

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION

PERFORMANCE REPORT

YEAR ENDED 31 MARCH 2021

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

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**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

Entity Information

Legal Name of Entity

Christchurch Junior Cricket Association Incorporated

Entity Type and Legal Basis

Incorporated society and charity

Charities Registration Number

CC36134

Main Sources of Entity's Cash and Resources

Revenue from participants, grants, player levies and sponsorship.

Entity's Purpose

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

Structure of the Entity's Operations

CJCA is governed by a managing committee and volunteer staff led by a General Manager who reports to the Board.

Reliance on Volunteers and Donated Goods and Services

CJCA relies on approximately 200 volunteer staff, coaches and managers.

Main Method used to Raise Funds

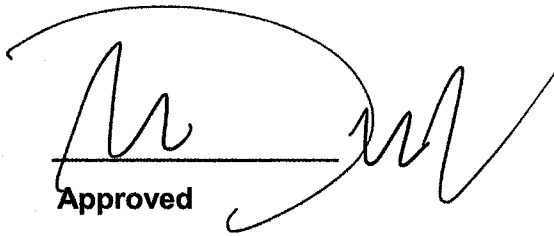
Applying for grants and operating cricket programs contributed to by the participants.

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

Approval of Financial Report

**Christchurch Junior Cricket Association
For the year ended 31 March 2021**

The Board are pleased to present the approved financial report including the historical financial statements of Christchurch Junior Cricket Association for year ended 31 March 2021.

A large, stylized handwritten signature in black ink, consisting of a large loop on the left and a series of vertical strokes on the right.

Approved

President

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021

Statement of Service Performance
FOR THE YEAR ENDED 31 MARCH 2021

Description and Quantification of the Entity's Outcomes and Outputs

Outcome - To maintain and grow the numbers of children playing by providing fun, meaningful cricket experiences.

Output - Co-ordinate pre-season and on-going awareness programmes in schools and community settings and deliver appropriate competitions and festivals.

Outcome - To provide quality governance, leadership and administration

Output - Brand development, advice and support of clubs, prudent financial management and identification of possible additional revenue streams, legislative compliance, collaboration with other cricket entities, effective communication with stakeholders, clubs, players and parents.

Outcome - To invest in the capability of our people in order to increase the quality of the cricket experience provided.

Output - Ensure coaching qualification and education opportunities are available via clubs or via partnership with CMCA staff. Provide support to club administrators. Provide opportunities for players to gain a basic umpire qualification prior to leaving CJCA cricket and also facilitating the use of Youth cricketers to umpire in Festivals. Ensure Best Practice is followed in terms of Athlete Development and "Balance is Better" and "Good Sports" principles are incorporated into all competitions, programmes and events.

Description & Qualification:

- Approximately 5,400 children delivered to in pre-season Awareness Programmes from 36 schools. On-going delivery by Activators making connections to clubs for play and membership opportunities.
- 220 teams at the start of the 2020/21 season and 202 at the end with year 8 players moving to Youth. Approximately 1,770 players in CJCA competitions and 400 players in pre-competition programmes at 9 clubs
- CJCA Festivals featuring over 800 boys and Girls held at various times during the season giving an extension opportunity to participants over and above their normal Saturday cricket.
School based competitions featuring over 800 boys and girls held in School time during Term 4 and 1 with many novice cricketers exposed to the game.
- A Winter Training Programme delivered to over 200 Year 6-8 boys and girls.
- Over 120 days of umpiring co-ordinated by Youth umpires umpiring in the Junior game.
- A Covid-19 support package designed and delivered to lessen the financial impact on Clubs and Individuals utilising approximately \$40,000 of CJCA funds either through decreased income or expenditure on ball purchases for Clubs or Family Support payment for Club or CJCA fees.
- Significant involvement in development of better quality festivals and playing opportunities through involvement in working groups.
- Excellent year in terms of lack adverse incidents to do with player or parent behaviour and no significant health and safety incidents.

- Project undertaken to update and align CJCA Constitution and also develop better understanding of NZC Health and Safety "App" use and application requirements of our membership.

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
Revenue		
Grant & Sponsorship revenue	60,270	65,530
Interest	10,467	9,916
Levies	0	25,169
Other revenue	5,424	100
Parent Contributions	61,935	61,083
CCA Funding	42,109	38,266
Total Revenue	180,205	200,064
Expenses		
Administration	83,418	88,698
Advertising/School visits	4,874	5,329
AGM Expenses	1,483	1,595
Coaching/Winter Training	16,666	19,590
Depreciation	1,730	3,077
CCA Activator	15,000	15,000
Gear/Cricket Supplies	27,205	16,660
General Expenses	9,729	5,120
Honorarium	2,000	2,000
Insurance	3,443	1,641
Grants Clubs	6,465	4,802
Website	1,467	2,147
Wicket Preparation	4,317	4,443
SI Tournaments	13,289	7,947
Regionals	18,364	12,463
Girls Auckland Tournament	21	7,787
Total Expenses	209,471	198,299
Surplus/(Deficit) for the Year	(29,266)	1,765

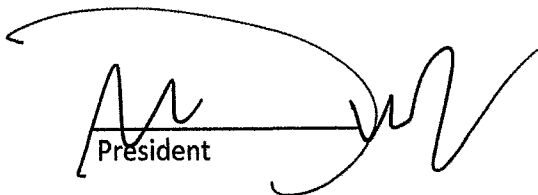
The accompanying notes form part of these financial statements .

