

**Sydney North Rugby Referees Inc**

**Annual Report and Financial Statements**

**for the year ended**

**31 October 2016**



***SYDNEY NORTH RUGBY REFEREES***  
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## Sydney North Rugby Referees Inc

### 2016 Office Bearers

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#### Committee

<b>President</b>	<i>Chris Hedge</i>
<b>Secretary</b>	<i>Lewis Nottidge</i>
<b>Treasurer</b>	<i>Patrick Hunt</i>

#### Other Roles

<b>Head of Referee Coaching</b>	<i>David Chapman</i>
<b>Gear Steward</b>	<i>Mitch De Lorenzo</i>
<b>Website Manager</b>	<i>Jim Rist</i>
<b>Registrar</b>	<i>Craig Hughes</i>

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### 2016 Award Winners

<b>Awards</b>	<b>Winners</b>
<b>Best Rookie</b>	<i>Sam Gibson</i>
<b>Best Senior Referee</b>	<i>James Boyer</i>
<b>Best Junior Referee</b>	<i>Andrew Saar</i>
<b>Terry Wooldridge Award (for Most Improved)</b>	<i>Scott Adam-Smith</i>
<b>Best in Tier 4 and 5</b>	<i>Angus O'Donnell</i>
<b>Best in Tier 3</b>	<i>James Redwin</i>
<b>Best in Tier 2</b>	<i>Adam Waining</i>
<b>Best in Tier 1</b>	<i>Rory Amon</i>
<b>Best Contributor</b>	<i>Dennis Fardy</i>
<b>Head of Referee Coaching Award</b>	<i>Col Mackenzie</i>
<b>President's Award</b>	<i>Michael Green</i>

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## **President's Report Sydney North Rugby Referees**

Thank you for taking the time to read our 2016 Annual Report and thank you for your efforts throughout the 2016 rugby season – whether that be as a referee, as a referee coach or as a family member who supports our referees and referee coaches.

The SNRR Committee has met 10 times since our 2015 AGM. As we all know, life seems to get busier every year and 2016 has been no exception. I want to thank the SNRR Committee for their contributions and their commitment over the past year. David Chapman, Jim Rist and Patrick Hunt all continued on with their work from 2015 and Mitch De Lorenzo, as Gear Steward, and Lewis Nottidge, as Secretary, were new members to the Committee – both taking on big roles. Special thanks to both of them.

SNRR has been progressively building a strong financial position for the past 4 years and at the end of the 2016 season we remain in a strong financial position. Whilst we did not deliver a net profit for the year, that was mostly due to writing off old inventory and equipment. Due to our strong position at the start of the year we agreed to a slightly reduced subsidy from NSWRU. We also distributed whistles and hooded jackets to our members.

From an organisational perspective, we are also in a sound position. Quite separate to the SNRR Committee we have three members who continue to make a very special contribution to the cause of rugby refereeing in Sydney North. Rob McKay at Mosman, Ben Gregory at Hunters Hill and Michael Green across the broader north shore all spend many hours coaching and mentoring teenage referees as part of Saturday morning mini rugby. We are lucky to have such dedicated people doing such important work.

Most of us will have heard the saying that “Feedback is the breakfast of champions”. With that in mind, SNRR conducted a Members Survey during the 2016 season and we had 36% of members respond to the 10 question survey. Elsewhere in this annual report you will read specific references to some of the results of the survey and some of the specific suggestions we received. The overall theme was that SNRR members are happy with what they are seeing and how they are being treated.

Of course, that doesn't mean that everybody is happy with everything. The most valuable part of any survey will always be the specific feedback and suggestions we receive from members. Thankfully, we received plenty of suggestions (5 pages, in fact) and they covered a wide range of topics. The SNRR Committee has already acted on some of those suggestions and others will be implemented during the 2017 season.

