South Sydney District Junior Rugby Football League Limited

ABN 21 051 393 992

Annual Financial Report
30 June 2026

South Sydney District Junior Rugby Football League Limited

Directors' Report

The directors present their report together with the financial statements of South Sydney District Junior Rugby Football League Limited (the Company) for the year ended 30 June 2026.

Directors

The directors of the Company in office at any time during or since the end of the financial year are:

Name	Age	Qualifications, experience, special responsibilities and period of directorship
K McCraw	70	Director for 20 years, 9 months Chairman of Board of Directors President of South Sydney Junior Rugby League Club Limited President of South Sydney District Junior Rugby Football League Limited Director of SSJ Developments Pty Limited Chairman of Randwick Club Grants Committee Vice President - Eastern Sub. Metropolitan Zone Patron of one Intra Club
S Fisher	76	Director for 30 years, 8 months Director of South Sydney Junior Rugby League Club Limited Director of SSJ Developments Pty Limited Patron of six Intra Clubs
S Spyrou	80	Director for 22 years, 9 months (deceased 8 August 2025) Treasurer Director of South Sydney Junior Rugby League Club Limited Director of SSJ Developments Pty Limited Patron of three intra Clubs
G Clark	66	Director for 19 years, 10 months Director of South Sydney Junior Rugby League Club Limited Director of SSJ Developments Pty Limited Patron of one Intra Club
C Pearce	61	Director for 15 years, 9 months Deputy Chairman of Board of Directors
B Smith	69	Director for 10 years, 10 months
S Guthrie	53	Director for 4 years, 8 months Company Secretary
J Vizzone	42	Director for 10 months Treasurer

Directors' Report

Directors' meetings

The number of meetings of the Company's Board of Directors (the Board) and the number of meetings attended by each director were:

Director	Number of meetings attended	Number of meetings held *
K McCraw	16	19
S Fisher	14	19
S Spyrou	3	5
G Clark	18	19
C Pearce	17	19
B Smith	19	19
S Guthrie	17	19
J Vizzone	10	11

* Number of meetings held during the time the director held office during the year.

Membership

The Company is a company limited by guarantee and is without share capital. The number of members as at 30 June 2026 and the comparison with last year is as follows:

	2026	2025
Ordinary	234	241
Life	79	77
	313	318

Members' limited liability

In accordance with the Constitution of the Company, every member of the Company undertakes to contribute an amount limited to $100 per member in the event of the winding up of the Company during the time that he/she is a member or within one year thereafter. The total liability in the event of winding up is $31,300 (2025: $31,800).

Operating result

The net loss after tax for the year amounted to $31,654 (2025: profit of $54,384). This resulted after charging $28,870 (2025: $27,411) for depreciation.

Objectives

Short term

Remain the largest winter sport in Southeastern Sydney, provide affordable organised sport in the community and to provide a pathway for Junior Rugby League players to play for the South Sydney Rabbitohs in the National Rugby League Competition.

Directors' Report

Objectives (continued)

Long term

Control, promote, integrate and foster participation and development at all levels of rugby league football, promote recognition of rugby league football as a leading participative sport and to encourage the provision of appropriate facilities for participation in rugby league football.

Strategy for achieving the objectives

The provision of infrastructure, resources and administration required to promote rugby league football in the South Eastern Sydney area.

Principal activities

The principal activities of the Company during the financial year were to provide equipment and facilities to junior rugby league football teams within the South Sydney district and to assist in the general promotion, conduct and the advancement of rugby league football.

How these activities assist in achieving the objectives

Providing an environment that is both safe and enjoyable for players, volunteers and spectators.

There has been no significant change in the nature of these activities during the year.

Performance measurement and key performance indicators

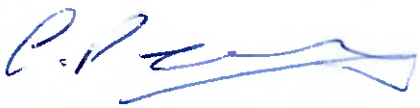
The annual growth in the number of players that play in the South Sydney District Junior Rugby League Competition and the annual growth in the number of South Sydney District Junior Rugby League players in South Sydney Rabbitohs Pathways and the National Rugby League (NRL) competition.

Auditor's independence declaration

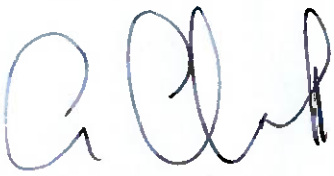
A copy of the auditor's independence declaration as required under Section 307C of the *Corporations Act 2001* is set out on page 4.

