2023 CLUBSNSW ANNUAL REPORT

ClubsNSW

Our purpose:

RESPECT
INTEGRITY
COMMUNITY


Entertainment at the 2023 Clubs & Community Awards

Contents

Chairman's REVIEW

Dr George Peponis OAM

The beginning of the 2022-23 financial year saw several areas of NSW hit by torrential rain and devastating floods, leaving more than 80,000 people displaced.

The damage caused was particularly significant given the land was already saturated from the heavy rainfall of the preceding months. From the Central Coast to Kiama, dozens of LGAs were declared natural disaster zones.

As always, clubs swiftly stepped up to provide shelter, food and other supplies for those in need. Unfortunately, it was not the last time clubs would be required to do so before the year was out, with floods inundating the Central West region just months later.

After being cancelled due to COVID the previous year, July 2022 saw the very first Your Local Club Perfect Plate Awards Night take place at Doltone House, Jones Bay Wharf — an opportunity to celebrate the quality and diversity of club food with nearly 350 industry representatives.

It was inspiring to see Club Malua take out the top spot in the Southern Tablelands & Far South Coast region and place second in the small club state category. The Club's team had prepared their competition dish on a Bunnings barbecue underneath the temporary pergola they had been operating out of since their clubhouse was destroyed during the Black Summer bushfires. Their story is yet another example of just how resilient our industry is, and I was honoured to speak at the ribbon cutting ceremony at the official reopening of Club Malua just a few weeks after their Perfect Plate win.

The NRL finals season is always an exciting time of year, but the 2022 series was particularly special with ClubsNSW, under the *Your local club* brand, airing a 30-second advertisement highlighting the more than $40 million that clubs donate to hundreds of grassroots rugby league clubs in NSW every year. The ad, which featured ClubsNSW ambassador and former NRL star Nathan Hindmarsh, was broadcast both in-stadia and on digital sports channels.

The NRL would look very different if it weren't for registered clubs and their support of grassroots rugby league, especially in rural and regional communities, and it's something our industry should be very proud of.

A major challenge faced by clubs this financial year was the nation-wide shortage of hospitality workers. To assist our members, at the end of 2022, ClubsNSW launched a state-wide recruitment advertising campaign to promote the wide range of jobs available across the industry and to showcase the rewarding career paths and opportunities that clubs offer.

Running for several weeks, including during the busy Christmas period, the campaign also launched alongside a brand-new 'careers' section on the *Your local club* website, where clubs could list job opportunities and jobseekers could discover hundreds of available positions. This element of the website remains active.

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It was a difficult start to 2023 for the board and staff of ClubsNSW with the unfortunate departure of CEO Josh Landis. However, in early February I was pleased to announce the appointment of Sallianne Faulkner as Acting CEO — a widely respected and skilled business and community leader with more than a decade of experience in the club sector. We were very fortunate to have a person of her calibre lead the Association through what was a critical period for our industry.

The first few weeks of the new year also saw ClubsNSW release the finalised *Club Gaming Code of Practice*, to take effect from 1 July 2023. Under the Code, NSW clubs will conduct welfare checks on poker machine players at least every three hours, with problem gamblers able to be involuntarily excluded from venues.

The Code requires every club to have a designated Responsible Gambling Officer who will undergo advanced training to help them identify key problem gambling indicators, and if a player shows any level of distress or hardship, they will need to take a break from gambling for at least 24 hours. Patrons showing serious signs of a gambling problem will be offered counselling and be automatically barred from club gaming rooms across the state, which the use of facial recognition technology will assist with, while family members will also be able to request an exclusion for loved ones who they believe are experiencing gambling harm.

Our industry is committed to further strengthening protections for members and patrons. The new Code will be the most effective way to protect problem gamblers while also keeping criminal activity out of clubs — a proactive and timely initiative that our industry should take pride in.

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This financial year saw the introduction of a new Premier for NSW, Chris Minns, with Labor taking the reins of government for the first time in 12 years. The club industry also gained a new Minister for Gaming and Racing, the Hon. David Harris MP.

We were delighted to have Mr Harris, as well as the Minister for Police and Counter-Terrorism Yasmin Catley and the Shadow Minister for Gaming and Racing Kevin Anderson, attend the 2023 Clubs & Community Awards Night at the Big Top, Luna Park in Sydney — especially given the outstanding calibre of award nominees and winners announced at the event in the areas of *Sustainability, Mental Health & Wellbeing* and *Emergency Services*.

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The end of the 2022–23 financial year saw the launch of the third iteration of the Your Local Club Perfect Plate Awards with two brand-new ambassadors — celebrity chefs Matt Moran and Courtney Roulston — and an impressive 146 clubs competing for the industry's culinary crown. A promising indication of the competition's growing popularity.

As always, clubs swiftly stepped up to provide shelter, food and other supplies for those in need. Unfortunately, it was not the last time clubs would be required to do so before the year was out.

Better communities made possible by your local club

75,500 jobs

499,000+ volunteer hours

120,000 free events

$936m of sporting & community facilities

$9b annual contribution to NSW

Source: Urbis, *Economic and Social Impact of Clubs in NSW*, May 2023

Acting CEO's REPORT

Sallianne Faulkner

The core purpose of ClubsNSW, to protect and promote our industry, has never been more evident than in this financial year.

The 2022–23 financial year saw a real shift in the set and size of challenges facing our industry. What a busy period — a state election and a NSW Crime Commission report and associated press coverage that saw our industry on the front page more than ever before. Whilst we saw an enthusiastically managed agenda of one of the NSW mastheads during the election, we know it did not change the view of the people who live and vote in NSW and are our club members.

It serves as a reminder for our industry about our place in life in this state as gathering places run by the people, for the people. Our industry provides entertainment, we deliver food and beverage, we offer places to get together and belong, we provide human connection and with diversification, we deliver so many more wonderful services and support in and for, our communities.

After a tumultuous Christmas and New Year period, we focused firmly on regaining the confidence and relationships within the previous Government, and then with the incoming Labor Government. It is critical that the NSW club industry sits alongside the reforms that are being discussed. We concentrated on this work plan with our strategy set on sustaining our clubs for the long run, for the more than 100 years that we have been the fabric of our communities. We also worked on improving the reputation of our clubs and cultivating feedback loops with our members, ensuring we hear the concerns of our industry so that we can keep our Government updated on the real issues being faced in NSW — from the regions to the suburbs.

As your peak industry body, we continued to work hard to provide solid workplace and industrial relations advice to ensure you are best placed to manage your businesses, off the back of much change in that space. We also continued to provide important and strong government relations and advocacy — those running our state must know our industry and its importance to every community.

Our ClubASSIST and ClubSAFE teams remained firmly in our stable in order for ClubsNSW to continue to protect and promote our clubs.

In January 2023, ClubsNSW launched the *Club Gaming Code of Practice* after much work towards creating a best practice standard of gaming delivery within our industry. Whilst there was discussion about greater training requirements and oversight of directors, we gained the confidence of our regulators as a great step forward in maintaining our social licence to operate for our wonderful members. Time and time again, I've heard: "We do not want criminals in our venues" and "We want to take good care of any of our members who may suffer from an addiction, regardless of the addiction" — so, thank you for embracing the *Club Gaming Code of Practice* as the best way forward.

This financial year, we also undertook a significant research project with Urbis. The resulting valuable report has enabled ClubsNSW to provide meaningful, real data highlighting the importance of our clubs within their communities — a $9.3 billon social and economic contribution made by clubs to NSW every year, supporting 75,500 jobs across the state, providing 120,000 free events per annum and offering up over $936 million worth of low or no-cost sporting and community facilities — and over 6 million individual club memberships.

The *Economic and Social Impact of Clubs in NSW* report produced by Urbis has been shared with our newly elected members of the NSW Parliament to much acclaim. Providing tools for our politicians to advocate for our industry is critical.

Our Learning and Development services have delivered the Club Education Institute (CEI) seminars regularly, where directors and management are encouraged to stay abreast of all new regulatory developments and responsibilities. There is no excuse for non-compliance with sex-based harassment law changes, for example. The CEI topics and discussions about what the industry will look like in 10 years opened up our thinking, so we are in the best place to respond to the challenges ahead.

For the ClubsNSW Board, we farewelled Paul Barnett as a Director who served for over 12 years. We thank Paul for his significant contribution over those years. The COVID years for all boards were challenging, and ClubsNSW was no different, so Paul's counsel and input was invaluable. In farewelling Paul, we welcomed Grant Easterby to the Board and we look forward to working with him.

Thank you to our ClubsNSW Board of Directors for their input, dedication and valuable advice over the past 12 months.

And finally, a big thank you to the Executive Management team at ClubsNSW — Brandon Punter, Daniel Mitchell, David McGrath, Darren Flynn, Joanne Ede and Simon Sawday. Each has contributed to our Association significantly over this financial year and from me, thank you in particular for your support over the last six months of the financial year as I embraced my role as Acting CEO. Sincerely, I have appreciated your dedication, talent and application.

As your peak industry body, we continue to work hard to provide solid workplace and industrial relations advice to ensure you are best placed to manage your businesses, off the back of much change in that space.

ClubsNSW Executive Management Team

Simon Sawday
Policy & Government

Brandon Punter
Corporate Services

Joanne Ede
Workplace Relations

Darren Flynn
Media & Marketing

David McGrath
Digital Services

Your local club Perfect Plate Awards

Estimated Dishes Sold
80,000

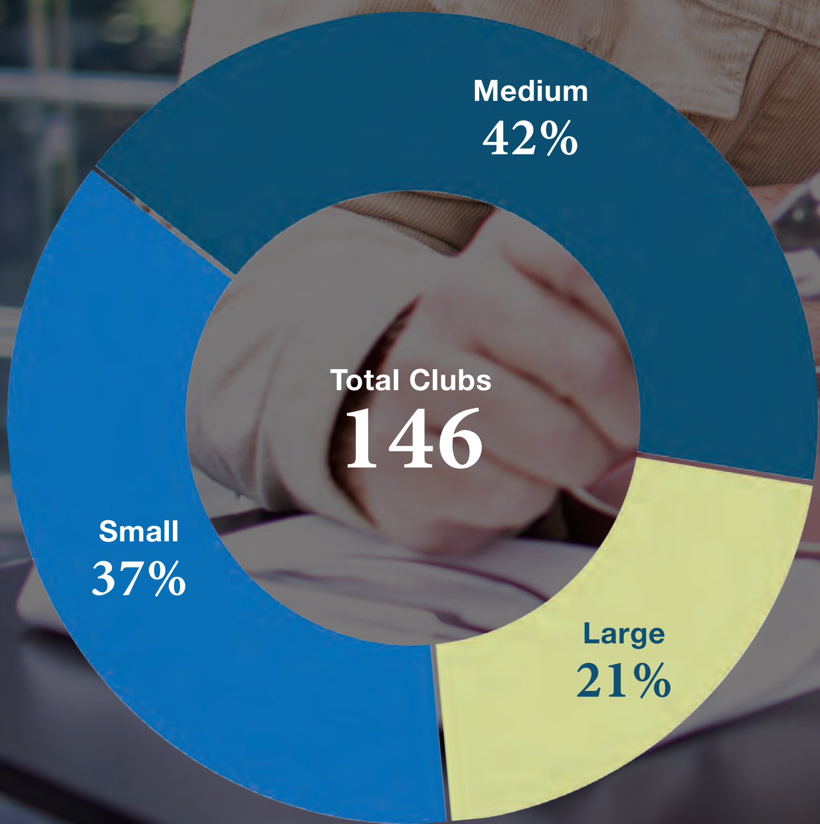
Estimated Revenue
$2.4m

Participating Clubs
146

Participating Eateries
174

Total Votes
14,551

Participating Clubs by Size



Dr George Peponis OAM
Chairman

Dr George Peponis OAM was elected as Chair of the ClubsNSW Board in June 2019 following the retirement of Peter Newell OAM from the position.

He was first elected as a Director at the 2017 AGM and was appointed as Deputy Chair in July 2018.

Dr Peponis was Chairman of the NSW Rugby League from 2012 to 2022 and Chairman of the NSW Leagues Club from 2015 to 2022. He served on the Canterbury League Club Board from 2003, holding the position of Chairman from 2010 until 2018 and was the Bulldogs Football Club Chairman from 2002 to 2009. He is a Life Member of both clubs.

