



The Association of Cricket Umpires and Scorers

Patron: HRH The Prince Philip, Duke of Edinburgh, KG KT
President: Lord Griffiths of Govilon, MC: Chairman David Burden: General Secretary: Keith Smith

FROM THE TREASURER

Peter J. Freeman, 62 College Drive, Bebington, Wirral, CH63 7LW
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To Frank Kemp
ECB

5th April 2005

Dear Frank

ACU&S ACCOUNTS

As you know, your email to Keith Smith of 1 April 2005 was considered by the Finance Board at a special meeting convened on Monday, and I have been asked to reply.

First of all, it should be borne in mind that our accounts for 2003-4, which you will recall were approved on a vote by our membership at the AGM on 19 March 2005, were professionally and independently audited in accordance with standard accountancy practice, something which we have done every year since our inception. In fact, as we understand it, for an organisation of our size it is not strictly necessary for formal auditing to take place but we choose to do so for transparency. Any suggestion that the audit was not objectively conducted in accordance with the proper professional standards is emphatically refuted. We trust that ECB is not allying itself with any such suggestion.

(The transparent truth was in this year's Auditors' Report of 31. 1. 2006 - "the adjusted results for the year ended 31st October 2004 would have been :- Deficit of £59,270).

Having said that, we can understand that there could well have been some aspects which might have been better clarified in what was by any standards a lively debate at the AGM, and this letter deals with the two particular points which you raise.

Bequest

As you observed, we received a bequest of £25,000 in our 2002-3 financial year. This was fully reflected in those accounts and, strictly speaking, plays no part in our 2003-4 accounts. The legacy was made to the Association entirely without conditions, and as such could quite properly have been fully absorbed into our general fund, as all previous similar bequests have been. However, in recognition of the size of the payment, the Executive Board decided of its own volition that the money should be used to fund a special bursary. The balance of the legacy (£1,100 has been paid out to Leicestershire Branch for a special commemoration) has accordingly been placed in a treasury deposit, aside from our main funds. In our opinion, there is no reason or necessity for this to be shown separately on our balance sheet, nor for any separate record to be kept. Similarly, we do not show all our individual Regional accounts as separate items. It is simply in the interests of holding the money discretely given the special purpose to which it is to be applied. We are not aware of any accounting requirement which applies in these circumstances which would render incorrect the approach we have taken.

Sponsorship funding

You will know that our former chairman has spent many months in a quest for sponsorship funding. In anticipation of the receipt of such monies we have undertaken a wide ranging programme of retraining of examiners and instructors, in conjunction with the issue of computer laptops and projectors (for which payment has been received). We have always believed that a sum of £100,000 + VAT would be forthcoming, on which basis we issued an invoice during 2003-4. To ensure that the matter was properly accounted for, we raised the subject with our auditors who independently satisfied themselves as to the genuineness of our understanding, and on the basis of their own enquiries were content for the sum to be included in our accounts and recorded as a debtor on our balance sheet. We consider that we have acted quite properly with regard to this as far as our accounts as at 31 October 2004 are concerned.

(How strange then that Mr Chris Rawson e-mailed Graham Bullock next day with copies to Peter Freeman, M Reed, D Harman and K Smith - "Having just got round to issuing the Credit Note for 'that' invoice, I now realise that I gave the Finance Board incorrect information on Monday evening." {The day before this letter}. "The invoice was made out in the name of NACL L L L {sic} Ltd ." So, just 18 days after the AGM the £100,000 + VAT sponsorship was cancelled out. It had served its purpose. The Accounts had been approved. They were all acting quite properly, of course).

I trust that the above clarifies what I accept could be misunderstandings which have arisen in connection with these two matters. Please let me know if I can offer any further elucidation. Hopefully the above will dispel any concerns you

may have, and place you in a position to release our grant forthwith.

If, however, in spite of the foregoing you still wish to have a “full appraisal of the financial position”, then the Finance Board is, quite exceptionally, willing to make our records available for private inspection. This will have to be at the home of our Assistant Treasurer (Accounts) in Kent. We should make it clear that we would not expect to have to supply copies of documentation, nor that any paperwork would be removed, nor that the contents of those records be discussed outside the sphere of those at ECB directly involved in considering our grant eligibility. Subject to those conditions we are content on this occasion to cooperate. If you wish to proceed in this way, perhaps Dan Abbott can contact myself or our Assistant Treasurer (Accounts) phone 01634 234854 e-mail ata@acus.org.uk <<mailto:ata@acus.org.uk>> in the first instance so that the necessary arrangements can be put in hand.

Yours sincerely

Peter J Freeman
Treasurer

So why has the ECB (or anybody else for that matter) yet to see the books?

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