

Performance Report

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2023

Contents

- 3 Entity Information
- 4 Approval of Financial Report
- 5 Statement of Service Performance
- 7 Statement of Financial Performance
- 8 Statement of Financial Position
- 9 Statement of Cash Flows
- 10 Statement of Accounting Policies
- 12 Notes to the Performance Report
- 14 Independent Review Report

Entity Information

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2023

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

Legal Name of Entity

Christchurch Junior Cricket Association Incorporated

Entity Type and Legal Basis

Incorporated Society

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

Christchurch Junior Cricket Association Incorporated 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

Christchurch Junior Cricket Association Incorporated relies on approximately 200 volunteer staff, coaches and managers.

Approval of Financial Report

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2023

The board are pleased to present the approved financial report including the historical financial statements of Christchurch Junior Cricket Association Incorporated for 12 months ended 31 July 2023.

APPROVED



Lynette Ellis

President

Date

Catherine Quinn
Vice Chair
30/10/2023

Statement of Service Performance

Christchurch Junior Cricket Association Incorporated

For the year ended 31 July 2023

'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 programs in schools and community settings and deliver appropriate competitions and festivals. Involvement in move to new delivery model with Game Development Officers focused on "Growing the Game" working alongside Clubs & Schools to be Implemented from September 2023.

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, programs and events.

Description and Quantification of the Entity's Outputs

2023	2022
Approximately 8139 children delivered to in pre-season Awareness Programs from 49 schools. On-going delivery by both Clubs and arranged Contractors making connections to clubs for play and membership opportunities.	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.
222 teams at the start of the 2022/23 season and 202 at the end with year 8 players moving to Youth. Approximately 1,787 players in CJCA competitions and 449 players in pre-competition programs at 14 clubs	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 650 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 300 boys and girls held in School time during Term 4 and 1 with many novice cricketers exposed to the game. This figure was down on previous years due to continued pressures on Schools in terms of compliance and availability of cover staff.	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 School wishing to interact with each other or off site.
A Winter Training Program delivered to over 200 Year 6-8 boys and girls.	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.	Over 120 days of umpiring co-ordinated by Youth umpires umpiring in the Junior game.
Significant Involvement in development of better quality festivals and playing opportunities through Involvement in working groups.	Significant involvement in development of better quality festivals and playing opportunities through involvement in working groups.

Statement of Service Performance

Excellent year in terms of lack adverse incidents to do with player or parent behaviour and no significant health and safety incidents.	Excellent year in terms of lack adverse incidents to do with player or parent behaviour and no significant health and safety incidents.
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Statement of Financial Performance

Christchurch Junior Cricket Association Incorporated

For the year ended 31 July 2023

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

	NOTES	2023	APR 2021-JUL 2022
Revenue			
Grant & Sponsorship Revenue		54,363	74,525
Interest		10,177	4,575
Levies		25,976	34,357
Other Revenue		7,094	3,126
Parent Contributions		58,189	60,373
CCA Managers Funding		43,213	59,158
Total Revenue		199,011	236,115
Expenses			
Administration		98,793	115,023
Advertising and School Visits		10,040	2,575
AGM Expenses		728	1,959
Audit/Review Fees		2,000	2,000
Coaching and Winter Training		39,357	33,578
Depreciation		466	1,231
CCA Activator		-	15,000
Gear and Cricket Supplies		1,577	13,624
General Expenses		7,559	13,037
Honorarium		2,000	2,000
Insurance		2,917	2,644
Grants - Clubs		4,000	15,511
Website		1,658	2,609
Wicket Preparation		2,883	2,723
SI Tournaments		16,315	19,662
Regionals		17,947	15,778
Girls Auckland Tournament		-	3,356
Total Expenses		208,239	262,310
Deficit for the Year		(9,228)	(26,195)

The accompanying notes form part of these financial statements.

Statement of Financial Position

Christchurch Junior Cricket Association Incorporated

As at 31 July 2023

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

	NOTES	31 JUL 2023	31 JUL 2022
Assets			
Current Assets			
Bank accounts and cash	1	46,120	15,099
Debtors and prepayments	3	3,956	10,168
Inventory		30,879	24,840
GST		328	1,000
Total Current Assets		81,283	51,108
Non-Current Assets			
Property, Plant and Equipment	4	981	2,420
Investments	2	250,091	280,498
Total Non-Current Assets		251,072	282,918
Total Assets		332,355	334,026
Liabilities			
Current Liabilities			
Income In Advance		13,661	6,104
Total Current Liabilities		13,661	6,104
Total Liabilities		13,661	6,104
Total Assets less Total Liabilities (Net Assets)		318,694	327,922
Accumulated Funds			
Accumulated surpluses or (deficits)	9	318,694	327,922
Total Accumulated Funds		318,694	327,922



President

Vice Chair



Committee Member

The accompanying notes form part of these financial statements.