Dr Peponis enjoyed an 11-year playing career with the Bulldogs, captaining the side on 71 occasions across five seasons. A hooker, he represented NSW seven times between 1976 and 1980 and played eight Test Internationals, five of them as captain, between 1978 and 1980. He led the 1979 Kangaroos in their three-nil Ashes series whitewash of Great Britain, before leading the Bulldogs to their first premiership in 38 years in 1980. He served as Chairman of the Rugby League World Cup in 2017.

Dr Peponis graduated from the University of NSW with a Bachelor of Medicine and Bachelor of Surgery in 1976 and has treated patients as a general medical practitioner in the Five Dock area for most of the time since and continues to do so. He received an OAM in the 2013 Australia Day Honours List for services to rugby league and the community. He joined the Board of Hospitality Insurance Industry in May 2020.

Sallianne Faulkner
Deputy Chairperson

Sallianne Faulkner was elected Deputy Chair of ClubsNSW in June 2019, after being voted onto the Board at the AGM in October 2018. From February to July 2023, she held the role of ClubsNSW Acting CEO whilst the Board undertook the recruitment of a new CEO.

She has held the position of President of the Ramsgate RSL Memorial Club since 2014 after joining the Board in 2012 and has been instrumental in driving its process of governance and organisational cultural reform.

She served as Secretary of the ClubsNSW Southern Metropolitan Region from 2015 until 2021.

Sallianne was elected as a director on the board of Netball NSW in March 2021 and appointed President in March 2023.

Sallianne is a graduate of the Australian Institute of Company Directors and the Women & Leadership Advanced Leadership program. She is also a member of Women on Boards. She has completed Foundations of Chairmanship training and Advanced Governance courses adding to her skillset in marketing and communications in consumer goods, finance and the not-for-profit sector.

She has experience in industry associations and was formerly a part of the membership committee of the Master Plumbers Association of NSW and is a member of the Executive Committee of Hazelnut Growers Australia, chairing the R & D Committee. Sallianne is a small business owner, primary producer and has an extensive background in voluntary, charitable and sporting administration roles in her community.

Dr Christina Curry
Board Member

When she was appointed in 2016, Dr Christina Curry became the first female to serve on the Board of ClubsNSW.

She is a Director of The Randwick Club, Randwick Bowling Club and Coogee Beach Club in Sydney's Eastern Suburbs and is a member of the Club Education Institute. She is widely engaged in the community as the Chair of Bayside Women's Shelter and serves as a local government councillor.

In addition, Christina has over 20 years' experience in the education sector and is currently employed in a senior academic role with Western Sydney University. Prior to this role, Christina served as a lecturer at the University of Sydney and was a secondary school teacher.

Christina has undertaken the Australian Institute of Company Directors (AICD) course and numerous club-related studies ranging from risk management and procurement to strategic planning and market profiling. Christina holds a PhD, a Master of Education degree and a Bachelor of Physical Education.

Ron Coskerie
Board Member

Ron Coskerie was appointed by the ClubsNSW Board in June 2019, following the departure of long-term Chairman Peter Newell OAM.

Ron has a long-standing involvement with registered clubs through rugby league.

He is currently the Deputy President of St Marys Rugby League Club and has been on the Board since 2007.

Ron has 30 years' experience in the financial services sector, working with major financial institutions, with specialisation in corporate banking, business and retail banking along with core skills across financial, operational and corporate governance risk. This expertise brings a forward-looking approach to the ClubsNSW Board as the industry evolves to the changing expectations of its members, communities and stakeholders.

Ron holds a Masters in Accounting and Finance. He is also a Graduate of the Australian Institute of Company Directors (GAICD) and completed the AICD Boardroom Mastery Program in 2022.

He has completed the General Manager's Program at UNSW's Australian Graduate School of Management and holds 'Fellow' status with the Institute of Public Accountants and FINSIA.

Disaster Relief Australia volunteers assist with the clean-up in the aftermath of the NSW floods

Grant Easterby
Board Member

Grant Easterby has worked in registered clubs for the past 38 years, with 32 of those years at an executive management level. He is currently the CEO of Dee Why RSL, a position he has held for the past 26 years, and is a former Director of the RSL & Services Association.

Dee Why RSL has been at the forefront of diversifying its interests away from the traditional food and beverage, entertainment and gaming offerings by developing financially sustainable, community-based assets. These have included carwashes, childcare centres, a ten-pin bowling and laser skirmish centre, a 76-apartment independent living village for seniors, and various other property interests.

Grant has a particular passion for supporting veterans and their families and has instigated a strategic alliance with RSL Lifecare Veterans Services, with offices housed in the Club to assist veterans on Sydney's Northern Beaches and beyond.

In his spare time, Grant enjoys watching live music, spending time with his two daughters, and the odd round of golf.

Rob Smith
Board Member

Rob Smith was appointed to the ClubsNSW Board in June 2021 and elected in October 2021.

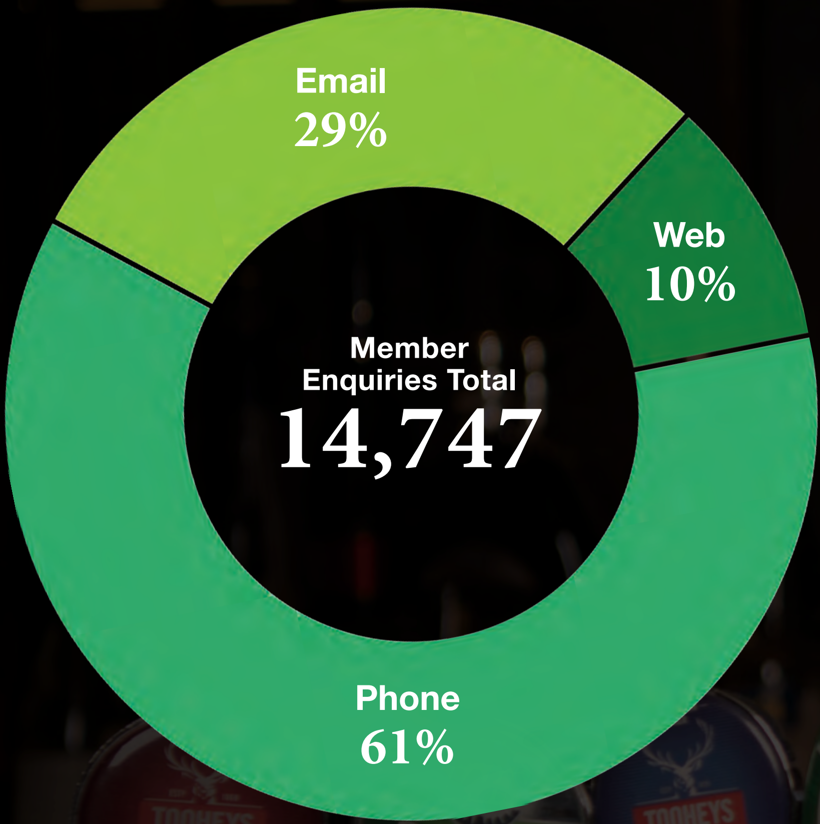
Rob is the Chief Executive Officer of Twin Towns Services Clubs & Resorts and has more than 40 years' experience in the ACT and NSW club industries.

Representing ClubsNSW for many years on the Gaming Advisory Committee and as the appointee to the Tourism Industry Council, Rob holds a Bachelor of Business with a Major in Tourism.

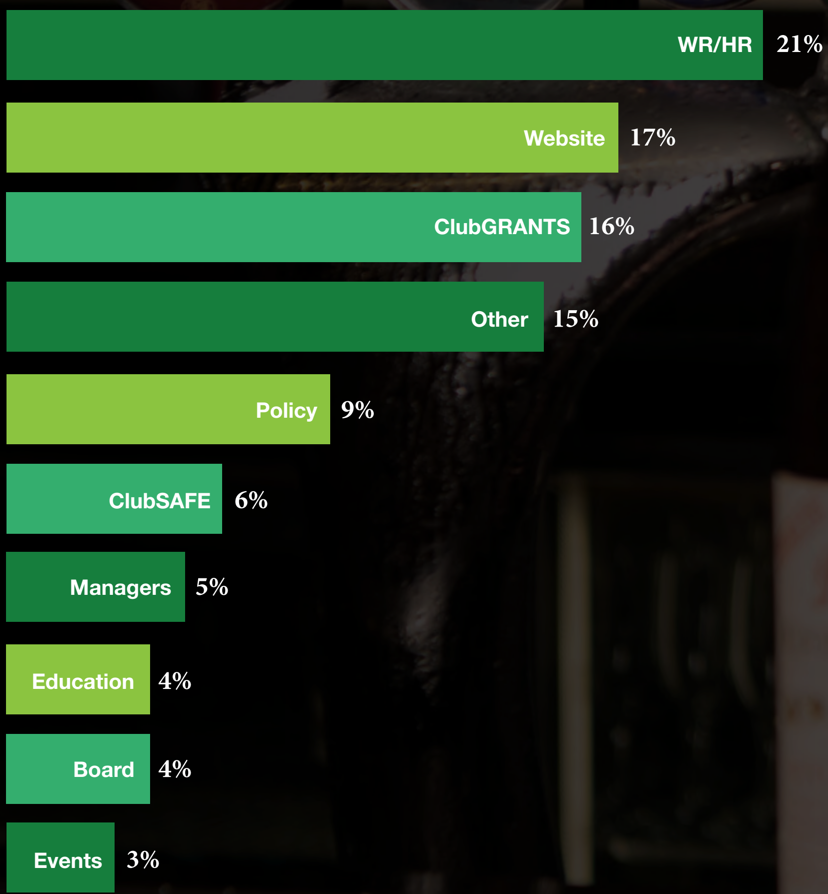
Serving in various tourism, educational and club-related roles throughout his career, Rob has a wide range of experience across the broader sector with a specialised focus on strategic partnerships and the evolution of gaming products and operations.

Rob also brings with him extensive operational knowledge in executing a range of core and diversified developments including club redevelopments, residential and accommodation projects, sporting and childcare facilities and more.

ClubASSIST



Enquiry Category




BAR GRILL
WATERVIEW

ClubKENO Holdings
Board of Directors

Dr George Peponis OAM
Chairman

Sallianne Faulkner

Andrew Bell

Ron Coskerie

Dr Christina Curry

Grant Easterby

Anne Munro

Mark Brandon-Baker OAM

Life Members

The Commercial Travellers Club
Mr Robert (Bob) J Ferris
Mr Len Ainsworth AM
Mr David Doyle OAM
Mr Jon Chin
Mr Rod Desborough

Deceased

Mr Jack Ball AM
Mr Robert 'Bob' M Cook
Mr Peter Bracher
Mr Roger Cowan OAM
Mr Charles Eason OAM
Mr Bernard Harley OAM
Mr Peter Newell OAM
Mr Brian O'Donnell
Mr Ron Pearson MBE
Mr Pat Rogan OAM
Mr Jack Stewart
Mr W 'Wally' Ward
Mr John C Whittle OAM
Mr John 'Mo' Wilson

Financial REPORTS

The Annual Report contains reliable financial information pertaining to the Association's financial position, financial performance of operations, and cash flows.

The Board of Directors present the Annual Report, together with the Annual Financial Reports of The Registered Clubs Association of New South Wales and of the Consolidated Entity, being the Association and its controlled entities for the year ended 30 June 2023.

The Board of Directors of the Consolidated Entity is responsible for the preparation and presentation of the Annual Financial Reports in accordance with the *Australian Accounting Standards* and section 510 of the *Industrial Relations Act 1991*. This responsibility includes establishing and maintaining internal control relevant to the preparation and presentation of the Annual Financial Reports that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and, making accounting estimates that are reasonable in the circumstances.

In addition, an independent auditor is appointed to carry out an audit and express an opinion on the Annual Financial Reports based on its audit. As the appointed independent auditor, KPMG conducted its audit in accordance with the *Australian Auditing Standards*.

These auditing standards require they comply with relevant ethical obligations relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Annual Financial Reports are free from material misstatement.

The assessment of the risks of material misstatement of the Financial Report, whether due to fraud or error, considers internal control relevant to the entity in order to design audit procedures that are appropriate in the circumstances.

The audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

It is the auditor's opinion that satisfactory accounting records were kept by the Association and its controlled entities during the year, including records of the sources and nature of income, and records of the nature and purpose of expenditure.

