

Not-For-Profit - Association Report

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

ABN 58 406 097 608

For the year ended 30 June 2026

Prepared by Sydney Taxation Service (NSW) Pty Ltd

Contents

3	Profit and Loss
5	Assets and Liabilities Statement
6	Movements in Equity
7	Statement of Cash Flows - Direct Method
8	Notes to the Financial Statements
11	Committee's Report
13	True and Fair Position
14	Certificate By Members of the Committee
15	Compilation Report

Profit and Loss

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

	2026	2025
Trading Income		
Bank Interest	18,074	13,761
Club Mat Purchase Plan	304	388
Courses & Clinics	8,932	7,382
Dan Gradings [42000]	8,090	6,765
Graders Stamp	219	111
Grading Certificates [43000]	8,193	6,387
Grants	5,000	-
Judo NSW Asset Hire	9,486	9,200
Merchandise Sales	-	108
OSP Funding	103,473	56,527
Registrations Club	4,521	6,204
Registrations Junior	61,950	98,482
Registrations Senior	90,968	127,678
Tournaments	64,433	75,231
Total Trading Income	383,642	408,225
Gross Profit	383,642	408,225
Other Income		
Australian Nationals [82000]	29,087	29,847
Insurance Rebate	-	10,590
Total Other Income	29,087	40,437
Operating Expenses		
Accommodation	649	-
Accounting Fees	7,632	7,739
Administration & Service Costs	4,470	5,276
Affiliation Fees	2,972	65,641
Assets <\$20,000	-	5,896
Awards & Presentation Events	108	2,600
Bad Debts	407	-
Bank Charges	(301)	188
Catering	76	1,772
Coaching , Courses & Clinics	15,291	6,041
Computer Software & Supplies	4,545	5,768
Consultation Fees (GST Registered)	46,568	-
Dan Gradings [61455]	2,455	2,655
Donations	-	3,000
Education and Training	-	345
Fees Refunded	727	9,747
Filing Fees	120	-
Grading Certificates [61710]	14	-

	2026	2025
Insurances	6,601	7,642
Legal Fees	300	2,500
Misc. Expenses	-	12
Postage	844	681
Referees Fees	7,808	8,541
Rent	37,754	35,348
Repairs & Maintenance	1,380	332
Rounding	-	(1)
Stationery & Printing	326	91
Storage Expenses	3,073	3,240
Stripe Fees (no GST)	206	186
Superannuation	17,446	17,130
Team Apparel/Merchandise	8,735	6,875
Telephone & Internet	624	505
Tournament Expenses	52,568	66,107
Tournament Expenses Aust Nats	27,959	30,352
Travel Expenses	9,782	438
Venue Hire	-	165
Wages & Salaries	146,419	150,413
Website Costs	-	662
Workers Compensation	888	332
Total Operating Expenses	408,442	448,218
Net Profit	4,286	445

Assets and Liabilities Statement

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

As at 30 June 2026

	NOTES	30 JUNE 2026	30 JUNE 2025
Assets			
Current Assets			
Cash and Cash Equivalents		545,049	571,969
Trade and Other Receivables	3	10,028	8,131
Total Current Assets		555,077	580,100
Non-Current Assets			
Plant and Equipment and Vehicles	4	1,283	1,283
Other Non-Current Assets		9,676	14,847
Total Non-Current Assets		10,959	16,130
Total Assets		566,036	596,230
Liabilities			
Current Liabilities			
Trade and Other Payables	5	-	252
GST Payable		400	1,500
Deferred Income	6	-	1,648
Employee Entitlements	7	4,568	9,183
Total Current Liabilities		4,968	12,583
Other Current Liabilities			
Accrued Expenses		3,751	2,338
Total Other Current Liabilities		3,751	2,338
Non-Current Liabilities			
Other Non-Current Liabilities			
OSP Funding in Advance		-	23,473
Prov'n For Annual Leave		12,018	12,018
Superannuation Payable		-	4,805
Wages Payable - Payroll		83	83
Total Other Non-Current Liabilities		12,101	40,380
Total Non-Current Liabilities		12,101	40,380
Total Liabilities		20,820	55,301
Net Assets		545,215	540,929
Member's Funds			
Capital Reserve		545,215	540,929
Total Member's Funds		545,215	540,929

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Movements in Equity

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

	2026	2025
Equity		
Opening Balance	540,929	540,485
Increases		
Profit for the Period	4,286	445
Total Increases	4,286	445
Total Equity	545,215	540,929

