

Sydney North Rugby Referees Inc
Annual Report and Financial Statements
for the year ended
October 31, 2017



SYDNEY NORTH RUGBY REFEREES
NEC METU NEC FAVORE

Sydney North Rugby Referees Inc

2017 Office Bearers

Committee

President	<i>Chris Hedge-Resigned June 7, 2017</i>
	<i>David Chapman-Appointed June 7, 2017</i>
Secretary	<i>Lewis Nottidge</i>
Treasurer	<i>Patrick Hunt</i>

Other Roles

Head of Referee Coaching	<i>David Chapman-Resigned June 7, 2017</i>
	<i>Colin Mackenzie-Appointed June 7, 2017</i>
Gear Steward	<i>Alistair Wilson</i>
Website Manager	<i>Jim Rist</i>
Committee Members	<i>Mitch de Lorenzo</i>
	<i>Timothy Monckton-Appointed June 7, 2017</i>
Registrar	<i>Craig Hughes</i>

2017 Award Winners

Award	Winners
Best Rookie	<i>Michael O'Farrell</i>
Best Senior Referee	<i>Mitch de Lorenzo</i>
Best Junior Referee	<i>James Priest</i>
Terry Wooldridge Award (for Most Improved)	<i>Hamish Quigley</i>
Tier 4	<i>Jesse Nassif</i>
Tier 3	<i>Sam Gibson</i>
Tier 2	<i>Scott Adam-Smith</i>
Tier 1	<i>Alistair Wilson</i>
Best Contributor	<i>Rob McKay</i>
Head of Referee Coaching Award	<i>Timothy Monckton</i>
President's Award	<i>Craig Hughes</i>

President's Report Sydney North Rugby Referees

Chris Hedge called me in late April which was not unusual as we talked at least once a week. But this was not a usual type call-Chris told me he had been promoted and that he and Julie were headed off to live in London for a few years. Chris had made it well known that this season would be his last as President of Sydney North Referees but this promotion accelerated the transition. Anyway, I thought it over for a week or so, talked to a few people and called Chris back asking his thoughts on his replacement and he more or less said that he thought I would be a good choice as his replacement. I then agreed to put my name forward and the Committee agreed to the change at our meeting in early June.

So I would like to start by thanking Chris and Lionel Bloom, his immediate predecessor, for the excellent position they have left SN Referees in. You always want to leave an organisation in better shape than when you started and Chris and Lionel have certainly done that and in doing so have raised the bar.

And we are in pretty good shape.

Lewis, Colin and Patrick later in the Report cover how we have progressed as an organisation overall, in Referee Coaching and Development and our Financial position.

So I will talk more on how I see our progress against our key objectives and some thoughts on the future.

Our primary role is to provide adequately qualified and experienced referees to officiate at Junior games of Rugby in and beyond our area and to exceed our "customer's" expectations.

Our customers are the Junior Clubs, their Coaches, players, officials and supporters. We aim to provide a referee for every game and similarly to provide our Referees with games they are capable of handling. And feedback is that we are doing a very good job.

So how do we get better?

I think there are a few key issues that we need to focus on in the future:

- Recruitment of new Referees-young and not so young.
- Improvements in Appointments including grading of Referees
- Coaching and Development of all Referees

We have made great progress in recruiting younger Referees starting with RKR Referees for Minis games. This is due to the great work done by members in recruiting, appointing and mentoring teenage Referees who are not necessarily SN Members for Saturday and Sunday Mini games- Chris Hedge at the Beaches-even after he moved to London- Rob McKay at Mosman, Ben Gregory at Hunters Hill and Michael Green across the broader north shore all spend many hours working with teenage referees as part of Saturday morning mini rugby. We are fortunate to have such dedicated people doing such important work.

We plan to build on this by working with Rob, Ben, Michael and Chris or his successor to provide increased mentoring of RKR Referees. We will also seek greater engagement with the Village Clubs to encourage recruitment of Referees of all ages and to build better communication with our customers.

We have also seen significant growth in the number of female referees in our Association who have been appointed to increasingly senior and competitive games and from games I have seen and feedback are handling these games very competently indeed. Robert Briggs should be really pleased with this progress.