Directors' Report

The Directors present their report, together with the Financial Report of The Registered Clubs Association of New South Wales ('the Association') and of the Consolidated Entity, being the Association and its controlled entities, for the year ended 30 June 2023 and the auditor's report thereon.

Board of Directors

The Directors of the Association at any time during or since the financial year are:

Dr George Peponis OAM
Director since 27 March 2017
Paul Barnett
Director since 12 October 2010, resigned 26 May 2023
Ronald Coskerie
Director since 25 June 2019
Dr Christina Curry
Director since 1 July 2016
Sallianne Faulkner
Director since 1 May 2018
Robert Smith
Director since 3 June 2021
Grant Easterby
Director since 23 June 2023

The Board of Directors is the principal policy body for the Association, with State Council acting in an advisory capacity only.

Directors' Meetings

During the financial year 20 meetings of Directors were held.

Attendances were:	Number attended	Number eligible to attend
Dr George Peponis OAM	18	20
Paul Barnett	18	18
Ronald Coskerie	20	20
Dr Christina Curry	19	20
Sallianne Faulkner	19	20
Robert Smith	20	20
Grant Easterby	1	1

Principal Activities

The principal activities and results of operations of the Association and the Consolidated Entity during the financial year were as outlined in the Reports of the Chairman, the Chief Executive Officer, and the financial overview immediately preceding this report.

There were no significant changes in the nature of the activities of the Association or the Consolidated Entity during the year.

The Board of Directors report in accordance with the *Industrial Relations Act 1996* ('the Act'), in respect of the financial year ended 30 June 2023 that, in the opinion of the Board of Directors of The Registered Clubs Association of New South Wales:

(i) during the financial year to which the Financial Report relates, meetings of the Board of Directors were, in the opinion of the Board, held in accordance with the Rules of the Association;

(ii) to the knowledge of any member of the Board of Directors there have not been, during the financial year to which the Financial Report relates, instances where records of the Association or other documents, or copies of those records or other documents, or copies of the Rules of the Association have not been furnished, or made available to members of the Association in accordance with the Act, the Industrial Relations Regulation 1992 ('the Regulations'), or the Rules of the Association as the case may be; and,

(iii) in relation to the report prepared in accordance with section 514 of the Act by the auditor of the organisation in respect of the financial year immediately preceding the financial year to which the accounts relate and in relation to the accounts and statements prepared in accordance with section 510(1) of the Act to which that report relates, the Association has complied with section 517(1) and (5) of the Act.

Dividends

The Registered Rules of The Registered Clubs Association of New South Wales provide that no dividends can be paid and no surplus assets can be distributed to members in the event the Association or Consolidated Entity is wound up.

Operating and Financial Review

The Association's mission for the year has been to continue to consolidate its financial position whilst ensuring service delivery to members is maintained at a consistently high standard.
A summary of financial highlights is as follows:

1. Total revenue for the Consolidated Entity was $32,160,116, and for the Association was $19,810,035 (2022: $26,501,699 and $17,079,652 respectively).
2. Net profit after taxation for the Consolidated Entity was $2,398,196 and for the Association was a net loss of $422,435 (2022: net profit of $1,233,302 and net loss of $255,304 respectively).
3. Retained surplus at 30 June 2023 for the Consolidated Entity were $18,602,448 and for the Association were $7,081,306 (2022: $16,204,252 and $7,503,741 respectively).

Likely Developments

The Directors are not aware of other circumstances or matters that will significantly affect the operations and future results of the Association and the Consolidated Entity other than the developments that have been outlined in this report.

State of Affairs

Following completion of the demerger of The Lottery Corporation Limited (TLC) from Tabcorp Holdings Limited (Tabcorp) on 1 June 2022, ClubKENO Holdings Pty Ltd (CKH) has executed a Deed of Novation (Guarantee Novation Deed) documenting CKH's agreement to the novation of the obligations from Tabcorp to TLC as the guarantor of Keno (NSW) Pty Ltd (the operating company of the game of Keno in New South Wales) under the Implementation Deed dated 25 June 2016.

Events Subsequent to Reporting Date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction, or event of a material and unusual nature likely, in the opinion of the directors of the Association, to affect significantly the operations of the consolidated entity, the results of those operations, or the state of affairs of the Consolidated Entity, in future financial years.

Indemnification and Insurance of Officers and Auditors

Since the end of the previous financial year, the Association and its Consolidated Entity has not indemnified or made a relevant agreement for indemnifying against a liability any person who is or has been an officer or auditor of the Consolidated Entity.

Insurance Premiums

During the financial year the Association has paid premiums on behalf of the Consolidated Entity in respect of Directors' and Officers' liability insurance. The insurance is in respect of legal liability for damages and legal costs to a maximum of $20,000,000 arising from claims made by reason of any omission or acts (other than dishonesty) by them whilst acting in their individual or collective capacity as Directors or Officers of the Association and its controlled entities, including the Association.

This report is in accordance with the Rules of the Association in relation to the matters to be stated in the report and is signed on behalf of the Board of Directors by the Chairman.

Dated at Sydney this 18th day of August 2023.

Signed in accordance with a resolution of the Board of Directors:

Dr George Peponis OAM
Chairman

Accounting Officer's Report

I, Brandon Punter, the Accounting Officer of The Registered Clubs Association of New South Wales, hereby report that to the best of my knowledge and belief there were 927 (2022: 938) members of the Association across 1,103 (2022: 1,106) licensed premises at the end of the financial year ended 30 June 2023 and in my opinion:

(i) the Financial Report shows a true and fair view of the financial affairs of the Association and Consolidated Entity as at the end of the financial year;
(ii) a record has been kept of all money paid by, or collected from, members of the Association, and all money so paid or collected has been credited to the bank account or accounts to which the money is to be credited, in accordance with the Rules of the Association;
(iii) before any expenditure was incurred by the Association, approval of the incurring of the expenditure was obtained in accordance with the Rules of the Association;
(iv) no payment was made out of a fund referred to in clause 57(b)(xiii) or (xv) of the Industrial Relations Regulation 1992 ('the Regulations') for a purpose other than the purpose for which the fund was operated;
(v) all financial benefits granted to persons holding office in the organisation were authorised in accordance with the Rules of the Association; and,
(vi) the register of members of the Association was maintained in accordance with the Act.

Brandon Punter
Accounting Officer
18 August 2023

Notice to Members

Subsections (1) and (2) of section 512 of the *Industrial Relations Act 1996* provide as follows:

1) a member of an organisation, or the Industrial Registrar, may apply to the organisation for specified information prescribed by clause 60 in the Regulations, in relation to the organisation; and
2) an organisation must, on the making of such an application, make the specified information available to the member or the Industrial Registrar in the manner, and within the time, prescribed by the Regulations.

The specified information prescribed by the Regulations relate to accounting information most of which is provided in the attached Financial Report and supplementary information.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

		Consolidated Entity		Association	
	Note	2023	2022	2023	2022
		$	$	$	$
OPERATING REVENUE					
Advertising		967,517	681,344	967,517	681,344
Apportionment of Keno subscriptions		18,577,116	14,147,892	-	-
Event ticket sales and trade stands		592,461	174,337	592,461	174,337
Interest received		373,643	40,197	210,023	25,592
Keno royalties		-	-	6,637,960	4,860,109
Management fees		370,000	220,000	530,000	380,000
Member subscriptions		4,223,682	4,120,317	4,223,682	4,120,317
Other subscriptions		2,894,146	2,511,300	2,435,776	2,173,874
Sponsorship		2,911,467	2,829,764	2,911,467	2,829,764
Sundry revenue		825,700	625,199	825,310	625,199
Grant income		60,400	889,964	60,400	889,964
Training and seminars		363,984	261,385	415,438	319,152
Total Revenue		**32,160,116**	**26,501,699**	**19,810,034**	**17,079,652**
OPERATING EXPENSES					
Additional commission		4,438,270	3,398,250	-	-
Advertising		2,532,854	2,475,007	59,435	1,588
Amortisation	7	-	9,237	-	9,237
Communications		79,352	80,505	79,352	80,505
Consumables		114,348	145,093	81,136	114,793
Depreciation	6	404,158	401,351	87,961	87,028
Directors' remuneration		418,370	383,913	175,115	161,656
Equipment and IT		2,166,634	1,316,759	2,177,095	1,332,382
Impairment of intangibles	7	-	650,004	-	650,004
Research and development	1(h)	-	1,624,578	-	1,624,578
Insurance		175,143	144,712	163,143	132,712
Keno communication network fees		2,634,758	2,015,961	-	-
Keno duty contribution		686,810	-	-	-
Keno promotion support		548,908	419,992	-	-
Marketing and promotions		1,291,224	651,705	1,287,065	642,842
Motor vehicle expenses		130,519	99,579	141,374	110,845
Loss on disposal of Fixed Asset		380	2,557	380	1,240
Occupancy		199,356	208,916	599,304	601,684
Other		572,950	460,201	594,167	446,457
Professional fees		2,793,567	1,318,263	2,713,997	1,246,172
Salaries and on-costs	2	10,681,215	8,404,075	10,642,647	8,376,773
Sponsorships		974,193	1,365,966	273	665,920
Subscriptions		868,144	904,865	868,144	904,865
Travel and accommodation		587,675	165,707	561,881	143,675
Total expenses		**32,298,828**	**26,647,196**	**20,232,469**	**17,334,956**

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

	Note	Consolidated Entity 2023 $	Consolidated Entity 2022 $	Association 2023 $	Association 2022 $
Operating loss before income tax		(138,712)	(145,497)	(422,435)	(255,304)
Share of profit from equity accounted investee	12	2,536,908	1,378,799	-	-
Income tax expense attributable to operating profit/(loss)	11(i)	-	-	-	-
Net profit/(loss) for the year		**2,398,196**	**1,233,302**	**(422,435)**	**(255,304)**
Other comprehensive income		-	-	-	-
Total comprehensive profit/(loss) for the year		**2,398,196**	**1,233,302**	**(422,435)**	**(255,304)**

The Statement of Profit or Loss and Other Comprehensive Income are to be read in conjunction with the notes to and forming part of the financial statements set out on pages 27 to 55.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	Note	Consolidated Entity 2023 $	Consolidated Entity 2022 $	Association 2023 $	Association 2022 $
Retained Surplus					
Retained surplus at 1 July		16,204,252	15,071,501	7,503,741	7,859,596
Net profit/(loss) for the year		2,398,196	1,233,302	(422,435)	(255,304)
Transfer to reserve		-	(100,551)	-	(100,551)
Retained surplus at 30 June		**18,602,448**	**16,204,252**	**7,081,306**	**7,503,741**
Reserves					
Club Future Fund at 1 July		6,363,904	6,263,353	6,363,904	6,263,353
Movement for the year		-	100,551	-	100,551
Club Future Fund at 30 June	14	**6,363,904**	**6,363,904**	**6,363,904**	**6,363,904**
The Club Awareness Fund		**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
Reserves at 30 June		**7,363,904**	**7,363,904**	**7,363,904**	**7,363,904**

The Statement of Changes in Equity are to be read in conjunction with the notes to and forming part of the financial statements set out on pages 27 to 55.

