

NEW SOUTH WALES
JUNIOR RUGBY UNION

ANNUAL REPORT

2013

PRESIDENTS REPORT 2013

NSWJRU via its member Unions, SJRU and CJRU provides structured competitions for over 19,000 Junior players. Village Rugby competitions are managed by the two Unions whilst NSWJRU organises the Representative program consisting of the NSWJRU State Championships, Regional tournaments, City Country day and the selection of the U15s and U17s NSWJRU Representative teams.

The NSWJRU State Championships this year saw teams from all Sydney Districts, many Country Zones and interstate Unions compete over 3 days in June for the U11s to U17s. This weekend involved over 2,300 players at 6 different venues. The U10s participated in a Development Day, postponed due to wet weather to the end of the July school holidays. This involved over 370 players in 21 teams.

In all over 2,600 Junior players participated in a higher level of competition at these events.

A new format for Finals was introduced this year whereby all players received more game time and the progression through to semis was fairer. The U11s-U13s finals were held at the same venue as the pool games and enabled the teams to play extra games, the results of which will enable better seedings for the 2014 tournament.

The Finals for the 14s to 17s were held once again at T G Millner and thanks must go to Eastwood Juniors for their continued support of this great day. Spectator numbers were high and the presence of Waratahs players for Presentations was very much appreciated.

Discussion regarding whether to hold the Finals of the U14s in Orange are on-going with a decision to be made before the end of the year. Factors such as travel times and spectator interest need to be taken into account as well as the extra effort required by hosting Clubs to support an extra days event.

A survey sent to all competing coaches, managers and teams heavily supports the new format with semis being held on the morning of the Finals. The survey also revealed that 70% of respondents were satisfied with the U10s playing a Development Day over one day only as opposed to two days.

The Regional tournament involved both U15s and U16s from Sydney and was hosted by Blacktown Juniors at Grantham Field. At the conclusion of the second day the Sydney U15s and U16s were announced. Similarly CJRU selected their U15s and U16s from the Country Championships and these teams together with SJRU and CJRU U14s and U17s competed at Forshaw Rugby Park in late July. The annual City Vs Country Day is a highlight of both the SJRU and CJRU calendars and leads to the selection of the NSWJRU 15s and 17s.

One very pleasing aspect of note over the past few years has been the increased cooperation between NSWJRU and the Referee associations. At present we liaise with both metropolitan and country referees via Ron Mancell and the standard of refereeing at our tournaments has improved markedly each year. We are still reviewing this years tournaments and seek to initiate even more improvements for 2014.

Unfortunately this year with the advent of the Junior Gold Cup, Queensland Juniors did not travel to Sydney for the playing of the annual "Jason Little" and "Chris Latham" Shield games. These are traditionally played over the October long weekend and are the penultimate representative game for these age groups. The late withdrawal by QldJRU meant that the teams had limited opportunities to wear their NSW jerseys.

PRESIDENTS REPORT 2013

Efforts were made to secure other games but at such late notice interstate teams were unable to travel to Sydney.

The teams however competed against ACTJRU at Marist College in Canberra in September with the U15s defeating ACTJRU 17 to 7 whilst the U17s narrowly lost 25 to 26.

The role of NSWJRU is one of oversight to assist member Unions facilitate competitions and to act as a conduit between the ARU/NSWRU and SJRU and CJRU. This year the relationship and communication between all has been vastly improved. This was no more evident than in the formulation of the Junior Gold Cup by the ARU.

The advent of the Junior Gold Cup by the ARU will see the role of the NSWJRU facilitating the Representative fixtures change. For 2014 it is envisaged that the existing Representative calendar will remain largely unchanged however a full and frank review will be required mid year with suggestions, proposals etc for amendments to be put forward late 2014. Consultation with other State Unions, the CJRU and the SJRU as well as all Districts and Zones will ensure that the representative program will encompass what is best for all Junior Club players as well as Village Rugby.

The role of the AJRU in Australian Rugby and NSWJRUs participation in it will also need to be examined. At the present the financial figures of NSWJRU show a loss of \$6,948 for the financial year. This is due to the loan to the AJRU being classed as a doubtful debt. Prior to the JGC the AJRU had planned to hold a tournament for all State Unions in the 17s and 15s age groups. The aim was to encourage players to remain in Club Rugby past the 16 years age group as there is an enormous drop in playing numbers at Village level from this age.

