

NEW SOUTH WALES
JUNIOR RUGBY UNION

ANNUAL REPORT

2016



**NSW Junior Rugby Union
PRESIDENT'S REPORT - 2016**

NSWJRU through its member unions NSW Country Juniors and the Country Zones and Sydney Juniors and the Sydney Districts continue to provide structured competitions and representative rugby pathways for more than 20,000 Junior club players.

In 2016 the NSWJRU State Championships were held over the June long weekend across various venues in the Sydney metropolitan area and Country New South Wales. Unfortunately this year NSW Country Juniors chose not to hold the Country Championships in conjunction with the State Championships in the Under 15, Under 16 and Under 17 age groups and as a result we had lesser teams participating in those age groups. However on a positive note we saw increased numbers of teams participating in the younger age groups. We had the following number of teams participating in each age group:-

	2016	2015
Under 10s	25	22
Under 11s	23	20
Under 12s	16	17
Under 13s	15	18
Under 14s	13	15
Under 15s	12	16
Under 16s	12	14
Under 17s	9	11

Many thanks go to all the Clubs who ran an age group of the NSWJRU State Championships at their venue. All Clubs did a fantastic job and we heard nothing but praise from all the visiting teams. This year Bowral hosted the Under 17s at Eridge Park, the Under 16s were held at Grantham Reserve where Blacktown hosted, Wests Juniors hosted the Under 15s at St Luke's Oval, Concord, the Under 14s again went to the Country where Orange hosted a fabulous tournament, the Under 13s were held at Drummoyne and for the umpteenth year Camden again hosted the Under 12s.

The Under 11s age group was hosted by Menai at Barden Ridge Playing Fields and the tournament was played over two (2) days with no finals series. Consideration should be given to having this format continued through to the Under 12s in 2017.

The Under 10s Tournament was held in late July at Pittwater Rugby Park with four ovals being utilised for a full day of Rugby for the 25 teams. Once again Tahman attended to the delight of all the players and Narrabeen Tigers are to be congratulated for the successful running of this day.

The results of the Grand Finals in the Under 12s to Under 17s were as follows:-

Under 12s	West Harbour	14	Manly	5
Under 13s	Eastwood	29	Gordon	5
Under 14s	Eastwood	44	Sydney Uni	24
Under 15s	Easts	17	Gordon	15
Under 16s	Parramatta	15	Central Coast	10
Under 17s	Parramatta	50	Central West	0

The NSW Regionals were again held in 2016 with two teams from Country, one from each of the Sydney Zones and a Sydney Barbarians team. This tournament enabled the Country teams and the Sydney teams to be selected from the Regionals for the City v Country Day held at Kiama in early August.

NSWJRU again chose an Under 15s team to play at the Under 16s Invitational in the September school holidays. The Under 15s were very competitive in this tournament and were very unlucky not to be crowned champions.

My thanks to the referees for their involvement in all of the representative fixtures. It is pleasing to see that the officiating of matches is shared between City and Country referees. The Under 14s in Orange continue to be managed very successfully by the ARU / NSW scholarship referees and this will continue in 2017. However the referees still struggle to be able to adequately manage their costs and NSW Rugby is continually surprised when they are asked to pay for unbudgeted expenses.

The executives of Sydney Juniors and NSW Country Juniors continue to work cooperatively together and there is none of the "politics" that existed in years gone by.

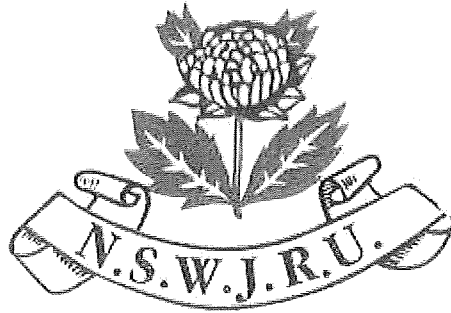
Thanks to Kerry Brady, Susan Stenning, Ben Gregory and Gary Paton for the enormous amount of work that they put in to ensure that the 2016 representative program was such a success.

Chuck Ardron is the new Youth Director on the Board of NSW rugby and we all need to work together in coming years to grow this great game of ours. Andrew Hore, together with Mark Green and Andrew Hill, are a great management team at NSW Rugby and if rugby is going to prosper in the years to come we need to ensure that we are all pursuing the same development objectives and we are assisting each other in the betterment of junior rugby.

