amount or estimated amount if it is material, of;
  - i. contracts for capital expenditure, so far as not provided for, and
  - ii. capital expenditure authorised by the governing body of the union which has not been contracted for;
- (iv). if the amounts at which any fixed assets are shown are arrived at by reference to a valuation;
  - i. the years (so far as they are known to the governing body of the union) in which the assets were separately valued and the separate values; and
  - ii. in the cases of assets that have been valued during the financial year, the names of the persons who valued them or particulars of their qualifications for doing so and (whichever is stated) the bases of valuation used by them.

As per Guidance Notes 82 & 83, nothing to add in this section.

# Accounting policies

(see notes 84 and 85)

## 1 ACCOUNTING POLICIES

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


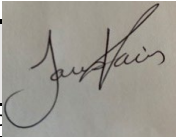
### a Basis of Accounting

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.

## Signatures to the annual return

(see notes 86 & 87)

**Including the accounts and balance sheet contained in the return. Please copy and paste your electronic signature here**

Secretary's Signature: 	Chairman's Signature: 
Name: Rob Lynch	Name: James Harris
Date: 27 July 2021	Date: 27 July 2021

## Checklist

(see notes 88 to 89)

(please tick as appropriate)

Has the return of change of officers been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the list of officers in post been completed? (see Page 2 and Note 12)	Yes	<input checked="" type="checkbox"/>	No	
Has the return been signed? (see Pages 23 and 25 and Notes 86 and 95)	Yes	<input checked="" type="checkbox"/>	No	
Has the auditor's report been completed? (see Pages 20 and 21 and Notes 2 and 77)	Yes	<input checked="" type="checkbox"/>	No	
Is a rule book enclosed? (see Notes 8 and 88)	Yes	<input checked="" type="checkbox"/>	No	
A member statement is: (see Note 80)	Enclosed	<input checked="" type="checkbox"/>	To follow	
Has the summary sheet been completed? (see Page 17 and Notes 7 and 62)	Yes	<input checked="" type="checkbox"/>	To follow	
Has the membership audit certificate been completed? (see Page i to iii and Notes 97 and 103)	Yes	<input checked="" type="checkbox"/>	No	

# Checklist for auditor's report

(see notes 90 and 96)

The checklist below is for guidance. A report is still required either set out overleaf or by way of an attached auditor's report that covers the 1992 Act requirements.

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 related? (See section 36(1) and (2) of the 1992 Act and notes 92 and 93)

Please explain in your report overleaf or attached.

2. 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 note 92)

