



*NEW SOUTH WALES  
JUNIOR RUGBY UNION*

*ANNUAL REPORT*

*2017*



## NSW Junior Rugby Union PRESIDENTS REPORT – 2017

The 2017 season was a very interesting one for NSW Juniors and its affiliate unions Sydney Juniors (SJRU) and NSW Country Juniors (CJRU). We continue to provide competitions and pathways to representative rugby for over 20,000 junior club players across the state, and 2017 saw progress across many of these areas. Both SJRU and CJRU ran very healthy club competitions across the age groups with the mini rugby programs offering a fantastic introduction to the game for the youngest players.

The highlight of the calendar is the NSWJRU State Championships and as is sometimes the case we found the wettest weekend of the year for our showpiece. This created some last minute logistical nightmares for the various organizers so we could make sure that all the teams were able to actually get onto the park and compete. Unfortunately the weather was beyond our control and many of the back-up venues were washed out before the primary venues, making the job just that little bit harder. In the end all the State Championships were run and won and I would thank all those involved. I think we learnt some valuable lessons under these conditions which we can improve upon for future tournaments.

I'd like to thank all our State Championship hosts and their wonderful volunteers – we couldn't do these type of events without your efforts. For the record the host venues, number of district/zone teams competing and eventual Champions for 2017 were;

- U10's – North Narrabeen Reserve, Narrabeen – 24 teams
- U11's – Koola Park, Lindfield – 26 teams
- U12's – Camden Rugby Park, Camden & Tudor House, Moss Vale & Koola Park, Lindfield – 18 teams. Winners - Parramatta
- U13's – The Ridge, Menai – 17 teams. Winners - Penrith
- U14's – Endeavour Park, Orange – 15 teams. Winners - Eastwood
- U15's – North Narrabeen No. 4 & Lake Park, Narrabeen – 12 teams. Winners - Eastwood
- U16's – Kierle Park, Manly – 12 teams. Winners Eastern Suburbs
- U17's – Wakehurst Rugby Park, Wakehurst - 8 teams. Winners - Hunter

The Representative calendar continued into the NSW Regionals which were again hosted by Hunters Hill at Boronia Park. CJRU sent teams in the U15's and SJRU provided teams from their four zones in both the U15 and U16's. Adding to the mix was the SJRU and CJRU U14's both putting on showpiece games intertwined into the carnival. This carnival is always one of the most enjoyable with high quality rugby and further selections opportunities adding to the drama. For the record MNZ won both the U15 and U16 competitions – but the real prize was selections into the Sydney and Country teams.

Our CJRU and SJRU U16's were selected and then competed in the NSW Invitational at Narrabeen. This was a selection trial for the two NSW teams that would compete in the U16's Nationals at the Southport School on the Gold Coast in late September. I am pleased to say our teams did very well and a number of lads were selected into the two NSW teams and even further getting named in the Australian U16 Merit team named after the tournament. These type of selections are a great validation of the junior club pathway, congratulations to all the lads.

From here we ventured out to Bathurst where the Bathurst Bulldogs were our very welcoming hosts for the annual City vs Country games. This year we had an added bonus of the first

U17's Girls City vs Country which was a fantastic addition to this traditional fixture. The winners and scores this year were;

- U14's (Tim Gavin Cup / Dave McCormack Shield) SJRU 36 defeated CJRU 10
- U15's (Steve Tuynman Cup) SJRU 40 defeated CJRU 7
- U16's (Ella Cup) SJRU 19 defeated CJRU 12
- U17's (Michael Brial Cup) CJRU 35 defeated SJRU 32
- U17's Girls (yet to be named Cup) CJRU 27 defeated SJRU 15

For me one of the real positive and progressive steps we have made in the past few seasons have been in developing the club pathway in the U18's age group. It is an area that has been overlooked in recent times and the pathway has not been clear for our aspirational players who want to follow a rugby pathway to higher honours. The CJRU and SJRU U18's teams contested a 3 way game with the ACT Schools U18's, with the Sydney team just getting the chocolates in the derby match. From here we saw both teams move on to play the GPS Representative teams (Blue and White) and in its third year we saw the NSW Country side get club rugby's first victory defeating AAGPS White 33-5. The Sydney U18's went down valiantly to AAGPS Blue by 38-24.

The NSWJRU U18's team was selected and went down to Victoria to compete against the Victorian Schools U18's and although the team only had 1 day of preparations they overcame a slow start to power home and win the second half. The final score of 39-19 didn't reflect the game. A number of the lads were identified by the NSW Gen Blue selectors and invited into their U19 program for 2018. I'd like to thank Adrian Thompson from the ARU for his support of this program and assistance in getting this fixture for the team.

One unexpected highlight for the Rep program was the selection of Jack Winchester from the NSW Country U17's into the Australian Combined States team for the Australian Schoolboys Nationals. Jack performed so well he was rewarded with selection into the Australian Barbarians – a great honour for him and his family.