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021**

	Note	2021	2020
Assets			
Current Assets			
Bank accounts and cash	1	21,620	53,823
Debtors and prepayments	3	4,315	1,550
GST		5,192	4,830
Inventory		23,840	17,300
Investments	2	300,498	300,498
Total Current Assets		<u>355,466</u>	<u>378,001</u>
Non-Current Assets			
Property, plant and equipment	4	3,652	5,382
Total Non-Current Assets		<u>3,652</u>	<u>5,382</u>
Total Assets		<u>359,117</u>	<u>383,383</u>
Liabilities			
Current Liabilities			
Creditors and accrued expenses		5,000	0
Total Current Liabilities		<u>5,000</u>	<u>0</u>
Total Liabilities		<u>5,000</u>	<u>0</u>
Total Assets less Total Liabilities (Net Assets)		<u>354,117</u>	<u>383,383</u>
Accumulated Funds			
Opening Balance		383,383	381,618
Current year Income (Deficit)		(29,266)	1,765
Total Accumulated Funds		<u>354,117</u>	<u>383,383</u>

The accompanying notes form part of these financial statements .


President


Committee Member

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
Cash flows from operating activities		
Interest, dividends and other investment receipts	10,820	9,916
Receipts from donations fundraising or grant receipts	109,084	110,015
Receipts from fees, subscriptions and other receipts from members	84,530	80,133
Payments to suppliers	(236,638)	(195,221)
Net cash flow from operating activities	(32,203)	4,843
 Cashflow from investing & capital activity		
Investments in term deposits	(360,498)	(365,873)
Maturity of term deposits	360,498	360,498
Net cash flow from investing & capital activity	-	(5,375)
 Cash and cash equivalents at the beginning of the year	53,823	54,355
Net increase (decrease) in cash and cash equivalents	(32,203)	(532)
 Cash and cash equivalents at the end of the year	21,620	53,823

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

**STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2021**

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. These statements have been compiled using the PBE Tier 3 standards for Charities. 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. Amounts are presented in New Zealand Dollars and are rounded to the nearest dollar.

Goods and Services Tax (GST)

The entity is registered for GST. All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable 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

There have been no changes in accounting policies. Policies have been applied on a consistent basis with those of the previous reporting period.

Revenue Recognition:

Grants/Donations income is recognised as income on receipt unless the association has a liability to repay if the requirements of the grant or donation are not fulfilled. A liability is recognised to the extent that such conditions are unfulfilled at the end of the reporting period.

Interest revenue is recorded as revenue in the period it is earned.

Tournament fees/Parent Contributions are recorded when paid as they are due prior to the start date of any tournament

Player levies are recognised when they are invoiced to the clubs and are payable before the end of the season which aligns with the financial year

CCA Funding is accounted for in the period that it relates to

Inventory

Inventories are stated at the lower of cost and net realisable value. Costs have been assigned to inventory quantities on hand at balance date using the first in first out basis.

Investment

Investments are term deposits recognised at cost.

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 MARCH 2021

Plant Property and Equipment (incl depreciation)

Property, plant and equipment are stated at cost less accumulated depreciation. Depreciable assets are depreciated on the diminishing value method at rates determined by the Inland Revenue Department under the Income Tax Act 2007. The following rates were used:

Motor Vehicles – 10%

Computer Equipment – 20%-50%

Goods & Services in kind

The Christchurch Junior Cricket Association receives considerable volunteer help from the parents at CICA organised events and tournaments.

Covid 19 Impact

A number of cases of a new virus, Covid 19 (which is also known as Coronavirus), had been reported in the Wuhan province of China. In March 2020, Covid 19 was declared a pandemic by the World Health Organisation. The result of this pandemic has been a substantial reduction in economic activity throughout the world. The association suspended all its programmes in line with the government requirement for a lockdown for all non essential businesses. The Christchurch Junior Cricket Association expects to be able to largely revert to its normal programmes and activities by the next season. No major programmes of the association have been significantly affected and the entity continues to operate as a going concern.

CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021

NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2021

1 Cash at Bank

	2021	2020
ANZ Cheque Account - 00	12,238	22,183
ANZ On Call Account - 01	5,584	30,149
ANZ Project Account - 02	2,700	493
ANZ On Call Account - 03	1,098	998
Total Cash at bank	21,620	53,823

2 Investments

	2021	2020
ANZ Term Deposit - 1017	120,091	120,091
ANZ Term Deposit - 1018	60,000	60,000
ANZ Term Deposit - 1019	60,407	60,407
ANZ Term Deposit - 1020	60,000	60,000
Total Investments	300,498	300,498

* The term deposits are reinvested upon maturity

3 Debtors and Prepayments

	2021	2020
Debtors	3,565	800
Prepayments	750	750
Total	4,315	1,550

4 Plant & Equipment

	2021	2020
Opening balance 1 April	5,382	8,459
Purchases	-	-
(Disposals)	-	-
Depreciation	-1,730	-3,077
Closing balance 31 March	3,652	5,382

5 Contingent Liabilities & Commitments

There were no contingent liabilities at year end (2020: nil). Commitments include operating leases which has a monthly rental of \$502 (GST excl) per month. Refer to note 7 for further information.

6 Events after balance date

There were no events after balance date

2020: A number of cases of a new virus, Covid 19 (which is also known as Coronavirus), had been reported in the Wuhan province of China. In March 2020, Covid 19 was declared a pandemic by the World Health Organisation. The result of this pandemic has been a substantial reduction in economic activity throughout the world. The association suspended all its programmes in line with the government requirement for a lockdown for all non essential businesses. The Christchurch Junior Cricket Association expects to be able to largely revert to its normal programmes and activities by the next season. No major programmes of the association have been significantly affected and continues to operate as a going concern.

**CHRISTCHURCH JUNIOR CRICKET ASSOCIATION
PERFORMANCE REPORT FOR THE YEAR ENDED 31 MARCH 2021**

**NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 MARCH 2021**

7 Operating Leases

The future operating lease payments as lease are shown in the table below:

	2021	2020
Vehicle leases		
Less than 1 year	6,108	-
1-2 years	6,108	-
2-5 years	1,204	-
Total	13,420	-

8 Related Party

The Christchurch Junior Cricket Association operates independently but is affiliated with the Canterbury Cricket Association and works closely with the Christchurch Metropolitan Cricket Association.

Christchurch Junior Cricket Association received funding from the Canterbury Cricket Association during the year for \$42,109 (last year \$38,266) including \$348 for umpires. No amounts were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association paid Canterbury Cricket Association during the year for Activators \$15,000 (last year: \$15,000) \$5,000 was outstanding as at the balance date.

Christchurch Junior Cricket Association paid Christchurch Metro Cricket Association for the managers salary as per the SLA agreement \$71,019 (last year \$84,548), Winter training coaching expenses & advertising costs amounting to \$9,847 (last year: \$7,032)and \$2,500 for draw services (last year \$2,500). No amounts were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association paid Abhimanyu Shrikhande (the Treasurer) reimbursements for costs at tournaments and an honararium of \$2,000 (last year: \$2,000) No payments were outstanding as at the balance date (last year: nil)

**INDEPENDENT ASSURANCE PRACTITIONER'S REVIEW REPORT
TO THE MANAGEMENT COMMITTEE OF CHRISTCHURCH JUNIOR CRICKET ASSOCIATION**

Report on the Financial Statements

We have reviewed the accompanying financial statements of Christchurch Junior Cricket Association (the Association), that comprise the statement of financial position as at 31 March 2021, and the statement of financial performance, statement of cash flows and the statement of service performance for the year ended 31 March 2021, and notes comprising a statement of accounting policies and other explanatory information.

Management Committee's Responsibility for the Financial Statements

The Management Committee are responsible for the preparation and fair presentation of these financial statements in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit), and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with International Standard on Review Engagements (New Zealand) (ISRE (NZ)) 2400, *Review of Historical Financial Statements Performed by an Assurance Practitioner who is not the Auditor of the Entity*. ISRE (NZ) 2400 requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared in all material respects in accordance with the applicable financial reporting framework. This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE (NZ) 2400 is a limited assurance engagement. It consists primarily of making inquiries of management and others within the entity involved in financial and accounting matters, applying analytical procedures, and evaluating the sufficiency and appropriateness of evidence obtained. A review also requires performance of additional procedures when the practitioner becomes aware of matters that cause the practitioner to believe the financial statements as a whole may be materially misstated.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (New Zealand). Accordingly, we do not express an audit opinion on these financial statements.

We believe that the evidence we have obtained in our review is sufficient and appropriate to provide a basis for our conclusion.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, Christchurch Junior Cricket Association.

The financial statements of the Association for the year ended 31 March 2020 were reviewed by another assurance practitioner who expressed a qualified opinion on some income items that were not able to be verified.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects, the financial position of Christchurch Junior Cricket Association as at 31 March 2021 and of its financial performance, service performance and cash flows for the year then ended, in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit).

A handwritten signature in blue ink that reads 'BDO Christchurch'.

BDO Christchurch
Christchurch
New Zealand
21 June 2021