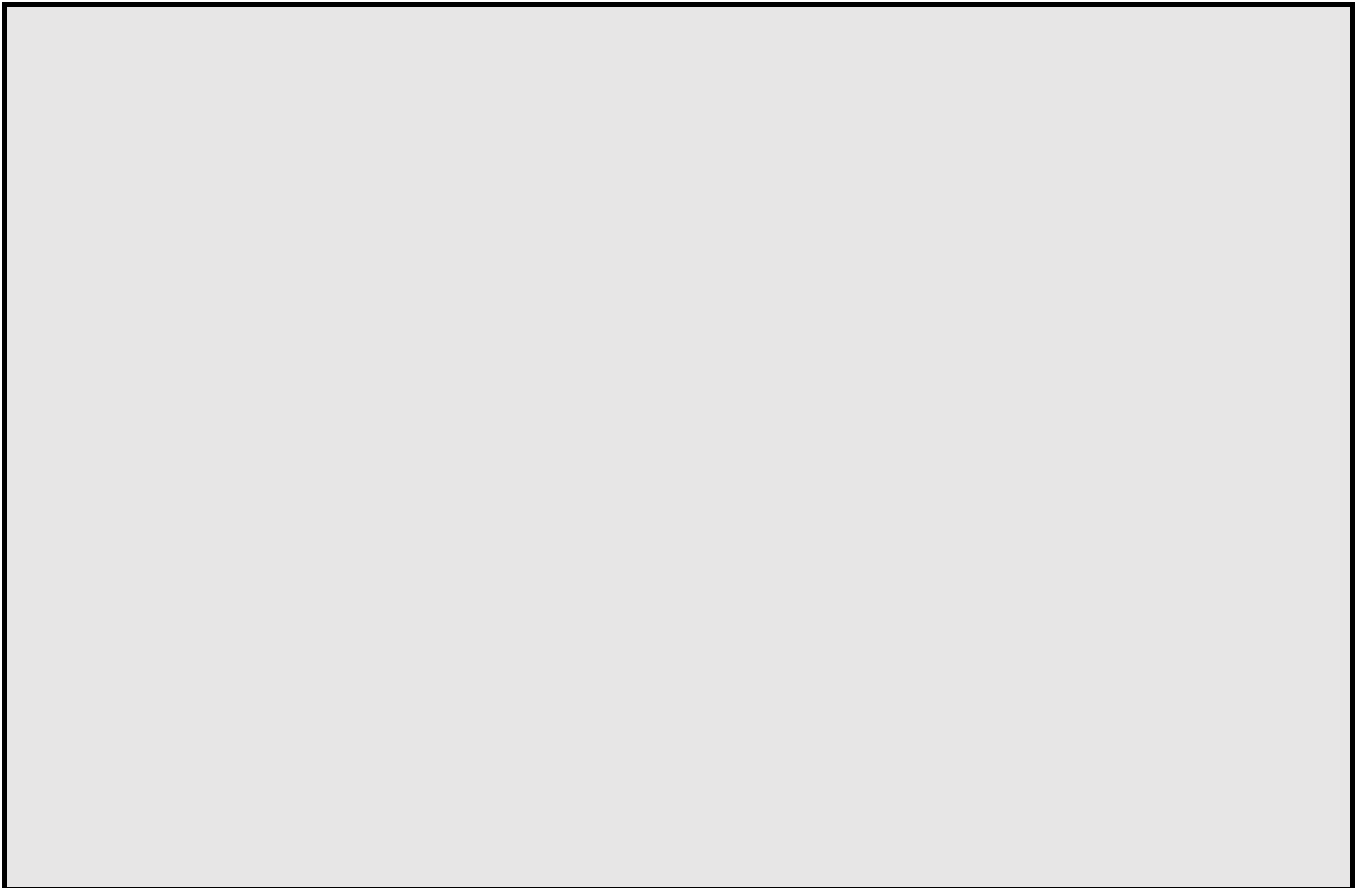
Please explain in your report overleaf or attached

3. Your auditors or auditor must include in their report the following wording:

**In our opinion the financial statements:**

- give a true and fair view of the matters to which they relate to.
- have been prepared in accordance with the requirements of the sections 28, 32 and 36 of the Trade Union and Labour Relations (consolidation) Act 1992.

**Auditor's report (continued)**



Signature(s) of auditor or auditors:

Bo Co

Name(s):

BDOLLP

Profession(s) or Calling(s):

Chartered Accountant

Address(es):

55 Baker Street

London

Postcode

W1U 7EU

Date

27th July 2021

Contact name for inquiries and telephone number:

7887626265

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

## Membership audit certificate

made in accordance with section 24ZD of the Trade Union and Labour Relations (Consolidation) Act 1992

(See notes 97 to 103)

At the end of the reportign period proceding the one to which this audit relates was the total membership of the trade union greater than 10,000?

**No**

If "YES" please complete SECTION ONE below or provide the equivalent information on a separate document to be submitted with the completed AR21

If "NO" please complete SECTION TWO below or provide the equivalent information on a separate document to be submitted with the completed AR21

## Membership audit certificate

### Section one

*For a trade union with more than 10,000 members, required by section 24ZB of the 1992 Act to appoint an independent assurer*

- 1 In the opinion of the assurer appointed by the trade union was the union's system for compiling and maintaining its register of the names and addresses of its members satisfactory to secure, so far as is reasonably practicable, that the entries in its register were accurate and up-to-date throughout the reporting period?

**Yes / No**

- 2 In the opinion of the assurer has he/she obtained the inforamation and explanations necessary for the performance of his/her functions?