Signed in accordance with a resolution of the directors.

Dated at Kingsford this 30th day of July, 2026.



C Pearce
Deputy Chairman



G Clark
Director

Tel: +61 2 9251 4100
Fax: +61 2 9240 9821
www.bdo.com.au

Parkline Place
Level 25, 252 Pitt Street
Sydney NSW 2000
Australia

DECLARATION OF INDEPENDENCE BY CLAYTON EVELEIGH TO THE DIRECTORS OF SOUTH SYDNEY DISTRICT JUNIOR RUGBY FOOTBALL LEAGUE LIMITED

As lead auditor of South Sydney District Junior Rugby Football League Limited for the year ended 30 June 2026, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

Clayton Eveleigh
Director

BDO Audit Pty Ltd

Sydney, 30 July 2026

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INDEPENDENT AUDITOR'S REPORT

To the members of South Sydney District Junior Rugby Football League Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of South Sydney District Junior Rugby Football League Limited (the Company), which comprises the statement of financial position as at 30 June 2026, the statement of profit or loss and other comprehensive income, the statement of changes in members' funds and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, the consolidated entity disclosure statement and the directors' declaration.

In our opinion the accompanying financial report of South Sydney District Junior Rugby Football League Limited, is in accordance with the *Corporations Act 2001*, including:

(i) Giving a true and fair view of the Company's financial position as at 30 June 2026 and of its financial performance for the year ended on that date; and

(ii) Complying with Australian Accounting Standards - Simplified Disclosures and the *Corporations Regulations 2001*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the Company in accordance with the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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

Other information

The directors are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the Directors' report but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the Financial Report

The directors of the Company are responsible for the preparation of:

a) the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Simplified Disclosures and the Corporations Act 2001; and

b) the consolidated entity disclosure statement that is true and correct in accordance with the Corporations Act 2001; and

for such internal control as the directors determine is necessary to enable the preparation of:

i) the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error; and

ii) the consolidated entity disclosure statement that is true and correct and is free of misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the Company'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 the directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our 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 our 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at:
http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf
This description forms part of our auditor's report.

BDO Audit Pty Ltd

BDO

Clayton Eveleigh
Director

Sydney, 30 July 2026

South Sydney District Junior Rugby Football League Limited

Directors' Declaration

The directors of South Sydney District Junior Rugby Football League Limited declare that:

(a) In the directors' opinion the financial statements and notes set out on pages 8 to 23, are in accordance with the *Corporations Act 2001*, including:

(i) Giving a true and fair view of the Company's financial position as at 30 June 2026 and of its performance, for the financial year ended on that date; and

(ii) Complying with Australian Accounting Standards - Simplified Disclosures and *Corporations Regulations 2001*.

(b) There are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

(c) The information disclosed in the attached consolidated entity disclosure statement is true and correct.

Signed in accordance with a resolution of the directors.

Dated at Kingsford this 30th day of July 2026.

C Pearce
Deputy Chairman

G Clark
Director

South Sydney District Junior Rugby Football League Limited

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue and other income	1	2,299,963	2,312,461
Expenses			
District competition expenses		(590,882)	(570,940)
Donations		(350,587)	(298,211)
Employee benefits expenses		(454,614)	(431,399)
Honorariums		(170,061)	(169,872)
Insurance		(185,676)	(162,905)
Ground expenses		(449,873)	(490,963)
Representative teams		(19,894)	(29,622)
Other expenses		(81,160)	(76,754)
		(2,302,747)	(2,230,666)
(Loss)/Profit before depreciation and income tax expenses		(2,784)	81,795
Depreciation expenses		(28,870)	(27,411)
(Loss)/Profit before income tax expense		(31,654)	54,384
Income tax expense	12(a)	-	-
(Loss)/Profit after income tax expense attributable to the members of South Sydney District Junior Rugby Football League Limited		(31,654)	54,384
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year attributable to the members of South Sydney District Junior Rugby Football League Limited		(31,654)	54,384

The Statement of Profit or Loss and Other Comprehensive Income is to be read in conjunction with the notes to the financial statements set out on pages 12 to 23.

