

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION**

**PERFORMANCE REPORT**

**YEAR ENDED 31 MARCH 2018**

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION  
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2018**

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**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION  
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**Name of the Entity:** Christchurch Junior Cricket Association

**Type of Entity:** Charitable Association

**Registration Number:** CC36134

**Entity Purpose:** To provide the children of Christchurch with the foundation for lifelong participation, enjoyment and success in cricket

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**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 31 MARCH 2018**

	2018	2017
<b>Revenue</b>		
Grant & Sponsorship revenue	56,955	68,607
Interest	8,525	5,540
Levies	24,822	22,320
Other revenue	866	366
Parent Contributions	54,942	51,314
CCA Managers Funding	14,462	0
<b>Total Revenue</b>	<b>160,572</b>	<b>148,147</b>
<b>Expenses</b>		
Administration	61,766	34,426
Advertising/school visits	8,176	12,306
AGM Expenses	722	427
Coaching/Winter Training	22,250	19,860
Depreciation	1,096	1,569
Junior Development Officer	8,333	25,000
Gear/Cricket Supplies	23,381	16,077
General Expenses	1,532	1,898
Honorarium	1,500	1,500
Insurance	1,295	1,080
Trial Costs	0	1,761
Website	299	48
Wicket Preparation	7,352	4,649
SI Tournaments	14,244	13,100
Regionals	9,926	7,152
Girls Auckland Tournament	5,584	7,605
<b>Total Expenses</b>	<b>167,456</b>	<b>148,458</b>
<b>Surplus/(Deficit) for the Year</b>	<b>-6,884</b>	<b>-311</b>

*The accompanying notes form part of these financial statements .*

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION  
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**STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2018**

	Note	2018	2017
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash	1	57,765	93,790
Debtors and prepayments	2	3,395	1,400
Inventory		10,140	17,750
GST		2,985	1,341
<b>Total Current Assets</b>		<u><b>74,285</b></u>	<u><b>114,281</b></u>
<b>Non-Current Assets</b>			
Property, plant and equipment	3	4,040	5,136
Investments		300,498	255,091
<b>Total Non-Current Assets</b>		<u><b>304,538</b></u>	<u><b>260,227</b></u>
<b>Total Assets</b>		<u><b>378,823</b></u>	<u><b>374,508</b></u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		11,198	0
<b>Total Current Liabilities</b>		<u><b>11,198</b></u>	<u><b>0</b></u>
<b>Total Liabilities</b>		<u><b>11,198</b></u>	<u><b>0</b></u>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<u><b>367,625</b></u>	<u><b>374,508</b></u>
<b>Accumulated Funds</b>			
Opening Balance		374,508	374,819
Current year Income (Deficit)		-6,884	-311
<b>Total Accumulated Funds</b>		<u><b>367,625</b></u>	<u><b>374,508</b></u>

*The accompanying notes form part of these financial statements .*

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION  
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**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2018**

	2018	2017
<b>Cash flows from operating activities</b>		
Interest, dividends and other investment receipts	8,118	5,540
Receipts from customers and other revenue	149,753	146,165
Payments to suppliers	-148,896	-177,403
Net cash flow from operating activities	8,975	-25,698
Cashflow from investing activity	-45,000	0
Cash and cash equivalents at the beginning of the year	93,790	119,488
Net increase (decrease) in cash and cash equivalents	-36,025	-25,698
<b>Cash and cash equivalents at the end of the year</b>	<b><u>57,765</u></b>	<b><u>93,790</u></b>

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**STATEMENT OF ACCOUNTING POLICIES  
FOR THE YEAR ENDED 31 MARCH 2018**

**Basis of Preparation:** Christchurch Junior Cricket Association has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not-For-Profit) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**Goods and Services Tax (GST):** All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

**Income Tax:** Christchurch Junior Cricket Association is wholly exempt from New Zealand income tax having fully complied with all statutory conditions for these exemptions.

**Bank Accounts and Cash:** Bank accounts and cash in the Statement of Cash Flows comprise cash balances and bank balances.

**Changes in Accounting Policies:** These statements have been compiled using the PBE Tier 3 standards for Charities which is a change from prior year.

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**NOTES TO THE PERFORMANCE REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

**1 Cash at Bank**

	<b>2018</b>	<b>2017</b>
ANZ Cheque Account	20,036	10,560
ANZ On Call Account - 01	35,285	80,123
ANZ Project Account - 02	604	724
ANZ On Call Account - 03	1,840	2,383
<b>Total Cash at bank</b>	<b>57,765</b>	<b>93,790</b>

**2 Debtors and Prepayments**

	<b>2018</b>	<b>2017</b>
Debtors	3195	900
Prepayments	200	500
<b>Total</b>	<b>3395</b>	<b>1400</b>

**3 Plant & Equipment**

	<b>2018</b>	<b>2017</b>
Opening balance 1 April	5,136	6,706
Purchases (Disposals)	0	-17
Depreciation	-1,096	-1,553
<b>Closing balance 31 March</b>	<b>4,040</b>	<b>5,136</b>

**4 Contingent Liabilities**

There were no contingent liabilities at year end (2017: nil)

**5 Events after balance date**

There were no significant events subsequent to the balance date (2017: nil)



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**INDEPENDENT AUDITORS REPORT  
FOR THE YEAR ENDED 31 MARCH 2018**

I have examined the statements of the financial performance and financial position as at 31 March 2018. I have obtained all the information and explanations that I have required. Because of the inherent nature of the organisation some income items cannot be verified prior to entry in the records of the association. Subject to this qualification the statements of financial performance and financial position are properly drawn up so as to exhibit a true & fair view of the Association's affairs for the year ended 31 March 2018.



DL Gallop B Com - Hon Auditor

16 May 2018.