The 2016 season saw us introduce two changes in relation to our Education Night meetings:-

1. Moving the venue of the Education Night each month with the aim of making it more convenient for a wider range of members to attend by making the venue closer to their home
2. Providing a financial incentive for members to attend by providing a one match fee discount on SNRR's annual membership fees for each Education Night attended by a member

Both of these initiatives proved to be popular with members - 67% of members want us to continue with the roving venue initiative. We also received feedback that the Education Night content in 2016 was some of the best members have experienced. Our attendance numbers were certainly up compared to prior years.

At our 2015 Annual General Meeting a long discussion took place on the topic of the dissatisfaction many of our members were feeling with the referee appointments system that was being used by NSWRU. The 2016 season saw some minor changes introduced by NSWRU & SJRU which did bring about some improvement in the appointments process. My own opinion is that I still think more improvement is required. So I must confess that I was surprised to see in our Member Survey that 78% of members were satisfied with their appointments.

Since the 2016 season has ended NSWRU has met with SNRR and SSRR and SWRRA to workshop further changes and improvements to the appointments system. Improving the system for referees is obviously an important aim but we should also remember that our customers are the village rugby clubs.

No shows by referees (often due to the imperfections of the appointments system) are a major annoyance for our customers and reducing the incidence of no shows is also a major objective in the review process currently being conducted.

As I look back at the 2016 season the two things that come quickest to mind for me as the highlights are:-

- The Education Night at Pymble Golf Club on 5<sup>th</sup> April when we had over 50 members blowing the roof off the room with their newly handed out whistles as part of an Alex Richards' whistle clinic
- Former SNRR award winner and committee member, Will Houston, refereeing his first match of super rugby

As I look ahead to 2017 I am very aware that teenagers now form over 50% of the SNRR membership. It is these members who I feel are able to benefit most from the time invested by our referee coaches. The past few years has seen SNRR gradually increasing the number of referee coaching sessions conducted each year. If there is one request I would make of our membership group it is to become more involved in referee coaching. Preferably as an accredited referee coach but even if only as an unaccredited / informal mentor at Saturday morning rugby this will make a significant difference to improving the quality of our referees and the enjoyment of the game by players, referees and spectators.

I will also take this opportunity to put on the record that I will be a candidate for President of SNRR in 2017. If the members see fit to elect me then I will be proud to serve in that role again. I will also put on the record that I have now been an SNRR Committee member for seven consecutive years. I have enjoyed (almost) every minute of it. It's also the case that every organisation needs to maintain it's health by ensuring that there is a continual injection of new ideas, new thinking and new ways of doing things. With that in mind, if I am elected in 2017 that will be my last year as an SNRR Committee members – for at least a little while anyway !

Go the Waratahs !

**Chris Hedge**  
**President**

## **Treasurer's Report Sydney North Rugby Referees**

In 2016 the Committee has continued its focus on maintaining a sustainable financial position for SNRR.

A summary of key financial matters in 2016 follows:-

- We invoiced for 1,388 club games (2015: 1,312 games) and 193 School games (2015: 188 games). Wet weather caused all Round 5 games to be cancelled.
- Deferred Sponsorship income in 2016 was \$8,691 (2015: \$10,006) including \$5,000 received from Primo Smallgoods (in addition to \$5,000 for 2015). Our referee coaches provided reports on 138 referees compared to 155 in 2015 and 191 in 2014. Again, the reduced number of reports was due to the wet weather affecting Round 5,
- NSWRU continued to fund payments to referee coaches in 2016 at \$15 per coaching report. We supplement this payment by paying a further \$10 per report
- We received an annual one-off development grant of \$2,025 from NSWRU in addition to a revised annual grant of \$10,000 for the 2016 season. These grants will be invested in recruiting and developing our referees in the future. The continuing financial support of NSWRU is greatly appreciated
- A number of SNRR members generously donated their referee and coaching fees to either SNRR (\$2,500) or nominated Junior Rugby Clubs (\$625), a total of \$3,125 (2015: \$3,708).
- We invested in new audio and video coaching equipment (\$2,328) and wrote-off obsolete equipment and jerseys branded with a former sponsor's logo (\$8,941)
- For the first time in 2016 we gave a discount of \$25 off the \$50 annual membership for each SNRR education session that a member attended up to a limit of \$50. Consequently membership fees were discounted by \$4,175. Membership fee income was reduced to \$2,900 for 2016 ( 2015: \$6,775)
- We have continued to invest in the ongoing re-development of the SNRR website.