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	Consolidated Entity		Association	
		2023 $	2022 $	2023 $	2022 $
CURRENT ASSETS					
Cash and cash equivalents	4	21,303,315	17,748,089	13,506,516	11,954,267
Trade and other receivables	5	1,641,008	3,232,586	4,004,815	5,390,248
Total current assets		**22,944,323**	**20,980,675**	**17,511,331**	**17,344,515**
NON-CURRENT ASSETS					
Property, plant and equipment	6	4,714,641	4,578,340	152,415	178,304
Investments in controlled entities	8	-	-	7,408,051	7,408,051
Investment in equity accounted investees	12	8,547,479	7,031,212	-	-
Investment in joint venture entities	13	2	2	-	-
Total non-current assets		**13,262,122**	**11,609,554**	**7,560,466**	**7,586,355**
Total assets		**36,206,445**	**32,590,229**	**25,071,797**	**24,930,870**
CURRENT LIABILITIES					
Trade and other payables	9	9,290,729	7,811,061	9,677,223	8,852,213
Employee benefits	10	789,747	1,037,067	789,747	1,037,067
Total current liabilities		**10,080,476**	**8,848,128**	**10,466,970**	**9,889,280**
NON-CURRENT LIABILITIES					
Employee benefits	10	159,617	173,945	159,617	173,945
Total non-current liabilities		**159,617**	**173,945**	**159,617**	**173,945**
Total liabilities		**10,240,093**	**9,022,073**	**10,626,587**	**10,063,225**
NET ASSETS		**25,966,352**	**23,568,156**	**14,445,210**	**14,867,645**
MEMBERS' FUNDS					
Retained surplus		18,602,448	16,204,252	7,081,306	7,503,741
Reserves	14	7,363,904	7,363,904	7,363,904	7,363,904
Total members' funds		**25,966,352**	**23,568,156**	**14,445,210**	**14,867,645**

The Statements of Financial Position are to be read in conjunction with the notes to and forming part of the financial statements set out on pages 27 to 55.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	Consolidated Entity 2023 $	Consolidated Entity 2022 $	Association 2023 $	Association 2022 $
Cash flows from operating activities					
Keno operating receipts		20,723,585	15,735,125	-	-
Keno operating payments		(4,573,644)	(4,182,111)	-	-
Keno royalties		-	-	6,715,355	4,798,050
Subscription income receipts		8,497,333	8,364,096	8,142,783	6,923,609
Other income received		6,239,381	6,182,199	8,162,564	3,302,066
Interest received		267,898	89,538	210,023	25,592
Payments to suppliers and employees		(28,069,313)	(27,631,727)	(23,105,006)	(16,411,013)
Net cash from/ (used in) operating activities	15	**3,085,240**	**(1,442,880)**	**125,719**	**(1,361,696)**
Cash flows from investing activities					
Payments for property, plant and equipment	6	(550,655)	(52,557)	(72,270)	(50,232)
Net cash used in investing activities		**(550,655)**	**(52,557)**	**(72,270)**	**(50,232)**
Cash flows from financing activities					
Borrowings to/(from) controlled entities/related entity		-	54,929	1,498,800	2,113,724
Dividend from equity accounted investment		1,020,641	-	-	-
Net cash from financing activities		**1,020,641**	**54,929**	**1,498,800**	**2,113,724**
Net increase/(decrease) in cash and cash equivalents held		3,555,226	(1,440,508)	1,552,249	701,796
Cash and cash equivalents at 1 July		17,748,089	19,188,597	11,954,267	11,252,471
Cash and cash equivalents at 30 June	4	**21,303,315**	**17,748,089**	**13,506,516**	**11,954,267**

The Statement of Cash Flows are to be read in conjunction with the notes to and forming part of the financial statements set out on pages 27 to 55.

1 SIGNIFICANT ACCOUNTING POLICIES

The Registered Clubs Association of New South Wales ('the Association') is an Association domiciled in Australia. The address of the Association's registered office is Level 8, 51 Druitt Street, Sydney. The consolidated Financial Report of the Association for the financial year ended 30 June 2023 comprises the Association and its subsidiaries (together referred to as 'the Consolidated Entity').

The Financial Report was authorised for issue by the Association's Board of Directors on 18 August 2023.

(a) Statement of compliance

The consolidated Financial Report is a general purpose financial report, which has been prepared in accordance with *Australian Accounting Standards* ('AASBs') adopted by the Australian Accounting Standards Board ('AASB') and the *Industrial Relations Act 1996* ('the Act').

(b) Basis of preparation

The Financial Report is presented in Australian dollars.

The Financial Report is prepared on the historical cost basis.

The preparation of a financial report in conformity with the AASBs requires management to make judgements, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The accounting policies have been applied consistently to all periods presented in the Financial Report and by all entities in the Consolidated Entity, except as noted below.

(c) Adoption of new and revised accounting standards

A number of accounting standards and amendments with application dates commencing subsequent to year end were available for early adoption. The Association plans to adopt the relevant Accounting Standards and amendments in future financial years. The initial application of those standards is expected to have an insignificant impact on the Association.

(d) Functional and presentation currency

These consolidated financial statements are presented in Australian dollars, which is the Consolidated Entity's functional currency.

(e) Basis of consolidation

Subsidiaries

Subsidiaries are entities controlled by the Association. The Association controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date control commences until the date that control ceases.

Investments in subsidiaries are carried at their cost of acquisition in the Association's financial statements. Refer to Note 19 for a list of Consolidated Entity subsidiaries.

Transactions eliminated on consolidation

Intragroup balances and transactions, and any unrealised income and expenses arising from intragroup transactions, are eliminated. Unrealised gains arising from transactions with equity-accounted investees are eliminated against the investment to the extent of the Association's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

Investments in associates and joint arrangements

Associates are those entities in which the Consolidated Entity has significant influence, but not control or joint control, over the financial and operating policies. Significant influence is presumed to exist when the Consolidated Entity holds between 20 and 50 per cent of the voting power of another entity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(e) Basis of consolidation (continued)

Joint ventures are those entities over whose activities the Consolidated Entity has joint control, established by contractual agreement and requiring unanimous consent between the parties sharing control for decisions about the relevant activities of the joint arrangement. Joint ventures exist where the Consolidated Entity has rights only to the net assets of the arrangement.

Investments in associates and joint ventures are accounted for using the equity method and are recognised initially at cost. The cost of the investments includes transaction costs.

The consolidated financial statements include the Consolidated Entity's share of the profit and loss and other comprehensive income of equity accounted investees, after adjustments to align the accounting policies with those of the Consolidated Entity, from the date that significant influence or joint control commences until the date that significant influence or joint control ceases. When the Group's share of losses exceeds its interest in an equity accounted investee, the carrying amount of that interest, including any long-term interests that form part thereof, is reduced to zero, and the recognition of further losses is discontinued except to the extent that the Consolidated Entity has an obligation or has made payments on behalf of the investee.

(f) Property, plant and equipment

Items of property, plant and equipment are stated at cost less accumulated depreciation (see below) and impairment losses. The cost of plant and equipment at the date of acquisition represents the fair value of the consideration provided plus incidental costs directly attributable to the acquisition.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items of property, plant and equipment.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognised net within the Statements of Profit or Loss and Other Comprehensive Income.

Other leases are operating leases and the associated leased assets are not recognised in the Consolidated Entity's Statement of Financial Position due to being intergroup recharges.

Depreciation

Depreciation is charged to the Statements of Profit or Loss and Other Comprehensive Income on a straight-line basis over the estimated useful lives of each part of an item of property, plant, and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives. The estimated useful lives in the current and comparative periods are as follows:

Property	40 years
Furniture and equipment	3–20 years
IT equipment	3 years
Motor vehicle	8 years

Depreciation methods, useful lives and residual values are reassessed at the reporting date.

(g) Leased assets

Leases in terms of which the Association assumes substantially all the risks and rewards of ownership are classified as finance leases. Upon initial recognition the leased asset is measured at an amount equal to the lower of its fair value and present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to the asset.

(h) Intangible assets

(i) Recognition and measurement

Research and development

Expenditure on research activities is recognised in profit or loss as incurred. Development expenditure is capitalised only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Consolidated Entity intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in profit or loss as incurred. Subsequent to initial recognition, development expenditure is measured at cost less accumulated amortisation and any accumulated impairment losses.

Other intangible assets

Other intangible assets, including softwares, that are acquired by the Association and have finite useful lives are measured at cost less accumulated amortisation and any accumulated impairment losses.

(ii) Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated intangibles is recognised in profit or loss as incurred.

(iii) Amortisation

Amortisation is charged to the Statements of Profit or Loss and Other Comprehensive Income on a straightline basis over the estimated useful lives of the intangible asset. The estimated useful lives in the current and comparative periods are as follows:

Software	*5 years*

Amortisation methods, useful lives, and residual values are reassessed at the reporting date.

(i) Financial instruments

A financial instrument is recognised if the Consolidated Entity becomes a party to the contractual provisions of the instrument. Financial assets are derecognised if the Consolidated Entity's contractual rights to the cash flows from the financial assets expire or if the Consolidated Entity transfers the financial asset to another party without retaining control or substantially all risks and rewards of the asset. Regular way purchases and sales of financial assets are accounted for at trade date, i.e., the date that the Consolidated Entity commits itself to purchase or sell the asset. Financial liabilities are derecognised if the Consolidated Entity's obligations specified in the contract expire or are discharged or cancelled.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances, demand deposits, and short-term interest bearing deposits that are readily convertible to cash and which are subject to an insignificant risk of change in value.

Trade and Other Receivables

Trade and other receivables are stated at their amortised cost less impairment losses.

Trade and Other Payables

Trade and other payables are stated at their amortised cost.

Other

Other non-derivative financial instruments are measured at amortised cost using the effective interest method, less any impairment losses.

(i) Recognition and initial measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Association becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at Fair Value Through the Statement of Profit and Loss ('FVTPL'), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

(ii) Classification and subsequent measurement

On initial recognition, a financial asset is classified as measured at: amortised cost; Fair Value Through Other Comprehensive Income ('FVOCI') — debt investment; FVOCI — equity investment; or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets, in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Financial instruments (continued)

(ii) Classification and subsequent measurement (continued)

dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A debt investment is measured at FVOCI if it meets both of the following conditions and is not designated as at FVTPL:

- it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Association may irrevocably elect to present subsequent changes in the investment's fair value in OCI. This election is made on an investment-by-investment basis.

All financial assets not classified as measured at amortised cost or FVOCI as described above are measured at FVTPL. This includes all derivative financial assets. On initial recognition, the Association may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortised cost or at FVOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

Financial assets — business model assessment:

The Association makes an assessment of the objective of the business model in which a financial asset is held at a portfolio level because this best reflects the way the business is managed and information is provided to management. The information considered includes:

- the stated policies and objectives for the portfolio and the operation of those policies in practice. These include whether management's strategy focuses on earning contractual interest income, maintaining a particular interest rate profile, matching the duration of the financial assets to the duration of any related liabilities or expected cash outflows or realising cash flows through the sale of the assets;
- how the performance of the portfolio is evaluated and reported to the Association's management;
- the risks that affect the performance of the business model (and the financial assets held within that business model) and how those risks are managed;
- how managers of the business are compensated — e.g. whether compensation is based on the fair value of the assets managed or the contractual cash flows collected; and
- the frequency, volume and timing of sale of financial assets in prior periods, the reasons for such sales and expectations about future sales activity.

Transfers of financial assets to third parties in transactions that do not qualify for derecognition are not considered sales for this purpose, consistent with the Association's continuing recognition of the assets.

Financial assets that are held for trading or are managed and whose performance is evaluated on a fair value basis are measured at FVTPL.

Financial assets — assessment whether contractual cash flows are solely payments of principal and interest

For the purposes of this assessment, 'principal' is defined as the fair value of the financial asset on initial recognition. 'Interest' is defined as consideration for the time value of money and for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks and costs (e.g. liquidity risk and administrative costs), as well as a profit margin.

In assessing whether the contractual cash flows are solely payments of principal and interest, the Association considers the contractual terms of the instrument. This includes assessing whether the financial asset contains a contractual term that could change the timing or amount of contractual cash flows such that it would not meet this condition. In making this assessment, the Association considers:

- contingent events that would change the amount or timing of cash flows;
- terms that may adjust the contractual coupon rate, including variable-rate features;
- prepayment and extension features; and
- terms that limit the Association's claim to cash flows from specified assets (e.g. non-recourse features).

A prepayment feature is consistent with the solely payments of principal and interest criterion if the prepayment amount substantially represents unpaid amounts of principal and interest on the principal amount outstanding, which may include reasonable additional compensation for early termination of the contract. Additionally, for a financial asset acquired at a discount or premium to its contractual par amount, a feature that permits or requires prepayment at an amount that substantially represents the contractual par amount plus accrued (but unpaid) contractual interest (which may also include reasonable additional compensation for early termination) is treated as consistent with this criterion if the fair value of the prepayment feature is insignificant at initial recognition.

Financial assets — subsequent measurement and gains and losses

Financial assets at FVTPL

These assets are subsequently measured at fair value. Net gains and losses, including any interest or dividend income, are recognised in profit or loss.

Financial assets at amortised cost

These assets are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain or loss on derecognition is recognised in profit or loss.

Cash and cash equivalents and trade and other receivables constitute financial assets, with cash and cash equivalents held at amortised cost.

Trade and other receivables are held at amortised cost less life time expected credit losses. The Association's receivables are short-term in nature and as such no discounting is performed for the Association's receivables.

