



Annual Report

2022-23

sjru.rugby



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Chair's report

On behalf of my fellow Board Directors, I am pleased to present the annual report for 2022-2023.

It is with great pride that I reflect on the achievements and progress we have made as an association over the past year.

In the ever-changing landscape of junior rugby, our commitment to fostering talent, promoting sportsmanship, and nurturing a love for the game has remained steadfast. Our core values of respect, integrity, accountability and teamwork continue to guide us in all our endeavours.

The year in review kicked off with the 2022 Spring 7's competition which was followed by a shortened Sizzling 7's competition, in the early part of 2023. The end of the 2022 calendar year also brought the first edition of the Pasifika Cup initiative. The SJRU will oversee the running of the second edition of this tournament later this month, with player numbers on track to significantly grow on the prior year.

In 2023, the SJRU again offered a Friday night XV's competition for U10 to U12 and a Sunday XV's competition for U10 to Opens. The Sunday XV's competition commenced with two gala rounds played on 26 March and 2 April. These gala rounds again provided valuable insight to our Competition Team to assist with the competition grading process. We also used these gala rounds to gather valuable information by measuring heights and weights of players in accordance with the Rugby Australia Size for Age policy.

I am delighted to acknowledge the outstanding performances of all the boys and girls that were selected in SJRU representative teams this year. The Sydney teams represented us at the annual City vs Country Carnival that was held at the Maitland Rugby Club at the end of July.

None of our achievements would have been possible without the unwavering support of our sponsors, match officials, volunteers, and parents.

Thank you to all the referees that officiated in our SJRU competitions during the year. As we often say, without the referees there cannot be a game. The SJRU continued its efforts to assist Clubs in increasing referee numbers and the SJRU Board has committed to increase referee match payments by 30% from next season.

I would like to thank all the SJRU Directors who served on the board during 2023 as well as our SJRU Competition Management team of Ben Gregory, John Glen and Bippy Power. Thank you to Paul Doorn, CEO NSW Rugby, and Mark Green, the General Manager NSW Community Rugby for their continued support and assistance.

Thank you to all the SJRU affiliated Clubs and Districts and their respective committees for their contribution to Junior rugby in Sydney.

I would like to also thank each and every rugby club volunteer and all the parents for supporting our SJRU affiliated clubs over the last year.

During the year, the SJRU have launched a strategic initiative to improve growth in Minis player participation numbers, after numbers in Minis have shown a significant decline over the last six

years. We are extremely grateful for the financial support of The Rugby Club Foundation towards this initiative which is enabling us to appoint a permanent resource as a Minis manager. Thank you to Angus Bruxner and his Board for their continued support and assistance.

Many people are concerned about the growth of the game of rugby union in Australia. We should however fully embrace the opportunities that will be created for rugby in Australia over the next few years. 2025 will see a British and Irish Lions tour to Australia, the Men's Rugby World Cup in 2027 and Women's Rugby World Cup in 2029 both hosted in Australia. This presents the Sydney Junior Rugby community with a unique opportunity to build on the momentum that will be created by these events and for the SJRU to grow from strength to strength.

As we move forward, let us continue to work together, inspire the next generation of rugby players, and uphold the spirit of sportsmanship that defines our game. I look forward to another year of growth, camaraderie and success.

Thank you for your continued support.

A handwritten signature in blue ink, appearing to read 'Roper', with a stylized flourish at the end.

George Roper

Chair
SJRU

Tuesday 21st November 2023

1.1 SJRU's roles and responsibilities

About the SJRU

Sydney Junior Rugby Union (SJRU) is the governing body for all junior rugby union clubs in greater Sydney and is responsible for organising regular competition rugby matches for more than 10,000 players aged from 4 to 18 years of age.

The metropolitan area of Sydney is divided into 12 Districts with each of the 64 Clubs affiliated to a District.

In addition to traditional XV a side rugby, the SJRU also organises 7's rugby and 10's rugby competitions.

The SJRU is affiliated with NSW Junior Rugby Union (NSWJRU) and New South Wales Rugby Union (NSWRU).

Our vision

'Our vision is to foster a vibrant rugby community where every child discovers their passion for the game. We aim to provide a nurturing environment that promotes teamwork, respect, and skill development, empowering young players to excel both on and off the field.'

Our values

The four core values of the SJRU are:

Respect

Mutual respect forms the basis of our game of rugby. We hold in high esteem our game, its values and traditions and earn the respect of others in the way we behave. We respect our officials and accept their decisions. We respect the opposition players and supporters. We value our coaches and those who volunteer to run our Districts and Clubs.

Integrity

Integrity in rugby union embodies honesty, fairness and ethical conduct. It demands players, coaches, officials and spectators to respect the rules, opponents, and decisions, upholding the sport's core values.

Accountability

Accountability refers to the responsibility and answerability of players, coaches, officials and spectators for their actions and decisions both on and off the field. It is a fundamental aspect of the sport emphasizing responsibility, fair play and sportsmanship.

Inclusiveness

Inclusiveness refers to the sport's commitment to welcoming and involving individuals from diverse backgrounds, regardless of their gender, race, nationality, sexual orientation, physical abilities, or socioeconomic status. Rugby union strives to be a sport that is open to everyone, promoting a sense of belonging, acceptance and equality among its participants.