Participation figures across all constituents cause some alarm. The Rugby landscape is changing rapidly and there are many issues which will need to be addressed. The traditional Rugby heartlands are even suffering decreases in player numbers and we also need to reach out to areas thought of as non traditional. The ARU and Community Rugby personnel are willing to assist and we need to be more proactive in working with them to achieve increased player numbers.

2014 promises to be a strong year as regards Rugby with keen interest already being displayed in the State Championships. Planning has already begun and the venues for non-metropolitan age groups will be announced after the AGM. The support and work that goes into the State Championships is validated by the popularity and large numbers of entries. It is still the largest Junior Club Rugby event in Australia and we should all be very proud to be associated with it.

An organisation such as NSWJRU does not exist in isolation and thanks must go to the member Unions, CJRU and SJRU for their continuing support. The advice and support from NSWRU personnel such as Nick Farr-Jones, Bruce Worboys and particularly Mark Green is always pertinent and helpful and I thank them for their continued support.

Gary Paton was instrumental in formulating and coordinating the new draws and formats for the State Championships and much appreciation has to be given to him for his tireless efforts compiling the draws. Kim Rea who is an expert at organizing events deserves our appreciation for all the time and effort spent in ensuring the State Championships run as smoothly as possible.

My thanks also to the Executive for all their support and advice over the past year and especially to Tony Fisher who has taken on the task of Commercial Manager with gusto and ensured that we are compliant with all regulatory items. His advice and

PRESIDENTS REPORT 2013

encouragement through the year has ensured that my first term has been enjoyable and fruitful.

But the main appreciation has to go to the hundreds of volunteers who host our events, referee our tournaments and coach and manage our teams...without them we would not have the successes that we have.

Kerry Brady

President NSWJRU

SJRU Presidents Report

Welcome to a review of the 2013 season.

In order to have successful competitions the SJRU needs great administrators! On behalf of the Sydney Junior Rugby Union (SJRU) community I would like to thank Kerry Brady, the SJRU Competitions Manager, and Matt Kellahan, the SJRU Competition Administrator, for their fantastic efforts during the season. They have both done a magnificent job in managing and administering the SJRU competitions.

Kerry should be further congratulated on being awarded the prestigious Nick Farr-Jones Spirit of Rugby Award at the 2013 John Eales' Medal Ceremony. The prestigious award is given to an individual who best upholds the ethos and spirit of rugby on or off the field and who has best emulated rugby's values of passion, integrity, discipline, respect, teamwork in the past 12 months.

During the season Taleah Neowhouse resigned as the SJRU Competitions Manager and on behalf of the rugby community I would like to thank her for her tireless efforts over the last three years and wish her all the very best as she peruses a career in sporting administration. Taleah should be very proud of her achievement this year of introducing rugby to children with Special Needs.

In 2013 player numbers decreased however we continue to see new Junior Clubs join the SJRU competitions. In 2014 we will welcome Penrith RSL Kookaburras and Briars.

From a financial perspective the SJRU has had another successful year and as a result we have funds available to invest in the development of Junior Rugby in the Sydney metropolitan area. The challenge for the SJRU Committee will be how best to invest these funds.

In 2012 the SJRU paid the cost of referees while NSW Rugby paid the cost of the SJRU Administrators. In 2013 this funding model was revamped to bring it more into line with model adopted by NSW Subbies. As a result the SJRU will now pay the major portion of the cost of the SJRU Administrators while NSW Rugby will be responsible for the cost of referees. From an SJRU perspective this is a great improvement as we now have control over our own destiny through the SJRU Administrators who are integral to the SJRU providing successful competitions.

In 2013 the SJRU Committee trialled the provision of first aid personnel at matches. The first aid trial got off to a rocky start. However after tweaking the model during the middle of the season I believe that it was a raging success during the latter competition rounds and finals series. As a result the 2013 SJRU Committee recommends that in 2014 it will be compulsory for qualified first aid personnel to be present at all SJRU Competition matches.

The introduction by the SJRU over the last two years of "Expectations of Behaviour" signs and vests for Ground Marshall and Trainers as well as the implementation of "Respect Rugby" in 2014 by NSW Rugby has seen an improvement in the behaviour of both players and spectators. As a result the number of players that were required to be sanctioned by the SJRU Judiciary in 2013 has reduced. Further improvements can still be made and so in 2014 the SJRU will continue to work towards ensuring that exemplary behaviour is displayed by the players and spectators.

