

Performance Report

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2024

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Entity Information

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2024

'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 2024

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 2024.

APPROVED



Catherine Quinn

President

Date 24 Oct 2024.....

Statement of Service Performance

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2024

'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.

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 CJA 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

2024	2023
October 2023 saw the establishment of a team of Game Development Officers (GDO's) who were tasked with "Growing the Game" by delivering "awareness" type sessions year round with specific focus on the School Term 3 - these Officers are employed by Canterbury Cricket but work in the Christchurch Metropolitan area. This resource was in place late in Term 3 2023 but had little time to deliver programmes pre-season which could have contributed to the decline in player numbers in the 2023/24 season. This new resource resulted in a decline in the funding previously provided by New Zealand Cricket and Canterbury Cricket that the CJA previously used to fund Clubs to deliver these type of Programmes or arranged as an Association for Clubs unable to deliver themselves. Some Clubs still decided to deliver this at their own cost but this generally meant a decline in the financial activity in terms of both Income and Expenditure for the Association. As well as delivering specific programmes focused on the disabled community "All Abilities Cricket" and "Girls Smash" - (a mid week Girls skills and playing opportunity at a number of neighbourhood parks) the GDO's are tasked with assisting with Club based Coach Development opportunities and building an understanding of clubs allocated to each of them.	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.
198 teams at the start of the 2023/24 season and 178 at the end with year 8 players moving to Youth. Approximately 1,599 players in CJA competitions and 373 players in pre-competition programmes at 9 clubs	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 CJA competitions and 449 players in pre-competition programs at 14 clubs
CJCA Festivals featuring over 500 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 200 boys and girls held in School time during Term 4 and 1 with many novice cricketers exposed to the game. This included new zonal Festivals organised by GDO's to deliver a cricket offering more	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

locally to remove a barrier for some schools. The CJCA hosted two major Regional Festivals in the 2023/24 season - the Boys Tier 1 Festival featured 8 teams including 3 from the CJCA - this was hosted at the Burnside West University Cricket Club. It also hosted the annual Christchurch Girls Festival which attracted 8 teams again with 3 CJCA teams and club team from Christchurch (Halswell) participating. Youth Boys and Girls were used to umpire at these Festivals.	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.
A Pre-season Training Programme delivered to over 220 Year 6-8 boys and girls.	A Winter Training Program delivered to over 200 Year 6-8 boys and girls.
Over 120 games of umpiring co-ordinated using Youth umpires umpiring in the Junior game. Over 30 boys qualified in Level One umpiring following a course in September 2023	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.
Some adverse incidents to do with parent behaviour due to increased stress levels related to the Cost of Living but no significant health and safety incidents. A review of reformatting of Playing Conditions to ensure that there are less 'Grey Areas' which may cause conflict. Prioritised focus on Clubs being aware and promoting good sideline behaviours	Excellent year in terms of lack adverse incidents to do with player or parent behaviour and no significant health and safety incidents.

Statement of Financial Performance

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2024

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

	NOTES	2024	2023
Revenue			
Grant & Sponsorship Revenue		43,300	54,363
Interest		14,782	10,177
Levies		31,911	25,976
Other Revenue		7,418	7,094
Parent Contributions		64,577	58,189
CCA Managers Funding		30,720	43,213
Total Revenue		192,707	199,011
Expenses			
Administration		93,010	98,793
Advertising and School Visits		1,200	10,040
AGM Expenses		352	728
Audit/Review Fees		2,500	2,000
Coaching and Winter Training		35,724	39,357
Depreciation		291	466
Gear and Cricket Supplies		5,466	1,577
General Expenses		8,841	7,559
Honorarium		2,000	2,000
Insurance		3,347	2,917
Grants - Clubs		6,869	4,000
Rent		4,161	-
Website		1,720	1,658
Wicket Preparation		2,514	2,883
SI Tournaments		24,837	16,315
Regionals		17,796	17,947
Travel		111	-
Total Expenses		210,738	208,239
Deficit for the Year		(18,031)	(9,228)

The accompanying notes form part of these financial statements.

Statement of Financial Position

Christchurch Junior Cricket Association Incorporated

As at 31 July 2024

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

	NOTES	31 JUL 2024	31 JUL 2023
Assets			
Current Assets			
Bank accounts and cash	1	30,066	46,120
Debtors and prepayments	3	4,613	3,956
Inventory		29,939	30,879
GST		1,968	328
Total Current Assets		66,586	81,283
Non-Current Assets			
Property, Plant and Equipment	4	690	981
Investments	2	240,091	250,091
Total Non-Current Assets		240,781	251,072
Total Assets		307,367	332,355
Liabilities			
Current Liabilities			
Income In Advance		6,704	13,661
Total Current Liabilities		6,704	13,661
Total Liabilities		6,704	13,661
Total Assets less Total Liabilities (Net Assets)		300,662	318,694
Accumulated Funds			
Accumulated surpluses or (deficits)	9	300,662	318,694
Total Accumulated Funds		300,662	318,694