**Yes / No**

If the answer to **either** questions 1 or 2 above is "NO" the assurer must:

- (a) set out below the assurer's reasons for stating that
- (b) provide a description of the information or explanation requested or required which has not been obtained
- (c) state whether the assurer required that information or those explanations from the union's officers, or officers of any of its branches or sections under section 24ZE of the 1992 Act
- (d) send a copy of this certificate to the Certification Officer as soon as is reasonably practicable after it is provided to the union.

## Membership audit certificate (continued)

Signature of assurer	
Name	
Address	
Date	
Contact name and telephone number	

# Membership audit certificate

## Section two

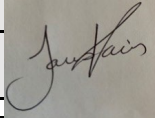
For a trade union with no **more than 10,000 members** at the end of the reporting period preceding the one to which this audit relates.

To the best of your knowledge and belief has the trade union during this reporting period complied with its duty to compile and maintain a register of the names and addresses of its members and secured, so far as is reasonably practicable, that the entries in the register are accurate and up-to-date?

**Yes**

If "No" Please explain below:

[Large greyed-out area for explanation]

Signature	
Name	James Harris
Office held	Chairman
Date	27/07/2021

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS**

**12 MONTHS ENDED 31 DECEMBER 2020**



**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

**PLAYERS' COMMITTEE RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

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Trade Union rules require the Players' Committee to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the Association and of the surplus or deficit of the Association for that period. In preparing those Financial Statements the Players' Committee is required to:

- 1 Select suitable accounting policies and apply them consistently;
- 2 Make judgements and estimates that are reasonable and prudent;
- 3 Prepare Financial Statements on the going concern basis unless it is inappropriate to presume that the Association will continue to operate.

The Players' Committee is also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the Financial Statements comply with the Trade Union and Labour Relations (Consolidation) Act 1992. It is also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This statement has been approved by the PCA Management Board at its meeting on 24 February 2021 and received final approval by the Players' Committee at the Annual General Meeting of the Association on 25 February 2021.



**R Lynch**  
Chief Executive

# PROFESSIONAL CRICKETERS' ASSOCIATION

## STATEMENT TO MEMBERS

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2020

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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 2020 and of its result for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Trade Union and Labour Relations (Consolidation) Act 1992.

We have audited the financial statements of The Professional Cricketers' Association (the 'Association') for the year ended 31 December 2020 which comprise the Income Statement, the Statement of Financial Position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Union in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Players' Committee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Association's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Players' Committee with respect to going concern are described in the relevant sections of this report.

#### Other information

The Officers are responsible for the other information. The other information comprises the information included in the Statement to Members, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

## PROFESSIONAL CRICKETERS' ASSOCIATION

### STATEMENT TO MEMBERS

### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

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We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters to which the Trade Union and Labour Relations (Consolidation) Act 1992 requires us to report to you if, in our opinion:

- proper accounting records have not been kept in accordance with the requirements; or
- the Union has not maintained a satisfactory system of controls over its transactions in accordance with the requirements; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Officers**

As explained more fully in the Statement of Officers' Responsibilities, the Officers are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Officers determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Officers are responsible for assessing the Union's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Officers either intend to liquidate the Union or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

#### *Extent to which the audit was capable of detecting irregularities, including fraud*

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the Officers and other management (as required by auditing standards).
- We had regard to laws and regulations in areas that directly affect the financial statements including financial reporting (including related trade union legislation) and taxation legislation. We considered that extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.
- With the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of the Officers.
- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE PROFESSIONAL  
CRICKETERS' ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)**

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- We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

**Use of our report**

This report is made solely to Professional Cricketers' Association, as a body, in accordance with the provisions of the Trade Union and Labour Relations (Consolidation) Act 1992. Our audit work has been undertaken so that we might state to the Association's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association as a body, for our audit work, for this report, or for the opinions we have formed.



BDO LLP, statutory auditor  
London, UK  
Date 25 February 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

**PROFESSIONAL CRICKETERS' ASSOCIATION****STATEMENT TO MEMBERS****INCOME STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020**

The following statement to members conforms with the Trade Union and Labour Relations (Consolidation) Act 1992. The information is consistent with the Association's Annual Return to the Certification Office.

