Performance Report

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2026

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Entity Information

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2026

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 is an Incorporated Society operating as a single entity with no controlled entity

Entity's Governance Arrangements

Christchurch Junior Cricket Association is governed by a management 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 2026

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 2026.

APPROVED



Rob Dixon

President

Date 2-10-26

Statement of Service Performance

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2026

Description of medium to long term objectives

The objectives of the Christchurch Junior Cricket Association (CJCA) are:
- to maintain and grow the numbers of children playing by providing fun, meaningful cricket experiences
- to provide quality governance, leadership and administration
- to invest in the capability of our people in order to increase the quality of the cricket experience provided.

The CJCA assists in facilitating the following key activities:
- Co-ordinate pre-season and on-going awareness programs in schools and community settings and deliver appropriate competitions and festivals.
- 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.
- 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 key acitivities

2026	2025
The reduced GDO team for the 2025/26 season were still able to deliver a number of programmes in low engagement areas of Christchurch. The GDO group also delivered 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 were also tasked with assisting with Club based Coach Development opportunities and building an understanding of clubs allocated to each of them. Leading into the 2025/26 season the GDO team were able to deliver a number of “Awareness” sessions on behlf of Clubs and the Association but a number of Clubs took this task on themselves. Towards the end of the 2025/26 season Canterbury Cricket indicated a change to the provision of the GDO staff. As at the end of July 2025 the implications on this change was still being worked through as the removal of this delivery capacity could have significant impact on the support of Clubs and Schools going forward.	The 2024/25 season saw the continuation 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 Metropolitian area. This resource was in place late in Term 3 2024 and delivered a significant amount of school activations leading into the 2024/25 season to ensure that there was a continued flow of younger cricketers into Programme or Competitions. The Association has adjusted to the reduction in funding from New Zealand Cricket by increasing its Player Levey charged to clubs based on team entries. Some Clubs continued to deliver school activations this at their own cost. The GDO group also delivered 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 were also tasked with assisting with Club based Coach Development opportunities and building an understanding of clubs allocated to each of them.

213 teams at the start of the 2025/26 season and 205 at the end with year 8 players moving to Youth and additional teams joining at Christmas. Approximately 1,679 players in CJCA competitions and 433 players in pre-competition programmes at 9 clubs	200 teams at the start of the 2024/25 season and 185 at the end with year 8 players moving to Youth. Approximately 1,595 players in CJCA competitions and 364 players in pre-competition programmes at 9 clubs
CJCA Festivals grew on the back of the Pre-season Programmes which were oversubscribed. In all there were 38 internal Festival Boys teams with 13 Boys January teams and 4 Girls January teams. Participation in Girls Schools Festivals grew to 10 teams with the introduction of Combined Schools teams and the inclusion of teams from Canterbury Country and Marlborough. The Boys School Festivals attracted 10 teams in November 2025. The CJCA hosted the Tier 3 Regional Boys Festival with 6 teams involved (3 from CJCA) and the Girls Festival grew to 14 teams up from 10 the previous year. Youth Boys and Girls were used to umpire at these Festivals.	CJCA Festivals featuring over 4500 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 included new zonal Festivals organised by GDO's to deliver a cricket offering more locally to remove a barrier for some schools. The CJCA hosted one major Regional Festivals in the 2024/25 season the annual Christchurch Girls Festival which attracted 10 teams again with 3 CJCA teams – this was an increase of 2 tems on the previous year. Youth Boys and Girls were used to umpire at these Festivals.
Pre-season training was the biggest it had been for 10 years with 6 squads added during the school holidays before the start of the season to compliment the Saturday and Sunday squads which were sold out. An expanded Girls programme offered Girls from Years 1-8 an opportunity to develop their skills leading into the 2026/27 season with sessions delivered at the Sir Richard Hadlee Centre by an external Provider and an additional Girls Hardball squad added due to demand the previous year.	A Pre-season Training Programme delivered to over 150 Year 6-8 boys and girls this was a decline on previous years.
203 games of umpiring co-ordinated using Youth umpires officiating in the Junior game. 32 Boys and 2 Girls qualified in Level One umpiring following a course in September 2025	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 2024
Festivals continued to be a cornerstone of player development with numbers significantly up from the previous 2 seasons	Significant involvement in development of better quality festivals and playing opportunities through involvement in working groups.
Behaviour again was improved from the previous season.	Less adverse incidents to do with parent behaviour compared with 2023/24. No significant health and safety incidents. Reformatting of Playing Conditions to ensured that there were less 'Grey Areas" which may cause conflict. Prioritised focus on Clubs being aware and promoting good sideline behaviours