(iii) Doubtful debts provision

The Association has adopted the simplified approach for all trade and other receivables, given the Association's receivables do not have a significant financing component. The Association analyses the age of outstanding balances and applies historical default percentages adjusted for other current observable data as a means to estimate lifetime expected credit losses. The impact of the change to measuring the doubtful debts provision on the basis of expected credit losses is not material and has not resulted in an adjustment to opening retained earnings on transition.

Trade and other payables constitute financial liabilities, are held at amortised cost. Financial liabilities are derecognised if the Association's obligations specified in the contract expire or are discharged or cancelled.

(j) Impairment

(i) Financial assets

Financial instruments

The Consolidated Entity recognises loss allowances fair Expected Credit Losses ('ECLs') on:

- financial assets measured at amortised cost; and
- debt investments measured at FVOCI.

The Controlled Entity measures loss allowances at an amount equal to lifetime ECLs, except for the following, which are measured at 12-month ECLs:

- debt securities that are determined to have low credit risk at the reporting date; and
- other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables are always measured at an amount equal to lifetime ECLs.

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECLs, the controlled entity considers reasonable and supportable information that is relevant and available without undue cost or effort.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(j) Impairment (continued)

(i) Financial assets (continued)

This includes both quantitative and qualitative information and analysis, based on the controlled entities' historical experience and informed credit assessment and including forward-looking information.

(ii) Non-financial assets

The carrying amounts of the Consolidated Entity's non-financial assets (other than deferred tax assets) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists then the asset's recoverable amount is estimated.

An impairment loss is recognised if the carrying amount of an asset or its cash generating unit exceeds its recoverable amount. A cash generating unit is the smallest identifiable asset group that generates cash flows that largely are independent from other assets and groups. Impairment losses are recognised in profit or loss.

The recoverable amount of an asset or cash generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

(k) Provisions

A provision is recognised in the Statement of Financial Position when the Consolidated Entity has a present legal or constructive obligation as a result of a past event that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

(l) Income tax

The Association is a tax-exempt entity. Therefore no income tax balances have been recognised in the Association.

Income tax on the profit or loss of the Consolidated Entity for the year comprises current and deferred tax. Income tax is recognised in the Statements of Profit or Loss and Other Comprehensive Income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the Statement of Financial Position date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided using the Statement of Financial Position liability method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The following temporary differences are not provided for: The initial recognition of assets or liabilities that affect neither accounting nor taxable profit, and differences relating to investments in subsidiaries to the extent that they will probably not reverse in the foreseeable future. The amount of deferred tax provided is based on the expected manner of realisation or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantively enacted at the Statement of Financial Position date.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the asset can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

Tax consolidation

A tax-consolidated group was formed with effect from 1 July 2003. The tax consolidated group comprises all wholly owned controlled entities of the Association which are not exempt from income tax. These entities are therefore taxed as a single entity. The head entity within the tax-consolidated group is Clubs N.S.W. Pty Limited ('the head entity') therefore is legally liable for the income tax liabilities of the tax-consolidated group.

Current tax expense/income, deferred tax liabilities and deferred tax assets arising from temporary differences of the members of the tax-consolidated group are recognised in the separate financial statements of the members of the tax-consolidated group using the group allocation approach by reference to the carrying amounts of assets and liabilities in the separate financial statements of each entity and the tax values applying under tax consolidation.

Any current tax liabilities (or assets) and deferred tax assets arising from unused tax losses of the subsidiaries is assumed by the head entity in the tax-consolidated group and are recognised as amounts payable (receivable) to (from) other entities in the tax-consolidated group in conjunction with any tax funding arrangement amounts (refer below). Any difference between these amounts is recognised by the subsidiaries of the head entity as an equity contribution or distribution.

The head entity recognises deferred tax assets arising from unused tax losses of the tax-consolidated group to the extent that it is probable that future taxable profits of the tax-consolidated group will be available against which the asset can be utilised.

Any subsequent period adjustments to deferred tax assets arising from unused tax losses as a result of revised assessments of the probability of recoverability is recognised by the head entity only.

Nature of tax funding arrangements and tax sharing arrangements

The head entity, in conjunction with other members of the tax-consolidated group, has entered into a tax funding arrangement which sets out the funding obligations of members of the tax-consolidated group in respect of tax amounts. The tax funding arrangements require payments to/from the head entity equal to the current tax liability (asset) assumed by the head entity and any tax-loss deferred tax asset assumed by the head entity, resulting in the head entity recognising an inter-entity receivable (payable) equal in amount to the tax liability (asset) assumed. The inter-entity receivables (payables) are at call.

Contributions to fund the current tax liabilities are payable as per the tax funding arrangement and reflect the timing of the head entity's obligation to make payments for tax liabilities to the relevant tax authorities.

The Consolidated Entity, in conjunction with other members of the consolidated group, has entered into a tax sharing agreement. The tax sharing agreement provides for determination of the allocation of income tax liabilities between the entities should the head entity default on its tax payment obligations. No amounts have been recognised in the financial statements in respect of this agreement as payment of any amounts under the tax sharing arrangement is considered remote.

(m) Revenue recognition

The Association's Keno royalties represent the amount due from its controlled entity — ClubKENO Holdings Pty Limited as set out in the royalty agreement in respect of Keno subscriptions.

Membership subscriptions represent the amount due from member clubs in accordance with the Association's Rules and are recognised equally over the period to which these relate.

The Consolidated Entity's entitlement to an apportionment of Keno subscriptions is set out in the relevant sections of the Keno licence agreement under the authority of the *Public Lotteries Act 1996*. Revenue in this regard is recognised as it accrues.

Interest revenue is recognised as it accrues, using the effective interest method.

Other subscriptions are recognised equally over the period to which they relate.

Revenue for ticket sales and trade stands are recognised in the period in which the underlying events are held. Revenues are recognised at fair value of the consideration received net of the amount of goods and services tax ('GST').

Management fee revenue is recognised equally over the period to which they relate.

Revenue derived from fundraising efforts is recognised as the Association obtains control of the assets that have been donated.

Revenue derived from merchandise sales is recognised when the merchandise is transferred to the customer.

(n) Goods and Services Tax

Revenue and expenses are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office ('ATO'). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position.

Cash flows are included in the *Statement of Cash Flows* on a gross basis. The GST components of cash flows arising from investing and financing activities which are

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(n) Goods and Services Tax (continued)

recoverable from, or payable to, the ATO are classified as operating cash flows.

(o) Government grants — JobSaver and COVID-19 Business Grant

Government grants are recognised initially as deferred income when there is reasonable assurance that they will be received and that the Consolidated Entity will comply with the conditions associated with the grant. Grants that compensate the Consolidated Entity for expenses incurred are recognised in the profit or loss on a systematic basis in the same periods in which the expenses are recognised.

(p) Employee benefits

Short-term benefits

Liabilities for employee benefits for wages, salaries, and annual leave that are expected to be settled within 12 months of the reporting date represent present obligations resulting from employees' services provided to reporting date, are calculated at undiscounted amounts based on remuneration wage and salary rates that the Consolidated Entity expects to pay as at reporting date including related on-costs, such as workers compensation insurance and payroll tax.

Long-term service benefits

The Consolidated Entity's net obligation in respect of long-term service benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. The obligation is calculated using expected future increases in wage and salary rates including related on-costs and expected settlement dates, and is discounted using the rates attached to the Commonwealth Government bonds at the Statement of Financial Position date which have maturity dates approximating to the terms of the Consolidated Entity's obligations.

Defined contribution superannuation funds

The Association and other controlled entities contribute to several defined contribution superannuation plans. A defined contribution plan is a post employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions are recognised as an expense in the Statements of Profit or Loss and Other Comprehensive Income as incurred.

(q) Expenses

Finance lease payments

Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability and is recognised as interest expense in the Statements of Profit or Loss and Other Comprehensive Income.

(r) Segment reporting

The Consolidated Entity operates in one segment, namely the provision of services to benefit members within the New South Wales Registered Club Industry.

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
2 PERSONNEL EXPENSES				
Wages and salaries	9,734,899	7,312,516	9,721,872	7,307,440
Superannuation	901,813	694,017	876,272	671,791
Long service leave	8,921	132,401	8,921	132,401
Annual leave	35,582	265,141	35,582	265,141
	10,681,215	**8,404,075**	**10,642,647**	**8,376,773**

Defined Contribution Plans

The Association and controlled entities contribute to several defined contribution superannuation plans. Contributions are charged against the statement of profit and loss and other comprehensive income for the year as they are made. The amount recognised as an expense during the year was: $901,813 (2022: $694,017) for the Consolidated Entity and $876,272 (2022: $671,791) for the Association.

	Consolidated Entity 2023 $	Consolidated Entity 2022 $	Association 2023 $	Association 2022 $
3 AUDITOR'S REMUNERATION				
Amounts received by the auditors for:				
▪ audit services	141,298	136,307	109,598	97,494
▪ other services	45,044	111,731	13,694	51,491
▪ taxation services	37,132	44,067	30,340	35,989
	223,474	**292,105**	**153,632**	**184,974**
4 CASH AND CASH EQUIVALENTS				
Cash on hand	110	437	110	437
Bank balances	5,497,108	8,033,350	2,286,904	4,785,712
Term deposits	10,728,030	9,714,302	6,141,435	7,168,118
Short-term investment	5,078,067	-	5,078,067	-
	21,303,315	**17,748,089**	**13,506,516**	**11,954,267**
5 TRADE AND OTHER RECEIVABLES				
Current				
Trade receivables	459,810	1,300,648	459,810	1,300,648
Other debtors and prepayments	854,153	1,401,369	442,078	1,401,369
Deposits	324,798	529,884	309,798	514,884
Amounts due from related entities	2,247	685	2,793,129	2,173,347
	1,641,008	**3,232,586**	**4,004,815**	**5,390,248**

Trade receivables are shown net of provisions for impairment losses amounting to $2,196 in the Consolidated Entity (2022: $2,944) and $2,196 in the Association (2022: $2,944).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

	Consolidated Entity				Association	
	Land and Buildings	Plant and Equipment	Motor Vehicles	Total	Plant and Equipment	Total
	$	$	$	$	$	$
6 PROPERTY, PLANT AND EQUIPMENT						
Cost						
Balance at 1 July 2021	7,371,853	903,183	117,756	**8,392,792**	478,054	**478,054**
Acquisitions	-	52,557	-	**52,557**	50,232	**50,232**
Disposals	-	(66,916)	(30,008)	**(96,924)**	(15,991)	**(15,991)**
Balance at 30 June 2022	7,371,853	888,824	87,748	**8,348,425**	512,295	**512,295**
Balance at 1 July 2022	7,371,853	888,824	87,748	**8,348,425**	512,295	**512,295**
Acquisitions	478,385	72,270	-	**550,655**	72,270	**72,270**
Disposals	-	(21,944)	-	**(21,944)**	(16,658)	**(16,658)**
Balance at 30 June 2023	7,850,238	939,150	87,748	**8,877,136**	567,907	**567,907**
Depreciation						
Balance at 1 July 2021	2,731,570	635,973	94,072	**3,461,615**	262,954	**262,954**
Depreciation charge	287,433	102,652	11,266	**401,351**	87,028	**87,028**
Disposals	-	(62,872)	(30,009)	**(92,881)**	(15,991)	**(15,991)**
Balance at 30 June 2022	3,019,003	675,753	75,329	**3,770,085**	333,991	**333,991**
Balance at 1 July 2022	3,019,003	675,753	75,329	**3,770,085**	333,991	**333,991**
Depreciation charge	294,604	98,422	11,132	**404,158**	87,961	**87,961**
Disposals	-	(11,748)	-	**(11,748)**	(6,460)	**(6,460)**
Balance at 30 June 2023	3,313,607	762,427	86,461	**4,162,495**	415,492	**415,492**
Carrying Amounts						
At 1 July 2021	4,640,283	267,210	23,684	**4,931,178**	215,100	**215,100**
At 30 June 2022	4,352,850	213,071	12,419	**4,578,340**	178,304	**178,304**
At 1 July 2022	4,352,850	213,071	12,419	**4,578,340**	178,304	**178,304**
At 30 June 2023	4,536,631	176,723	1,287	**4,714,641**	152,415	**152,415**