1.2 Our year at a glance

59



Active clubs ¹

60 in 2022
Decrease of 1.7%

10,733



Player numbers ²

10,913 in 2022 & 11,893 in 2013
Decreases of 1.6% & 9.8% respectively

1,360



Female players ²

1,268 in 2022
Increase of 7.3%

3,077



Minis (U5-U9) players ²

3,272 in 2022 & 4,300 in 2013
Decreases of 6% & 28.4% respectively

9,574



XVs players ²

10,019 in 2022
Decrease of 4.4%

2,218



7s players ²

2,077 in 2022
Increase of 6.8%

1,016+



Pasifika Cup players ³

655 in 2022
Increase of >50%

¹ An active Club is defined as any Club who had 1 or more registered teams (including JVs) in the SJRU XVs competition.

² 2023 player numbers as at 21/11/23.

³ 2023 Pasifika Cup player numbers as at 22/11/23. Registrations close on 23/11/23.

2.1 Directors' report

The Directors present their report together with the Financial Statements of the Association, for the year ended 30 September 2023 and the Independent Auditor's Report thereon.

Meetings of Directors

The number of Board meetings held during the year and the number of meetings attended by each Director are disclosed in the following table:

Director	Board Meetings	
	Held ¹	Attended
George Roper	13	13
Bernard Tuaimau	13	8
Fiona Lawson	13	10
June Manu	13	6
Lisa Rothwell	13	12
Murray Ashby	13	12
Michele Biet	13	9
Michael Clark	13	13
Marcus Stock	13	10
Nik Ruparel	13	8
Paul Rathborne	13	9
Sean Goonan	13	6
Sheila Mitchell	13	10

¹ Number of meetings held whilst a Director.

Key projects

Board Charter

At the commencement of the season, the Board prepared a new SJRU Board Charter. This document sets out the major principles used by the Board to manage its affairs and enable it to discharge its responsibilities in a consistent and professional manner.

This Charter was adopted by the Board in March and now acts as a guiding document for the Board directors when carrying out their duties.

Director Education

As part of the Board's ongoing commitment to the sport, several of the Directors undertook voluntary education in 2023 completing the Sport Governance Foundations course provided by the Australian Sports Commission. This course focused on sports governance themes such as culture,

governance, strategy, diversity, roles and responsibilities, accountability, transparency, integrity and continuous improvement.

The Board is committed to continuing education of the Directors so that they can best fulfill their roles.

This course will become a requirement for all future Directors to complete upon appointment.

Regulatory compliance

Throughout 2023, the Board has undertaken a review of its own compliance with the regulatory framework that the SJRU as an association operates under. This review identified areas of improvement which resulted in changes to our record keeping and the preparation of a detailed *Register of Disclosure of Interests*. This register ensures that the Board operates with optimal transparency.

Strategic direction of competitions survey

In May 2023, the SJRU sought feedback from the member Clubs in relation to the strategic direction of competitions. An online survey was circulated, with approximately one-third of clubs responding. The results were considered by the Board in August 2023.

The survey results reaffirmed several priorities for the SJRU, including a renewed focus on marketing and boosting participation in Minis with pathway law changes and competitions on either Saturday or Sunday; delivering a Girls 10's winter competition and building towards Girls XV's; continued focus on reducing the administrative burden on clubs; and ongoing communication to allay safety concerns in parents about participating in rugby including through size for age and concussion.

Minis player numbers

Currently the SJRU only provides competition management for the XV's, 7's and 10's rugby from U10 to opens throughout greater Sydney.

Minis numbers in Sydney have dropped by 21.1% over the past decade and more alarmingly 9.5% in the last twelve months alone. The impact that this may have on future participation levels cannot be ignored. As part of a boarder strategic review the Board has identified that participation in minis rugby is one of the greatest risks to the ongoing success of the game at a junior level.

To counter this, in 2023, the Chair and Board have been in broad discussions with individual Districts to establish how the SJRU can assist in making the minis product more attractive for young players and parents. The SJRU have secured funding and advertised a position to appoint a dedicated Minis Manager to bring this to fruition for the 2024 season.

Girls' competitions

For our girls, there were the XV's (24 teams) and Frosty 7's (53 teams) competitions. The Girls XV's wave may have been a bridge too far in regards player numbers, with an unfortunately high number of games forfeited across the season. For 2024 this will revert to a 10's format.

The highlight of the season was undoubtedly the move to a home and away gala format for the girls Frosty 7's. These games were played amongst the boys' games on a Sunday and meant that we were able to take the girls games to many fields that we traditionally have been unable to.

Competitions

The SJRU offered a varied number of competitions for season 2023 for both our boys and girls in the U10 to U18 age groups.

In terms of size, our main competitions continue to be the Friday-Sunday and Friday Only competitions which boasted a total of 310 teams across 44 separate grades. These competitions are predominantly graded, and we saw 7 separate grand finals that finished with a draw (joint premiers) which hopefully shows the grading process is working.

For its' second year, we ran the ELMO Club Championship which saw the Blacktown and Hills clubs as our Small and Big Club Champions for 2023. Congratulations to these Clubs.