Statement of Financial Performance

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2026

	NOTES	2026	2025
Revenue			
General grants	1	94,451	84,961
Membership fees and subscriptions	1	131,608	105,799
Interest, dividends and other investment income	1	9,297	13,549
Other revenue	1	3,885	5,500
Total Revenue		**239,241**	**209,810**
Expenses			
Expenses related to service delivery	2	187,818	172,561
Grants and donations made	2	8,940	-
Other expenses	2	35,807	33,166
Total Expenses		**232,565**	**205,727**
Surplus (Deficit) for the Year		**6,676**	**4,082**

The accompanying notes form part of these financial statements.

Statement of Financial Position

Christchurch Junior Cricket Association Incorporated
As at 31 July 2026

	NOTES	31 JUL 2026	31 JUL 2025
Assets			
Current Assets			
Cash and short-term deposits	3	46,258	47,196
Debtors and prepayments	5	2,738	3,403
Inventory		30,015	31,183
Other Current Assets		3,336	810
Total Current Assets		**82,346**	**82,593**
Non-Current Assets			
Property, plant and equipment	6	371	500
Investments	4	240,091	240,091
Total Non-Current Assets		**240,462**	**240,591**
Total Assets		**322,808**	**323,184**
Liabilities			
Current Liabilities			
Deferred revenue	7	11,387	18,439
Total Current Liabilities		**11,387**	**18,439**
Total Liabilities		**11,387**	**18,439**
Total Assets less Total Liabilities (Net Assets)		**311,421**	**304,745**
Accumulated Funds			
Accumulated surpluses or (deficits)	12	311,421	304,745
Total Accumulated Funds		**311,421**	**304,745**

President

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 2026

	2026	2025
Cash Flows from Operating Activities		
Cash Inflows from Operating Activities		
General grants	99,268	97,888
Membership Fees and Subscriptions	139,708	126,304
Interest, dividends and other investment receipts	9,962	14,619
Other cash received	9,116	13,647
Total Cash Inflows from Operating Activities	**258,054**	**252,457**
Cash Outflows from Operating Acitivites		
Other payments related to service delivery	(225,181)	(198,997)
Other payments	(33,811)	(36,330)
Total Cash Outflows from Operating Acitivites	**(258,992)**	**(235,327)**
Total Cash Flows from Operating Activities	**(939)**	**17,130**
Bank Accounts and Cash		
Opening cash	47,196	30,066
Net increase/(decrease) in Cash	(939)	17,130
Closing cash	46,258	47,196

The accompanying notes form part of these financial statements.

Statement of Accounting Policies

Christchurch Junior Cricket Association Incorporated
For the year ended 31 July 2026

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 $5,000,000. These statements have been compiled using the new PBE Tier 3 standards for Charities effective for accounting periods beginning on or after 1 April 2024. This has resulted in a change in presentation in the current and prior year to meet the requirements of the new framework.

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 2026

	2026	2025
1. Revenue		
General grants		
Grants Received	56,833	50,957
Sponsorship	7,057	4,898
Funding From CCA	30,561	29,106
Total General grants	**94,451**	**84,961**
Membership fees and subscriptions		
Player Levies	43,800	42,148
Pre Season Training Income	32,880	23,505
Tournament fees - players	47,770	36,797
Tournament Levies - teams	7,158	3,350
Total Membership fees and subscriptions	**131,608**	**105,799**
Interest, dividends and other investment income		
Interest Income	9,297	13,549
Total Interest, dividends and other investment income	**9,297**	**13,549**
Other revenue		
Sundry Income	3,885	5,500
Total Other revenue	**3,885**	**5,500**
Total Revenue	**239,241**	**209,810**