7 INTANGIBLE ASSETS

	Consolidated Entity			Association		
	Software	Work in progress	Total	Software	Work in progress	Total
	$	$	$	$	$	$
Cost						
Balance at 1 July 2021	56,160	650,004	**706,164**	56,160	650,004	**706,164**
Acquisitions	-	-	**-**	-	-	**-**
Impairment	-	(650,004)	**(650,004)**	-	(650,004)	**(650,004)**
Disposals	(17,910)	-	**(17,910)**	(17,910)	-	**(17,910)**
Balance at 30 June 2022	38,250	-	**38,250**	38,250	-	**38,250**
Balance at 1 July 2022	38,250	-	**38,250**	38,250	-	**38,250**
Acquisitions	-	-	**-**	-	-	**-**
Disposals	-	-	**-**	-	-	**-**
Balance at 30 June 2023	38,250	-	**38,250**	38,250	-	**38,250**
Accumulated Amortisation						
Balance at 1 July 2021	45,683	-	**45,683**	45,683	-	**45,683**
Amortisation for the year	9,237	-	**9,237**	9,237	-	**9,237**
Disposals	(16,670)	-	**(16,670)**	(16,670)		**(16,670)**
Balance at 30 June 2022	38,250	-	**38,250**	38,250	-	**38,250**
Balance at 1 July 2022	38,250	-	**38,250**	38,250	-	**38,250**
Amortisation for the year	-	-	**-**	-	-	**-**
Disposals	-	-	**-**	-	-	**-**
Balance at 30 June 2023	38,250	-	**38,250**	38,250	-	**38,250**
Carrying Amounts						
At 1 July 2021	10,477	650,004	**660,481**	10,477	650,004	**660,481**
At 30 June 2022	-	-	**-**	-	-	**-**
At 1 July 2022	-	-	**-**	-	-	**-**
At 30 June 2023	-	-	**-**	-	-	**-**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
8 INVESTMENTS IN CONTROLLED ENTITIES				
Clubs N.S.W. Pty Limited — 100% interest				
(2022: 100% interest — 4,400,002 ordinary shares)	-	-	4,400,002	4,400,002
Other contributed equity in ClubsNSW Pty Limited	-	-	3,008,049	3,008,049
	-	**-**	**7,408,051**	**7,408,051**
9 TRADE AND OTHER PAYABLES				
Current				
Trade payables and accruals	3,082,223	2,275,489	2,004,641	1,888,555
Income in advance	1,428,858	1,814,195	1,353,508	1,814,195
Additional commissions payable	4,438,270	3,398,250	-	-
Amounts due to controlled entities	50,272	-	5,988,030	4,768,079
Net GST payables	113,966	286,355	159,160	349,751
Other payables	177,140	36,772	171,884	31,633
	9,290,729	**7,811,061**	**9,677,223**	**8,852,213**
10 EMPLOYEE BENEFITS				
Current				
Liability for long service leave	259,186	405,051	259,186	405,051
Liability for annual leave	530,561	632,016	530,561	632,016
	789,747	**1,037,067**	**789,747**	**1,037,067**
Non-current				
Liability for long service leave	159,617	**173,945**	159,617	**173,945**

11 TAXATION

	Consolidated Entity 2023 $	Consolidated Entity 2022 $
(i) Recognised in the Statements of Profit or Loss and Other Comprehensive Income		
Current tax (benefit)/expense		
Current year	(49,751)	14,776
Deferred tax expense		
Net origination and reversal of temporary benefits	49,751	(14,776)
Total income tax expense in Statements of Profit or Loss and Other Comprehensive Income	-	-
(ii) Numerical reconciliation between tax expense and pre-tax profit		
Profit before tax	2,398,196	1,233,302
Income tax using the domestic corporation tax rate of 25% (2022: 30%)	599,549	369,991
Exempt income adjustment	87,572	57,089
Share of (profit)/loss of equity accounted investees reported net of tax	(379,067)	(413,641)
Previously unrecognised temporary differences	157,673	(13,439)
Franking Credits	(437,418)	-
Income tax expense on pre-tax profit	-	-

Association and Consolidated Entity

(iii) Deferred tax assets and liabilities

	Balance 1 July 2022 $	Recognised in Statement of Profit or Loss and Other Comprehensive Income $	Balance 30 June 2023 $
Movement in temporary differences during the year:			
Accruals and provisions	-	-	-
Sundry	-	-	-
Property, plant and equipment	-	-	-
	-	-	-

	Balance 1 July 2021 $	Recognised in Statement of Profit or Loss and Other Comprehensive Income $	Balance 30 June 2022 $
Movement in temporary differences during the year:			
Accruals and provisions	-	-	-
Sundry	-	-	-
Property, plant and equipment	-	-	-
	-	-	-

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

11 TAXATION (continued)

(iii) Deferred tax assets and liabilities (continued)

	Consolidated Entity	
A deferred tax asset has not been recognised as follows:	2023	2022
	$	$
Deductible temporary differences	1,150	4,383

The tax consolidated group currently has unrecognised carry forward tax losses of $623,364 which do not expire under current tax legislation. The deferred tax asset associated with these losses is not being recognised. The deferred tax asset associated with these losses is not being recognised as currently it is not considered probable that sufficient taxable profit will be generated by the tax consolidated group in order for the carry forward losses to be utilised.

The Association is a tax exempt entity and thus has no tax balances and no tax disclosures.

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
12 EQUITY ACCOUNTED INVESTEES				
Hospitality Industry Insurance				
25% ownership interest (2022: 25%)	8,547,479	7,031,212	-	-
6,000,000 B Ordinary Shares				
(2022: 6,000,000 B Ordinary Shares)				
	8,547,479	**7,031,212**	-	-

Summary financial information of equity accounted investee:	2023	2022
	$	$
Revenues (100%)	32,576,492	23,733,582
Profit after tax (100%)	8,456,359	4,595,996
Share of equity accounted investee entity's net profit/(loss) recognised (30%)	2,536,908	1,378,799
Current assets	127,380,828	117,912,189
Non-current assets	22,835,674	19,588,065
Total assets	150,216,502	137,500,254
Current liabilities	(60,553,435)	(50,401,537)
Non-current liabilities	(60,050,537)	(62,480,596)
Total liabilities	(120,603,972)	(112,882,133)
Net assets as reported by equity accounted investee (100%)	**29,612,530**	**24,618,121**

These amounts are for the year ended 30 June 2023, being the financial year of Hospitality Industry Insurance. Hospitality Industry Insurance is comprised of two portfolios: The Clubs Portfolio and the Hotels Portfolio. These amounts relate to the Clubs Portfolio of Hospitality Industry Insurance, and have been extracted from the most recent management accounts of the associate. Under the Amended Shareholders Agreement, ClubsNSW Insurance Holdings Pty Limited (CIH) are entitled to 30% of profits from the Clubs Portfolio of Hospitality Industry Insurance.

CIH holds the 25% equity share in Hospitality Industry Insurance. The share of equity accounted investee's profit recognised is based on CIH's 30% economic interest in the profits of the Clubs Portfolio of Hospitality Industry Insurance.

Movement in carrying amount of investment in equity accounted investee:	Association	
	2023	2022
	$	$
Carrying amount at the beginning of the financial year	7,031,212	5,652,413
Share of profit after income tax	2,536,908	1,378,799
Distributions received	(1,020,641)	-
Carrying amount at the end of the year	**8,547,479**	**7,031,212**

Hospitality Industry Insurance underwrites workers' compensation insurance for the NSW hospitality industry. Effective 30 June 2012, the specialised insurer licence issued by WorkCover NSW was extended to include Clubs risks, incorporating employers who are members of ClubsNSW. Employers Mutual Limited owns 50% of Hospitality Industry Insurance, with Australian Hotels Association (NSW) Holdings Pty Ltd owning the remaining 25%.

13 INVESTMENT IN JOINT VENTURE ENTITIES

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
Australasian Hospitality & Gaming Expo Pty Ltd	2	2	-	-
33% ownership interest (2022: 33%)				
2 ordinary shares (2022: 2 ordinary shares)				
	2	2	-	-

Australasian Hospitality & Gaming Expo Pty Limited was established as a joint venture with the Registered Licensed Clubs Association of Queensland, Union of Employers (ClubsQLD) and The Club Managers Association of Australia, with a principal purpose of jointly providing Trade Expo events to members.

ClubsNSW Expo Holdings Pty Limited ("the Company") was allocated 33% of the issued capital (being 2 ordinary shares) for the amount of $2.

The financial result of the Company for the year ended 30 June 2023 was $nil (2022: $nil), and there was no financial impact on the consolidated accounts or disclosures required in respect of contingencies and commitments.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

14 EQUITY — RESERVES

	Consolidated Entity	
	2023	2022
Club Future Fund	$	$
Opening Balance	6,363,904	6,263,353
Movement for the year	-	100,551
Closing balance	**6,363,904**	**6,363,904**

The Club Future Fund (CFF) was established pursuant to the CFF Charter, with the purpose that the Association apply the funds for the advancement of the Club Movement as a whole at its discretion.

	2023	2022
The Club Awareness Fund	$	$
Opening Balance	1,000,000	1,000,000
Movement for the year	-	-
Closing balance	**1,000,000**	**1,000,000**

15 NOTES TO THE STATEMENT OF CASH FLOWS

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
Reconciliation of cash flow from operating activities with net profit for the year				
Net profit	**2,398,196**	**1,233,302**	**(422,435)**	**(255,304)**
Adjustments for:				
Depreciation and amortisation	404,158	410,588	87,961	96,267
Loss on disposal of property, plant and equipment	380	5,283	380	1,239
Non-cash portion of disposals	9,816	-	-	-
Non-cash portion of impairment	-	650,004	-	650,004
Non-cash portion of share of (profit)/loss in equity accounted investee	(2,536,908)	(1,378,799)	-	-
	275,642	920,378	(334,094)	492,206
Changes in assets and liabilities				
Change in employee benefits	(261,648)	302,856	(261,648)	302,859
Change in trade and other receivables	1,645,989	(1,285,909)	1,056,316	(3,334,185)
Change in trade and other payables	1,425,257	(1,380,205)	(334,855)	1,177,424
Net cash used in operating activities	**3,085,240**	**(1,442,880)**	**125,719**	**(1,361,696)**

16 FINANCIAL INSTRUMENTS

Financial risk management

Overview

The Association and Consolidated Entity have exposure to the following risks from their use of financial instruments:

- credit risk
- liquidity risk
- market risk.

This note presents information about the Association's and Consolidated Entity's exposure to the above risks, their objectives, policies and processes for measuring and managing risk, and the management of capital. Further quantitative disclosures are included in this Financial Report.

The Board of Directors has overall responsibility for risk management and oversees how management monitors compliance with the Association's and Consolidated Entity's policies and procedures and reviews the risks faced by the Association and Consolidated Entity. Policies are established to identify and analyse the risks faced by the Association and Consolidated Entity, to set appropriate controls, and to monitor risks and adherence to controls. Policies and systems are reviewed from time to time to reflect changes in market conditions and in the Association's and Consolidated Entity's activities.

Credit risk

Credit risk is the risk of financial loss to the Association and Consolidated Entity if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Association's and Consolidated Entity's cash and cash equivalent balances (including term deposits) and trade and other receivables.

Cash balances and other investments

The Association and Consolidated Entity aim to limit their exposure to credit risk by depositing or investing with approved financial institutions in accordance with a Board approved investment policy to ensure that investments are of a strong credit quality and liquidity, and have strong credit ratings (as issued by a third party ratings agency Standard & Poor's).

Trade and other receivables

The Association's and Consolidated Entity's exposure to credit risk with respect to trade and other receivables is influenced mainly by the individual characteristics of each customer. Approximately 57.76% (2022: 53.38%) of the consolidated entity's revenue is attributable to the apportionment of Keno subscriptions received. At year end approximately 18.48% (2022: 18.78%) of the consolidated entity's trade and other receivables balance relates to Keno subscriptions to be received.

The Association and Consolidated Entity have established an allowance for impairment that represents their estimate of incurred losses in respect of trade and other receivables and investments. The main component of this allowance is a specific loss component that relates to individually identified exposures.

Liquidity risk

Liquidity risk is the risk that the Association or Consolidated Entity will not be able to meet its financial obligations as they fall due. The Association's and Consolidated Entity's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Consolidated Entity.

Typically the Association and Consolidated Entity ensures that it has sufficient cash on demand to meet short term expected operational expenses. Cash investments made are in accordance with the Board approved investment policy which requires all investments to have regard to the liquidity and cash flow needs of the Association and the Consolidated Entity.