Statement of Cash Flows - Direct Method

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

	2026	2025
Operating Activities		
Receipts from grants	108,473	56,527
Payments to suppliers and employees	(163,865)	(167,542)
Interest received	18,074	13,761
GST	(11,556)	(13,212)
Cash receipts from other operating activities	313,598	422,021
Cash payments from other operating activities	(262,096)	(322,727)
Net Cash Flows from Operating Activities	2,628	(11,172)
Investing Activities		
Payment for property, plant and equipment	-	(398)
Other cash items from investing activities	1,932	3,993
Net Cash Flows from Investing Activities	1,932	3,595
Financing Activities		
Other cash items from financing activities	(31,481)	25,802
Net Cash Flows from Financing Activities	(31,481)	25,802
Net Cash Flows	(26,921)	18,224
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	571,969	553,745
Net change in cash for period	(26,921)	18,224
Cash and cash equivalents at end of period	545,049	571,969

Notes to the Financial Statements

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act NSW. The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Employee Provisions

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 provisions have been measured at the amounts expected to be paid when the liability is settled.

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. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash on Hand

Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

These notes should be read in conjunction with the attached compilation report.

Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

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 the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

	2026	2025
2. Cash on Hand		
BOQ Business WebSaver	1,025	1,025
BOQ Term Deposit 1	-	205,142
BOQ Term Deposit 2	-	207,554
Business Transaction Account 3759	1,043	2,594
General Cheque Account 1712	112,211	155,654
New BOQ Term Deposit 1	214,913	-
New BOQ Term Deposit 2	215,856	-
Total Cash on Hand	545,049	571,969
	2026	2025
3. Trade and Other Receivables		
Trade Receivables		

These notes should be read in conjunction with the attached compilation report.

	2026	2025
Debtors	2,089	1,594
Total Trade Receivables	2,089	1,594
Prepayments		
Prepaid Expenses	7,939	6,537
Total Prepayments	7,939	6,537
Total Trade and Other Receivables	10,028	8,131

	2026	2025
4. Plant and Equipment, Motor Vehicles		
Plant and Equipment		
Accumulated Depreciation of Plant and Equipment	(1,246)	(1,246)
Fixed Assets	2,530	2,530
Total Plant and Equipment	1,283	1,283
Total Plant and Equipment, Motor Vehicles	1,283	1,283

	2026	2025
5. Trade and Other Payables		
Trade Payables		
Trade Creditors	-	252
Total Trade Payables	-	252
Total Trade and Other Payables	-	252

	2026	2025
6. Deferred Income		
Other Deferred Income		
Deferred Revenue	-	1,648
Total Other Deferred Income	-	1,648
Total Deferred Income	-	1,648

	2026	2025
7. Employee Entitlements		
PAYG Withholdings Payable	4,568	9,183
Total Employee Entitlements	4,568	9,183

These notes should be read in conjunction with the attached compilation report.

Committee's Report

JUDO FEDERATION OF AUSTRALIA (NSW) INC. For the year ended 30 June 2026

Committee's Report

Your committee members submit the financial report of JUDO FEDERATION OF AUSTRALIA NSW INC for the financial year ended 30 June 2026.

Committee Members

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

BOARD OF JUDO NSW

Belinda McIndoe (Chair)

Nigel Fricker (Deputy Chair)

Kristian Grostad

Amy Kay

Sue Williams

Steve Harris

Nick Crowhurst (Independent)

Principal Activities

The principal activities of the Association during the financial year were:
The promotion of the Federation and delivery of services to members.

Significant Changes

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

Operating Result

The surplus after providing for income tax for the financial year amounted to a profit of \$4,286.24.

Going Concern

The Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Members of the Committee declare that:

1. the financial statements and notes present fairly the company's financial position as at 30 June 2025 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. in the committees's opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

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

pay its debts as and when they become due and payable.

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

Signed in accordance with a resolution of the Members of the Committee on:



(Chair)

Date 10/10/2026



(Director)

Date 10/10/2026

True and Fair Position

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Belinda McIndoe, and Kristian Grostad being members of the committee of JUDO

FEDERATION OF AUSTRALIA NSW INC, certify that-

The statements attached to this certificate give a true and fair view of the financial position and performance of JUDO
FEDERATION OF

AUSTRALIA NSW INC during and at the end of the financial year of the association ending on 30 June 2026.

Signed:



Dated: 10/10/2026

Signed:



Dated: 10/10/2026

Certificate By Members of the Committee

JUDO FEDERATION OF AUSTRALIA (NSW) INC.

For the year ended 30 June 2026

I, _____ of JUDO FEDERATION OF AUSTRALIA NSW INC , Level 2, Sports House, 8 Parkview Drive, Sydney Olympic

Park, NSW, 2127 certify that:

1. I attended the annual general meeting of the association held on ____/____/____. The Financial Statements for the year ended
2. 30 June 2026 were submitted to the members of the association at its annual general meeting.