I am standing down as President of NSW Juniors and have just retired as Chairman of Sydney Juniors. I would like to take this opportunity to thank John Hamilton and Mick Sutherland for their input and advice from a Country Juniors perspective and to Kerry Brady and Ben Gregory for all the assistance they have given me over the years. It has been greatly appreciated!

Tony Fisher
President
NSW Junior Rugby Union

26 November 2016



2016 Representative Report

The 2016 Representative Season was one which saw us successfully build upon the structures that we put in place over the past few seasons. The major events were the regionals carnival (at Boronia Park) and the NSW U16 Invitational (at TG Milner). We also facilitated the U18 Rep trials against the GPS White and GPS Blue teams for the SJRU and CJRU teams again this year.

The regionals again saw CJRU bring two teams in the U15 and U16 age group to play against the four SJRU Zone teams. Whilst we had feature matches with City v Country in the U17 and U18 age groups alongside a couple of U14 trail games for SJRU and CJRU teams. The carnival was a showcase of high quality rugby and was well patronized by a large number of supporters. Many thanks to the Hunters Hill club for hosting.

The NSW U16 Invitational had its third year since inception and we saw U16 teams from NSW Schools, NSW Country and Sydney Juniors all compete against our own NSW Juniors U15 Representative team. The NSWJRU U15 Representative team was competing UP and age group for the second year running and they truly showed their class with three magnificent performances. Wins over SJRU and CJRU U16's and the narrowest of losses to NSW Schools saw them validate their position in this competition. Many good judges thought them the best team over the weekend. Congratulations to Paul McGregor and his team of coaches.

We again did not select a NSWJRU U17 Representative side this year as again we had no opponent for them to play.

The ever-changing landscape of junior rugby will again change in 2017 as we revert back to the U16 Nationals. Details are not 100% confirmed but it looks like NSW will select TWO sides to contest this (as opposed to CJRU, SJRU and NSW Schools all getting one team). This means the NSW Invitational will move forward in the calendar and act as trial games for these teams.

The U15 landscape will also change as the ARU Junior Gold Cup will now be solely focused on club rugby and will take place in September. Sydney Metro will have two sides and Country will have one. This coupled with the changes to the NSW Invitational means the future of the NSWJRU U15 team is undecided for 2017.

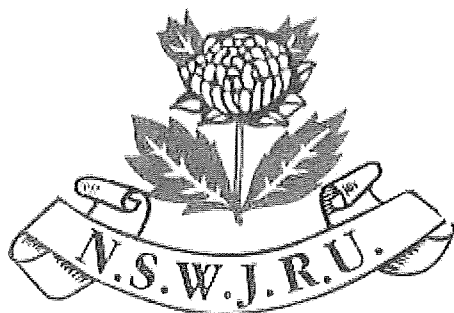
With the scrapping of the ARU U17 JGC this means there may be an opportunity for the NSWJRU U17's program to be reintroduced. Talks are in motion already with our Queensland counterparts.

All in all a good year for NSW Juniors

NSWJRU Representative Manager | NSW Junior Rugby Union

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NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

FINANCIAL REPORT
FOR THE YEAR ENDED
31 OCTOBER 2016

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

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

CONTENTS

Committee's Report	1
Income Statement	2
Balance Sheet	3
Notes to the Financial Statements	4
Statement by Members of the Committee	7
Auditors' Report	8
Certificate by Members of the Committee	10

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 2016.

Committee Members

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

Tony Fisher President
David Hunt Commercial Manager
John Hamilton Vice President
Ben Gregory Manager Representative
Michael Sutherland NSWJRU Representative
Robert Martin Sydney Junior Rugby Union

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 its 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 profit after providing for income tax amounted to \$1,168.97.