I would like to thank the SJRU Judiciary which was ably led by Mark Ashhurst as Judiciary Chairman and Dougal Geddes as Citing Officer. In 2012 the SJRU increased the number of Judiciary Committee members and in 2013 we introduced a roster for the Judiciary Committee members as well as ensuring that a senior Judiciary member chaired every hearing. As a consequence we have increased the number and depth of our Judiciary Committee and as a result we have a broad cross section of members who are very capable of dealing with the many and varied offences that they are presented with.

The SJRU has had another very successful representative rugby season.

For the second year running Sydney Juniors had a clean sweep against NSW Country Juniors winning the Under 14, Under 15, Under 16 and Under 17 matches.

SJRU Presidents Report

The Under 16's participated in the Under 16 National Carnival and finished third after losing in the pool round matches to the eventual winners.

It is greatly disappointing that NSW Country Juniors continues to forego participating in the NSW Junior Regionals. The NSW Junior Regionals gives the elite players the opportunity to showcase their talents against other elite rugby players of their own age.

In 2013 the Australian Rugby Union (ARU) has introduced the Junior Gold Cup for Under 15's and Under 17's. This is a new exciting concept as it now gives the players selected the opportunity to participate in a five (5) week tournament after their three months of training over summer. In 2014 the SJRU Committee will continue to work with the ARU, NSWJRU, NSWCJRU and the other Junior Rugby stakeholders to better integrate the junior representative rugby program.

The Under 10 to Under 12 age groups remain strong in the Friday Night Competitions and the Saturday Competitions. However the number of teams wishing to participate in the older age groups on a Saturday continues to diminish. However the SJRU will continue to offer Saturday rugby for those players that wish to participate.

The Sunday Competition was strong in all age groups in 2013. The biggest issue in the Sunday Competition is the grading of teams in the A Competition. In the A Competition there are often a small number of very strong teams and so is it better to run a small 6 team competition or an expanded 10, 12 or 14 team competition? In 2013 the SJRU Committee conducted A Competitions with 10, 12 or 14 teams. The benefit of the expanded competitions is that teams only have to play the strong teams once during the season while on the other hand the teams at the bottom of the Competition have a tough season. In 2014 the SJRU Committee will continue to look at options of running viable and competitive A Competitions on a Sunday.

Another initiative introduced by the SJRU this year was the "End of Season" survey of parents and players. The results of the survey were very enlightening and were presented to an All Clubs meeting in September 2013. I would like to thank Ilkka Tales for all his work in conducting the survey and analysing the results.

I would like to thank the three District Referee Associations for all their hard work and dedication in providing, coaching and developing referees for Junior Rugby because without the referees we would not have a game of rugby. There was an improvement in the referee appointments system in 2013 but there is still a few glitches that will have to be ironed out for 2014.

In 2013 we revamped our Committee structure. We expanded the Executive and created a subcommittee for the Age Coordinators. In 2014 we wish to continue with the Age Coordinators Subcommittee as well as introducing a Representative Rugby Subcommittee and a Development Subcommittee. The reason for setting up Subcommittees is to encourage a greater participation of Junior Clubs in the SJRU but at the same time reducing the burden of having to also attend every Committee meeting. It is envisaged that in 2014 the SJRU Subcommittees will meet before the SJRU Committee meeting and the members of the Subcommittees will be more than welcome to attend the subsequent SJRU Committee Meeting.

On behalf of the SJRU Committee I would like to thank all the coaches, managers, Club officials and Match officials for all your tireless work during the season. Without your dedication to the sport of Junior Rugby the players would never have the opportunity to play "the game they play in heaven".

To all the parents and guardians I would like to thank you for all your efforts during the season whether it has been manning the BBQ or canteen, giving encouragement to your son or daughter or assisting the team as the Assistant Referee, trainer or Ground Marshall. You all play an important part in the enjoyment of the game by the players.

The SJRU Committee has continued to foster the relationship between the SJRU and NSW Rugby. Many of the tasks that were previously performed by volunteers are now being very ably completed by the SJRU Administrators. I would like to thank Nick Farr-Jones (Chairman of NSW Rugby), Bruce Worboys (Executive Rugby NSW Rugby) and Mark Green (General Manager - Administration & Competitions, NSW Rugby) for all their fantastic support in 2013.

SJRU Presidents Report

Mike Doyle, Adam Crane and the three ARU Development teams have continued their great work in promoting Junior Rugby at the schools and local Clubs. I know their work is greatly appreciated by all the coaches at the Junior Clubs.