	2026	2025
2. Expenses		
Expenses related to service delivery		
Administration and manager remuneration	89,140	87,176
Contractors	-	3,604
Gear and Equipment	11,038	6,009
Tournament Running Costs	55,114	47,151
Wicket Preparation and Venue Hire	9,398	6,154
Winter Training Expenses	23,128	22,466
Total Expenses related to service delivery	**187,818**	**172,561**
Grants and donations made		
Grants - Clubs/Schools	8,318	-
Grants - Hardship Fund	622	-
Total Grants and donations made	**8,940**	**-**
Other Expenses		
Accounting Software costs (Xero)	905	892
Audit/Review Fees	2,700	2,700
Bank Fees	183	185
Catering and meetings	194	1,856

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Depreciation	129	190
Honorarium	6,945	2,000
Insurance	3,786	3,381
Legal expenses	450	-
Meeting Expenses	920	810
Office - General	436	288
Office Expenses	179	1,007
Printing & Stationery	3	107
Rent	4,774	4,635
Subscriptions	665	621
Telecommunications	2,239	2,211
Vehicle Expenses	9,749	10,542
Website	1,549	1,741
Total Other Expenses	**35,807**	**33,166**
Total Expenses	**232,565**	**205,727**

3. Cash at bank

	2026	2025
Cheque Account	44,281	45,185
Call Account	1,070	1,066
Project Account	799	839
Girls Account	107	107
Total Cash at bank	**46,258**	**47,196**

4. Investments

	2026	2025
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	30,000
Total Investments	**240,091**	**240,091**

* The term deposits are reinvested upon maturity. All are expected to be held for longer than 12 months and are classified as non-current.

5. Debtors and Prepayemnts

	2026	2025
Debtors	2,738	3,403
Total Debtors and Prepayemnts	**2,738**	**3,403**

	2026	2025
6. 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	(41,391)	(41,261)
Total Equipment	**371**	**501**
Total Plant and Equipment	**371**	**500**

	2026	2025
7. Deferred Revenue		
Preseason training income	4,387	10,613
Grants not expensed	7,000	7,826
Total Deferred Revenue	**11,387**	**18,439**

8. Contingent Liabilities & Commitments

There were no contingent liabilities or commitments at year end (2025: nil)

9. Events After the Balance Date

There were no events after balance date.

10. Operating Leases

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

Vehicle Leases	**2026**	**2025**
Less than 1 year	6,936	6,936
1-2 years	6,936	6,936
2-5 years	5,780	12,716
Total	**19,652**	**26,588**

11. 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 $30,561 (last year $29,106) 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 $12,223 for the Indoor Training Center and tournament costs (last year: $5,565). 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 $90,005 (last year $88,971), Winter training coaching expenses & advertising costs amounting to $12,223 (last year: $ 10,856). 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 Rob Dixon (the President) an honorarium of $1,100 (last year: $Nil). No payments were outstanding as at the balance date (last year: nil)

Christchurch Junior Cricket Association Incorporated paid Dwayne McCormick (committee member) an honorarium of $1,520 (last year: $Nil). No payments were outstanding as at the balance date (last year: nil)

12. Accumulated Funds

Description	2026	2025
Opening Balance	304,745	300,663
Surplus (Deficit) for the year	6,676	4,082
Closing Balance	**311,421**	**304,745**
Total Accumulated Funds	**311,421**	**304,745**

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 and the statement of service performance ("the non-financial information"), the statement of financial performance, and statement of cash flows for the year ended 31 July 2026, the statement of financial position as at date, and the statement of accounting policies and other explanatory information ("the financial 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 the Tier 3 (Not-for-Profit (NFP)) Standard ("Tier 3 NFP Standard"), 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 of the financial information 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 non-financial information 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 the Tier 3 NFP Standard. 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; and
b) the performance report does not present fairly, in all material respects the financial position of the Society as at date, and the entity information, service performance, financial performance, and cash flows for the year then ended

in accordance with the Tier 3 NFP Standard.

BDO Christchurch Audit Limited

BDO Christchurch Audit Limited
Christchurch
New Zealand
2 October 2026