Income during the 2016 season totalled \$73,639 (2015: \$78,032). The major source of income in 2016 was refereeing and coaches fees of \$46,618 (2015: \$45,344), comprising \$37,933 (2015: \$38,489) in fees from NSWRU for refereeing and coaching fees and \$8,685 (2015: \$6,680) in fees from schools. The annual membership fee being two game fees remained unchanged. This remains consistent with what has been in place at both Sydney West RRA and Sydney South RRA for a number of years.

Expenses in 2016 totalled \$81,609 (2015: \$68,685). The major expenses each year are the fees paid to our referees, which in 2016 totalled \$41,867 (2015: \$37,325). Other major expenses in 2016 were fees paid to our coaches \$3,450 (2015: \$3,365), costs to purchase Primo Smallgoods branded hoodies \$11,770, costs to purchase whistles \$1,997, costs for the Annual Dinner \$7,481 (2015: \$8,378), Education Nights \$2,819 (2015: \$3,737), website maintenance and development costs of \$677, and other costs of \$10,004 mainly due to the writing off of inventory and equipment: \$8,941.

The Association made a loss for the 2016 financial year of (\$7,970) compared to a profit of \$9,616 in the prior year.

The Association closed the 2016 financial year with Cash on Hand of \$4,782 (2015: \$32,616), a Term Deposit of \$20,000 (2015: \$35,000), accounts receivable \$59,663, accounts payable of \$15,591. The resulting Accumulated Surplus Funds for the Association to commence the 2017 season are \$71,629 (2015: \$79,599).

The financial statements for the year ended 31 October 2016 accompany this Annual Report. It is recommended that members accept the financial statements for the financial year.

**Patrick Hunt**  
**Treasurer**

## **Secretary's Report Sydney North Rugby Referees**

This was my first year as an active member of the Committee and when I accepted the Secretary's position I had no internal knowledge of the current process and procedures. I must say that the team was very supportive and I would like to acknowledge our President's support and guidance.

At the start of this year the ARU decided to change their software/systems and we quickly found out that they were not in line with NSW referees and with the ones that we used in the past. The provided SNRR members data base was inaccurate and the first emails that I sent went to referees that were no longer with us, to people that never refereed or not even lived in NSW !. As a newbie, trying to get my head around this was just challenging and hard to comprehend. Nevertheless, as our register started to enter the new data, we slowly managed to create a new reliable members data base.

The total number of registered members was 152 compared with the 165 that we had in 2015. The current age breakdown of our members is:

79	Under 20 years old
7	Between 20 & 29 years old
Nil	Between 30 & 39 years old
17	Between 40 & 49 years old
27	Between 50 & 59 years old
22	Over 60 years old

Overall, 2016 was a successful year for Sydney North Rugby Referees. We continued to successfully develop Junior Rugby Referees and maintained our position as the largest district association in Sydney.

As with previous years, the Mini Rugby referee programs were very strong and continue to be our future. As done in the past, Chris Hedge co-ordinated the Minis referees on the Northern Beaches, and similarly to the last few years, there has been an overwhelming number of young Mini referees in that area. On the North Shore, Michael Green kept organising the Minis referees for all the clubs. Michael deserves recognition for his hard work and for organising so many Minis games in the area. A quiet achiever whose great work was acknowledged when he received the President's Award at our end of season Presentation Dinner.