Market risk

Market risk is the risk that changes in market prices, such as interest rates will affect the Association's or Consolidated Entity's income or the value of its holdings of financial instruments. The Association and Consolidated Entity's objective is to manage market risk exposures within acceptable parameters, while optimising the return.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

16 FINANCIAL INSTRUMENTS (continued)

Interest rate risk

The Association's and Consolidated Entity's exposure to interest rate risk relates directly to funds deposited with financial institutions. Changes in interest rates will affect the level of interest income received by the Association and Consolidated Entity. The Consolidated Entity actively manages its cash balances in order to minimise risk, whilst optimising the return.

Capital management

The Board's objective is to adequately secure the Consolidated Entity's capital base so as to maintain member and creditor confidence so as to sustain continued support and development of the club movement. The Board considers the Consolidated Entity's capital base as being total equity plus its special fund balances maintained for the benefit of the club movement.

The Board adopts a low risk approach to capital management and aims to maximise return on funds held without adopting higher risk strategies.

There were no changes in the Consolidated Entity's approach to capital management during the year.

Neither the Association nor any of its subsidiaries are subject to externally imposed capital requirements.

Credit risk

Exposure to credit risk

The carrying amount of the Association's and Consolidated Entity's financial assets represents the maximum credit risk exposure, and at the reporting date was:

	CARRYING AMOUNT			
	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
Cash and cash equivalents	21,303,315	17,748,089	13,506,516	11,954,267
Trade and other receivables	1,641,008	3,232,586	4,004,815	5,390,248
	22,944,323	**20,980,675**	**17,511,331**	**17,344,515**

Impairment losses

The ageing of the Consolidated Entity's trade receivables at the reporting date was:

	CARRYING AMOUNT			
	Gross	Impairment	Gross	Impairment
	2023	2023	2022	2022
	$	$	$	$
Not past due	434,684	-	993,869	-
Past due 0–30 days	9,942	-	302,500	-
Past due 31–120 days	17,380	(2,196)	4,170	(1,952)
Past due 121 days to one year	-	-	3,054	-
More than one year	-	-	-	(992)
	462,006	**(2,196)**	**1,303,593**	**(2,944)**

The Consolidated Entity's other receivables are classified as not past due.

The ageing of the Association's trade receivables at the reporting date was:

Not past due	434,684	-	993,869	-
Past due 0–30 days	9,942	-	302,500	-
Past due 31–120 days	17,380	(2,196)	4,170	(1,952)
Past due 121 days to one year	-	-	3,054	-
More than one year	-	-	-	(992)
	462,006	**(2,196)**	**1,303,593**	**(2,944)**

The movement in the allowance for impairment in respect of trade receivables during the year was as follows:

	Consolidated Entity		Association	
	2023	2022	023	2022
	$	$	$	$
Balance at 1 July	2,944	25,401	2,944	74,804
Impairment/(written back)	(748)	(22,457)	(748)	(71,860)
Balance at 30 June	**2,196**	**2,944**	**2,196**	**2,944**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

16 FINANCIAL INSTRUMENTS (continued)

Liquidity risk

Liquidity risk is the risk that the Consolidated Entity will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset.

The following are the remaining contractual maturities at the end of the reporting period of financial liabilities, including estimated interest payments:

	Contractual cash flows				
	Less than 1 year	1–2 years	2–5 years	Over 5 years	Total
	$	$	$	$	$
2023 Consolidated Entity					
Trade and other payables	9,290,729	-	-	-	9,290,729
	9,290,729	**-**	**-**	**-**	**9,290,729**
2023 Association					
Trade and other payables	9,677,223	-	-	-	9,677,223
	9,677,223	**-**	**-**	**-**	**9,677,223**
2022 Consolidated Entity					
Trade and other payables	7,811,062	-	-	-	7,811,062
	7,811,062	**-**	**-**	**-**	**7,811,062**
2022 Association					
Trade and other payables	8,852,213	-	-	-	8,852,213
	8,852,213	**-**	**-**	**-**	**8,852,213**

Market risk

Interest rate risk

The Association's and Consolidated Entity's exposure to interest rate risk includes exposure to changes in interest rates on cash and cash equivalents and on loans and borrowings.

At the end of the reporting period the interest rate profile of the Association and Consolidated Entity's interest-bearing financial instruments as reported to the management of the Consolidated Entity was as follows:

	Consolidated Entity Nominal Account		Association Nominal Account	
	2023	2022	2023	2022
	$	$	$	$
Fixed rate instruments				
Cash and cash equivalents	10,728,030	9,714,302	6,141,435	7,168,118
	10,728,030	**9,714,302**	**6,141,435**	**7,168,118**
Variable rate instruments				
Cash and cash equivalents	10,575,285	8,033,787	7,365,081	4,786,149
	10,575,285	**8,033,787**	**7,365,081**	**4,786,149**

Sensitivity for fixed rate instruments

Cash and cash equivalents

A change of 100 basis points in interest rates at the reporting date would have increased/(decreased) the profit or loss and the net equity by approximately $61,414 for the Association (2022: $71,681) and $107,280 for the Consolidated Entity (2022: $97,143). This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for 2022.

Sensitivity analysis for variable rate instruments

Cash and cash equivalents

A change of 100 basis points in interest rates at the reporting date would have increased/(decreased) the profit or loss and the net equity by approximately $73,651, for the Association (2022: $47,861) and $105,753 for the Consolidated Entity (2022: $80,338). This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for 2022.

Loans and borrowings

An increase of 100 basis points in interest rates at the reporting date would have decreased the profit or loss and the net equity by $nil for the Consolidated Entity (2022: $nil). An decrease of 100 basis points in interest rates at the reporting date would have increased the profit or loss and the net equity by $nil for the Consolidated Entity (2022: $nil). This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for 2022.

Fair values

The carrying amounts of financial assets and liabilities shown in the Statement of Financial Position approximate their fair values.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

17 RELATED PARTIES

Key management personnel compensation

The key management personnel of the Association and the Consolidated Entity are the Board of Directors and the CEO, and Executive Management personnel. Compensation paid to key management personnel is as follows:

	Consolidated Entity		Association	
	2023	2022	2023	2022
	$	$	$	$
Short-term employment benefits	1,550,804	1,358,911	1,307,550	1,136,654
Long-term employment benefits	17,384	29,122	17,384	29,122
Post-employment benefits	92,006	88,392	66,464	66,166
	1,660,194	**1,476,425**	**1,391,398**	**1,231,942**

Other key management personnel transactions

There were no transactions between the Consolidated Entity and its directors or directors of subsidiaries.

Other related parties

The Association received management fee income from the following related parties for the provision of services as follows:

	2023	2022
	$	$
ClubsAustralia Incorporated	300,000	150,000
The Club Directors Institute Limited	160,000	160,000
Club*BIZ* Trust	20,000	20,000
Clubs Australia Industrial	50,000	50,000
	530,000	**380,000**

Wholly-owned group

The Association incurs rent and motor vehicle charges from a subsidiary, Registered Clubs Association Holdings Pty Limited. This amounted to $556,732 during the year ended 30 June 2023 (2022: $566,866).

All transactions are in the normal course of business and on normal terms and conditions.

Pursuant to royalty agreements, ClubKENO Holdings Pty Ltd (CKH) paid royalties in relation to the Keno game to the Association during the year ended 30 June 2023 of $ 6,637,961 (2022: $4,860,109), and the Association through its Keno Department has provided administrative and promotional services to CKH. An amount equal to the royalties received net of the cost of the services provided to CKH is transferred annually by the Association to its Club Future Fund – refer Note 14.

ClubKENO Holdings Pty Ltd contributed $2,035,715 (2022: $1,906,696) direct to the Association's industry-wide communication campaign.

Premiums in respect of directors and officers liability insurance have been paid by the Association during the year, relating to both the Association and its subsidiaries.

Certain subsidiaries within the Consolidated Entity are part of a tax consolidated group. The head entity in the tax consolidated group is Clubs N.S.W. Pty Limited. The members of the tax consolidated group have entered into a tax funding agreement which sets out funding obligations in respect of tax amounts – refer Note 1 (l). Tax balances have been transferred through inter-entity accounts at year end pursuant to the tax funding agreement.

The inter-entity receivable and payable balances are interest free and are at call. Refer to Notes 5 and 9 for inter-entity receivable and payable balances.

During the year the Association paid $225,000 (2022: $221,900) in membership fees to ClubsAustralia Incorporated.

The Club*BIZ* Trust contributed $220,000 to The Registered Clubs Association of New South Wales industry contribution report during the year.

Transactions with equity accounted investee

The Association received advertising fee revenue from Hospitality Industry Insurance during the year ended 30 June 2023 of $952,867 (2022: $681,344).

The Association recognised Corporate Partnership revenue from Hospitality Industry Insurance during the year of $98,137 (2022: $93,197).

Both of the above transactions between the Association and Hospitality Industry Insurance were conducted in the normal course of business of the Association.

Hospitality Industry Insurance declared a dividend of $1,020,641 in respect of the year ended 30 June 2022 (2021: nil). It is noted that the loan to Hospitality Industry Insurance has been fully repaid as at 30 June 2023 and future dividends received are noted as cash.

18 EVENTS SUBSEQUENT TO REPORTING DATE

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction, or event of a material and unusual nature likely, in the opinion of the directors of the Association, to affect significantly the operations of the consolidated entity, the results of those operations, or the state of affairs of the consolidated entity, in future financial years.

19 GROUP ENTITIES

Subsidiaries	Country of incorporation	Ownership interest	
		2023 %	2022 %
Clubs N.S.W. Pty Limited	Australia	100	100
ClubKENO Holdings Pty Limited	Australia	100	100
Registered Clubs Association Holdings Pty Limited	Australia	100	100
ClubsNSW Expo Holdings Pty Limited	Australia	100	100
The Club Directors Institute Limited	Australia	-	-
Club*BIZ* Holdings Pty Limited	Australia	100	100
ClubsNSW Insurance Holdings Pty Limited	Australia	100	100
ClubPASS Holdings Pty Ltd	Australia	100	100
ClubsNSW IP Holdings Pty Ltd	Australia	100	100
Venue Technologies NSW PTY LTD	Australia	100	100
ClubsNSW Digital Services Pty Ltd	Australia	100	100
ClubPASS Holdings Trust	Australia	100	100
ClubsNSW IP Holdings Trust	Australia	100	100

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

19 GROUP ENTITIES (continued)

Clubs N.S.W. Pty Limited is a non-operating entity which holds the ownership interest in each of the other subsidiaries with the exception of the Club Directors Institute Limited. It is also the head entity of the tax-consolidated group – refer Note 1 (l).

(a) ClubKENO Holdings Pty Limited:	2023	2022
	$	$
Revenue		
Apportionment of Keno subscriptions	18,577,116	14,147,891
Interest	163,619	14,605
Sundry revenue	389	-
Total revenue	**18,741,124**	**14,162,496**
Expenditure		
Directors' fees	268,796	244,483
Associated payroll costs	13,026	5,077
General insurance	12,000	12,000
Communication network fees	2,634,758	2,015,961
Keno promotion support	548,908	419,992
Royalties – club subscriptions	6,246,467	4,578,514
Royalties – casino subscriptions	23,517	13,934
Royalties – hotel subscriptions	367,977	267,661
Duty contribution	686,810	-
Keno sponsorship	1,306,673	955,149
Keno game promotion	-	145,886
Communications campaign and others	2,140,666	2,072,430
Additional commissions — clubs	4,438,270	33,159
Other operating expenses	53,256	3,398,250
Total expenditure	**18,741,124**	**14,162,496**
Profit/(loss) before income tax	-	-
Income tax benefit	-	-
Net profit/(loss) for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the period	-	-

(b)	Registered Clubs Association Holdings Pty Limited:	2023	2021
		$	$
	Revenue		
	Rental income	577,193	582,489
	Total revenue	**577,193**	**582,489**
	Expenditure		
	Office occupancy	164,729	172,839
	Building maintenance	10,635	10,160
	Administration	16,054	16,706
	Depreciation	316,197	314,322
	Total expenses	**507,615**	**514,027**
	Profit before income tax	69,578	68,462
	Income tax expense	(18,141)	(21,264)
	Net profit for the year	51,437	47,198
	Other comprehensive income	-	-
	Total comprehensive income for the period	**51,437**	**47,198**

(c)	The Club Directors Institute Limited:	2023	2022
		$	$
	Revenue		
	Membership subscriptions	458,370	337,427
	Sale of goods	8,546	2,233
	Total revenue	**466,916**	**339,660**
	Expenditure		
	Printing and stationery	12,209	8,115
	Postage and distribution	21,002	22,144
	Professional services	172,712	173,714
	Travel and accommodation	4,851	707
	Conference venues	4,160	8,825
	Subscriptions	60,000	60,000
	Other	6,598	1,143
	Total expenditure	**281,532**	**274,648**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

19 GROUP ENTITIES (continued)

(c) The Club Directors Institute Limited (continued):

	2023	2022
	$	$
Profit before tax	185,384	65,012
Income tax expense	-	-
Profit for the year	185,384	65,012
Other comprehensive income	-	-
Total comprehensive income for the year	**185,384**	**65,012**

(d) Club*BIZ* Holdings Pty Limited:

This subsidiary acts as Trustee for the Club*BIZ* Trust. The Club*BIZ* Trust was established for the purpose of benefiting the general community in NSW by providing financial assistance to registered clubs within NSW that are in financial need or hardship. The Club*BIZ* Trust is not part of the Consolidated Entity as it is not controlled by the Association.