Appointments continues to be a challenge, although in our 2016 Member's Survey 78% of members were generally happy with their Appointments. But there is a lot to be done here so that "double ups" only happen after all available referees have been appointed, that Referees who do not get an appointment one week are guaranteed an appointment the following week and that appointed Referees and Coaches are advised of changes and cancellations.

Colin Mackenzie has done an amazing job as Head of Coaching since he was appointed in June. He has continued the focus on speedy assessments of new Referees and set up Coaching Groups to provide some focus on Coaching and development of more experienced Referees. He has also work on updating Gradings which can be at times

disappointing to some Referees but is integral to our goal of appointing appropriate Referees to the right games. Colin has also added new initiatives to our Education Nights which continues to be a key element in our development of our Referee ranks.

The 2017 ARU Survey conducted at the end of the season also gives some insight as to how we are meeting our member's needs. Results of the survey will be sent to all Referees but key learning to me included:

- All members responding believe that SN referees is well organized and operated and meets the needs of members-both up slightly on 2016
- Rating of Coaching Group effectiveness and development pathways being fair and transparent was higher than the 3 other Sydney Associations
- Referees who were coached felt they had a clear idea of what they need to do to improve and here again we ranked higher than our peers.
- Communication of where the referee is in the development pathway was also ranked higher than our peers.

So we certainly performed well compared with our peers but there is still much more to be done.

Rugby in Australia has had a challenging few years and Referee Associations have not been immune from these challenges.

NSWRU are working on a number of initiatives around the lack of clarity on the role for each tier of governance in NSW Rugby and poor collaboration among the various tiers. This includes the four Sydney Referee Associations.

One initiative is that a new body has been formed-the Metropolitan Match Officials Committee or MMOC which consists of the three Juniors Associations, NSWRRRA and NSWRU. It is early days but I expect better collaboration among all Associations and NSWRU and on all levels-Juniors/Seniors, Clubs/Schools. 15's/7's.

Another initiative is the Northern Hub. This involves all Premier Rugby, Suburban Rugby, Schools, Juniors, Sevens and Referees in the Northern Beaches area and is a test for all other areas in NSW. Again early days but some great progress has been made in collaboration between Schools, Junior and Senior Clubs in running development days led by NSWRU Development team.

We are involved in and fully support both initiatives.

Patrick will present his financial Report later but we remain in a strong financial position with a healthy Balance Sheet. We did incur a deficit for the year as planned in our Budget. We have for a number of years focused on improved "service" for members from better Education nights to providing equipment such as the Kit Bags we provided this year for all members. This is despite a reduction in funding from NSWRU.

We are working on a major Sponsorship Agreement for the 2018, 2019 and 2020 seasons in association with the 3 other Sydney based Referee Associations and NSWRU. This Agreement is nearing finalisation and is expected to be signed within a few weeks. This will provide us the funding we need to continue to improve the service to our members that we believe is critical to continue to build our Association.

Over 50% of our members are teenagers and this excludes most of the RKR Referees, many of whom will progress to referee Junior Rugby. It is important that we retain these young referees so that they grow with us and later with NSWRRRA. Our continued investment in Coaching and mentoring is key in both retaining and developing this emerging talent. We continue to grow the number of Referee Coaching Sessions each year and to do so we need to develop our Referee Coaches and again I encourage our members to consider taking on Referee Coaching. We also need to expand our mentoring of young Referees, both RKR and Level 1 Referees of all ages in their early years of refereeing. This will help improve our referees and provide a better service to our customers.

Rugby is a team game and so too is running a Referees Association. And I think we have a very good team. Patrick Hunt has been our Treasurer since 2015 and will be standing down at this meeting. Thanks Patrick for your valuable contribution as a Committee Member and Treasurer. Timothy Monckton joined the Committee midyear and has nominated for the position of Treasurer. Lewis Nottidge has been on the Committee as Secretary since 2016 and keeps both the membership and Committee well organised. Lewis has nominated to continue as Secretary next season. Jim Rist has been a Committee member since 2015 and Web Site Manager the last two years. He has been working with a new vendor on a redesign of our website which will be completed in the off season. We also need to improve our Social Media activity. Mitch de Lorenzo has been on the Committee since 2016 and Alistair Wilson and

Timothy Monckton both joined the Committee this season. All have been valuable additions to the Committee and all have nominated to stand again for next season. As for me, I stepped up as President mid season and am happy to stand for that role again in 2018.

