

# Christchurch Junior Cricket Association - 12 months ended 31 March 2013

## Statement of Financial Performance

	2013	2012
<b>Income</b>		
Interest received	9,950	9,909
Levies	16,339	19,933
GST Refund	0	14,846
Grants / Sponsorship	118,100	91,743
Less Grants not expensed	-35,000	0
Donations / Parental Contributions	43,171	30,222
SI Tournament Levies	9,600	0
Other Income	312	0
<b>Total Income</b>	<b>162,472</b>	<b>166,653</b>
<b>Expenses</b>		
Administration	32,099	25,050
Advertising	13,025	7,705
AGM Expenses	102	665
Coaching / Winter Training	16,672	17,249
Other Events	0	3,177
Pitches	28,034	47,742
Gear / Cricket Supplies	11,801	13,966
General Expenses	1,087	1,289
Honorarium	1,500	1,500
Insurance	780	0
Teacher Training	1,565	1,323
Trial Costs	3,481	0
Website	1,271	4,049
Wicket Preparation	3,750	3,189
SI Tournament	17,573	13,626
Regionals	2,600	4,190
<b>Sub Total</b>	<b>135,340</b>	<b>144,719</b>
Depreciation	6,182	7,701
<b>Total Expenses</b>	<b>141,523</b>	<b>152,420</b>
<b>Excess Income over Expenses</b>	<b>20,949</b>	<b>14,233</b>
Prior period adjustment (GST)	7,808	0
<b>Excess Income over Expenses</b>	<b>28,757</b>	<b>14,233</b>

## Statement of Financial Position

	2013	2012
<b>Current Assets</b>		
National Bank Cheque Account	26,833	33,642
National Bank On Call Account (-01)	137,891	44,741
National Bank Project (-02)	1,199	40,954
National Bank On Call Account (-03)	2,422	413
National Bank Term Deposits	150,000	150,000
Stock Cricket Gear	9,450	8,531
Stock Badges	2,300	2,560
Sundry Debtors	4,760	13,190
<b>Total Current Assets</b>	<b>334,856</b>	<b>294,021</b>
<b>Fixed Assets and Gear</b>	<b>17,632</b>	<b>20,865</b>
<b>Liabilities</b>		
Sundry Creditors	352,488	314,886
GST	3,371	30,548
<b>Total Assets</b>	<b>348,095</b>	<b>324,338</b>
<b>Total Net Assets</b>	<b>313,095</b>	<b>284,338</b>
<b>Grants not expensed</b>	<b>35,000</b>	<b>0</b>
<b>Total Net Assets</b>	<b>284,338</b>	<b>284,338</b>
<b>Represented by Accumulated Funds</b>		
Balance 1 April	284,338	270,106
Excess Income over Expenses	28,757	14,233
<b>Total Accumulated Funds</b>	<b>313,095</b>	<b>284,338</b>

## Schedule of Fixed Assets & Gear

Asset	Cost	Starting Value 1/4/12	Purchases	Depreciation	Value 31/3/13
1	1,100	783	0	196	587
2	30,070	6,553	0	1,638	4,915
3	2,920	905	0	261	644
4	6,740	2,345	0	469	1,876
5	27,384	963	0	481	481
6	399	71	0	18	53
7	950	169	0	169	0
8	17,940	8,200	0	2,050	6,150
9	2,565	609	0	152	456
10	1,074	269	0	134	134
11	2,949	0	2,949	614	2,335
<b>Total</b>	<b>94,091</b>	<b>20,865</b>	<b>2,949</b>	<b>6,182</b>	<b>17,632</b>
<b>Assets:</b>			<b>Depreciation Rate</b>		
1 = Mower			28.80%		
2 = 93 Scoreboards			25.00%		
3 = 17 Water Containers			28.80%		
4 = Flags			20.00%		
5 = Protective gear			50.00%		
6 = Speed Ball Radar			25.00%		
7 = Ball throwing machine			25.00%		
8 = 6 Quick shade tents			25.00%		
9 = 6 throwdown nets			25.00%		
10 = Laptop			50.00%		
11 = iPads x 4			50.00%		

**Statement of accounting policies**

- 1) The historical cost basis of accounting has been used in the preparation of the financial statements
- 2) There have been no changes in accounting policies, except for that noted with regards GST
- 3) The financial statements have been prepared on a GST exclusive basis in the current year and a GST inclusive basis in the prior year
- 4) Depreciation Type - DV

**Auditors Report**

I have examined the statements of the financial performance and financial position as 31 March 2013. I have obtained all the information and explanations that I have required. Because of the inherent nature of the organisation some income items cannot be verified prior to entry in the records of the Association. Subject to this qualification the statements of financial performance and financial position are properly drawn up so as to exhibit a true and fair view of the Association's affairs for the year ended 31 March 2013.

When signed by DL Gallop B COM - Hon Auditor

*DL Gallop* 25 April 2013