South Sydney District Junior Rugby Football League Limited

Statement of Financial Position
As at 30 June 2026

	Note	2026 $	2025 $
ASSETS			
Current Assets			
Cash and cash equivalents		54,712	89,704
Trade and other receivables		29,932	17,019
Prepayments		91,203	81,317
Total Current Assets		175,847	188,040
Non-Current Assets			
Property, plant and equipment	3	117,427	143,399
Investment property	4	496,979	499,877
Total Non-Current Assets		614,406	643,276
Total Assets		790,253	831,316
LIABILITIES			
Current Liabilities			
Trade and other payables	5	275,168	313,063
Employee benefits	6	176,873	150,291
Total Current Liabilities		452,041	463,354
Non-Current Liabilities			
Employee benefits	6	10,629	8,725
Total Non-Current Liabilities		10,629	8,725
Total Liabilities		462,670	472,079
Net Assets		327,583	359,237
Members' Funds			
Retained surplus		327,583	359,237
Total Members' Funds		327,583	359,237

The Statement of Financial Position is to be read in conjunction with the notes to the financial statements set out on pages 12 to 23.

South Sydney District Junior Rugby Football League Limited

Statement of Changes in Members' Funds
For the Year Ended 30 June 2026

	Retained Surplus $	Total Members' Funds $
Balance at 30 June 2024	304,853	304,853
Profit after income tax expense for the year	54,384	54,384
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	54,384	54,384
Balance at 30 June 2025	359,237	359,237
Loss after income tax expense for the year	(31,654)	(31,654)
Other comprehensive income for the year, net of tax	-	-
Total comprehensive income for the year	(31,654)	(31,654)
Balance at 30 June 2026	327,583	327,583

The Statement of Changes in Members' Funds is to be read in conjunction with the notes to the financial statements set out on pages 12 to 23.

South Sydney District Junior Rugby Football League Limited

Statement of Cash Flows
For the Year Ended 30 June 2026

	2026 $	2025 $
Cash Flows from Operating Activities		
Donations and other receipts (inclusive of GST)	2,242,851	2,262,416
Payments to suppliers and employees (inclusive of GST)	(2,322,043)	(2,202,434)
Rent received	44,200	44,200
Net cash (outflow)/inflow from operating activities	(34,992)	104,182
Cash Flows from Investing Activities		
Payments for the purchase of property, plant and equipment	-	(63,978)
Proceeds from the sale of property, plant and equipment	-	17,272
Net cash used in investing activities	-	(46,706)
Net cash used in financing activities	-	-
Net (decrease)/increase in cash and cash equivalents	(34,992)	57,476
Cash and cash equivalents at the beginning of the financial year	89,704	32,228
Cash and cash equivalents at the end of the financial year	54,712	89,704

The Statement of Cash Flows is to be read in conjunction with the notes to the financial statements set out on pages 12 to 23.

Notes to the Financial Statements
For the Year Ended 30 June 2026

About this report

South Sydney District Junior Rugby Football League Limited is a company limited by guarantee, incorporated and domiciled in Australia and is a not-for-profit entity for the purposes of preparing the financial statements. The financial statements are for South Sydney District Junior Rugby Football League Limited as a standalone legal entity.

These financial statements were approved for issue by the Directors on 30 July 2026.

These financial statements are general purpose financial statements which:

- Have been prepared in accordance with Australian Accounting Standards - Simplified Disclosures and Interpretations issued by the Australian Accounting Standards Board (AASB) and the *Corporations Act 2001*.
- Have been prepared under the historical cost convention;
- Are presented in Australian dollars; and
- Have been prepared on a going concern basis. As at 30 June 2026, the Company had net current liabilities of $276,194 (2025: $275,314).

  The directors are of the opinion the Company can meet its debts as and when they fall due based on the continuing financial support, mostly in the form of donations, of an associated entity, South Sydney Junior Rugby League Club Limited and hence the going concern basis of accounting is appropriate. The ability of the Company to continue as a going concern is dependent on the continuing financial and operational support of South Sydney Junior Rugby League Club Limited ('SSJRLC'). The Company has received confirmation from SSJRLC that they will continue to provide support for 12 months from the date of signing of this financial report.

