

**STATEMENT BY MEMBERS OF THE  
MANAGEMENT COMMITTEE**

The Management Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Management Committee, the special purpose financial report:

- (i) Presents a true and fair view of the financial position of Queensland Sub Districts Cricket Association Inc. as at 31 May 2022 and its performance for the year ended on that date; and
- (ii) At the date of this statement, there are reasonable grounds to believe that Queensland Sub Districts Cricket Association Inc. will be able to pay debts as and when they fall due.

This statement is made in accordance with a resolution of the Management Committee and is signed for and on behalf of the Management Committee by:

Keane White



**Honorary Treasurer**

Mel Lowings



**President**

Reviewed by RHM  
18/07/2022

**QUEENSLAND SUB DISTRICTS CRICKET ASSOCIATION INC.**  
**STATEMENT OF INCOME AND EXPENDITURE**  
**YEAR ENDED 31 MAY 2022**

<b>INCOME</b>	<b>2022</b>		<b>2021</b>	
Affiliation Fees- Clubs		13100.00		12300.00
Affiliation Fees- Umpires		472.68		399.96
Annual Dinner Income		12536.36		0.00
Fines		120.00		180.00
Grants – QCA & Others		27209.74		33366.90
Interest		259.69		613.20
Previous Seasons Fees O/S		0.00		100.00
Super 20				
Awards	(3500.00)		(2150.00)	
Kookabura Sponsorship	5000.00		5000.00	
Registration Fee	1100.00	2600.00	700.00	3550.00
Grounds Revenue		38396.67		36054.09
Umpires expenses rec'd		79960.00		79210.00
<b>TOTAL INCOME</b>		<b>174655.14</b>		<b>165774.15</b>
<b>LESS EXPENDITURE</b>		<b>194532.74</b>		<b>170898.66</b>
<b>SURPLUS / (DEFICIENCY)</b>		<b>(19877.60)</b>		<b>(5124.51)</b>

<b>EXPENDITURE</b>	<b>2022</b>		<b>2021</b>	
Audit Fee		1600.00		1500.00
Annual Dinner Presentation		20,776.96		1818.18
Bank Charges		60.00		45.00
Cricket Ball Discounts etc		5344.80		4665.59
Club Grants & Refunds		5154.09		16286.31
Depreciation		379.00		917.18
Divisional Expenses		14377.02		10870.56
Honorariums		3000.00		3000.00
Postage & PO Box Fee		196.36		186.36
Premiership Caps		4905.45		0.00
Printing & Stationery		2340.73		2948.18
Provision for bad/doubtful debts		0.00		0.00
Representative Team		669.50		120.00
Trophies		2023.89		31.77
Umpires Expenses - Other		(240.00)		(190.90)
Umpires Expenses Paid		91610.00		87775.00
Grounds Expenses		42334.94		40925.43
<b>TOTAL EXPENDITURE</b>		<b>194532.65</b>		<b>170898.66</b>

Reviewed by RHM  
18/07/2022

**QUEENSLAND SUB DISTRICTS CRICKET ASSOCIATION INC.**  
**STATEMENT OF ASSETS AND LIABILITIES**  
**YEAR ENDED 31 MAY 2022**

	<b>2022</b>		<b>2021</b>	
<b>Members Funds</b>	\$	\$	\$	\$
Balance as at 1 June		134,845.19		139,969.70
Surplus / (Deficiency) for year		(19,877.60)		(5,124.51)
<b>Balance as at 31 May</b>		<b>114,967.59</b>		<b>134,845.19</b>
<i>Represented by:</i>				
<b>Current assets</b>				
Cash at Bank				
Heritage Investment	55000.00		55000.00	
Heritage Cheque	36545.85	91,545.85	61230.64	116,230.64
Debtors	4000.00		2600.00	
Less Prov. for bad/doubtful debts	0.00	4,000.00	0.00	2,600.00
Cricket Balls on hand		22,036.09		12,774.62
GST Clearing account		965.66		2,860.93
Pre-Paid Annual Dinner Expenses		3,610.91		
<b>Fixed Assets</b>				
Refer to note below		0.00		379.00
<b>Current Liabilities</b>				
Credit Balances to Clubs		0.00		0.00
Pre-Paid Annual Dinner Tickets		(7,190.92)		0.00
<b>TOTAL NET ASSETS</b>		<b>114,967.59</b>		<b>134,845.19</b>

**DEPRECIATION SCHEDULE**

Item	Purchased	Cost \$	Effect Life - Years	AccumDeprec 31/5/21	Deprec 2022	AccumDeprec 31/5/22	WDV 31/5/22
1xLaptop Computers	August 2018	1613.18	3	1076.00	0.00	1613.18	0.00
1 x Laptop Computer	August 2019	1138.00	3	759.00	379.00	1138.00	0.00

The accompanying notes form part of these accounts. This statement should be read in conjunction with the attached Audit Report.