ELMO CLUB CHAMPIONSHIPS 2023			
SMALL CLUB CHAMPIONSHIPS		ELMO	BIG CLUB CHAMPIONSHIPS
 BLACKTOWN	85.500	 HILLS	68.900
 PENRITH RSL	74.100	 FOREST	65.020
 NORTH ROCKS	73.800	 SEAFORTH RAIDERS	64.050
 COLLAROY	73.200	 DRUMMOYNE	63.900
 ALLAMBIE	70.500	 NORWEST	63.200
 CENTRAL EASTWOOD	70.160	 NEWPORT	63.120
 MANLY ROOS	69.650	 MOSMAN	62.529
 CAMDEN	68.000	 WAHROONGA	61.700
 DEE WHY	66.900	 NARRABEEN	61.200
 HARBORD	66.450	 KILLARA-WEST PYMBLE	60.400
 BALMAIN	66.300	 DURAL	59.382
 LIVERPOOL	61.333	 PETERSHAM	59.257
REMAINING CLUBS ARE ON LESS POINTS OR INELIGIBLE FOR THE 2023 SEASON			

Sizzling 7's and Spring 7's galas were run at both ends of the season making rugby a true year-round sport. Add to this the SJRU U12 Development Gala which proved a big success for our U12 Boys and girls rep teams. Unfortunately, the BJRU games did not occur in 2023 – we hope to resume these clashes in 2024.

Pasifika Cup

In June, the 2022 Pasifika Cup was awarded the Sport NSW Inclusive Achievement of the Year Award, congratulations to all involved. The event also took home the best Pasifika event at the NSW Council for Pacific Communities Awards.

The event sees the increase in participation to over 1,000 kids and it has even been moved to accommodate the growth of the event which will now be played across four fields and over three days.

The event forms part of our Western Zone strategy of increasing participation through connection with the community, retention of players in rugby and pathways. The event has seen the incorporation of associations such as NSW Tonga Sports Association, NSW Samoa Junior Rugby Union, Cook Islands Rugby, NSW Fiji Juniors, Koori Rugby NSW Assoc, NSW Māori. Some of these groups will partake in tournaments interstate and overseas. This Pasifika Cup has contributed to the growth of rugby in Western Sydney which is up on prior year.

NSW Junior State Championships

The 2023 season will go down as one of the more significant in NSW Juniors history. Not only was there significant growth in team numbers, but there was also saw success in the State Championships model, the creation of new girl's gala competitions and success on the field with the U18 Boys.

The signature event of the representative season is the NSWJRU State Championships and again in season 2023 it was wonderfully supported by The Rugby Club Foundation. Their extreme generosity meant that every team entered (from NSW and beyond) had their entry fee covered by the Foundation and to make sure that the Championships were safe and well officiated, they also covered the costs of first aid and the referees. A fabulous commitment to the junior game and we thank Angus and his Board for their continued support.

The SJRU Board also wishes to thank the Clubs that hosted each age group, without your support, the Championships could not be the success they are.

Referee numbers

The Board acknowledges that referees are an integral part of our game and are in short supply. In August, the Board approved an increase in funding from \$25 to \$32.50 per game for the season 2024 match payment fees. This is the first match payment increase in over a decade.

In addition, in 2023 the Board commenced the Referee Affiliation Levy. To acknowledge the Clubs that are actively growing the available pool of referees, this levy includes a rebate system where Clubs that have introduced new active referees to the game during the nominated season, receive a reduction on their annual affiliation fee.

Whilst it is early days still, current indications are that referee numbers are growing and we expect to see this new crop of young referees flow through in season 2024.

Inactive Clubs

During season 2023, the Chair and Competition Team have been in contact with inactive Clubs to discuss their circumstances, provide assistance and where possible, how to assist with resources to support these Clubs. These Clubs have also been placed on notice that those who are identified as inactive will be advised as such and that the Board may consider discontinuation of their membership in the future.

The Board acknowledges the success and hard work by the committee of Merrylands Junior Rugby Union who returned to the playing field in 2023 fielding a joint venture team with Liverpool.

Office of the Guardian (Working with Children)

The Board in conjunction with the Competition Team has been in discussions with the Office of the Guardian to improve the compliance of the Association and member Clubs with their obligations under the *Children's Guardian Act 2019* and to also ensure all young people in our game are safe.

Implementation of proposed initiatives will begin in season 2024.

Risk management

As part of the preparation of the Board Charter and director education, the Board identified that a risk register will proactively protect the organisation from harm and ensure the association has and maintains robust and systematic processes for managing risk.

Implementation of this initiative will begin in season 2024.

Strategic Four-year Plan

As part of the preparation of the Board Charter and director education, the Board identified that a clear strategic plan means organisations can be proactive rather than reacting to situations as they arise.

Implementation of this initiative will begin in season 2024.

Outlook for 2024 and beyond

The Board is currently undergoing a transformative review of its strategy and guidance of junior rugby union in Sydney.