We are also always supported by Alex Richards at NSW Rugby and his contribution is really appreciated.

Committee transition is important and I think we have done a good job in this important area. Every single member of the 2014 Committee has moved on and been replaced and Jim and I are the sole remaining members of the 2015 Committee. So transition has happen without missing a heartbeat.

But we are all male and pale and while not yet stale we need to make sure we continue to transition. For instance, our female membership and customer base is not represented on our outgoing Committee and it would be great if that situation could change. So if you know of anyone who you feel could contribute as a Committee member please ask them to call me so we can have a discussion.

And finally thanks to our members for their contribution to the game we love-feedback from our customers is very positive and while we strive to improve we should all be proud of the fact that our efforts are appreciated.

I'm happy to take any questions.

David Chapman

President

Treasurer's Report Sydney North Rugby Referees

In 2017 the Committee has continued to focus on using both the Accumulated Surplus Funds (\$71,629 as at 1 November 2016) and the annual grant of \$10,000 received from NSWRU for the benefit of existing and new members by:

1. encouraging all members to attend and participate in the Association's ongoing education programme – Super Sunday and 5 education nights – by providing a \$25 discount on the annual membership fee for every event/night attended by a member up to a maximum of \$50 – total attendances for the season were 327 (2016: 246) an average of 55 (2016: 49) members per education event;
2. adding an extra education night into the Season's education programme;
3. reimbursing the travel and accommodation costs of members selected to referee at State and Country Championships
4. providing new sports/gear bags to all members
5. ensuring each member had been issued with a whistle, red and yellow cards and AR flags.

A summary of the key financial matters in 2017 as follows:

- We received the 2nd of the 3 annual grants of \$10,000 from NSWRU. In 2015 and prior years SNRRA received an Annual Grant of \$12,000. SNRRA agreed to the reduction of \$2,000 so that the grants to the other Associations (SSWRRRA and SSRRA) could be appropriately maintained or increased.
- We didn't receive any sponsorship income (2016 - \$5,000) or one-off development grant from NSWRU (2016 - \$2,025)
- We invoiced for 1,352 club games (2016 – 1,388 games) and 179 school games (2016 – 193 games)
- Our referee coaches submitted 180 coaching reports (2016 – 138 reports) of which Terry ("the coaches' coach") Woolridge submitted 58
- A number of SNRR members generously donated their referee and coaching fees to either SNRR (\$1,818) or Junior Rugby Clubs (\$450), a total of \$2,268 (2016: \$3,125)

- We continued to give a discount of \$25 off the annual membership fee of \$50 for each SNRR education event/night that a member attended up to a limit of \$50. Consequently membership fee were discounted by \$5,625 (2016: \$4,175). Membership fee income was reduced to \$2,250 (2016: \$2,900)
- We have continued to invest in the redesign and development of the SNRR website (\$2,750). The new look website is now expected to be completed and up and functioning ahead of the commencement of 2018 Season

Income during the 2017 season totalled \$57,015 (2016: \$73,639). The major source of income in 2017 was refereeing and referee coaching fees of \$42,580 (2016 - \$46,618), comprising \$34,100 (2016 - \$37,933) in fees from NSWRU for refereeing and referee coaching fees and \$8,480 (2016: \$8,685) in fees from schools, other junior rugby clubs and other Associations. The annual membership being two game fees remained unchanged and consistent with both SWRRA and SSRRA.

Expenses in 2017 totalled \$68,990 (2016: \$81,609). The major expenses each year are fees paid to our referees, which in 2017 totalled \$36,309 (2016: \$41,867). Other major expenses in 2017 were fees paid to referee coaches \$4050 (2016: \$3,450), the cost of new gear i.e. sports bags, whistles, red and yellow cards, AR flags, \$7,813, costs for the Annual Dinner \$8,200 (2016: \$7,481) and Education events/nights \$5,487 (2016: \$2,819).

The Association made a loss for the 2017 financial year of (\$11,975) compared to a loss of (\$7,970) in 2016.

The Association closed the 2017 financial year with Cash on Hand of \$57,980 (2016: \$4,782 and a Term Deposit of \$20,000), accounts receivable of \$320 (2016: \$ 59,663), and accounts payable of \$708 (2016: \$15,591). The resulting Accumulated Surplus Funds for the Association to commence the 2018 season are \$59,654 (2016: \$71,629).