In addition, I would like to acknowledge Rob McKay for the work he does with the Mosman RKR referees, as they now have a high number of referees within their own club. We also have Ben Gregory from Hunters Hill Rugby who has been working and developing young referees for a number of years now.

During the calendar year we hosted 5 Education events, including our traditional Super Sunday at the start of the year. This year, venues were selected at different locations across our catchment area. Our 2016 Members survey told us , this initiative was welcomed and it will be replicated in 2017. We had a number of great guest speakers and the overall feedback and attendance was excellent.

During the calendar year SNRR conducted a Members Survey that provided some great feedback and in 2017 we will be implementing some of the ideas provided by our members.

Our Annual Dinner was held at Pymble Golf Club again. To celebrate this Olympic year, and Rugby Sevens' first appearance at the Games, we were delighted with the presence of 2 x Australia Olympic Referees as guest speakers. Amy Perrett and Anthony Moyes both performed to an excellent standard at the Games and shared their valuable experience with all those present at the dinner. I believe everyone would agree what a great evening that was.

Finally, I would like to take this opportunity to thank all our members for the support and understanding during the season.

**Lewis Nottidge  
Secretary**

## **Head of Referee Coaching's Report Sydney North Rugby Referees**

### **Objectives:**

The objectives of the Sydney North Rugby Referees Coaching Group are:

- To deliver an appropriately qualified and competent referee to every game that falls within SNRR's remit
- To ensure that all mandatory Coaching/Competency Assessments are completed in a timely manner.
- To ensure all active Referees are appropriately credentialed
- To ensure that all SNRR Referees are appropriately graded using a Tier within a Tier system in 2016 that is distributed to Referee Coaches.
- To identify and develop all "High Potential" Referees i.e. Referees capable of reaching Tier 1 within 12 months.
- To identify and develop all "High Potential" Referees eligible for SSS in 2017 and 2018 seasons.
- To identify and develop sufficient competent Referee Coaches

### **Results:**

- Achieved - All Sydney North Appointments resulted in appropriately graded Referees being appointed. We do have more Tier 1 Referees available each weekend than available games resulting in most Referees being appointed to games lower than their Tier.
- Partly Achieved - Our knowledge of Referees requiring Competency Assessments is patchy. This plus some washouts resulted in some delays in completing Competency Assessments. This was corrected by the end of the season.
- Largely Achieved – Again, our knowledge of expired credentials is a little patchy however I am not aware of any active Referees with expired credentials.
- Achieved - Referee Coaches met mid-season and reviewed all gradings based on current information.
- Largely Achieved - A number of High Potential Referees were identified and developed during the season.
- Achieved - We have a strong bench of competent young Referees at all ages. We have identified 5 Referees to be suitable for SSS in 2017 and these Referees will be asked to nominate. In 2016 we had 4 Sydney North Referees in the SSS program.
- Largely Achieved - We had 15 Active Referee Coaches in 2016 who Coached 5 or more games. Of these all but 4 are still active Referees so this restricts their availability somewhat.

### **Some Statistics:**

Key statistics from 2016 are below:

- Sydney North Referees had 142 Referees who refereed almost 1800 games or an average of 12.6 games per Referee.
- Sydney North Referees had 15 active Referee Coaches who coached over 200 games or 13.9 games per Referee Coach.
- 90 Referees were coached once or more during the season.
- 23 Referee who refereed 5 or more games were not seen by a Coach in 2016. Of these 5 were Referee Coaches whom some would say are "uncoachable" and 7 who refereed less than 7 games. However there were 11 Referees who refereed 7 or more games in 2016 and were not seen by a Coach.

### **Survey:**

A Survey of Sydney North Referee was conducted towards the end of the season. Of the 53 respondents 32 or 60% had been coached during the season. Referees who had been coached were then asked to rate the "helpfulness" of the Coaching and results were as follows:

- 71.0% rated it as "Very Helpful"
- 25.8% rated it as "Helpful"
- 3.2% rated it as "Not helpful at all"

It was very pleasing to get such a positive response.

