

# **Performance Report**

Christchurch Junior Cricket Association  
For the 16 months ended 31 July 2022

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# Entity Information

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

'Who are we?', 'Why do we exist?'

### Legal Name of Entity

Christchurch Junior Cricket Association

### Entity Type and Legal Basis

Charitable Association

### Registration Number

CC36134

### Entity's Purpose or Mission

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

### Entity Structure

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

### Main Sources of Entity's Cash and Resources

Revenue from participants, grants, player levies and sponsorship.

### Main Methods Used by Entity to Raise Funds

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

### Entity's Reliance on Volunteers and Donated Goods or Services

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

# Approval of Financial Report

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

The board are pleased to present the approved financial report including the historical financial statements of Christchurch Junior Cricket Association for 16 months ended 31 July 2022.

APPROVED



Mike Dunlop

President

Date 31 / 10 / 2022

# Statement of Service Performance

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

'What did we do?', 'When did we do it?'

### Description of Entity's Outcomes

**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 and Quantification of the Entity's Outputs

- Approximately 9800 children delivered to in pre-season Awareness Programmes from 63 schools. On-going delivery by Activators making connections to clubs for play and membership opportunities.
  - 232 teams at the start of the 2021/22 season and 205 at the end with year 8 players moving to Youth. Approximately 1,865 players in CJCA competitions and 345 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 400 boys and girls held in School time during Term 4 and 1 with many novice cricketers exposed to the game. This figure was significantly down on previous years due to the impact of Covid 19 on Schol wishing to interact with each other or off site.
- 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.
  - Covid 19 continues to be a challenge with the Association providing Covid Booklets to assist in Contract Tracing and also reinforce health messaging. A Vaccine Pass platform was also provided for participants in Janaury events due to government regulations at the time
  - 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.
  - Update of CJCA Constitution to adjust the financial year to align with our major Association Canterbury and also our closely related Christchurch Metro Cricket as well as adjusting language used in the Constitution - documentation lodged with Charities Commission.

# Statement of Financial Performance

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

'How was it funded?' and 'What did it cost?'

	NOTES	APR 2021-JUL 2022	2021
<b>Revenue</b>			
Grant & Sponsorship Revenue		74,525	60,270
Interest		4,575	10,467
Levies		34,357	-
Other Revenue		3,126	5,424
Parent Contributions		60,373	61,935
CCA Managers Funding		59,158	42,109
<b>Total Revenue</b>		<b>236,115</b>	<b>180,205</b>
<b>Expenses</b>			
Administration		115,023	83,418
Advertising and School Visits		2,575	4,874
AGM Expenses		1,959	1,483
Audit/Review Fees		2,000	-
Coaching and Winter Training		33,578	16,666
Depreciation		1,231	1,730
CCA Activator		15,000	15,000
Gear and Cricket Supplies		13,624	27,205
General Expenses		13,037	9,729
Honorarium		2,000	2,000
Insurance		2,644	3,443
Grants - Clubs		15,511	6,465
Website		2,609	1,467
Wicket Prepartation		2,723	4,317
SI Tournaments		19,662	13,289
Regionals		15,778	18,364
Girls Auckland Tournament		3,356	21
<b>Total Expenses</b>		<b>262,310</b>	<b>209,471</b>
<b>Surplus/(Deficit) for the Year</b>		<b>(26,195)</b>	<b>(29,266)</b>

The accompanying notes form part of these financial statements.

# Statement of Financial Position

## Christchurch Junior Cricket Association

As at 31 July 2022

'What the entity owns?' and 'What the entity owes?'

	NOTES	31 JUL 2022	31 MAR 2021
<b>Assets</b>			
<b>Current Assets</b>			
Bank accounts and cash		15,099	21,620
Debtors and prepayments	3	10,168	4,315
Inventory		24,840	23,840
GST		1,000	5,193
<b>Total Current Assets</b>		<b>51,108</b>	<b>54,968</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	4	2,420	3,652
Investments	2	280,498	300,498
<b>Total Non-Current Assets</b>		<b>282,918</b>	<b>304,149</b>
<b>Total Assets</b>		<b>334,026</b>	<b>359,117</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses		-	5,000
Income In Advance		6,104	-
<b>Total Current Liabilities</b>		<b>6,104</b>	<b>5,000</b>
<b>Total Liabilities</b>		<b>6,104</b>	<b>5,000</b>
<b>Total Assets less Total Liabilities (Net Assets)</b>		<b>327,922</b>	<b>354,117</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		327,922	354,117
<b>Total Accumulated Funds</b>		<b>327,922</b>	<b>354,117</b>

The accompanying notes form part of these financial statements.