So at the end of my three years as Treasurer I consider the finances of the Association are in good order (as they were when I took over the role from my predecessor, David Wiadrowski). Indeed with the (sometimes belated) co-operation of members I can pass over up-to-date and accurate banking details to facilitate the prompt and efficient payment of match allowances after the end of the 2018 season.

I take this opportunity to acknowledge and thank Chris Hedge, David Chapman, all the other members of the SNRRA committee and our registrar, Craig Hughes, for their support and assistance given to me during my time as Treasurer.

The financial statements for the year ended 31 October 2017 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**

One of the feedbacks that our members provided during the 2016 survey was that they wanted to have any relevant SNRR communications/event dates from the Committee as early as possible as it would allow them to plan ahead. With that in mind, I tried to be proactive and answer emails/enquires with no delays as well as to provide at least a minimum of 2 weeks' notice for any of the events organised by the Committee. There is still room for improvements but overall, I believe that the communications frequency and timing improved in comparison to my first year.

The ARU software/systems are sometimes challenging, nevertheless, the first months of the year were not as stressful as the previous one. The annual registrations process was done electronically and we now have a reliable members data base.

Type of Registrations:

Online:	121	75%	
Registrar:	37	23%	(Most of these were new referees)
Alex Richards	3	2%	

The total number of registered members was 161 compared with the 152 that we had last year. The current age profile of members as well as a 3 years comparison is:

	2015		2016		2017	
Under 15	18	11%	19	13%	39	24%
15 - 19	67	39%	60	39%	48	30%
20 - 29	6	4%	7	5%	7	4%
30 - 39	2	1%	0	0%	0	0%
40 - 49	28	16%	17	11%	12	7%
50 - 59	30	18%	27	18%	32	20%
Over 60	19	11%	22	14%	23	14%
Total	170	100%	152	100%	161	100%

In Summary:

Total Referees	161	5.9%	Increase on 2016
Male Referees	156	96.9%	
Female Referees	5	3.1%	
Oldest Referee	72 years old		
Youngest Referee	13 years old		

I would like to take this opportunity to thank Craig Hughes because as a Registrar he has done a fantastic job. The 2017 registration process was excellent and nothing was a problem for Craig. His can-do attitude and willingness to help is absolutely outstanding. He is such a great asset for this association!

2017 was another successful year for Sydney North Rugby Referees. We continued to develop Rugby Junior Referees as well as position ourselves as the largest district association in Sydney. Our past members, who are now refereeing for NSW Referees, are a clear reference of the great baseline acquired during their time in SNRR.

The Minis 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. Chris's Hedge legacy continued following his decision to move overseas due to work commitments.

On the North Shore, Michael Green kept organising the Minis referees for all the clubs and Michael deserves a lot of recognition for his hard work and for organising so many Minis games in the area.

Rob McKay continued developing Mosman's RKR referees and they are now a force to be recognised as they now have a high number of referees.

Bern Gregory from Hunters Hill Rugby who has been working and developing young referees for a long time is another great contributor to the Minis Program.

During the calendar year, we hosted 6 Education events, including our traditional Super Sunday. In line with our Members Survey feedback, venues were selected at different locations across our area. Another initiative suggested to the Committee was to select one Law of the Game and discuss it during each event. This was a great initiative as these Education Events are vital to achieve Referring consistency across our area of influence.

During the events, we had great guest speakers and the overall feedback and attendance was excellent.

Despite our Annual Dinner wasn't in our traditional location, the Annual Dinner and Awards Night at Roseville Golf Club marking the end of the season was fantastic. SNRR are a big and great family and I hope that we continue this celebration in the future.

Due to family reasons, one of our two invited guest speakers could not attend but that gave us the opportunity to spend some extra time with Daryl Gibson, current Waratahs coach.

Our own MC Rick Seaton did a fantastic job conducting what it was a captivating and very interesting interview during which Daryl shared many of his experiences as an All Black Rugby players as well as his learnings as a Super Rugby coach.

If you missed this event, make sure you don't miss it in 2018!

To finalise, 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**

I was reluctant to take on the Head Coaching Role late during the season. It has taken some time to get to understand how best to help the development of our refereeing skills. David Chapman had the year very well organised when I took over and has been very supportive in the transition. The major challenge and emphasis has been to assist the 50 new referees that have started with SNRR in the last two seasons. My apologies to those more experienced refs who haven't been seen this year.