Dated: / /

Compilation Report

JUDO FEDERATION OF AUSTRALIA (NSW) INC. For the year ended 30 June 2026

Compilation report to JUDO FEDERATION OF AUSTRALIA NSW INC.

We have compiled the accompanying special purpose financial statements of JUDO FEDERATION OF AUSTRALIA NSW INC, which comprise the asset and liabilities statement as at 30 June 2026, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

The Responsibility of the Committee Member's

The committee of JUDO FEDERATION OF AUSTRALIA NSW INC are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

Our Responsibility

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Janice Pavey

FIPA, FFA, Adv Dip FS (FP), JP, Reg. Tax Agent

Director of Sydney Taxation Services (NSW) Pty Ltd

Dated: / /

QUINN ACCOUNTANTS

Accountants, Registered Tax Agents & ASIC Registered SMSF Auditor

Wendy Quinn MComm. FIPA FFA

Email: wendy@quinnaccountants.com.au

Suite 109B

20 Lexington Drive

BELLA Vista NSW 2153

Postal Address:

PO Box 3635

ROUSE HILL NSW 2155

Mobile: 0402 052 366

8th October, 2026

The Committee Members
Judo Federation of Australia (NSW) Inc.
Sports House Level 2 Quad 1
8 Parkview Drive
SYDNEY OLYMPIC PARK NSW 2127

Dear Committee Members,

AUDIT MANAGEMENT LETTER

I wish to advise that the audit of the Judo Federation of Australia (NSW) Inc. for the year ended 30th June 2026 has recently been completed. The audit involved the accounts for the Judo Federation of Australia (NSW) Inc.

Auditors are encouraged to issue management letters at the completion of each audit as a means of advising the committee of any matters noted during the course of the audit.

My audit work involves examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report in order to form an opinion as to whether, in all material respects, the financial report is fairly stated in accordance with the accounting policies described in the notes thereto. I advise that I have not encountered any serious matters during the course of the audit that I believe should be brought to your attention.

Corrected Misstatements

I am obligated to advise you of significant misstatements identified during the audit, which were corrected prior to the financial report being finalised. I wish to advise that there were no significant misstatements identified.

I have also attached my invoice for my professional fees.

If you wish to discuss the above, please contact our office.

Yours faithfully,



Wendy Quinn
Quinn Accountants

QUINN ACCOUNTANTS

Registered Tax Agent & ASIC Registered SMSF Auditor

Wendy Quinn MComm. FIPA FFA

Email: wendy@quinnaccountants.com.au

Mobile: 0402 052 366

PO Box 3635

ROUSE HILL NSW 2155

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JUDO FEDERATION OF AUSTRALIA (NSW) INC. FINANCIAL STATEMENTS as at 30th JUNE 2026 ABN : 58 406 097 608

I have audited the accompanying financial report, being a special purpose financial report of Judo Federation of Australia (NSW) Inc. (the Association), which comprises the Assets and Liabilities Statement as at 30th June 2026, the Profit and Loss Statement for the 2026 ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by the members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation of the financial report that gives Accounting Interpretations) and the Associations Incorporation Act (NSW) and for such internal control as the committee determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted the audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Auditor's Opinion

In my opinion:

The financial report of Judo Federation of Australia (NSW) Inc. is in accordance with the Associations Incorporation Act 2009 (NSW), including:

- i. giving a true and fair view of the Association's financial position as at 30th June 2026 and of their performance and cashflow for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including Australian Accounting Interpretations).



.....

Wendy Quinn MComm. FIPA FFA
Quinn Accountants
ABN: 97 089 298 197
Suite 109B
20 Lexington Drive
BELLA VISTA NSW 2153

Dated this 8th October 2026

QUINN ACCOUNTANTS

Registered Tax Agent & ASIC Registered SMSF Auditor

Mobile: 0402 052 366

Wendy Quinn MComm. FIPA FFA

PO Box 3635

Email: wendy@quinnaccountants.com.au

ROUSE HILL NSW 2155

Auditors Independence Declaration Under Section 307C of the Corporations Act 2001

To Members of Judo Federation of Australia (NSW) Inc.

I declare that, to the best of my knowledge and belief, in relation to the audit of Judo Federation of Australia for the year ended 30th June 2026 there have been:

- a) no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.



.....

Wendy Quinn MComm. FIPA FFA
Quinn Accountants
ABN: 97 089 298 197
Suite 109B
20 Lexington Drive
BELLA VISTA NSW 2153

Dated this 8th October 2026