# Statement of Cash Flows

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

	APR 2021-JUL 2022	2021
<b>Cash Flows from Operating Activities</b>		
Interest, dividends and other investment receipts	5,298	8,257
Cash receipts from other operating activities	249,838	186,146
GST	13,745	10,030
Payments to suppliers and employees	(292,772)	(234,261)
Cash flows from other operating activities	(2,933)	(1,035)
<b>Total Cash Flows from Operating Activities</b>	<b>(26,825)</b>	<b>(30,863)</b>
<b>Cash Flows from Investing and Financing Activities</b>		
Receipts from sale of investments	20,000	-
Cash flows from other investing and financing activities	304	(1,340)
<b>Total Cash Flows from Investing and Financing Activities</b>	<b>20,304</b>	<b>(1,340)</b>
<b>Net Increase/(Decrease) in Cash</b>	<b>(6,520)</b>	<b>(32,203)</b>
<b>Bank Accounts and Cash</b>		
Opening cash	21,620	53,823
Net change in cash for period	(6,520)	(32,203)
Closing cash	15,099	21,620

The accompanying notes form part of these financial statements.



# Statement of Accounting Policies

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

'How did we do our accounting?'

### 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 (including short term deposits) with original maturities of 90 days or less.

### Changes in Accounting Policies

The Christchurch Junior Cricket Association changed its balance date to 31 July (previously 31 March) leading to a 16 month period. All other 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.

### **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%

### **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. (Last year - nil) 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.

### **Change in balance date**

CJCA has changed its balance date to 31 July to align with other Canterbury Cricket organisations.

# Notes to the Performance Report

## Christchurch Junior Cricket Association For the 16 months ended 31 July 2022

	APR 2021-JUL 2022	2021
<b>1. Cash at bank</b>		
Cheque Account	13,371	12,238
Call Account	1,002	5,584
Project Account	626	2,699
Girls Account	100	1,098
<b>Total Cash at bank</b>	<b>15,099</b>	<b>21,620</b>

	APR 2021-JUL 2022	2021
<b>2. Investments</b>		
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	40,000	60,000
<b>Total Investments</b>	<b>280,498</b>	<b>300,498</b>

\* The term deposits are reinvested upon maturity

	APR 2021-JUL 2022	2021
<b>3. Debtors and Prepayemnts</b>		
Debtors	9,018	3,565
Prepayments	1,150	750
<b>Total Debtors and Prepayemnts</b>	<b>10,168</b>	<b>4,315</b>

	APR 2021-JUL 2022	2021
<b>4. Plant and Equipment</b>		
<b>Motor Vehicles</b>		
Vehicles owned	2,087	2,087
Accumulated depreciation - vehicles owned	(732)	(586)
<b>Total Motor Vehicles</b>	<b>1,355</b>	<b>1,501</b>
<b>Furniture and Fittings</b>		
Furniture and fittings owned	5,860	5,860
Accumulated depreciation - furniture and fittings owned	(3,593)	(3,593)
<b>Total Furniture and Fittings</b>	<b>2,267</b>	<b>2,267</b>
<b>Computer Equipment</b>		
Computer Equipment Owned	8,648	8,648
Accumulated depreciation - computer equipment owned	(9,850)	(8,764)
<b>Total Computer Equipment</b>	<b>(1,202)</b>	<b>(117)</b>
<b>Total Plant and Equipment</b>	<b>2,420</b>	<b>3,652</b>

## 5. Contingent Liabilities & Commitments

There were no contingent liabilities or commitments at year end (2021: nil)

## 6. Events After the Balance Date

There were no events after balance date

## 7. Operating Leases

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

<b>Vehicle Leases</b>	<b>2022</b>	<b>2021</b>
Less than 1 year	5,020	6,108
1-2 years	-	6,108
2-5 years	-	1,204
<b>Total</b>	<b>5,020</b>	<b>13,420</b>

## 8. Related Parties

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 \$60,132 (last year \$42,109) 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 \$20,000 (last year: \$10,000). No amounts are outstanding as at the balance date.

Christchurch Junior Cricket Association paid Christchurch Metro Cricket Association for the managers salary as per the SLA agreement \$111,092.08 (last year \$71,019), Winter training coaching expenses & advertising costs amounting to \$6,158 (last year: \$9,847) 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) an honorarium of \$2,000 (last year: \$2,000). No payments were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association paid Robin Wilkinson (the general manger) an advance for his KPI bonus for \$1,000, a Christmas advance for \$400 and float reimbursement transactions for expenses. No amounts are outstanding as at the balance date (last year: \$600)

Christchurch Junior Cricket Association paid Mike Dunlop (the President) \$600 (last year: nil) for printing and artwork design and the update of the CJCA Constitution. No payments were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association paid Cat Quinn who is a committee member is contracted as an operations assistant \$16,920 (last year: nil) 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 INC.**

**Report on the Financial Statements**

We have reviewed the accompanying financial statements of Christchurch Junior Cricket Association Inc (the Association). that comprise the statement of financial position as at 31 July 2022, and the statement of financial performance, statement of cash flows and the statement of service performance for the 16-month period ended 31 July 2022, 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 Inc.

*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 Inc. as at 31 July 2022 and its financial performance, service performance and cash flows for the 16-month period then ended, in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit).



BDO Christchurch  
Christchurch  
New Zealand  
31 October 2022