There are always so many people to thank but I would be remiss if I didn't acknowledge the efforts of Kerry Brady, Susan Stenning, Gary Paton, Tony Fisher, Chuck Ardron and Mick Sutherland for their continued dedication to junior rugby in our state. Also our affiliate Presidents and NSWJRU Vice Presidents, Katrina Oxenham (SJRU) and John Hamilton (CJRU) who did a wonderful job with their own unions. From NSWRU Tim Rapp and Pat McCutcheon have been very supportive of our representative programs and Adrian Thompson from the ARU has gone above and beyond to assist us to fill the void in the U18's. Many thanks to you all.

We have some exciting times ahead of us in 2018, with continued opportunities arising to help us improve the game at both club and representative level. I look forward to what will hopefully be a bright and vibrant rugby season next year.

Go NSW and the Tahs!

**Ben Gregory**

President NSW Junior Rugby Union

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**FINANCIAL REPORT**  
**FOR THE YEAR ENDED**  
**31 OCTOBER 2017**

**Liability limited by a scheme approved under  
Professional Standards Legislation**

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

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**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**COMMITTEE'S REPORT**

Your committee members submit the financial report of the NSW JUNIOR RUGBY UNION INC for the financial year ended 31 October 2017.

**Committee Members**

The names of committee members throughout the year and at the date of this report are:

Ben Gregory President  
John Hamilton Vice President  
Katrina Okenham Vice President  
Robert Martin Representative Manager  
Tony Fisher Commercial Manager

**Principal Activities**

The principal activities of the Union during the financial year were to foster, promote, organise, conduct, manage and control junior rugby union and it's associated activities for junior players throughout New South Wales

**Significant Changes**

No significant change in the nature of these activities occurred during the financial year.

**Operating Result**

The loss after providing for income tax amounted to \$17,385.

Signed in accordance with a resolution of the Members of the Committee.

Committee Member: Ben Gregory  
Ben Gregory President

Committee Member: John Hamilton  
John Hamilton Vice President

Dated this 23 day of NOVEMBER, 2017

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**INCOME STATEMENT**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

	Note	2017 \$	2016 \$
<b>INCOME</b>			
State & Regional Championships Income		19,000	16,550
Representative Team Levies		7,600	5,250
Sponsorship		8,395	5,580
Interest Received		405	885
		35,400	28,265
<b>EXPENDITURE</b>			
Audit & Accounting		1,815	1,650
Administration Expenses		3,909	54
Bank Charges		17	-
State & Regional Championships		21,880	19,730
Representative Team Expenses		25,164	5,662
		52,785	27,096
(Loss) Profit before income tax		(17,385)	1,169
<b>(Loss) Profit for the year</b>		(17,385)	1,169
Retained earnings at the beginning of the financial year		80,935	79,766
<b>Retained earnings at the end of the financial year</b>		63,550	80,935

The accompanying notes form part of these financial statements.

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2017**

	Note	2017 \$	2016 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	2	58,960	70,164
Trade and other receivables	3	5,800	11,981
<b>TOTAL CURRENT ASSETS</b>		<b>64,760</b>	<b>82,145</b>
<b>TOTAL ASSETS</b>		<b>64,760</b>	<b>82,145</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	4	1,210	1,210
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,210</b>	<b>1,210</b>
<b>TOTAL LIABILITIES</b>		<b>1,210</b>	<b>1,210</b>
<b>NET ASSETS</b>		<b>63,550</b>	<b>80,935</b>
<b>MEMBERS' FUNDS</b>			
Retained earnings	5	63,550	80,935
<b>TOTAL MEMBERS' FUNDS</b>		<b>63,550</b>	<b>80,935</b>

The accompanying notes form part of these financial statements.

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

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**1 Statement of Significant Accounting Policies**

**Basis of Preparation**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of this financial report.

**Financial Instruments**

Financial instruments are recognised initially using trade date accounting, i.e. on the date that association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

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**Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in profit or loss.

The association's trade and most other receivables fall into this category of financial instruments.

Discounting is omitted where the effect of discounting is considered immaterial.

Significant receivables are considered for impairment on an individual asset basis when they are past due at the reporting date or when objective evidence is received that a specific counterparty will default.

The amount of the impairment is the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable.

For trade receivables, impairment provisions are recorded in a separate allowance account with the loss being recognised in profit or loss. When confirmation has been received that the amount is not collectable, the gross carrying value of the asset is written off against the associated impairment provision.

Subsequent recoveries of amounts previously written off are credited against other expenses in profit or loss.

In some circumstances, the association renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the association does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

**Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that do not qualify for inclusion in any of the other categories of financial assets. The association's available-for-sale financial assets comprise listed securities.

Purchases and sales of available-for-sale investments are recognised on settlement date.

Available-for-sale financial assets are measured at fair value, with subsequent changes in value recognised in other comprehensive income.

Gains and losses arising from financial instruments classified as available-for-sale are only recognised in profit or loss when they are sold or when the investment is impaired.