**Notes to and forming part of the accounts**

**Note 1 - Statement of Accounting Policies**

These financial statements are a special purpose financial report prepared in order to satisfy the accounts preparation requirements of the Associations Incorporations Act (1981). The Management Committee has determined that the Association is not a reporting entity as defined in Statement of Accounting Concepts 1: Definition and Reporting Entity. Therefore, there is no requirement to apply accounting concepts or standards in the preparation and presentation of these statements.

The statements have been prepared in accordance with the requirements of the Associations Incorporations Act (1981), and applicable Statements of Accounting Concepts and applicable Accounting standards with the exception of the following:

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18/07/2022

AASB1005: Financial Reporting by Segments

AASB1017: Related Party Disclosures

AASB1026: Accounting for Cash Flow

These accounts have been prepared on the basis of historic costs and do not reflect realisable values nor changes in the purchasing power of money.

The following is a summary of the significant accounting policies adopted in the preparation of the accounts.

### **Basis of Accounting**

The accounts are prepared on the accruals basis of accounting.

### **Fixed Assets**

All fixed assets are depreciated over their estimated useful lives using the straight line method of depreciation.

### **Note 2 - Fixed Assets**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Plant & Equipment - At Cost	4214.84	4214.84
Less Items Written off	1463.66	1463.66
Sub Total	2751.18	2751.18
Less Accumulated Depreciation	2751.18	2372.18
Total	0.00	379.00

### **Note 3 – Mortgages, Charges and Guarantees**

There are no mortgages, charges or guarantees over the assets of the Association nor has any member of the Management Committee undertaken any mortgage, charge or guarantee on behalf of the Association.

The above notes form part of these accounts.

Reviewed by RHM  
18/07/2022

## **INDEPENDENT AUDIT REPORT**

### **TO THE MEMBERS OF THE**

### **QUEENSLAND SUB DISTRICTS CRICKET ASSOCIATION INC.**

#### **SCOPE**

We have audited the financial report, being a special purpose financial report, of Queensland Sub Districts Cricket Association Inc, being the Balance Sheet as at 31<sup>st</sup> May 2022 and Statements of Income and Expenditure for the year then ended. The Committee is responsible for the financial report and has determined that the accounting policies used and described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the requirements of the Associations Incorporation Act 1981-1988 and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the association. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The special purpose financial report has been prepared for the purpose of fulfilling the requirements under the Associations Incorporation Act 1981 -1988. We disclaim any assumption of responsibility for any reliance on this report or on the special purpose financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the special purpose financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the special purpose financial report are presented fairly in accordance with the accounting policies described in Note 1 so as to present a view which is consistent with our understanding of the association financial position and performance as represented by the results of its operations. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia.

The audit opinion expressed in this report has been formed on the above basis.

## QUALIFICATION

As is common for organisations of this type, it is not practicable for the Queensland Sub Districts Cricket Association Inc. to maintain an effective system of internal control over donations, subscriptions, umpire fees, wicket fees and other fund-raising activities until their initial entry in the accounting records. Accordingly, our audit in relation to revenue was limited to amounts recorded and received to the bank account.

We have not attended any stock take of fixed assets and as such we can form no opinion on the existence of these assets.

## QUALIFIED AUDIT OPINION

In our opinion, except for the effects of such adjustments, if any, as might have been determined necessary had the limitation discussed in the qualification paragraph, not existed, the special purpose financial report of the Queensland Sub Districts Cricket Association Inc. as at 31<sup>st</sup> May 2022 and the results of its operations for the year ended are in accordance with the accounting policies described in Note 1 to the financial statement.

**Ryan Harvie McEnery**  
Chartered Accountants

A handwritten signature in dark ink, appearing to read 'Keith Harvie', written over a dotted line.

Keith Harvie

15<sup>th</sup> July 2022

11/621 Coronation Drive  
Toowong QLD 4066

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