Key Accounting Judgements and Estimates

In the process of applying the Company's accounting policies, management has made a number of judgements and applied estimates about future events. Judgements and estimates that are material to the financial statements include:

Recognition of donations as revenue	Note 1
Useful lives of assets	Note 3

New or amended Accounting Standards and Interpretations adopted

The company has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.
Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Notes to the Financial Statements
For the Year Ended 30 June 2026

1 Revenue and Other Income

	2026 $	2025 $
Revenue		
Gate takings	10,851	10,602
Donations received	2,128,992	2,130,059
Sponsorship	51,273	109,319
Rental revenue	44,200	44,200
Other revenue	64,647	18,281
Total revenue and other income	2,299,963	2,312,461

Recognition and Measurement

Revenue from sponsorship services is recognised over the period the service is provided at the fair value of the consideration received, net of GST. Sponsorships involving contra arrangements are recognised as revenue equivalent to the fair value of the services or goods provided by the sponsor.

Certain revenue of the Company is derived from gate entrance fees which are collected by volunteers and supporters. The proceeds are recorded by South Sydney District Junior Rugby Football League Limited at the time it is received.

Other revenues are recognised at fair value of the consideration received or receivable net of the amount of goods and services tax (GST) payable to the taxation authority.

Rental income from leases is recognised on a straight-line basis over the term of the relevant lease.

Grants

Grants are recognised in profit or loss when the Company satisfies the performance obligations stated within the related agreement. Where performance obligations are not sufficiently specific, or there are no performance obligations, the grant is recognised as income when the right to receive payment is established.

Other income

Other income is recognised when it is received or when the right to receive payment is established.

1 Revenue and Other Income (continued)

Key Accounting Judgement: Recognition of Donations as Revenue

Donations are recognised as revenue as at their fair value where there is a reasonable assurance that the donations will be received and all attached conditions will be complied with.

The majority of donations are received from South Sydney Junior Rugby League Club Limited ("Licensed Club") (refer to note 9), which is deemed as the accounting parent of the Company. The donations are not deemed contributions by owners and are therefore not classified as equity contributions as in substance, the Licensed Club is not acting as an owner in their capacity as an owner and is merely providing funding to the Company to further its objectives. There is also considered to be no direct financial interest in the Company from providing the funding. As a result, the donations received are shown as revenue in the statement of profit or loss and other comprehensive income.

2 Expenses

	2026 $	2025 $
Profit before income tax includes the following specific expenses:		
Employee benefits expense:		
Contributions to defined contribution superannuation funds	38,926	34,795
Variable lease payments - Marcellin Fields	-	22,743
Short-term lease arrangements - Erskineville Oval	98,208	106,392

Notes to the Financial Statements
For the Year Ended 30 June 2026

3 Property, Plant and Equipment

	2026 $	2025 $
Land		
At cost	73,296	73,296
Leasehold improvements		
At cost	131,522	131,522
Accumulated amortisation	(131,522)	(131,522)
	-	-
Plant and equipment		
At cost	150,696	150,696
Accumulated depreciation	(145,253)	(140,611)
	5,443	10,085
Motor vehicles		
At cost	129,428	129,428
Accumulated depreciation	(92,793)	(72,773)
	36,635	56,655
Furniture and fixtures		
At cost	17,330	17,330
Accumulated depreciation	(15,277)	(13,967)
	2,053	3,363
Total property, plant and equipment	117,427	143,399

3 Property, Plant and Equipment (continued)

Recognition and Measurement

All property, plant and equipment is stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Subsequent costs are included in the assets' carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the profit or loss as other income or expenses.

	2026 $	2025 $
Movements in carrying amounts		
Movements in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year are set out below:		
Furniture and Fixtures		
Carrying amount at beginning of year	3,363	4,673
Depreciation expense	(1,310)	(1,310)
Carrying amount at end of year	2,053	3,363
Motor Vehicles		
Carrying amount at beginning of year	56,655	50,216
Additions	-	50,052
Disposals, net of depreciation	-	(24,251)
Depreciation expense	(20,020)	(19,362)
Carrying amount at end of year	36,635	56,655
Plant and Equipment		
Carrying amount at beginning of year	10,085	-
Additions	-	13,926
Depreciation expense	(4,642)	(3,841)
Carrying amount at end of year	5,443	10,085

3 Property, Plant and Equipment (continued)

Key Accounting Estimate: Useful lives of Assets

The Company determines the estimated useful lives and related depreciation charges for its property, plant and equipment. The depreciable amount of all fixed assets is depreciated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives, as follows:

Motor vehicles	4 - 10 years
Plant and equipment	3 - 10 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

	2026 $	2025 $
4 Investment Property		
Freehold land and buildings		
At cost	537,801	537,801
Accumulated depreciation	(40,822)	(37,924)
	496,979	499,877

Movements in carrying amounts

Movements in the carrying amounts for the investment property for the beginning and the end of the current financial year is set out below:

Carrying amount at beginning of year	499,877	502,775
Depreciation expense	(2,898)	(2,898)
Carrying amount at end of year	496,979	499,877

(a) Amounts recognised in profit and loss for investment property

Rental income	44,200	44,200

4 Investment Property

Recognition and Measurement

Investment property is recognised at their cost at the date of acquisition being their fair value of the consideration provided plus incidental costs directly attributed to the acquisition. It is carried at cost less, where applicable, any accumulated depreciation and impairment losses.