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

Committee Member: Tony Fisher
Tony Fisher President

Committee Member: John Hamilton
John Hamilton Vice President

Dated this 23rd day of November, 2016.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2016

	Note	2016 \$	2015 \$
INCOME			
State & Regional Championships Income		16,550	20,350
Representative Team Levies		5,250	2,250
Sponsorship		5,580	5,500
Other Income		-	725
Interest Received		885	1,340
		28,265	30,165
EXPENDITURE			
Audit & Accounting		1,650	1,540
Administration Expenses		54	133
Bank Charges		-	1
State & Regional Championships		19,730	15,576
Representative Team Expenses		5,662	5,044
		27,096	22,294
Profit before income tax		1,169	7,871
Profit for the year		1,169	7,871
Retained earnings at the beginning of the financial year		79,766	71,895
Retained earnings at the end of the financial year		80,935	79,766

The accompanying notes form part of these financial statements.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

BALANCE SHEET
AS AT 31 OCTOBER 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	70,164	79,976
Trade and other receivables	3	11,981	1,000
TOTAL CURRENT ASSETS		<u>82,145</u>	<u>80,976</u>
TOTAL ASSETS		<u>82,145</u>	<u>80,976</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	1,210	1,210
TOTAL CURRENT LIABILITIES		<u>1,210</u>	<u>1,210</u>
TOTAL LIABILITIES		<u>1,210</u>	<u>1,210</u>
NET ASSETS		<u>80,935</u>	<u>79,766</u>
MEMBERS' FUNDS			
Retained earnings	5	80,935	79,766
TOTAL MEMBERS' FUNDS		<u>80,935</u>	<u>79,766</u>

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 2016

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.

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.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2016**

Taxation

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

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.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	\$	\$
2 Cash and Cash Equivalents		
Commonwealth Bank of Australia Cheque Account	3,469	795
Commonwealth Bank of Australia Online Saver	66,695	79,181
	<u>70,164</u>	<u>79,976</u>
3 Trade and Other Receivables		
Current		
Trade Debtors	11,981	1,000
	<u>11,981</u>	<u>1,000</u>
Non-Current		
Loan Australian Junior Rugby Union	21,320	21,320
Provision for Doubtful Debts	(21,320)	(21,320)
	<u>-</u>	<u>-</u>
4 Accounts Payable and Other Payables		
Current		
Accrued Expenses	1,210	1,210
	<u>1,210</u>	<u>1,210</u>
5 Retained Earnings		
Retained earnings at the beginning of the financial year	79,766	71,895
Net profit attributable to the association	1,169	7,871
Retained earnings at the end of the financial year	<u>80,935</u>	<u>79,766</u>

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

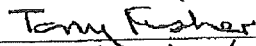
STATEMENT BY MEMBERS OF THE COMMITTEE

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.

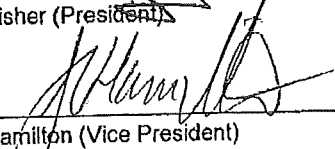
In the opinion of the committee the financial statements as set out on pages 1 to 6:

1. Presents a true and fair view of the financial position of NSW JUNIOR RUGBY UNION INC as at 31 October 2016 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:



Tony Fisher (President)



John Hamilton (Vice President)

Dated this 23rd day of NOVEMBER, 2016.

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

Report on the Financial Report

We 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 2016, and the income and expenditure statement, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of NSW JUNIOR RUGBY UNION INC is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal controls as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

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

Auditors' Opinion

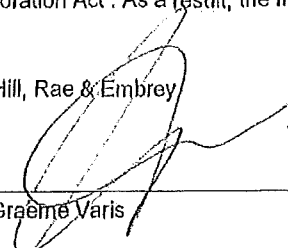
In our opinion, the financial report of NSW JUNIOR RUGBY UNION INC presents fairly, in all material respects the financial position of NSW JUNIOR RUGBY UNION INC as of 31 October 2016 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporations Act.

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act. As a result, the financial report may not be suitable for another purpose.

Name of Firm: Hill, Rae & Embrey

Name of Partner:



Graeme Varis

Address: 4/191 Clarence Street, Sydney

Dated this 24th day of November 2016.

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

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 OCTOBER 2016**

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

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

CONTENTS

Committee's Report	1
Income Statement	2
Balance Sheet	3
Notes to the Financial Statements	4
Statement by Members of the Committee	7
Auditors' Report	8
Certificate by Members of the Committee	10

**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 2016.

Committee Members

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

Tony Fisher President
David Hunt Commercial Manager
John Hamilton Vice President
Ben Gregory Manager Representative
Michael Sutherland NSWCJRU Representative
Robert Martin Sydney Junior Rugby Union

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 \$8,311.73.