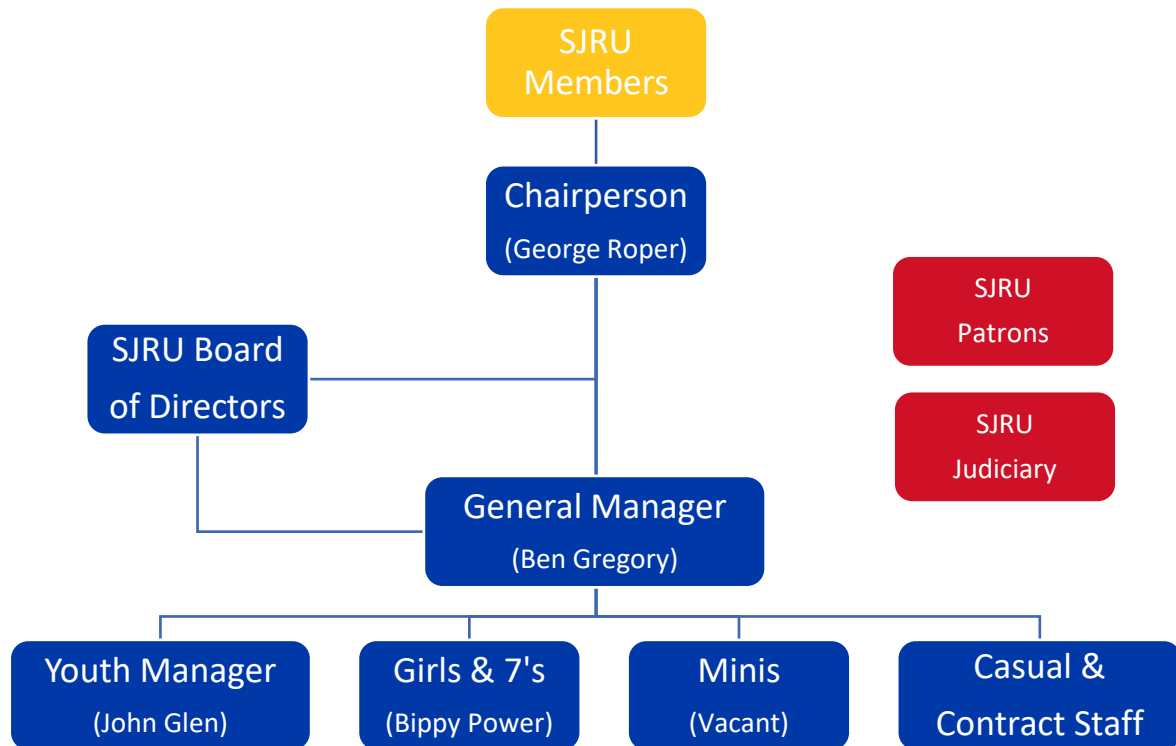
In the near term, rugby union as a sport faces ongoing challenges with player participation and the risks associated with an ever more competitive sporting marketplace.

That said, in 2025 the British and Irish Lions visit plus the 2027 Rugby World Cup and the 2029 Women's Rugby World Cup in Australia offers an unparalleled opportunity for junior rugby union.

Hosting these events will ignite grassroots excitement, fostering increased participation and talent development. Enhanced infrastructure, coaching programs, and exposure to international matches will inspire young athletes, nurturing their skills and passion. It's a transformative moment for junior rugby, promising growth and excellence, an opportunity that the SJRU is well placed to embrace.

3.1 SJRU's structure and management

SJRU organisational chart



SJRU Patrons

Phil Waugh

Patron



Phil began playing rugby at Narrabeen Tigers, continuing at Shore school where he played in the 1st XV for three years. He was selected for Australian Schoolboys in 1996 and 1997 and was the captain in 1997. He was also named in the Australian U19s and U21s teams.

Professionally he joined the Waratahs in 1999, touring with the Wallabies later that year and debuting against England. He played for and ultimately captained the Waratahs over 12 years and was capped 79 times for the Wallabies.

His sons also played club rugby and he has been an active sideline supporter of junior rugby.

In June 2023, Phil was appointed Chief Executive of Rugby Australia. He previously has been a non-executive director since July 2018.

Phil has been a Patron of the SJRU since 2018.

Sera Naiqama

Patron



Sera is an Australian-born Fijian. In 2012, Sera started playing rugby 7's at Endeavour Sports High School and since then has been an active playing member of Sydney University Football Club (2013 – present), the NSW Waratahs (2019 – present), the Matatū (2023 – present) and the Australian Wallaroos (2019 – present).

Sera holds multiple diplomas in Tourism, Human Resource Management and Marketing. Today, Sera is employed at Sydney Uni Sport & Fitness where she works as the Senior Marketing & Communications Coordinator.

Outside of her sport and work, Sera is a radio & TV host for ABC Sport and often features on Nine/Stn Sport as a rugby expert panelist.

Sera has been a Patron of the SJRU since 2022.

SJRU board directors

George Roper Chair

George commenced as SJRU Chair on 29/11/21.



Nik Ruparel Finance ¹

Nik commenced as an SJRU Director on 13/12/22 ¹.



Bernard Tuaimau Western Zone

Bernard commenced as an SJRU Director on 29/11/21.



Fiona Lawson Southern Zone

Fiona commenced as an SJRU Director on 11/11/19.



June Manu Girls

June commenced as an SJRU Director on 11/11/19.



Lisa Rothwell Minis

Lisa commenced as an SJRU Director on 9/3/20 ².



Marcus Stock Development

Marcus commenced as an SJRU Director on 11/11/19.



Michael Clark Northern Zone

Michael commenced as an SJRU Director on 29/11/21.



Michele Biet Reps (joint)

Michele commenced as an SJRU Director on 11/11/19.



Murray Ashby Secretary

Murray commenced as an SJRU Director on 21/11/22.



Paul Rathborne Reps (joint)

Paul commenced as an SJRU Director on 11/11/19.



Sean Goonan Referees

Sean commenced as an SJRU Director on 13/1/21 ¹.



Sheila Mitchell Competitions

Sheila commenced as an SJRU Director on 20/12/20.



¹ The role of finance director is an appointed role as noted in clause 16.3 of the Constitution.

² Lisa was initially appointed as a director mid-term following the resignation of a director. She has since been elected to the board in 2022.

Competition team

Ben Gregory

General manager



John Glen

Competition manager



Bippy Power

Assistant Competition
Manager



Shane Williams

Assistant Competition
Manager



Casual & contract staff

Various

Life members

SJRU is proud to acknowledge the achievements of those who have given great service to Sydney Juniors with our highest honour in life membership.