My sincere thanks to our 13 ref coaches who have willingly given their support and time. This year there have been over 220 written ref coaching reports covering about 120 SN referees. Under David's guidance special attention has been given to supporting our new referees. Many of these new refs are coming through from the minis programme. The minis programme has become a major initiative that is proving very successful in developing rugby and in creating a platform for new referees. It is great to see our more experienced referees supporting this minis programme. I would like to see an increase in mentoring of our new referees by our more senior members in 2018. Chris Hedge had always managed the refs for the U10 Narrabeen Gala event. At very short notice Jim Rist volunteered to organise the refs and did a mighty job. This was a very successful event and our refs received very positive feedback.

It quickly became apparent to me that organising 158 refs was beyond my current skill level. Alex Richards has very patiently helped me understand the systems and how to get the correct information out of them. Craig Hughes has similarly helped me understand the SNRR information on our refs. I have been ably assisted by David Marshall, Terry Wooldridge, Jim Rist and Tim Moncton. Next year these gents will play an even greater role in the organisation of our ref coaching efforts.

Terry Wooldridge has done 60+ coaching reports this year. He has a very good understanding of the history of our association and I have often sought his guidance. Please continue!

We have 5 active female refs. It is fantastic to see that SNRR is actively playing a part in advancing women's rugby. Over 50 referees from SNRR took part in the State Champs. Congratulations to those who were chosen for grand finals.

I hope to see you all in the 2018 season.

Colin Mackenzie

Head of Coaching

**Representative Season Review
Sydney North Rugby Referees**

The 2017 Juniors Representative Season consisted of the following events:

- NSWJRU State Championships - June 10 to 12 at various venues
- NSWJRU Regional Championships-July 1 & 2 at Boronia Park, Hunters Hill
- NSWJRU City/Country-August 6 at Bathurst
- NSWJRU U16 Invitational-July 15 & 16 at Narrabeen
- SJRU Finals-August 25 & September 3 at various venues

State Championships

In all there were over 50 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 Koola and Tim Monckton was the Referee convenor. We provided the bulk of referees including Sam Bartram, Tom Douglas, Thomas Hughes, Jack Jones, James Macauley, Hamish McKay, Sam Rankin, Nigel Rose, Louise Sheridan, Rory Stanton and Lachlan Warraner. All performed creditably.

Camden was the venue for U12 and Michael O'Farrell, Hamish Quigley and Cameron Read represented SN and all received positive feedback.

Sam Gibson, Richard Marais, Rob McKay and Angus O'Donnell were at Barden Ridge for U13. All Referees enjoyed the trip to Barden Ridge and were ranked highly by the coaches.

James Priest and James Redwin 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. James Priest refereed the Final. Scott Adam-Smith went to the Country U13/14 Championships at Nowra.

Brock Saxby and Stephen Jackson officiated at U15 Championships which was held at North Narrabeen and Lake Park on the Saturday and Sunday at at Narrabeen on the Monday.

The U16 Championships were held at Kierle Park on the Saturday and Sunday and at Narrabeen on the Monday where Mitch De Lorenzo and Al Wilson officiated exceptionally well with Mitch appointed to the Final and Alistair to a Semi Final

Wakehurst was the venue for the U17 Championships on the Saturday and Sunday and Narrabeen on the Monday where Craig Allomes and Jackson Brislan joined Stu Dickinson as referees. Both represented SN Referees with distinction.

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

- James Priest
- Craig Allomes
- Jackson Brislan
- Alistair Wilson
- Mitch de Lorenzo

Sydney North Referees were well represented in the SJRU Finals with 28 Sydney North Referees appointed to Grand Finals - another outstanding result. Congratulations to all of those Referees.