	<b>Notes</b>	<b>Year to 31 Dec 2020</b>	<b>Year to 31 Dec 2019</b>
<b>Income</b>			
ECB Funding		1,854,000	1,500,000
Member Subscriptions		75,112	51,878
Contribution from Professional Cricketers' Trust		116,720	120,129
Other Donations		10,000	5,000
Interest		1,666	1,019
Dividends		12,259	16,161
		<u>2,069,757</u>	<u>1,694,187</u>
<b>Overheads and Administrative Expenses</b>			
Service Delivery Costs	4	257,724	246,479
Audit and Accountancy Fees		14,452	13,697
Incidental Expenses		3,171	15,426
Bank Charges		6,500	6,457
		<u>(281,847)</u>	<u>(282,059)</u>
(Deficit)/Surplus on Disposal of Investments		(46,969)	1,695
		<u>1,740,941</u>	<u>1,413,823</u>
<b>Surplus before Taxation</b>			
Corporation tax		(317)	(194)
		<u>(317)</u>	<u>(194)</u>
Taxation			
		<u>1,740,624</u>	<u>1,413,629</u>
<b>Surplus after Taxation</b>			
<b>Annual Payments for the Benefit of the Membership</b>			
Communications	5	93,966	156,435
Personal Development	6	618,061	700,489
Insurance	7	147,865	167,463
Legal & Advisory	8	170,867	256,782
Welfare	9	75,258	88,392
		<u>(1,106,017)</u>	<u>(1,369,561)</u>
<b>Surplus of Income over Expenditure</b>			
		634,607	44,068
<b>Other Comprehensive Income/(Expense)</b>			
Change in market value of investment		43,228	94,390
Deferred tax		<u>2,445</u>	<u>(18,312)</u>
		45,673	76,078
Accumulated Surplus as at 1 January 2020		335,960	293,882
Transfer to Insurance Fund		(90,000)	(90,000)
Transfer from Reserve Fund		90,000	90,000
Transfer from (to) Market Value Reserve		10,425	(78,068)
		<u>£1,026,665</u>	<u>£335,960</u>

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS**

**STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020**

The following statement to members conforms with the Trade Union and Labour Relations (Consolidation) Act 1992. The information is consistent with the Association's Annual Return to the Certification Office

	<b>Notes</b>	<b>31 Dec 2020</b>	<b>31 Dec 2019</b>
<b>Fixed Assets</b>			
Quoted Investments	10	701,742	700,976
Long Term Investments	11	4	4
		<hr/>	<hr/>
		701,746	700,980
<b>Current Assets</b>			
Debtors and Prepayments		65,399	113,232
Amounts owed by Related Parties	12	43,967	-
Cash at Bank and in Hand		1,617,112	300,390
		<hr/>	<hr/>
		1,726,478	413,622
<b>Current Liabilities</b>			
Creditors and Accruals		160,540	111,218
Deferred Income	13	908,994	12,652
Amounts owed to Related Parties	12	-	309,877
Deferred Tax	14	28,885	31,330
		<hr/>	<hr/>
		1,098,419	465,077
		<hr/>	<hr/>
		628,059	(51,455)
		<hr/>	<hr/>
<b>Net Assets</b>		<b>£1,329,805</b>	<b>£649,525</b>
		<hr/>	<hr/>
<b>General Fund</b>	15	1,026,665	335,960
<b>Insurance Fund</b>	15	90,000	90,000
<b>Reserve Fund</b>	15	90,000	90,000
<b>Market Value Reserve</b>	15	123,140	133,565
		<hr/>	<hr/>
		£1,329,805	£649,525
		<hr/>	<hr/>

The Financial Statements were approved by the Players' Committee on 25 February 2021.



**R Lynch**  
Chief Executive

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTES TO THE ACCOUNTS**

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**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.