The current SJRU life members are:

Life member #1

A. E. Fisher

Awarded 2016

Life member #2

G. I. Ferris

Awarded 2017

Life member #3

K. A. Brady

Awarded 2020

Life member #4

B. J. Gregory

Awarded in 2020

Life member #5

A. A. P. Cooper

Awarded 2021

Life member #6

B. O. Killham †

Awarded 2021

Member districts ³

The SJRU includes the following affiliated member Districts.

Eastern Suburbs

Alex Toone



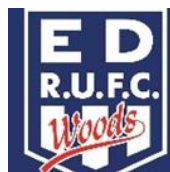
Randwick

Adam Baker



Eastwood

Martin Halmarick



Southern Districts

Simon Bennett



Gordon

Sven Graham



Sydney University

Adam Dunn



Manly

Peter Gibson



Western Sydney Two Blues

Tim Shand



Northern Suburbs

Nathan Davis



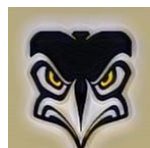
Warringah

Alistair Keep



Penrith

Sia'a Taveuveu



West Harbour

Peter Johnston



³ Member Districts are described in clause 5.1(a) and Appendix A of the Constitution.

We acknowledge the contributions of their Boards and Presidents.

Member Clubs ⁴

The SJRU includes the following affiliated member Clubs and their respective Districts.

Allambie

Manly



Canterbury

Sydney University



Dural

Eastwood



Balmain

Sydney University



Central Eastwood

Eastwood



East Junior Beasties

Eastern Suburbs



Bays

Eastern Suburbs



Chatswood

Gordon



East Wallaroos

Eastern Suburbs



Blacktown

Western Sydney
Two Blues



Clovelly

Randwick



Engadine Lions

Southern Districts



Blue Mountains

Penrith



Collaroy

Warringah



Forest

Manly



Bondi Breakers

Eastern Suburbs



Coogee

Randwick



Harbord Harlequins

Manly



Box Hill

Eastwood



Dee Why

Warringah



Hawkesbury Valley

Western Sydney
Two Blues



Briars

West Harbour



Drummoyne

Northern Districts



Hills

Western Sydney
Two Blues



Burraneer

Southern Districts



Dundas Valley

Western Sydney
Two Blues



Hornsby

Gordon



Hunters Hill
Northern Districts



Menai
Southern Districts



Penrith RSL
Penrith



Killara West Pymble
Gordon



Mosman
Northern Districts



Petersham
Sydney University



Lane Cove
Gordon



Narrabeen
Warringah



Pittwater
Warringah



Linfield
Gordon



Newport
Warringah



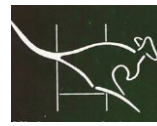
Randwick Magic
Randwick



Liverpool City Cougars
Western Sydney
Two Blues



North Rocks
Eastwood



Randwick Warriors
Randwick



Luddenham Lions
Penrith



Northern Barbarians
Eastwood



Redfield Lions
Eastwood



Manly Roos
Manly



Norths Pirates
Northern Districts



Rockdale Rangers
Southern Districts



Manly Savers
Manly



Norwest Bulls
Western Sydney
Two Blues



Roseville
Gordon



Maroubra Missiles
Randwick



Oatley
Southern Districts



Ryde
Eastwood



**Seaforth-
Balgowlah Raiders**
Manly



Sylvania
Southern Districts



Western Raptors
Penrith



South Coogee
Randwick



Terrey Hills
Warringah



West Juniors
West Harbour



St Ives
Gordon



Wahroonga
Gordon



St Patricks
West Harbour



Wakehurst
Warringah



⁴ Member Clubs are described in clause 5.1(b) ad Appendix B of the Constitution.

The SJRU Board are pleased to have served you over the past 12 months and look forward to many more opportunities to strengthen and grow grass roots rugby in Sydney in 2024 and beyond.

We thank all our Clubs who we have represented and supported in 2023.

4.1 Finance report

The Finance Director presents their report for the year ended 30 September 2023.

The 2023 financial year resulted in a net deficit of (\$26,268), compared to the Association profit of \$26,707 FY2022. The Association is in a strong financial position with cash at bank \$363,990 thanks to our players, valued (Wahu, Elmo, Gilbert and Estilio Travel) and the continued efforts of all volunteers.

The key year on year movements are:

Representative costs – which were a net positive of \$32,148 to a deficit of (\$7,934), which is largely due to the increased costs that have been incurred. The representative program had inventory carried forward from previous COVID seasons. For the 2023 program there was new inventory required. As a Board we will review the representative program and future costing structure, to ensure a more sustainable program.

Sponsorship – there was a reduction in sponsorship from \$28,700 in 2022 to \$12,345 in 2023, this is a reduction of 57% due to the loss of two sponsors, one which was significant for the Association.

Competitions – there was a variance in competitions from \$124,453 FY22 to \$68,227 FY23 a variance of 45%. SJRU Board are constantly looking at our competition to make sure it is in line with market expectations, and we offer a competitive product. The decision was made on competitions, particularly in 7's, based on feedback received. The format for the boy's competition was changed to more of a gala style format and in order to increase participation in both the boys and girls game, we reduced the 7's fee by \$50, with a view that this will flow into broader SJRU competitions.

SJRU are constantly looking at how we can improve our game and increase participation across all formats of the game, ages, boys, girls and across all the zones we represent. SJRU are continuing strategic efforts to develop and improve the coaching of our players and to promote rugby across our community.

I would like to convey my personal thanks to Mark Green and his team at NSW RU in particular Ben Gregory, John Glen who have been extremely responsive, patient, and supportive to me in this role.