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

Committee Member: _____
Tony Fisher President

Committee Member: _____
John Hamilton Vice President

Dated this day of

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2016

	Note	2016 \$	2015 \$
INCOME			
State & Regional Championships Income		16,550.00	20,350.00
Representative Team Levies		5,250.00	2,250.00
Sponsorship		5,580.00	5,500.00
Other Income		-	725.00
Interest Received		884.61	1,339.75
		28,264.61	30,164.75
EXPENDITURE			
Audit & Accounting		1,650.00	1,540.00
Administration Expenses		54.00	133.30
State & Regional Championships		24,810.34	15,576.13
Representative Team Expenses		5,662.00	5,044.29
		32,176.34	22,293.72
(Loss) Profit before income tax		(3,911.73)	7,871.03
(Loss) Profit for the year		(3,911.73)	7,871.03
Retained earnings at the beginning of the financial year		79,765.62	71,894.59
Retained earnings at the end of the financial year		75,853.89	79,765.62

The accompanying notes form part of these financial statements.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

BALANCE SHEET
AS AT 31 OCTOBER 2016

	Note	2016 \$	2015 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	70,163.89	79,975.62
Trade and other receivables	3	6,900.00	1,000.00
TOTAL CURRENT ASSETS		<u>77,063.89</u>	<u>80,975.62</u>
TOTAL ASSETS		<u>77,063.89</u>	<u>80,975.62</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	4	1,210.00	1,210.00
TOTAL CURRENT LIABILITIES		<u>1,210.00</u>	<u>1,210.00</u>
TOTAL LIABILITIES		<u>1,210.00</u>	<u>1,210.00</u>
NET ASSETS		<u>75,853.89</u>	<u>79,765.62</u>
MEMBERS' FUNDS			
Retained earnings	5	75,853.89	79,765.62
TOTAL MEMBERS' FUNDS		<u>75,853.89</u>	<u>79,765.62</u>

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 2016

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.

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.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2016

Taxation

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

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.

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2016

	2016	2015
	\$	\$
2 Cash and Cash Equivalents		
Commonwealth Bank of Australia Cheque Account	3,468.46	794.75
Commonwealth Bank of Australia Online Saver	66,695.43	79,180.87
	<u>70,163.89</u>	<u>79,975.62</u>
3 Trade and Other Receivables		
Current		
Trade Debtors	<u>6,900.00</u>	<u>1,000.00</u>
Non-Current		
Loan Australian Junior Rugby Union	21,320.00	21,320.00
Provision for Doubtful Debts	<u>(21,320.00)</u>	<u>(21,320.00)</u>
	<u>-</u>	<u>-</u>
4 Accounts Payable and Other Payables		
Current		
Accrued Expenses	<u>1,210.00</u>	<u>1,210.00</u>
5 Retained Earnings		
Retained earnings at the beginning of the financial year	79,765.62	71,894.59
(Net loss) Net profit attributable to the association	<u>(3,911.73)</u>	<u>7,871.03</u>
Retained earnings at the end of the financial year	<u>75,853.89</u>	<u>79,765.62</u>

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 6:

1. Presents a true and fair view of the financial position of NSW JUNIOR RUGBY UNION INC as at 31 October 2016 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:

Tony Fisher (President)

John Hamilton (Vice President)

Dated this day of

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

Report on the Financial Report

We 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 2016, and the income and expenditure statement, a summary of significant accounting policies, other explanatory information and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of NSW JUNIOR RUGBY UNION INC is responsible for the preparation of the financial report, and has determined that the basis of preparation described in Note 1 is appropriate to meet the requirements of the Associations Incorporation Act and is appropriate to meet the needs of the members. The committee's responsibility also includes such internal controls as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial report 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 entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

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

Auditors' Opinion

In our opinion, the financial report of NSW JUNIOR RUGBY UNION INC presents fairly, in all material respects the financial position of NSW JUNIOR RUGBY UNION INC as of 31 October 2016 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the Associations Incorporations Act .

Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of the Associations Incorporation Act . As a result, the financial report may not be suitable for another purpose.

Name of Firm: Hill, Rae & Embrey

Name of Partner:

Graeme Varis

Address: 4/191 Clarence Street, Sydney

Dated this **day of**

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

CERTIFICATE BY MEMBERS OF THE COMMITTEE

We, Tony Fisher and John Hamilton certify that:

- (a) We attended the annual general meeting of the association held on Saturday 26th November 2016.
- (b) The financial statements for the year ended 31 October 2016 were submitted to the members of the association at its annual general meeting.

Tony Fisher (President)

John Hamilton (Vice President)