I would also like to take this opportunity to thank each and every member of the SJRU Committee who has spent endless hours during the season in assisting Kerry, Matt and Taleah in administering and managing the Competitions where we have more than 200 Matches being played each weekend. Their support of Junior Rugby, the administrators and each other has been unwavering and from my perspective absolutely fantastic.

One of the SJRU Committee members who are retiring this year is Geoff Ferris. Geoff has been a driving force in the success of Junior Rugby at Dural, Eastwood, Western Zone and SJRU for more than 10 years. Geoff has never been afraid to get in and get the job done and he should be extremely proud of his achievements. I sincerely hope that he will continue to be involved in rugby because volunteers with the passion and enthusiasm of Geoff are extremely rare.

On behalf of the SJRU Committee I would also like to thank Andrew Moore, Gary Paton, Ilkka Tales, David Grayling, as well as a number of Age Coordinators, who are stepping down at the Annual General Meeting. I would like to thank each and every one of them for the time that they have invested in Junior Rugby and in particular the SJRU.

Finally enjoy the off season and we look forward to welcoming you back for the 2014 season.

Tony Fisher
President
Sydney Junior Rugby Union

27 November 2013

CJRU Presidents Report

President's Report

NSWCJRU has enjoyed a successful 2013 both on and off the field due to the dedication of its volunteers. The backbone behind NSWCJRU is our Secretary – Mr Brad King, who does an enormous amount of work behind the scenes that usually, goes unnoticed but without Brad and his workload NSWCJRU would not be the successful organisation that it is today.

To all the other executive members a huge thankyou from me for all your hard work in your various roles, 2013 has been another demanding year and the executive have dealt with this in a professional fashion. Also thank you to Julie King who took on the task of gear manager. This is a huge job and Julie is excellent in this role, well done.

To the wonderful support of our sponsors – NRMA as our Major Sponsor in NSW Country Rugby Union that appeared on our Jerseys, thank you for your support of Country Rugby. Real Sports Tours have organised our NZ and UK tours and have done so with a great level of professionalism, thank you David and Paul for all your hard work. Classic Sportswear (On & Off Field Apparel), Spartan Sports(Balls and Training Equipment) Sapphire One Software, (Our Computer Software suppliers), Commsys (IT Support and Website), Central Coast Photographics, Cliff Dykes Photography, NSW Rugby Union and the many other smaller contributions from business's like our own employers who have contributed to the financial success of NSWCJRU.

I must also express my thanks and gratitude to NSW Country Rugby Union (Terry Woodward and his board), NSW Rugby Union (Bruce Worboys CEO and all your staff), NSW Junior Rugby Union (Kerry Brady and committee), ARU High Performance Unit, for all your continued support for Country Junior talent.

The Country Championships this year were all a major success, thank you to our three hosts and their respective Zones for all their hard work. Moree JRU and Central North JRU, Central Coast JRU and Coffs Harbour JRU and Mid North Coast JRU. All 3 Championships were run at the highest standard and you are all to be congratulated. We look forward to bringing the championships back to your Clubs soon, knowing that you will once again put on a great championship. I would also like to thank the Country Refs who make the championships happen.

Congratulations to all the players that were selected for NSWCJRU in 2013, you showed the true Country Spirit and pride in wearing the Country Jersey. It is a true honour to be known as a Junior Cockatoo and your level of commitment, skill, attitude and behaviour is a credit to you and your families.

To all the coaches, managers, trainers, Physios and water runners from all age group's thank you for your time and dedication to your teams and especially to Junior Rugby in general. Your commitment is greatly appreciated.

2014 stands as another very exciting year for NSWCJRU. We will once again be travelling the length of the state to be named the best in Country NSW. From these championships we will launch into our Country programs which will culminate in our annual City v Country clash. NSW U/15's and U/17's squads will be selected and the U/16's will put the finishing touches to their preparations for the Australian Championships where they will take on the best of the best. 2014 will see Country Juniors improve our results in all these areas.

CJRU Presidents Report

I am very proud to be President of such an amazing organisation as NSWCJRU. When you take into consideration the logistics of having such an organisation, it is a big pat on the back to all involved. We have the issues of long travel, finances, long programs etc to contend with and even though I am grateful to my executive and coaching staff, all our wonderful selectors, the players and referees, one group of people step up and amaze me with their commitment to Country Juniors each year. The Parents, Relatives and Friends need to receive our greatest accolades. Your dedication to NSWCJRU is fantastic and we thank you on behalf of everyone involved at Country Juniors and look forward to sharing your rugby holidays next year.