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

David Chapman

SN Representative-Rep Panel

Sydney North Referees Inc

Financial Statements for the year ended October 31, 2017

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Sydney North Rugby Referees Inc

Income Statement for the year ended October 31, 2017

	Note	2017	2016
Income			
Membership fees		2,250	2,900
NSWRU Referee Contributions including reimbursements		31,400	35,863
Schools' and other junior/senior rugby clubs' Referee contributions		8,480	8,685
NSWRU coaching contributions		2,700	2,070
NSWRU Development Grant		0	2,025
NSWRU Annual Grant		10,000	10,000
Referee and Coaching fee donations		1,818	2,500
Sponsorship		0	8,691
Fund raising		235	430
Interest income		132	475
Total income		57,015	73,639
Expenses			
Referee payments		36,309	41,867
Coaching payments		4,050	3,450
Education events/nights and AGM		5,617	2,970
Committee and coaching panel meetings		1,332	890
Annual Dinner		8,206	7,481
Trophies		524	503
Gear		7,813	13,767
Website development costs		2,750	677
Donations to JRFCs		450	0
other costs		1,939	10,004
Total expenses		68,990	81,609
Net Profit / (Loss)		-11,975	-7,970

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

**Sydney North Rugby
Referees Inc
Balance Sheet
as at 31 October 2017**

	Note	2017	2016
ASSETS			
Current Assets			
Cash and cash equivalents	2	57,980	4,782
Term Deposit	3	0	20,000
Trade and other receivables	4	320	59,663
Inventory and equipment	5	2,062	2,775
Total Current Assets		60,362	87,220
Non-current assets			
Trade and other receivables		0	0
Total non-current assets		0	0
Total assets		60,362	87,220
LIABILITIES			
Current liabilities			
Deferred revenue		0	0
Other - accounts payable	7	708	15,591
Total current liabilities		708	15,591
Non-current liabilities			
Deferred revenue		0	0
Total non-current liabilities		0	0
Total liabilities		708	15,591
Net assets		59,564	71,629
Equity			
Accumulated surplus brought forward		71,629	79,599
Current year profit/(loss)		-11,975	-7,970
Total equity		59,654	71,629

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 October 31, 2017

	Note	2017	2016
Cash flows from operating activities			
Referee contributions income		68,175	6,655
Coaching contribution income		4,770	1,815
Grant income		20,000	2,025
Payment from others		20,890	0
Sponsorship receipts		0	2,500
Fund raising income		235	430
Payments to referees		-40,372	-30,630
Payments to referee coaches		-3,675	-4,420
Payment to others		-36,960	-21,618
Interest received		132	409
Net cash inflows/(outflows) from operating activities		33,195	-42,834
Cash flow from investing activities			
Net transfers (to) or from term deposit		20,003	15,000
Cash flows from financing activities			
		0	0
Cash and cash equivalents at the beginning of the financial year		4,782	32,616
Cash and cash equivalents at the beginning of the end of the year	2	57,980	4,782

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

Sydney North Rugby Referees Inc

Notes for the year ended October 31, 2017

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's 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 the Associations Incorporation Act 1984 (NSW) and must not be used for any other purpose. The Committee ha agreed that the accounting policies 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 et of returns, trade allowances, rebates and amounts collected on behalf of third parties.

The Association recognises revenue when the amount of the 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 Referee Coaching contributions

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

(i) Grant Income

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

(ii) Sponsorship Income

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

(iii) Interest Income

Interest income is recognised when the 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 known amounts of cash and which are subject to an insignificant risk of changes in values, and bank overdrafts.

(d) Taxation

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

	2017	2016
2 Cash and cash equivalents		
Cash at bank – St George	57,980	4,782
3 Term Deposits		
Term deposit – St George	0	20,000
4 Trade receivables		
Current		
Amounts owing from schools	45	11,205
Other receivables	275	48,833
Non-current		
Other receivables	0	0
5 Inventory		
Referee jerseys, coaching equipment	2,062	2,775
6 Deferred revenue		
Current		
Other (specific referee development initiatives)	0	0
Sponsorship income	0	0
Non-current		
Sponsorship income	0	0
7 Other		
Other payables	708	15,591
Unallocated referee payments	0	0

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 the Association and accounted for accordingly.

Committee's declaration

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 financial 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 the 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 10 to 16:
 - (i) comply with Accounting Standards and other mandatory professional reporting requirements to the extent described in Note 1; and
 - (ii) present fairly the Association's financial position as at 31 October 2017 and of its performance for the financial year ended on that date; and
- (b) at the date of this declaration, 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 10 to 16 have been approved and adopted.

The Committee members are solely responsible for the information contained in this 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.

David Chapman
President

Patrick Hunt
Treasurer

Sydney, 28 November 2017