**Thanks:**

Sincere thanks to all active Referee Coaches who gave up their valuable time to help improve and develop our Referees. As I mentioned earlier each Referee Coach averaged 13.9 games during the season. This plus the time required to de-brief and write Reports means that on average each Coach gave up 40 or more hours during the season.

Their time and dedication is very much appreciated.

**David Chapman**  
**Head of Referee Coaching.**

## **Representative Season Review Sydney North Rugby Referees**

The 2016 Juniors Representative Season consisted of the following events:

- NSWJRU State Championships - June 11 to 13 at various venues
- NSWJRU Regional Championships-July 16 & 17 at Boronia Park, Hunters Hill
- NSWJRU City/Country-August 7 at Kiama
- NSWJRU U16 Invitational-September 24 & 25 at TG Millner Field, Eastwood
- SJRU Finals-August 27 & September 4 at various venues

### **State Championships**

In all there were 19 Sydney North Referees who officiated at the State Championships in all Age Groups and 4 Referee Coaches who assessed and coached Referees. One Sydney North Referee also officiated at the Queensland State Championships held on the Gold Coast as part of the SSS Squad.

The U11 Championships were held at a new venue, The Ridge Playing Fields at Barden Ridge. Six Sydney North Referees officiated-Ben Higgins, Chris Mulcahy, Michael O'Farrell, Hamish Quigley and the Tuckfield brothers, Ben and Nicholas.

Paul Hitchcock, Rob McKay and James Priest travelled to Camden for the U12 Championships and all performed creditably.

Michael Oliver, James Redwin and Daniel Reid were at Drummoyne for U13 where Chris Hedge was the Referee Convenor and Terry Wooldridge and Greg Fraser helped out with Referee Coaching and Assessments. Will Houston was a celebrity Referee Coach on the Monday. All Referees were ranked highly by the coaches with Michael and James appointed to semi finals.

Oliver Herbert, Mitch O'Donnell and Adam Waining travelled to Orange as part of the SSS Squad for U14 where they had the benefit of videos of games and some high level coaching to further their development. Alex Carmichael is also in the SSS Squad and he travelled to the Gold Coast for the Queensland State Championships later in the season.

Andrew Saar and Richard Rogers were at St Lukes, Concord where the U15 Championships were held. Mitch de Lorenzo was also appointed but withdrew when team numbers were below forecasts. Richard was appointed to the Grand Final.

The U16 Championships were held at Grantham Park, Seven Hills where Jackson Brislan was the only Sydney North Referee.

Bowral was the venue for the U17 Championships where Rory Amon and James Boyer were referees. Both represented SN Referees with distinction. James was appointed to a semi and Rory to the Grand Final.

The Representative season continued with 4 other Tournaments and the following Sydney North Referees were appointed to these games:

- Adam Waining
- Rory Amon
- Richard Rogers
- James Boyer

Sydney North Referees were well represented in the SJRU Finals with 24 Sydney North Referees appointed to Grand Finals - an outstanding result including Mitch de Lorenzo who doubled up due to a no show. Congratulations to all of those Referees.

Thanks to all Sydney North Referees and Referee Coaches who contributed to a very successful Rep Season.