**b Going Concern**

Whilst the PCA's operations have been affected by Covid-19, at 31 December 2020 the union had net assets of £1,329,805 and net current assets of £628,059, with net cash of £732,799, after providing £884,313 in respect of funding for a future project. A commitment for grant funding for 2021 has been received, in the same sum as received in 2020. On this basis the Management Board has prepared cashflow projections, which show that the Union will operate for the foreseeable future within its current cash resources and accordingly the financial statements are prepared on a going concern basis.

**c Investments**

Quoted investments are measured at fair value based on published data at the Balance Sheet date. Changes in fair value are recognised in the Income Statement.

The investment in PCA Management Limited is accounted for at cost less impairment in these financial statements.

**d General Fund**

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

**e 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.

**f Market Value Reserve**

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

**g Corporation Taxation**

The Association is liable to Corporation Tax on its investment income and realised gains on investments.

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTES TO THE ACCOUNTS**

---

**1 ACCOUNTING POLICIES (cont.)**

**h Deferred Tax**

Deferred tax is provided on all material reversing timing differences which arise from transactions reflected through the Income Statement.

**i FRS102 Reduced Disclosure**

The Association has not produced a Statement of Cash Flows as permitted by FRS102.

**i Critical Accounting Assumptions and Judgements**

The preparation of financial statements requires management to make judgements, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and judgements are continuously evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable. Revision to accounting estimates are recognised in the period in which the estimates are revised and any future period affected.

The only significant judgement is to provide the full insurance deductible of £90,000, in the policy year, as set out in note 14. Payment of the deductible is dependent on the claims experience in the subsequent year.

**2 POLITICAL FUND**

The Association does not make political contributions.

**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 2020, was as follows:

	<b>A Irish Chief Executive Res. 15 July</b>	<b>R Lynch Chief Executive Apptd. 15 July</b>
Gross Salary	£99,256	£43,789
Social Security Costs	£12,995	£5,487
Pension Contribution	-	£22,760
Healthcare	£3,069	£1,916

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 33% of the stated costs forming part of the service delivery charge to the Professional Cricketers' Association.



PROFESSIONAL CRICKETERS' ASSOCIATION

STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020

NOTES TO THE ACCOUNTS

<b>4</b>	<b>SERVICE DELIVERY COSTS</b>	<b>2020</b>	<b>2019</b>
	Staff Remuneration	234,830	213,344
	Travel and Motor Expenses	4,920	13,839
	Office Premises and Service Charges	14,787	16,822
	Telephone Charges	3,187	2,474
		<hr/>	<hr/>
		£257,724	£246,479
		<hr/> <hr/>	<hr/> <hr/>
<b>5</b>	<b>COMMUNICATIONS</b>	<b>2020</b>	<b>2019</b>
	AGM	5,389	8,790
	Membership Meetings and Miscellaneous Costs	18,458	43,640
	Literature and Communication Costs	52,511	84,144
	Membership Scheme and Data Management	17,608	12,621
	Beneficiary Functions	-	7,240
		<hr/>	<hr/>
		£93,966	£156,435
		<hr/> <hr/>	<hr/> <hr/>
<b>6</b>	<b>PERSONAL DEVELOPMENT</b>	<b>2020</b>	<b>2019</b>
	Rookie Camp/Futures Conference	9,406	19,251
	Member Education Claims	82,228	58,536
	Driving	250	1,000
	Coaching	29,070	26,174
	PCA Courses and Workshops	11,542	9,334
	Personal Development Managers	485,565	586,194
		<hr/>	<hr/>
		£618,061	£700,489
		<hr/> <hr/>	<hr/> <hr/>
<b>7</b>	<b>INSURANCE</b>	<b>2020</b>	<b>2019</b>
	Permanent Insurance	81,200	109,150
	Travel Insurance	66,665	58,313
		<hr/>	<hr/>
		£147,865	£167,463
		<hr/> <hr/>	<hr/> <hr/>
<b>8</b>	<b>LEGAL AND ADVISORY</b>	<b>2020</b>	<b>2019</b>
	Legal	96,098	171,095
	Advisory Service	74,769	85,687
		<hr/>	<hr/>
		£170,867	£256,782
		<hr/> <hr/>	<hr/> <hr/>