The depreciable amount of all fixed assets, excluding freehold land, is depreciated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives, as follows:

Buildings	40 years

Valuation Basis

The Company obtains independent valuations of its investment property from time to time. At the end of each reporting period, the directors update their assessment of the fair value of each property taking into account amounts for which the properties could be exchanged between willing parties in an arm's length transaction, based on current prices in an active market for similar properties in the same location and condition and subject to similar leases. An independent assessment made by Howden Insurance Brokers (Australia) Pty Ltd as at 30 June 2025 resulted in a valuation of land and buildings at $2,600,000.

As land and buildings are recorded at cost, the valuation has not been brought to account. During the year the Directors have assessed impairment and do not believe that there has a material change in the fair value since the valuation date.

Leasing Arrangements
The investment property 7 Wallace Street, Kingsford is leased at $850 per week.

Notes to the Financial Statements
For the Year Ended 30 June 2026

5 Trade and Other Payables

	2026 $	2025 $
Trade creditors	98,572	125,275
Other payables and accrued expenses	176,596	187,788
	275,168	313,063

Recognition and Measurement

Liabilities are recognised for amounts to be paid in the future for goods or services received. Trade accounts payable are normally settled within 60 days.

6 Employee Benefits

Aggregate liability for employee benefits including on-costs:

Current	176,873	150,291
Non-current	10,629	8,725
	187,502	159,016

6 Employee Benefits (continued)

Recognition and Measurement

Wages, Salaries, Annual Leave and Sick Leave

Liabilities for employee benefits for annual leave, sick leave and long service leave expected to be settled within 12 months of the year-end represent present obligations resulting from employees' services provided to reporting date, calculated at undiscounted amounts based on remuneration wage and salary rates that the Company expects to pay as at reporting date including related on-costs.

Long Service Leave

The provision for employee benefits relating to non-current long service leave represents the present value of the estimated future cash outflows to be made resulting from employees' services provided to reporting date.

Superannuation Plan - Contributions

The Company is under a legal obligation to contribute 12% of each employee's base salary to a superannuation fund. Contributions are recognised as an expense as they are made. The Company has no legal or constructive obligation to fund any deficit.

Key Accounting Estimate: Long Service Leave Provision

The provision is calculated using expected future increases in wage and salary rates including related on-costs and expected settlement dates based on turnover history and is discounted using the market yields on government bonds at reporting date which most closely match the terms of maturity with the expected timing of cash flows. The unwinding of the discount is treated as long service leave expense.

7 Contingent Liabilities

The directors do not anticipate any contingent liabilities in the operations of the Company which will affect the results in subsequent years.

8 Key Management Personnel Details

(a) Directors

The following persons were non-executive directors of the Company during the financial year:

K McCraw
S Fisher
S Spyrou (deceased 8 August 2025)
G Clark
C Pearce
B Smith
S Guthrie
J Vizzone

8 Key Management Personnel Details (continued)

(b) Other Key Management Personnel

The following persons also had authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly during the financial year:

Name	Position
Luke Curry	Chief Executive Officer

(c) Key Management Personnel Compensation

Benefits and payments made to the Directors and Other Key Management Personnel.

	2026 $	2025 $
Aggregate compensation	396,410	374,285

9 Related Parties

Key Management Personnel

Disclosures relating to key management personnel are set out in Note 8.

Directors' Transactions with the Company

From time to time, directors of the Company, or their director-related entities, may purchase goods from the Company. These purchases are on the same terms and conditions as those entered into by other Company employees or customers and are trivial or domestic in nature.

South Sydney Junior Rugby League Club Limited ("Licensed Club")

The Memorandum and Articles of Association of the Licensed Club require four of that company's directors to be directors of the Company. The Licensed Club provides clerical and accounting assistance and office facilities to the Company for no charge and provided donations of $2,128,992 (2025: $2,130,059).