Statement of Cash Flows

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2023

	2023	APR 2021-JUL 2022
Cash Flows from Operating Activities		
Interest, dividends and other investment receipts	8,474	5,298
Cash receipts from other operating activities	212,309	249,838
GST	8,383	13,745
Payments to suppliers and employees	(233,728)	(292,772)
Cash flows from other operating activities	(1,840)	(4,164)
Total Cash Flows from Operating Activities	(6,402)	(28,056)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	5,550	37,836
Receipts from sale of investments	30,407	20,000
Payments to acquire property, plant and equipment	(1,202)	(26,472)
Cash flows from other investing and financing activities	2,668	(9,828)
Total Cash Flows from Investing and Financing Activities	37,422	21,535
Net Increase/(Decrease) in Cash	31,021	(6,520)
Bank Accounts and Cash		
Opening cash	15,099	21,620
Net change in cash for period	31,021	(6,520)
Closing cash	46,120	15,099

The accompanying notes form part of these financial statements.

Statement of Accounting Policies

Christchurch Junior Cricket Association Incorporated

For the year ended 31 July 2023

'How did we do our accounting?'

Basis of Preparation

Christchurch Junior Cricket Association Incorporated 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 Incorporated 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 Incorporated changed its balance date in the previous year to 31 July (previously 31 March) leading to a 16 month period ending 31 July 2022. 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%

Change in balance date

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

Notes to the Performance Report

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2023

	2023	APR 2021-JUL 2022
1. Cash at bank		
Cheque Account	44,137	13,371
Call Account	1,021	1,002
Project Account	860	626
Girls Account	102	100
Total Cash at bank	46,120	15,099
	2023	APR 2021-JUL 2022

2. Investments		
ANZ Term Deposit - 1017	120,091	120,091
ANZ Term Deposit - 1018	40,000	60,000
ANZ Term Deposit - 1019	50,000	60,407
ANZ Term Deposit - 1020	40,000	40,000
Total Investments	250,091	280,498

* The term deposits are reinvested upon maturity

	2023	APR 2021-JUL 2022
3. Debtors and Prepayemnts		
Debtors	3,956	9,018
Prepayments	-	1,150
Total Debtors and Prepayemnts	3,956	10,168
	2023	APR 2021-JUL 2022

4. Plant and Equipment

Motor Vehicles		
Vehicles owned	-	2,087
Accumulated depreciation - vehicles owned	-	(1,115)
Total Motor Vehicles	-	972
Equipment		
Equipment Owned	41,762	41,762
Accumulated depreciation - equipment owned	(40,781)	(40,314)
Total Equipment	981	1,448
Total Plant and Equipment	981	2,420

5. Contingent Liabilities & Commitments

There were no contingent liabilities or commitments at year end (2022: 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:

Vehicle Leases	2023	2022
Less than 1 year	5,335	5,020
1-2 years	-	-
2-5 years	-	-
Total	5,335	5,020

8. Related Parties

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

Christchurch Junior Cricket Association Incorporated received funding from the Canterbury Cricket Association during the year for \$43,213 (last year \$60,132) No amounts were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association Incorporated paid Canterbury Cricket Association during the year for Activators \$nil (last year: \$20,000) and \$5,250 for the Indoor Training Center (last year: \$nil). No amounts are outstanding as at the balance date.

Christchurch Junior Cricket Association Incorporated paid Christchurch Metro Cricket Association for the managers salary as per the SLA agreement \$84,499 (last year \$111,092), Winter training coaching expenses & advertising costs amounting to \$6,939 (last year: \$6,158) 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 Incorporated 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 Incorporated 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 Incorporated paid Mike Dunlop (ex President) \$nil (last year: \$600) 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 Incorporated paid Cat Quinn who is a committee member is contracted as an operations assistant \$15,126 (last year: \$16,920) No payments were outstanding as at the balance date (last year: nil)

2023 APR 2021- JUL
2022

9. Accumulated Funds

Description	2023	2022
Opening Balance	327,922	354,117
Deficit for the year	(9,228)	(26,195)
Closing Balance	318,694	327,922
Total Accumulated Funds	318,694	327,922

**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 2023, and the statement of financial performance, statement of cash flows and the statement of service performance for the year ended 31 July 2023, 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 2023 and its financial performance, service performance and cash flows for the year ended 31 July 2023, in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-Profit).

BDO Christchurch Audit Limited