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTES TO THE ACCOUNTS**

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9	<b>WELFARE</b>	<b>2020</b>	<b>2019</b>
	Confidential Helpline	68,720	80,129
	Other	6,538	8,263
		<hr/>	<hr/>
		£75,258	£88,392
		<hr/>	<hr/>
10	<b>QUOTED INVESTMENTS</b>	<b>2020</b>	<b>2019</b>
	Fair value brought forward	700,976	584,043
	Plus additions in year	250,083	95,004
	Less disposals in year	(292,545)	(72,461)
		<hr/>	<hr/>
		658,514	606,586
	Change in valuation during the year	43,228	94,390
		<hr/>	<hr/>
	Market value carried forward	£701,742	£700,976
		<hr/>	<hr/>

A loss of £46,969 (2019: profit of £1,695) arose on the disposals in the period.

11 **LONG TERM INVESTMENTS**

Long term investments are represented by a holding of 4 ordinary shares of £1 each comprising a 100% interest in PCA Management Limited. The net liabilities of PCA Management Limited as at 31<sup>st</sup> December 2019 were £283,793. No impairment provisions have been made.

12 **RELATED PARTY TRANSACTIONS**

At the year end, the following balances were due to (from) related parties:

	<b>2020</b>	<b>2019</b>
PCA Management Limited	43,937	(309,849)
The Professional Cricketers' Trust	30	(28)
	<hr/>	<hr/>
	£43,967	£(309,877)
	<hr/>	<hr/>

The balances are interest free and repayable on demand.

During the year PCA Management Limited recharged £792,777 (2019: £893,093) to the Association representing salaries, rent and other administration costs.

During the year The Professional Cricketers' Trust contributed £116,720 (2019: £120,129) towards the costs of the activities of the Association.

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

**NOTES TO THE ACCOUNTS**

---

**13 DEFERRED INCOME**

Deferred income includes £884,313 which was the initial funding of the PCA Futures Fund which is expected to be set up as a discretionary trust in 2021.

**14 DEFERRED TAXATION**

Deferred taxation provided for at 19% (2019: 19%) is set out below.

	<b>2020</b>	<b>2019</b>
Unrealised gain on quoted investments	£28,885	£31,330

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

**15 MOVEMENTS ON FUNDS**

	<b>General Fund</b>	<b>Insurance Fund</b>	<b>Reserve Fund</b>	<b>Market Value Reserve</b>	<b>Totals</b>
As at 1 January 2020	335,960	90,000	90,000	133,565	649,525
Surplus of Income over Expenditure	634,607	-	-	-	634,607
Other Comprehensive Income	45,673	-	-	-	45,673
Transfer from General Fund	(125,014)	90,000	-	35,014	-
Transfer of Realised Losses	45,439	-	-	(45,439)	-
Transfer from Insurance Fund	-	(90,000)	90,000	-	-
Transfer from Reserve Fund	90,000	-	(90,000)	-	-
As at 31 December 2020	<u>1,026,665</u>	<u>90,000</u>	<u>90,000</u>	<u>123,140</u>	<u>1,329,805</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 (which represents the unused deductible of the prior year) is included in cash at bank and quoted investments in the Balance Sheet as at 31 December 2020.

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

**PROFESSIONAL CRICKETERS' ASSOCIATION**

**STATEMENT TO MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2020**

---

A member who is concerned that some irregularity may be occurring, or has occurred, in the conduct of the financial affairs of the PCA may take steps with a view to investigating further, obtaining clarification and, if necessary, securing regularisation of that conduct.

The member may raise any such concern with one or more of the following as it seems appropriate to raise it with the Chairman of the Association; the Chief Executive, the Chair of the PCA Management Board, the Auditor or Auditors of the Association, the Certification Officer (who is an independent Officer appointed by the Secretary of State) and the Police.

Where a member believes that the financial affairs of the PCA have been or are being conducted in breach of the law or in breach of rules of the Union and contemplates bringing civil proceedings against the Association or Responsible Officials or Trustees, he should consider obtaining independent legal advice.