

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION

PERFORMANCE REPORT

YEAR ENDED 31 MARCH 2019

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019**

TABLE OF CONTENTS

ENTITY INFORMATION	1
STATEMENT OF FINANCIAL PERFORMANCE	2
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF CASHFLOWS	4
STATEMENT OF ACCOUNTING POLICIES	5
NOTES TO THE PERFORMANCE REPORT	6
INDEPENDENT AUDITORS REPORT	7

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019**

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

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2019

	2019	2018
Revenue		
Grant & Sponsorship revenue	65,356	56,955
Interest	10,453	8,525
Levies	23,687	24,822
Other revenue	43	866
Parent Contributions	65,158	54,942
CCA Managers Funding	25,833	14,462
Total Revenue	190,530	160,572
Expenses		
Administration	77,333	61,766
Advertising/school visits	4,705	8,176
AGM Expenses	764	722
Coaching/Winter Training	21,645	22,250
Depreciation	4,228	1,096
Junior Development Officer	-	8,333
Gear/Cricket Supplies	13,569	23,381
General Expenses	5,223	1,532
Honorarium	1,500	1,500
Insurance	1,448	1,295
Grants Clubs	4,288	0
Website	1,318	299
Wicket Preparation	8,153	7,352
SI Tournaments	14,598	14,244
Regionals	9,389	9,926
Girls Auckland Tournament	8,376	5,584
Total Expenses	176,537	167,456
Surplus/(Deficit) for the Year	13,993	-6,884

The accompanying notes form part of these financial statements .

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2019

	Note	2019	2018
Assets			
Current Assets			
Bank accounts and cash	1	54,355	57,765
Debtors and prepayments	2	1,800	3,395
Inventory		14,850	10,140
GST		1,707	2,985
Total Current Assets		72,712	74,285
Non-Current Assets			
Property, plant and equipment	3	8,458	4,040
Investments		300,498	300,498
Total Non-Current Assets		308,956	304,538
Total Assets		381,668	378,823
Liabilities			
Current Liabilities			
Creditors and accrued expenses		50	11,198
Total Current Liabilities		50	11,198
Total Liabilities		50	11,198
Total Assets less Total Liabilities (Net Assets)		381,618	367,625
Accumulated Funds			
Opening Balance		367,625	367,935
Current year Income (Deficit)		13,993	-6,884
Total Accumulated Funds		381,618	367,625

The accompanying notes form part of these financial statements .

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
Cash flows from operating activities		
Interest, dividends and other investment receipts	10,453	8,118
Receipts from customers and other revenue	182,950	149,753
Payments to suppliers	-188,947	-148,896
Net cash flow from operating activities	4,456	8,975
Cashflow from investing & capital activity	-7,866	-45,000
Cash and cash equivalents at the beginning of the year	57,765	93,790
Net increase (decrease) in cash and cash equivalents	-3,410	-36,025
Cash and cash equivalents at the end of the year	54,355	57,765

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019**

**STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2019**

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.

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2019

NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2019

1 Cash at Bank

	2019	2018
ANZ Cheque Account	22,576	20,036
ANZ On Call Account - 01	30,120	35,285
ANZ Project Account - 02	22	604
ANZ On Call Account - 03	1,637	1,840
Total Cash at bank	54,355	57,765

2 Debtors and Prepayments

	2019	2018
Debtors	1,600	3,195
Prepayments	200	200
Total	1,800	3,395

3 Plant & Equipment

	2019	2018
Opening balance 1 April	4,040	5,136
Purchases	8,646	0
(Disposals)	-130	0
Depreciation	-4,098	-1,096
Closing balance 31 March	8,458	4,040

4 Contingent Liabilities

There were no contingent liabilities at year end (2018: nil)

5 Events after balance date

There were no significant events subsequent to the balance date (2018: nil)

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

**INDEPENDENT AUDITORS REPORT
FOR THE YEAR ENDED 31 MARCH 2019**

I have examined the statements of the financial performance and financial position as at 31 March 2019. 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 2019.



DL Gallop B Com - Hon Auditor

14 May 2019.