Nik Ruparel

Finance Director

SJRU

4.2 Income statement

Sydney Junior Rugby Union

ABN: 53 749 692 232

Income statement

For the year ended 30 September 2023

	2023 \$	2022 \$
Income		
Other Income	6,141.07	3,813.48
Pacifica Cup Income	17,054.55	-
Registrations - 15's	68,102.38	64,278.64
Registrations - 7's	68,227.61	124,453.13
Representative Income	54,027.29	51,182.25
SJRU Merchandise & Sales	22,486.39	-
Sponsorship & Donations	12,345.45	28,700.00
	248,384.74	272,427.50
Expenses		
Auditor's Fees	5,730.00	4,950.00
Bank Charges	132.57	296.48
Board & Meeting Expenses	5,813.64	7,314.86
Competition Costs - 15's	68,119.35	53,248.94
Competition Costs - 7's	77,249.75	120,605.48
Depreciation	5,096.00	1,096.00
Development	25,744.90	23,019.51
Marketing & Promotional Expenses	3,629.90	4,152.40
Office Expenses	2,179.37	2,000.05
Pacifica Cup Expenses	15,459.86	-
Representative Expenses	61,960.97	19,034.29
SJRU Gear Expenses	3,536.50	-
Software Expenses	-	10,000.00
	274,652.81	245,718.01
Net profit (loss)	(26,268.07)	26,709.49
Retained earnings at the beginning of the financial year	390,257.67	363,548.18
Retained earnings at the end of the financial year	363,989.60	390,257.67

Full Financial Report is attached as Appendix A - Sydney Junior Rugby Union - 2023

4.2 Balance Sheet

Sydney Junior Rugby Union

ABN: 53 749 692 232

Balance sheet

For the year ended 30 September 2023

	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	3	332,927.53	395,854.90
Trade and other receivables	4	24,622.21	28,982.51
Inventories	5	12,908.50	-
Other current assets	7	2,272.73	-
Total current assets		372,730.97	424,837.41
Non-current assets			
Property, plant and equipment	6	17,391.00	2,487.00
Total non-current assets		17,391.00	2,487.00
Total assets		390,121.97	427,324.41
Current liabilities			
Trade and other payables	8	15,475.84	24,094.50
Borrowings	9	10,656.53	10,072.14
Provision for Marketing Development		-	2,900.10
Total current liabilities		26,132.37	37,066.74
Total liabilities		26,132.37	37,066.74
Net assets		363,989.60	390,257.67
Members' funds			
Retained earnings		363,989.60	390,257.67
Total members' funds		363,989.60	390,257.67

Full Financial Report is attached as Appendix A - Sydney Junior Rugby Union - 2023

5.1 SJRU sponsors and supporters

We extend our heartfelt gratitude for your generous support. Your contribution is invaluable in enabling us to foster talent, promote sportsmanship, and create a vibrant community through rugby union. With your support, we can continue to inspire and empower young athletes, shaping a brighter future for our community.

Proud sponsors and preferred suppliers of the SJRU



Proud supporters of the SJRU and junior rugby in Sydney.



| **The Rugby Club**
Foundation

Thank you for being our partners in this journey; your dedication makes a significant difference.

6.1 Appendix A – Financial report including the Auditor’s report

Sydney Junior Rugby Union

Financial statements

For the year ended 30 September 2023

Sydney Junior Rugby Union

ABN: 53 749 692 232

Contents

For the year ended 30 September 2023

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Sydney Junior Rugby Union

ABN: 53 749 692 232

Committee's report

For the year ended 30 September 2023

Your committee members submit the financial report of Sydney Junior Rugby Union for the financial year ended 30 September 2023.

Committee members

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

George Roper (Chairman)
Nik Ruparel (Finance)
Lisa Rothwell
June Manu
Marcus Stock
Michele Biet
Sean Goonan
Paul Rathborne
Fiona Lawson
Sheila Mitchell
Murray Ashby (Secretary - Appointed at AGM)
Michael Clark
Bernard Tuiamau

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

Operating result

The loss of the association for the financial year after providing for income tax amounted to \$(26,268).

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the association during the year.

Events after the reporting date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.

Environmental issues

The association's operations are not regulated by any significant environmental regulations under a law of the commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of Sydney Junior Rugby Union .

Auditor's independence declaration

The auditor's independence declaration in accordance with section 307C of the Corporations Act 2001, for the year ended 30 September 2023 has been received and can be found on page 3 of the financial report.

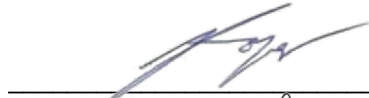
Signed in accordance with a resolution of the members of the committee:

Sydney Junior Rugby Union

ABN: 53 749 692 232

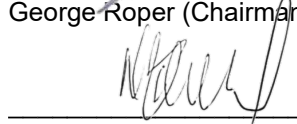
Committee's report

For the year ended 30 September 2023



George Roper (Chairman)

Dated 15/11/2023



Nik Ruparel (Finance)