**David Chapman**  
**Chairman**  
**Juniors Representative Panel**

**Sydney North Rugby Referees Inc  
Financial Statements  
for the year ended 31 October 2016**

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**Sydney North Rugby Referees Inc**  
**Income statement**  
**For the year ended 31 October 2016**

	Note	2016	2015 \$
<b>Income</b>			
Membership fees		2,900	6,775
NSWRU Referee contributions including reimbursements		35,863	36,674
Schools' and Senior Clubs' Referee contributions		8,685	2,665
NSWRU Coaching contributions		2,070	2,865
NSWRU Development grant		12,025	12,000
Referee and coaching fee donations		2,500	6,200
Sponsorship		8,691	11,834
Fund raising		430	1,245
Interest income		475	1,429
<b>Total income</b>		<u>73,639</u>	<u>78,302</u>
<b>Expenses</b>			
Referee payments		41,867	41,011
Coaching payments including vouchers		3,450	3,365
Education nights and AGM costs		2,819	4,119
Referee fitness training		150	-
Committee meetings		890	573
Annual dinner		7,481	8,378
Trophies		503	372
Gear		13,767	2,587
Website development costs		677	1,693
Other		10,004	6,586
<b>Total expenses</b>		<u>81,609</u>	<u>68,686</u>
<b>Net Profit / (Loss)</b>		<u>(7,970)</u>	<u>9,616</u>

*The above income statement should be read in conjunction with the accompanying notes.*

**Sydney North Rugby Referees Inc**  
**Balance sheet**  
**as at 31 October 2016**

	Note	2016	2015
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	2	4,782	32,616
Term deposit	3	20,000	35,000
Trade and other receivables	4	59,663	13,529
Inventory and equipment	5	2,775	8,941
<b>Total current assets</b>		<u>87,220</u>	<u>90,085</u>
<b>Non-current assets</b>			
Trade and other receivables	4	-	-
<b>Total non-current assets</b>		<u>-</u>	<u>-</u>
<b>Total assets</b>		<u>87,220</u>	<u>90,085</u>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Deferred revenue		-	8,691
Other	7	15,591	1,795-
<b>Total current liabilities</b>		<u>15,591</u>	<u>10,486</u>
<b>Non-current liabilities</b>			
Deferred revenue	6	-	-
<b>Total non-current liabilities</b>		<u>-</u>	<u>-</u>
<b>Total liabilities</b>		<u>15,591</u>	<u>10,486</u>
<b>Net assets</b>		<u>71,629</u>	<u>79,599</u>
<b>EQUITY</b>			
Accumulated surplus brought forward		79,599	69,983
Current year profit/(loss)		<u>(7,970)</u>	<u>9,616</u>
<b>Total equity</b>		<u>71,629</u>	<u>79,599</u>

*The above balance sheet should be read in conjunction with the accompanying notes.*

**Sydney North Rugby Referees Inc**  
**Cash flow statement**  
**For the year ended 31 October 2016**

	Note	2016	2015
<b>Cash flows from operating activities</b>			
Referee contributions income		6,494	33,585
Coaching contribution income		1,815	-
Grant income		2,025	12,000
Sponsorship receipts		2,500	10,000
Fund raising income		430	-
Payments to referees		(30,630)	(26,882)
Payments to coaches		(4,420)	(1,815)
Payments to others		(21,618)	(21,190)
Interest received		409	926
<b>Net cash inflows/(outflows) from operating activities</b>		<b>(42,995)</b>	<b>5,673</b>
<b>Cash flows from investing activities</b>			
Net Transfers (to) or from term deposit		15,000	15,000
<b>Cash flows from financing activities</b>			
		-	-
Cash and cash equivalents at the beginning of the financial year		32,616	11,943
<b>Cash and cash equivalents at the end of the year</b>	2	<b>4,782</b>	<b>32,616</b>

*The above cash flow statement should be read in conjunction with the accompanying notes.*

**Sydney North Rugby Referees Inc**  
**Notes to the financial statements**  
**31 October 2016**

## **1 Summary of significant accounting policies**

### **(a) Basis of preparation**

Sydney North Rugby Referees Inc (hereafter the "Association") is not a reporting entity, because in the Committee members' opinion, it is unlikely that users exist who are unable to command the preparation of financial reports tailored so as to satisfy, specifically, all of their information needs.