In the case of impairment or sale, any gain or loss previously recognised in equity is transferred to the profit or loss.

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

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Losses recognised in prior period income statements resulting from the impairment of debt securities are reversed through the income statements, if the subsequent increase can be objectively related to an event occurring after the impairment loss was recognised in profit or loss.

**Available-for-sale financial assets**

A significant or prolonged decline in value of an available-for-sale asset below its cost is objective evidence of impairment, in this case, the cumulative loss that has been recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Any subsequent increase in the value of the asset is taken directly to other comprehensive income.

**Impairment of Non-Financial Assets**

At the end of each reporting period the association determines whether there is evidence of an impairment indicator for non-financial assets.

Where this indicator exists, and regardless for goodwill, indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the assets is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss, except for goodwill.

**Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

**Taxation**

The Union is exempt from Australian income tax by virtue of section 23(g) on the Income Tax Assessment Act (1936) as amended.

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

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**Revenue and Other Income**

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

**Rendering of services**

Revenue in relation to rendering of services is recognised when the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period. If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

**Comparative Amounts**

Comparatives are consistent with prior years, unless otherwise stated.

Where a change in comparatives has also affected the opening retained earnings previously presented in a comparative period, an opening statement of financial position at the earliest date of the comparative period has been presented.

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

	2017	2016
	\$	\$
<b>2 Cash and Cash Equivalents</b>		
Commonwealth Bank of Australia Cheque Account	6,516	3,469
Commonwealth Bank of Australia Online Saver	52,444	66,695
	58,960	70,164
<b>3 Trade and Other Receivables</b>		
<b>Current</b>		
Trade Debtors	5,800	11,981
	5,800	11,981
<b>Non-Current</b>		
Loan Australian Junior Rugby Union	21,320	21,320
Provision for Doubtful Debts	(21,320)	(21,320)
	-	-
<p>The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short term nature of the balances.</p>		
<b>4 Accounts Payable and Other Payables</b>		
<b>Current</b>		
Accrued Expenses	1,210	1,210
	1,210	1,210
<b>5 Retained Earnings</b>		
Retained earnings at the beginning of the financial year	80,935	79,766
(Net loss) Net profit attributable to the association	(17,385)	1,169
Retained earnings at the end of the financial year	63,550	80,935

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2017**

**2017**  
**\$**

**2016**  
**\$**

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**6 Statutory Information**

The registered office of the association is:

Driver Ave, Moore Park

The principal place of business is:

Driver Ave, Moore Park

**NSW JUNIOR RUGBY UNION INC**  
**ABN 70 589 742 332**

**STATEMENT BY MEMBERS OF THE COMMITTEE**

The 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 committee the financial statements as set out on pages 1 to 9:

1. Presents a true and fair view of the financial position of NSW JUNIOR RUGBY UNION INC as at 31 October 2017 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that NSW JUNIOR RUGBY UNION INC will be able to pay its debts as and when they fall due.

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

*Ben Gregory*

\_\_\_\_\_  
Ben Gregory (President)

*J Hamilton*  
\_\_\_\_\_  
John Hamilton (Vice President)

Dated this *23* day of *NOVEMBER*, 2017

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**Report on the Audit of the Financial Report**

**Opinion**

I have audited the accompanying financial report, being a special purpose financial report, of NSW JUNIOR RUGBY UNION INC (the association), which comprises the balance sheet as at 31 October 2017, and the income and expenditure statement for the year then ended, and notes to the financial statements including a summary of significant accounting policies and other explanatory information, and management's assertion statement.

In my opinion, the accompanying financial report of the association for the year ended 31 October 2017 is prepared, in all material respects, in accordance with the .

**Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of the association in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our opinion.

**Emphasis of Matter- Basis of Accounting**

I draw attention to note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the association in meeting the requirements of the Associations Incorporations Act 2009. As a result, the financial report may not be suitable for another purpose. My report is intended solely for the association and should not be distributed to or used by parties other than the association. My opinion is not modified in respect to this matter.

**Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of the financial report in accordance with the and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**Auditor's Responsibility for the Audit of the Financial Report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the director.
- Conclude on the appropriateness of the director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

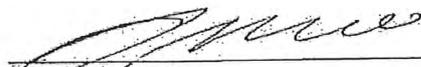
I also provide the committee with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the committee, we determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation preclude public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**Name of Firm:** Hill, Rae & Embrey

**Name of Principal:**

  
Joseph Spano

**Address:** 4/191 Clarence Street, Sydney

Dated this 23rd day of November 2017

**NSW JUNIOR RUGBY UNION INC  
ABN 70 589 742 332**

**CERTIFICATE BY MEMBERS OF THE COMMITTEE**

We, Ben Gregory and John Hamilton certify that:

- (a) We attended the annual general meeting of the association held on Saturday 25th November 2017.
- (b) The financial statements for the year ended 31 October 2017 were submitted to the members of the association at its annual general meeting.

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Ben Gregory (President)

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John Hamilton (Vice President)