Dated 15/11/2023

Sydney Junior Rugby Union

ABN: 53 749 692 232

Income statement

For the year ended 30 September 2023

	2023 \$	2022 \$
Income		
Other Income	6,141.07	3,813.48
Pacifica Cup Income	17,054.55	-
Registrations - 15's	68,102.38	64,278.64
Registrations - 7's	68,227.61	124,453.13
Representative Income	54,027.29	51,182.25
SJRU Merchandise & Sales	22,486.39	-
Sponsorship & Donations	12,345.45	28,700.00
	248,384.74	272,427.50
Expenses		
Auditor's Fees	5,730.00	4,950.00
Bank Charges	132.57	296.48
Board & Meeting Expenses	5,813.64	7,314.86
Competition Costs - 15's	68,119.35	53,248.94
Competition Costs - 7's	77,249.75	120,605.48
Depreciation	5,096.00	1,096.00
Development	25,744.90	23,019.51
Marketing & Promotional Expenses	3,629.90	4,152.40
Office Expenses	2,179.37	2,000.05
Pacifica Cup Expenses	15,459.86	-
Representative Expenses	61,960.97	19,034.29
SJRU Gear Expenses	3,536.50	-
Software Expenses	-	10,000.00
	274,652.81	245,718.01
Net profit (loss)	(26,268.07)	26,709.49
Retained earnings at the beginning of the financial year	390,257.67	363,548.18
Retained earnings at the end of the financial year	363,989.60	390,257.67

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Hill Rae & Embrey

Sydney Junior Rugby Union

ABN: 53 749 692 232

Balance sheet

For the year ended 30 September 2023

	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	3	332,927.53	395,854.90
Trade and other receivables	4	24,622.21	28,982.51
Inventories	5	12,908.50	-
Other current assets	7	2,272.73	-
Total current assets		372,730.97	424,837.41
Non-current assets			
Property, plant and equipment	6	17,391.00	2,487.00
Total non-current assets		17,391.00	2,487.00
Total assets		390,121.97	427,324.41
Current liabilities			
Trade and other payables	8	15,475.84	24,094.50
Borrowings	9	10,656.53	10,072.14
Provision for Marketing Development		-	2,900.10
Total current liabilities		26,132.37	37,066.74
Total liabilities		26,132.37	37,066.74
Net assets		363,989.60	390,257.67
Members' funds			
Retained earnings		363,989.60	390,257.67
Total members' funds		363,989.60	390,257.67

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Hill Rae & Embrey

Sydney Junior Rugby Union

ABN: 53 749 692 232

Statement of changes in equity

For the year ended 30 September 2023

	2023 \$	2022 \$
Retained earnings		
Opening retained earnings	390,257.67	363,548.18
Net profit (loss)	(26,268.07)	26,709.49
	363,989.60	390,257.67
Total equity		
Balance as at 01 October 2022	390,257.67	363,548.18
Profit	(26,268.07)	26,709.49
	363,989.60	390,257.67

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Hill Rae & Embrey

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

The financial statements cover Sydney Junior Rugby Union as an individual entity. Sydney Junior Rugby Union is a not-for-profit association incorporated in New South Wales under the Associations Incorporation Act 2009 ('the Act').

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of preparation

In the opinion of the committee of management, Sydney Junior Rugby Union is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The financial statements have been prepared on an accrual basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

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

2 Summary of significant accounting policies

Income tax

The association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

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 Association 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.

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be estimated reliably. If the outcome can be estimated reliably 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 estimated then revenue is recognised to the extent of expenses recognised that are recoverable.

Revenue from training services is generally recognised once the training has been delivered.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the association are:

Provision of training services

Revenue from the provision of training services is recognised over the period in which the services are rendered. Contracts for training services are either fixed price contracts or contracts charged at hourly rates.

For fixed price contracts, the contracts include an enforceable right for the association to receive payment for work performed to date based on the percentage of time spent including recovery of cost to prepare the training material given the tailored nature of the courses and therefore the criteria for recognition of revenue over time is met.

The association recognises revenue based on actual services provided to the end of the reporting period as a proportion of the total services to be provided under the contract. The association's performance is measured based on actual time incurred in providing courses when compared to the total committed time in accordance with the terms of the contract as this is deemed to provide the most faithful depiction of the provision of the services. If required, estimates of progress towards completion are revised if circumstances change and any changes are reflected in the profit or loss in the period in which the change occurs. The nature of the association's contracts are such that they include only one deliverable and the association's have therefore determined that there is only one performance obligation to be satisfied over time.

The terms of the association's fixed-price contracts either require that the customer pay the fixed amount in instalments over the contract duration or in some cases the association requires payment in full upfront.

Where payment is required upfront, a contract liability is recognised on receipt of the payment and recognised as revenue as the services are provided.

Where payment is required in instalments, at the end of the reporting period, if the services rendered by the association exceed the payments received, the association recognises a contract asset. If the payments received exceed the services rendered, the association recognises a contract liability.

For hourly rate contracts, the association recognises revenue only to the extent that they have a right to invoice. Hourly rate contracts are invoiced quarterly, and consideration is payable when invoiced. Revenue is recognised as each hour is worked.

Contract cost assets

The association recognises assets relating to the costs of obtaining a contract and the costs incurred to fulfil a contract or setup / mobilisation costs that are directly related to the contract provided they will be recovered through performance of the contract.

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

Costs to fulfil a contract

Where costs are incurred to fulfil a contract, they are accounted for under the relevant accounting standard (if appropriate), otherwise if the costs relate directly to a contract, the costs generate or enhance resources of the association that will be used to satisfy performance obligations in the future and the costs are expected to be recovered then they are capitalised as contract costs assets and released to the profit or loss on a systematic basis consistent with the transfer to the customer of the goods or services to which the asset relates.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Plant and equipment is depreciated on a straight-line basis over the assets useful life to the association, commencing when the asset is ready for use.

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Employee benefits

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cash flows. Changes in the measurement of the liability are recognised in profit or loss.

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

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.

Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

	Note	2023 \$	2022 \$
3 Cash and cash equivalents			
Commonwealth Bank of Australia		746.57	173.27
Commonwealth Bank of Australia Investment Account		332,180.96	395,681.63
		332,927.53	395,854.90
4 Trade and other receivables			
Current			
Sundry Debtors		24,622.21	25,185.80
GST Collected		-	3,796.71
		24,622.21	28,982.51
5 Inventories			
Current			
Stock on Hand		12,908.50	-
		12,908.50	-
6 Property, plant and equipment			
Office furniture and equipment			
Office Furniture & Equipment		10,402.00	10,402.00
Office Furniture & Equipment - Less: Accumulated Depreciation		(9,011.00)	(7,915.00)
		1,391.00	2,487.00
Furniture and fittings			
Software Licence & Computer Equipment		20,000.00	-
Software Licence & Computer Equipment - Less: Accumulated Depreciation		(4,000.00)	-
		16,000.00	-
		17,391.00	2,487.00
7 Other assets			
Current			

Sydney Junior Rugby Union

ABN: 53 749 692 232

Notes to the financial statements

For the year ended 30 September 2023

	Note	2023 \$	2022 \$
Merchandise Prepayment Deposit		2,272.73	-
		<u>2,272.73</u>	<u>-</u>
8 Trade and other payables			
Current			
Trade Creditors		9,656.40	21,312.50
GST Collected		4,275.44	-
Amounts Withheld		1,544.00	2,782.00
		<u>15,475.84</u>	<u>24,094.50</u>
9 Borrowings			
Current			
Wages Payable		308.02	390.02
Employment Liabilities		2,898.51	682.12
Income in Advance		7,450.00	9,000.00
		<u>10,656.53</u>	<u>10,072.14</u>
10 Events occurring after the reporting date			
No matter or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the association, the results of those operations or the state of affairs of the association in future financial years.			
11 Retained earnings			
Retained earnings at the beginning of the financial year		390,257.67	363,548.18
Net profit (loss)		(26,268.07)	26,709.49
		<u>363,989.60</u>	<u>390,257.67</u>
12 Statutory information			
The registered office and principal place of business of the association is:			
Sydney Junior Rugby Union David Phillips Sports Complex, Banks Ave, Daceyville			

Sydney Junior Rugby Union

ABN: 53 749 692 232

Statement by members of 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 2 to the financial statements.

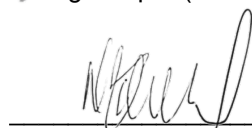
In the opinion of the committee the financial report:

1. Presents fairly the financial position of Sydney Junior Rugby Union as at 30 September 2023 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Sydney Junior Rugby Union 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:



George Roper (Chairman)



Nik Ruparel (Finance)

Dated 15 November 2023

Sydney Junior Rugby Union

ABN: 53 749 692 232

Independent audit report to the members of association, Sydney Junior Rugby Union

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report, being a special purpose financial report, of Sydney Junior Rugby Union (the association), which comprises the balance sheet as at 30 September 2023, the income statement, and notes to the financial statements, including a summary of significant accounting policies and the statement by members of the committee.

In my opinion, the accompanying financial report of the association for the year ended 30 September 2023 is prepared, in all material respects, in accordance with the Associations Incorporation Act 2009.

Basis of opinion

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

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

Emphasis of matter - basis of accounting

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

Responsibility of management and those charged with governance

Management is responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Act 2009, and for such internal control as management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

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

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

Sydney Junior Rugby Union

ABN: 53 749 692 232

Independent audit report to the members of association, Sydney Junior Rugby Union

Auditor's responsibilities for the audit of the financial report

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



Joseph Spano (Hill, Rae & Embrey)

Level 7/2 Bulletin Place, Sydney

16 November 2023

Sydney Junior Rugby Union

ABN: 53 749 692 232

Certificate by members of committee

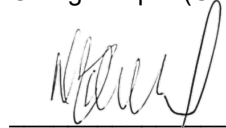
Annual statements give true and fair view of the financial position of incorporated association.

We, being the members of the Committee of the Sydney Junior Rugby Union , certify that -

The statements attached to this certificate give a true and fair view of the financial performance and position of Sydney Junior Rugby Union during and at the end of the financial year of the association ending on 30 September 2023.



George Roper (Chairman)



Nik Ruparel (Finance)

Dated 15 November 2023

Sydney Junior Rugby Union

ABN: 53 749 692 232

Schedule of property, plant and equipment

For the year ended 30 September 2023

Asset Description	Acquisition Date	Private Use %	Original Cost	Opening Written down Value	-----Disposals-----			-----Depreciation-----		Closing Written Down Value
					Disposal Date	Disposal Value	Profit(Loss) On sale	Depreciation Rate & Method	Depreciation Amount	
Office Equipment										
Walkie Talkie 2 way Wireless	21/06/2019	-	2,930.00	1,008.00		-	-	20.00 PC	586.00	422.00
Walkie Talkie 2 way radios	27/08/2020	-	2,550.00	1,481.00		-	-	20.00 PC	510.00	971.00
			5,480.00	2,489.00			-		1,096.00	1,393.00
Software Licence & Computer Equipment										
Software Licence	01/10/2022	-	20,000.00	-		-	-	20.00 PC	4,000.00	16,000.00
			20,000.00	-			-		4,000.00	16,000.00
Grand Total			25,480.00	2,489.00			-		5,096.00	17,393.00

The accompanying notes form part of these financial statements.

These statements should be read in conjunction with the attached compilation report of Hill Rae & Embrey