Audit fees and the costs of financial report preparation are paid for by SSJRLC on behalf of the Company. The value of these fees for the year ended 30 June 2026 is $21,000 (2025: $21,000).

As at 30 June 2026, the Licensed Club had a bank facility of $12,800,000 (2025: $12,800,000). The Company is a guarantor for this facility to the value of the land held at the Licensed Club site (refer to Note 3), until the balance is repaid.

Notes to the Financial Statements For the Year Ended 30 June 2026

9 Related Parties (continued)

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Apart from the details disclosed in this note, no director has entered into a material contract with the Company since the end of the previous financial year and there were no material contracts involving directors' interests existing at year end.

10 Company Details

The Company is incorporated and domiciled in Australia as a company limited by guarantee. In accordance with the Constitution of the Company, every member of the Company undertakes to contribute an amount limited to $100 per member in the event of the winding up of the Company during the time that he is a member or within one year thereafter.

At 30 June 2026 there were 313 members.

The registered office of the Company is 558A Anzac Parade, Kingsford NSW 2032.

11 Events Subsequent to Reporting Date

There are no matters or circumstances that have arisen since the end of the financial year that have significantly affected or may significantly affect the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

12 Summary of Other Material Accounting Policies (continued)

(a) Income Tax

No charge has been made with respect to income tax as the Company relies on the exemption from Income Tax granted by Section 50-45 of the Income Tax Assessment Act (1997). Therefore, it is not appropriate to adopt the principles of tax effect accounting.

(b) Lease arrangements

Erskineville Oval

In March 2017, the Company entered into a new license agreement for the use of Erskineville Oval which includes the non-exclusive occupation of change rooms, statistician's room, gymnasium, meal room and 2 store rooms, and non-exclusive use of the oval and the remainder of the site. The license term expired on 30 June 2022 and operated on a month-to-month basis during the current financial period.

Make good provision

Included in the terms of the agreement is a provision to make good the premises upon vacating the premises. The Company has not yet determined the future commitment associated with this make good provision.

Marcellin Fields

The Company subleases part of Heffron Park Reserve for competition and training purposes on a non-exclusive use basis. The lease term was for twenty years less one day and terminated on 30 December 2022 and operated on a month-to-month basis during the current financial year. The rent is calculated as being one half of the operating expenses and is payable quarterly in arrears. Accordingly, future lease commitments are unable to be quantified. During the year, the Company did not use the Marcellin fields for competition or training purposes. As a result, no related expenses were incurred.

Capital Improvements

As per the terms of the lease the Company is financially committed to one half of any capital improvements made to the fields. As at balance date there are no capital improvements planned.

South Sydney District Junior Rugby Football League Limited

Consolidated Entity Disclosure Statement
As at 30 June 2026

South Sydney District Junior Rugby Football League Limited has no controlled entities and, therefore, is not required by the Australian Accounting Standards to prepare consolidated financial statements.

As a result, section 295(3A)(a) of the Corporations Act 2001 does not apply to the entity.

South Sydney District Junior Rugby Football League Limited

Detailed Statement of Profit or Loss (unaudited)
For the Year Ended 30 June 2026

	2026 $	2025 $
Revenue and Other Income		
Donations	2,128,992	2,130,059
Gate takings	10,851	10,602
Junior Bunnies revenue	24,255	13,855
Rent	44,200	44,200
Sponsorship	51,273	109,319
Other revenue	40,392	4,426
Total Revenue and Other Income	2,299,963	2,312,461
Expenses		
Motor vehicle expenses	(17,160)	(12,156)
Depreciation	(28,870)	(27,411)
Bank charges	(902)	(930)
Insurance	(185,676)	(162,905)
Donations	(350,587)	(298,211)
Telephone	(824)	(263)
Salaries and wages	(454,614)	(431,399)
Junior Bunnies expenses	(134,533)	(90,998)
Floral expenses	(445)	(209)
Ground expenses	(449,873)	(490,963)
Trophies, pennants & awards	(4,297)	(7,433)
Honorariums and gifts	(170,061)	(169,872)
Representative teams	(18,462)	(28,440)
District competition expenses	(453,484)	(473,691)
General	(61,829)	(56,218)
Loss on sale of assets	-	(6,978)
Total Expenses	(2,331,617)	(2,258,077)
(Loss)/Profit before income tax expense	(31,654)	54,384