Until 2014, enjoy the break and I look forward to renewing friendships next year when we all have the privilege of being involved 'in the game they play in heaven'.

Yours in Rugby

Steve Watson

President NSWCJRU

New South Wales Juniors Inc

Commercial Manager's Report

Overview

I present the Annual Financial Report of NSW Junior Rugby Union Inc (NSWJRU) for the year ended 31 October 2013.

The loss for the 2013 year was \$6,948 compared to a loss for the previous year of \$10,733.

In 2013 all the accounting work was performed by NSWRU at Moore Park.

Profit and Loss

The State & Regional Championships Income has increased by \$12,500 as in 2013 we have ensured that all income has been collected.

Representative Team Levies are down this year as the match against Queensland, if played, would have been in Sydney.

Sponsorship from NSWRU results from the NSWRU paying printing and stationery, referee fees for the State Championships and administration expenses on behalf of NSWJRU.

Audit and Accounting has increased as it includes both the 2012 and 2013 audit fees. The audit fee increased from \$1,320 to \$1,540 as we appointed new auditors for 2013.

Administration Fees includes fees paid to the NSW Office of Fair Trading for lodgement of seven (7) years of outstanding financial reports.

The Donation was paid to the Bryson Anderson Memorial Fund.

Provision for Doubtful Debts of \$24,770 relates to:-

Loan - Australian Junior Rugby Union	\$21,320
2011 State Championship Fees Outstanding	\$3,300
Under 15 Representative Player Fee Outstanding	\$150

It is greatly disappointing that the 2013 result has been adversely affected by moneys not collected in previous years.

Representative Team Expenses are reduced this year as the Under 15's and Under 17's did not travel to Brisbane to play Queensland.

Balance Sheet

In June 2013 NSWJRU opened an Online Saver account with the Commonwealth Bank. As a result for the first time NSWJRU is earning a market interest rate on our funds on deposit.

This increased interest income is offset by an increase in bank charges as we moved from a "click clack" credit card machine to a mobile credit card machine. The "click clack" credit card machine had not been used for many years. NSWJRU has agreed to allow the SJRU to also use the mobile credit card machine and as a result the SJRU will contribute to the costs of the mobile credit card machine.

New South Wales Juniors Inc Commercial Manager's Report

Trade Debtors as at 31 October 2013 consist of:-

2011 State Championship Fees Outstanding	\$3,300
2013 State Championship Fees Outstanding	\$2,150
2013 Under 15 Representative Player Fee Outstanding	\$150

During the 2012 financial year NSWJRU lent Australian Junior Rugby Union Inc (AJRU) \$25,000 to promote a national tournament for Under 15's and Under 17's. This loan was reduced by \$3,680 being the fees paid by NSWJRU to enter the 2012 AJRU tournament.

Despite numerous requests via email and telephone neither the President of AJRU, Treasurer of AJRU or the former President of NSWJRU has been able to provide any correspondence in relation to the terms and conditions of this loan.

As at 31 October 2012 AJRU had Net Liabilities of \$37,232. Its assets were Cash at Bank of \$2,568 and Debtors of \$2,840. In the opinion of the 2013 NSWJRU Committee there is little likely hood that NSWJRU will be able to recover this loan. Therefore as at 31 October 2013 the NSWJRU Committee made a provision for the full amount of the loan.

Trade Creditors as at 31 October 2013 consist of:-

2013 Audit Fees	\$1,540
Outstanding NSW Office of Fair Trading Fees	\$588

As at 31 October 2013 NSWJRU has Total Members' Funds of \$45,609.

Summary

In accordance with Incorporations Act:-

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 2013 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.*

In conclusion I recommend that the Annual General Meeting adopts the 2013 Financial Report of NSWJRU.

Tony Fisher
Commercial Manager
23 November 2013

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

FINANCIAL REPORT
FOR THE YEAR ENDED
31 OCTOBER 2013

**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 2013.

Committee Members

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

Kerry Brady President
Gus Gutteridge Manager Representative
Tony Fisher Commercial Manager
Andrew Moore Executive Vice President
Steve Watson Executive Vice President
Gary Paton SJRU Delegate
Brad King NSWCJRU Delegate

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 profit/(loss) after providing for income tax amounted to \$(6,948.00) (2012 \$(10,733)).