President

Abhi Shrikhande

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 2024

	2024	2023
Cash Flows from Operating Activities		
Interest, dividends and other investment receipts	13,986	8,474
Cash receipts from other operating activities	204,814	212,309
GST	6,912	8,383
Payments to suppliers and employees	(236,975)	(233,728)
Cash flows from other operating activities	(14,791)	828
Total Cash Flows from Operating Activities	(26,054)	(3,734)
Cash Flows from Investing and Financing Activities		
Receipts from sale of property, plant and equipment	-	5,550
Receipts from sale of investments	10,000	30,407
Payments to acquire property, plant and equipment	-	(1,202)
Total Cash Flows from Investing and Financing Activities	10,000	34,755
Net Increase/(Decrease) in Cash	(16,054)	31,021
Bank Accounts and Cash		
Opening cash	46,120	15,099
Net change in cash for period	(16,054)	31,021
Closing cash	30,066	46,120

The accompanying notes form part of these financial statements.

Statement of Accounting Policies

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2024

'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

There has been no change in accounting policies. All 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%

Notes to the Performance Report

Christchurch Junior Cricket Association Incorporated For the year ended 31 July 2024

	2024	2023
1. Cash at bank		
Cheque Account	28,174	44,137
Call Account	1,049	1,021
Project Account	738	860
Girls Account	105	102
Total Cash at bank	30,066	46,120

	2024	2023
2. Investments		
ANZ Term Deposit - 1017	120,091	120,091
ANZ Term Deposit - 1018	40,000	40,000
ANZ Term Deposit - 1019	50,000	50,000
ANZ Term Deposit - 1020	30,000	40,000
Total Investments	240,091	250,091

* The term deposits are reinvested upon maturity

	2024	2023
3. Debtors and Prepayemnts		
Debtors	4,613	3,956
Total Debtors and Prepayemnts	4,613	3,956

	2024	2023
4. Plant and Equipment		
Motor Vehicles		
Accumulated depreciation - vehicles owned	-	(1)
Total Motor Vehicles	-	(1)
Equipment		
Equipment Owned	41,762	41,762
Accumulated depreciation - equipment owned	(41,072)	(40,780)
Total Equipment	690	982
Total Plant and Equipment	690	981

5. Contingent Liabilities & Commitments

There were no contingent liabilities or commitments at year end (2023: 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	2024	2023
Less than 1 year	5,071	5,335
1-2 years	-	-
2-5 years	-	-
Total	5,071	5,335

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 \$30,720 (last year \$43,213) 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 \$4,391 for the Indoor Training Center and tournament costs (last year: \$5,250). 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 \$88,157 (last year \$84,499), Winter training coaching expenses & advertising costs amounting to \$10,050 (last year: \$6,939) and \$nil 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 \$0 (last year \$1,000). No amounts are outstanding as at the balance date (last year: \$600)

Christchurch Junior Cricket Association Incorporated paid Cat Quinn who is a committee member is contracted as an operations assistant \$12,484 (last year: \$15,126) No payments were outstanding as at the balance date (last year: nil)

	2024	2023
9. Accumulated Funds		
Description		
Opening Balance	318,694	327,922
Deficit for the year	(18,031)	(9,228)
Closing Balance	300,662	318,694
Total Accumulated Funds	300,662	318,694

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

Report on the Performance Report

We have reviewed the accompanying performance report of Christchurch Junior Cricket Association Incorporated (the Society) which comprises the entity information, the statement of service performance, the statement of financial performance, and statement of cash flows for the year ended 31 July 2024, the statement of financial position as at 31 July 2024, and the statement of accounting policies and other explanatory information.

Management Committee's Responsibility for the Performance Report

The Management Committee is responsible for the preparation and fair presentation of the performance report in accordance with Public Benefit Entity Simple Format Reporting - Accrual (Not-for-profit) ("PBE SFR-A (NFP)"), and for such internal control as the Management Committee determine is necessary to enable the preparation of a performance report that is free from material misstatement, whether due to fraud or error

Assurance Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying performance report. 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"), and our review of the entity information and the statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. Those standards require us to conclude whether anything has come to our attention that causes us to believe that the performance report, taken as a whole, is not prepared in all material respects in accordance with PBE SFR-A (NFP). Those standards also require that we comply with relevant ethical requirements.

A review of the performance report in accordance with ISRE (NZ) 2400 and ISAE (NZ) 3000 (Revised) is a limited assurance engagement. The assurance practitioner performs procedures, primarily consisting of making enquiries of management and others within the Society, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

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) and ISAE (NZ) 3000 (Revised) *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. Accordingly, we do not express an audit opinion on this performance report.

Other than in our capacity as assurance practitioner we have no relationship with, or interests in, the Society.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that:

- a) the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are not suitable;
- b) the performance report does not present fairly, in all material respects the financial position of the Christchurch Junior Cricket Association Incorporated as at 31 July 2024, and the entity information, service performance, financial performance, and cash flows for the year then ended in accordance with PBE SFR-A (NFP).

BDO Christchurch Audit Limited

BDO Christchurch Audit Limited
Christchurch
New Zealand
24 October 2024