This is a non statutory special purpose financial report that has been prepared for the sole purpose of fulfilling the Committee members' responsibility to prepare a financial report under Associations Incorporation Act 1984 (NSW) and must not be used for any other purpose. The Committee has agreed that the accounting policies adopted are appropriate to meet the needs of the members.

The financial report is prepared in accordance with the historical cost convention. Unless otherwise stated, the accounting policies adopted are consistent with those of the previous year. Comparative information is reclassified where appropriate to enhance comparability.

### **(b) Revenue recognition**

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances, rebates and amounts collected on behalf of third parties.

The Association recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Association's activities as described below.

#### *(i) Referee and coaching contributions*

Referee contributions are recorded as revenue once the game has been played and the SJRU, Club or School has an obligation as the agreed services have been provided.

#### *(ii) Grant income*

Grant income is recorded when received and disclosed as revenue in the financial year when it was received.

#### *(iii) Sponsorship income*

*Sponsorship income is recorded when received and disclosed as revenue on a straight line basis over the period of sponsorship agreement.*

#### *(iv) Interest income*

Interest income is recognised when right to receive monies passes to the Association.

### **(c) Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

### **(d) Taxation**

The Association is currently exempt from paying tax under section 50-45 of the Income Tax Assessment Act 1997.

**Sydney North Rugby Referees Inc**  
**Notes to the financial statements**  
**31 October 2016**

	<b>2016</b>	2015
<b>2 Cash and cash equivalents</b>		
Cash at bank – St George	<u>4,782</u>	32,616
<b>3 Term deposits</b>		
Term deposits – St George	<u>20,000</u>	35,000
The term deposit is for a six month period and matures on 6 November 2016 and earns interest at 2.0% per annum.		
<b>4 Trade receivables</b>		
<b>Current</b>		
Amounts owing from Schools	9,205	5,720
Other receivables	<u>50,458</u>	7,809
	<b>59,663</b>	13,529
<b>Non-current</b>		
Other receivables	<u>-</u>	-
<b>5 Inventory</b>		
Referee jerseys, coaching equipment – at cost	<u>2,775</u>	8,941
<b>6 Deferred revenue</b>		
<b>Current</b>		
Other (specific referee development initiatives)	-	2,025
Sponsorship income	<u>-</u>	6,666
	<b>-</b>	8,691
<b>Non-current</b>		
Sponsorship income	<u>-</u>	-
<b>7 Other</b>		
Other payables	15,591	1,795
Unallocated referee payments	<u>-</u>	-
	<b>15,591</b>	1,795

Unallocated referee payments relate to the liability that exists to a referee where games have been refereed however, that referee has not advised the Treasurer as to what his/her wishes are in relation to those payments. If an election is not received by the commencement of the following season that amount is then deemed to be a member's donation to SNRRA and accounted for accordingly.

**Sydney North Rugby Referees Inc**  
**Committee members declaration**  
**31 October 2016**

As stated in Note 1(a) to the financial statements, in the opinion of the Committee, the Association is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy, specifically all of their information needs. This is a special purpose financial report that has been prepared to meet the requirements of the NSW Associations Incorporations Act 2009.

The financial report has been prepared in accordance with accounting policies to the extent described in Note 1(a).

In the Committee members' opinion:

- (a) the financial statements and notes set out on pages 7 to 12:
  - (i) comply with Accounting Standards and other mandatory professional reporting requirements to the extent described in Note 1 ; and
  - (ii) presents fairly the Association's financial position as at 31 October 2015 and of its performance for the financial year ended on that date; and
- (b) at the date of this statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

The financial statements and notes set out on pages 7 to 12 have been approved and adopted.

The Committee members are solely responsible for the information contained in the report and have determined that the accounting policies used are appropriate to meet the requirements of the NSW Associations Incorporations Act 2009.

This declaration is made in accordance with a resolution of the Committee members.

**Chris Hedge**  
**President**

**Patrick Hunt**  
**Treasurer**

Sydney  
21 November 2016