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

Committee Member: _____

Kerry Brady
Kerry Brady President

Committee Member: _____

Tony Fisher
Tony Fisher Commercial Manager

Dated this day of *22* November 2013

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

INCOME STATEMENT
FOR THE YEAR ENDED 31 OCTOBER 2013

	Note	2013 \$	2012 \$
INCOME			
State & Regional Championships Income		37,800	25,214
Representative Team Levies		6,750	17,750
Sponsorship NSWRU		9,772	10,061
Other Income		1,215	2,634
Interest Received		361	32
		55,898	55,691
OTHER INCOME			
Gross profit (loss) from trading		-	(3,296)
		55,898	52,395
EXPENDITURE			
Audit & Accounting		2,750	410
Administration Expenses		3,925	3,397
Bank Charges		207	207
Donations		200	-
State & Regional Championships		12,929	11,050
Provision for Doubtful Debts		24,770	-
Representative Team Expenses		18,065	48,064
		62,846	63,128
Loss before income tax		(6,948)	(10,733)
Loss for the year		(6,948)	(10,733)
Retained earnings at the beginning of the financial year		52,557	63,291
Retained earnings at the end of the financial year		45,609	52,558

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 2013

	Note	2013 \$	2012 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	2	45,587	23,771
Accounts receivable and other debtors	3	2,150	6,544
Gear & Merchandise Stock		-	2,495
TOTAL CURRENT ASSETS		<u>47,737</u>	<u>32,810</u>
NON-CURRENT ASSETS			
Accounts receivable and other debtors	3	-	25,000
TOTAL NON-CURRENT ASSETS		<u>-</u>	<u>25,000</u>
TOTAL ASSETS		<u>47,737</u>	<u>57,810</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable and Other Payables	4	2,128	5,252
TOTAL CURRENT LIABILITIES		<u>2,128</u>	<u>5,252</u>
TOTAL LIABILITIES		<u>2,128</u>	<u>5,252</u>
NET ASSETS		<u>45,609</u>	<u>52,558</u>
MEMBERS' FUNDS			
Retained earnings	5	45,609	52,558
TOTAL MEMBERS' FUNDS		<u>45,609</u>	<u>52,558</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 2013

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 an 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 2013**

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.

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

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 2013

	2013	2012
	\$	\$
2 Cash and Cash Equivalents		
Commonwealth Bank of Australia Cheque Account	1,587	23,771
Commonwealth Bank of Australia Online Saver	44,000	-
	45,587	23,771
3 Accounts Receivable and Other Debtors		
Current		
Trade Debtors	5,600	6,544
Provision for Doubtful Debts	(3,450)	-
	2,150	6,544
	2,150	6,544
Non-Current		
Loan Australian Junior Rugby Union	21,320	25,000
Provision for Doubtful Debts	(21,320)	-
	-	25,000
4 Accounts Payable and Other Payables		
Current		
Accrued Expenses	2,128	-
Trade Creditors	-	5,252
	2,128	5,252
5 Retained Earnings		
Retained earnings at the beginning of the financial year	52,557	63,291
Net loss attributable to the association	(6,948)	(10,733)
Retained earnings at the end of the financial year	45,609	52,558

NSW JUNIOR RUGBY UNION INC
ABN 70 589 742 332

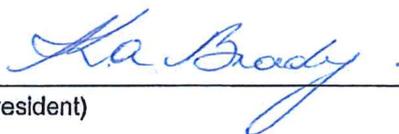
STATEMENT BY MEMBERS OF THE COMMITTEE

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 2013 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:



Kerry Brady (President)



Tony Fisher (Commercial Manager)

Dated this day of 22 November 2013.

**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 2013, 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

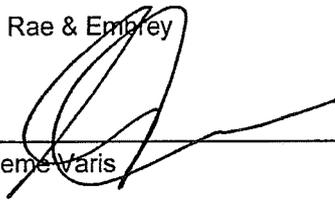
In our opinion, the financial report of NSW JUNIOR RUGBY UNION INC presents fairly, in all material respects the financial position of NSW JUNIOR RUGBY UNION INC as of 31 October 2013 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 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 & Emfrey

Name of Partner:



Graeme Waris

Address: 4/191 Clarence Street, Sydney

Dated this *22nd* day of *November* 2013

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

CERTIFICATE BY MEMBERS OF THE COMMITTEE

We, Kerry Brady and Tony Fisher , certify that:

- (a) We attended the annual general meeting of the association held on Saturday 23rd November 2013 .
- (b) The financial statements for the year ended 31 October 2013 were submitted to the members of the association at its annual general meeting.

Kerry Brady (President)

Tony Fisher (Commercial Manager)