Club*BIZ* Holdings Pty Limited:	2023	2022
	$	$
Revenue	-	-
Expenditure	-	-
Profit/(loss) before income tax	-	-
Income tax	-	-
Net profit/(loss) for the year	-	-
Other comprehensive income	-	-
Total comprehensive income for the period	-	-

Right of Indemnity

Club*BIZ* Holdings Pty Ltd acts solely as trustee of the Club*BIZ* Trust and, in that capacity, liabilities have been incurred on behalf of the Trust.

Such liabilities are only recognised in the Financial Report of Club*BIZ* Holdings Pty Ltd when it is probable that the Association will have to meet these liabilities and, a right of indemnity from the Trust's assets is also recognised, measured at the fair value of the Trust's assets.

The book value of the assets of the Club*BIZ* Trust, based on the Trust's accounting policies and as reflected in the Trust's Statement of Financial Position as at 30 June 2023, exceeds the liabilities of the Trust as at 30 June 2023 (refer below).

The directors of Club*BIZ* Holdings Pty Ltd believe that the assets of the Trust are both in a form appropriate and sufficient to meet the trustee's right of indemnity from the Trust for liabilities incurred on behalf of the Trust as and when they fall due. In making this assessment, directors had regard to the market value of the underlying assets of the Trust. However, the Trust's assets supporting the right of indemnity are not directly available to meet any liabilities incurred by Club*BIZ* Holdings Pty Ltd in its own right.

Club*BIZ* Trust

The Statements of Profit or Loss and Other Comprehensive Income for the period ended 30 June 2023 and the Statement of Financial Position as at 30 June 2023 of the Club*BIZ* Trust, which is not part of the Consolidated Entity, are summarised as follows:

Statements of Profit or Loss and Other Comprehensive Income

Club*BIZ* Trust:	**2023**	**2022**
	$	**$**
Revenue		
Interest income	36,081	5,528
Total Revenue	**36,081**	**5,528**
Expenditure		
Professional services	253,513	33,166
Club*BIZ* distributions from income	-	-
Insurance	8,250	8,250
General expenses	353	336
Total expenditure	**262,116**	**41,752**
Loss before income tax	(226,035)	(36,224)
Income tax (expense) /benefit	(5,907)	730
Net loss for the year	(231,942)	(35,494)
Other comprehensive income	-	-
Total comprehensive loss for the period	**(231,942)**	**(35,494)**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023 (continued)

19 GROUP ENTITIES (continued)

(d) Club*BIZ* Holdings Pty Limited (continued)

Club*BIZ* Trust

Statement of Financial Position

	2023 $	2022 $
Current assets		
Cash and cash equivalents	1,451,425	1,650,023
Trade and other receivables	14,532	1,680
Total current assets	**1,465,957**	**1,651,703**
Non-current assets		
Deferred income tax benefit	-	3,983
Total non-current assets	**-**	**3,983**
Total assets	**1,465,957**	**1,655,686**
Current liabilities		
Trade and other payables	58,137	17,846
Deferred tax liability	1,922	-
Total current liabilities	**60,059**	**17,846**
Total liabilities	**60,059**	**17,846**
Net assets	**1,405,898**	**1,637,840**
Accumulated funds		
Settled fund	10	10
Undistributed funds	1,405,888	1,637,830
Total accumulated funds	**1,405,898**	**1,637,840**

(e) **ClubsNSW Insurance Holdings Pty Limited:**

	2023	2022
	$	$
Revenue	1,020,641	-
Expenditure	12,412	12,282
Profit/(loss) before income tax	1,008,229	(12,282)
Income tax benefit/(expense)	71,752	(44,411)
Net profit/(loss) for the year	**1,079,981**	**(56,693)**
Other comprehensive income	-	-
Total comprehensive profit/(loss) for the period	**1,079,981**	**(56,693)**

(f) **ClubsNSW Expo Holdings Pty Limited:**

	2023	2022
	$	$
Revenue	29,828	-
Expenditure	-	4,002
Profit/(loss) before income tax	29,828	(4,002)
Income tax (expense)/benefit	(8,814)	(5,461)
Net profit/(loss) for the year	21,014	(9,463)
Other comprehensive income	-	-
Total comprehensive profit/(loss) for the period	**21,014**	**(9,463)**

20 CONTINGENCIES

During the financial year ended 30 June 2023, the Association is the defendant in legal proceedings brought by a former employee. The Association has also brought about legal proceeding against the former employee. In the Directors' opinion, it is not probable that an economic outflow will result from these claims, and disclosure of any further information would be prejudicial against the interests of the Consolidated Entity.

KPMG

Independent Auditor's Report

Opinion

We have audited the Financial Report of The Registered Clubs Association of New South Wales ('the Association') and its controlled entities ('the Consolidated Entity').

In our opinion, satisfactory accounting records were kept by the Association and its controlled entities during the year including:

a. Records of the sources and nature of income, including income from members; and
b. Records of the nature and purpose of expenditure.

In our opinion, the accompanying Financial Report of the Consolidated Entity as at 30 June 2023 is prepared, in all material respects, in accordance with section 510 of the *Industrial Relations Act 1991*, was properly drawn up so as to give a true and fair view of:

c. The financial affairs of the Association and the Consolidated Entity as at 30 June 2023; and
d. The results of the cash flows of the Association and the Consolidated Entity for the year then ended.

All information and explanations which were required for the purpose of our audit were provided.

The Financial Report comprises:

- Statements of financial position as at 30 June 2023
- Statements of profit or loss and other comprehensive income, statements of changes in equity, and statements of cash flows for the year then ended
- Notes including a summary of significant accounting policies
- Directors' Declaration.

The Consolidated Entity consists of The Registered Clubs Association of New South Wales ('the Association') and the entities it controlled at the year-end or from time to time during the financial year.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 Consolidated Entity and the Association in accordance with 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 fulfilled our other ethical responsibilities in accordance with the Code.

Restriction on Use

The Financial Report has been prepared to assist the Directors of The Registered Clubs Association of New South Wales in complying with the financial reporting requirements of section 510 of the *Industrial Relations Act 1991*.

As a result, the Financial Report and this Auditor's Report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Our report is intended solely for the Directors of The Registered Clubs Association of New South Wales and the NSW Industrial Relations Commission, and should not be used by or distributed to parties other than the Directors of The Registered Clubs Association of New South Wales and the NSW Industrial Relations Commission.

We disclaim any assumption of responsibility for any reliance on this report, or on the Financial Report to which it relates, to any person other than the Directors of the Registered Clubs Association of New South Wales and the NSW Industrial Relations Commission or for any other purpose than that for which it was prepared.

Other Information

Other Information is financial and non-financial information in The Registered Clubs Association of New South Wales 's annual reporting which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

The Other Information we obtained prior to the date of this Auditor's Report was the Directors' Report and the Accounting Officer's Report.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information. In doing so, we 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.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

Responsibilities of the Directors for the Financial Report

The Directors are responsible for:

- the preparation of the Financial Report that gives a true and fair view in accordance with the financial reporting requirements of the *Australian Accounting Standards* and section 510 of the *Industrial Relations Act 1991*
- implementing necessary internal control to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error
- assessing the Association and the Consolidated Entity's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Association and the Consolidated Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objective is:

- 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 Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error. They 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 the 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 at: http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our Auditor's Report.

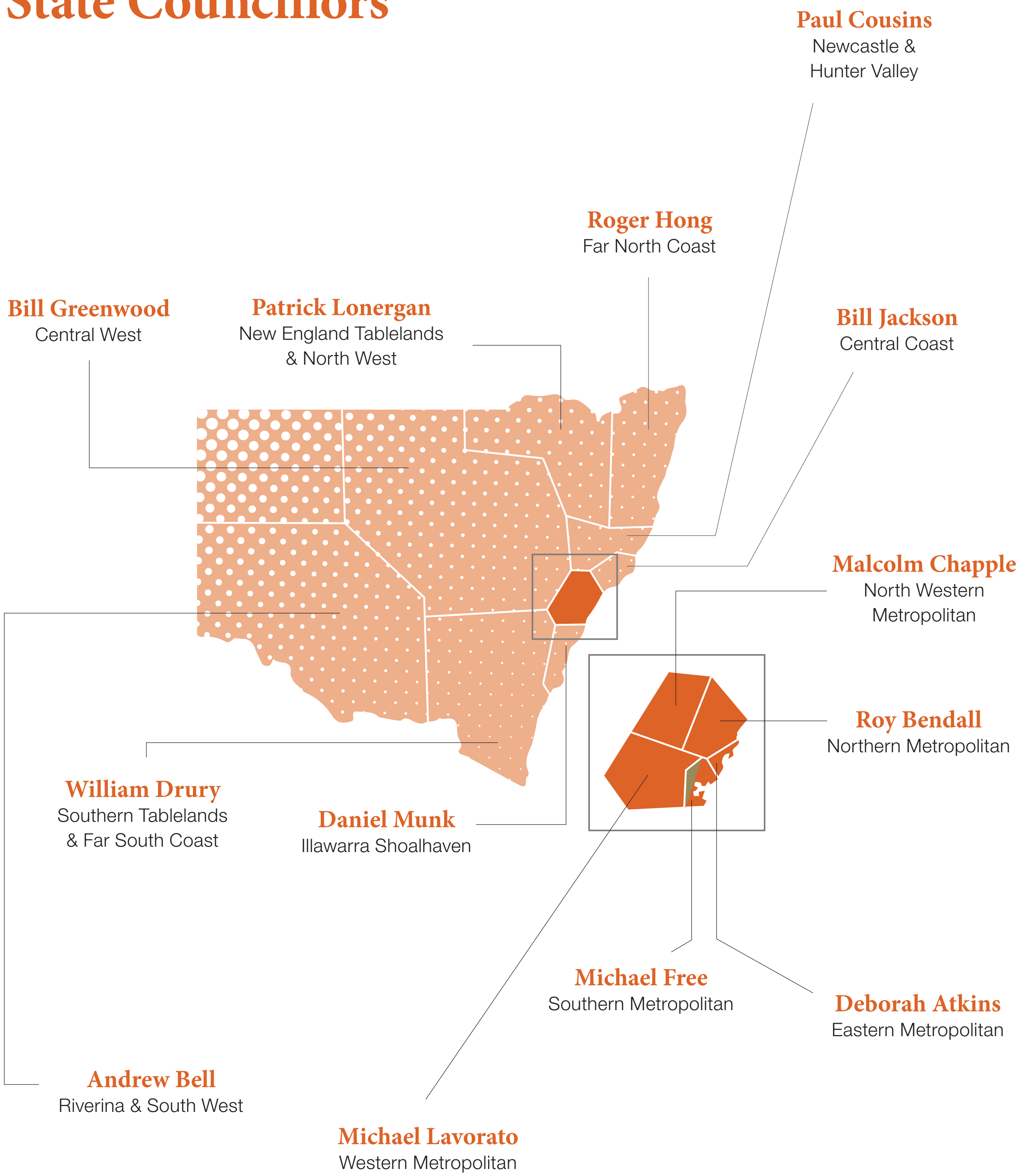
KPMG

KPMG

Cameron Roan, Partner
Sydney
18 August 2023

Delegates at the 2023 Keno Welcome Party prior to the ClubsNSW Conference & AGM.

State Councillors

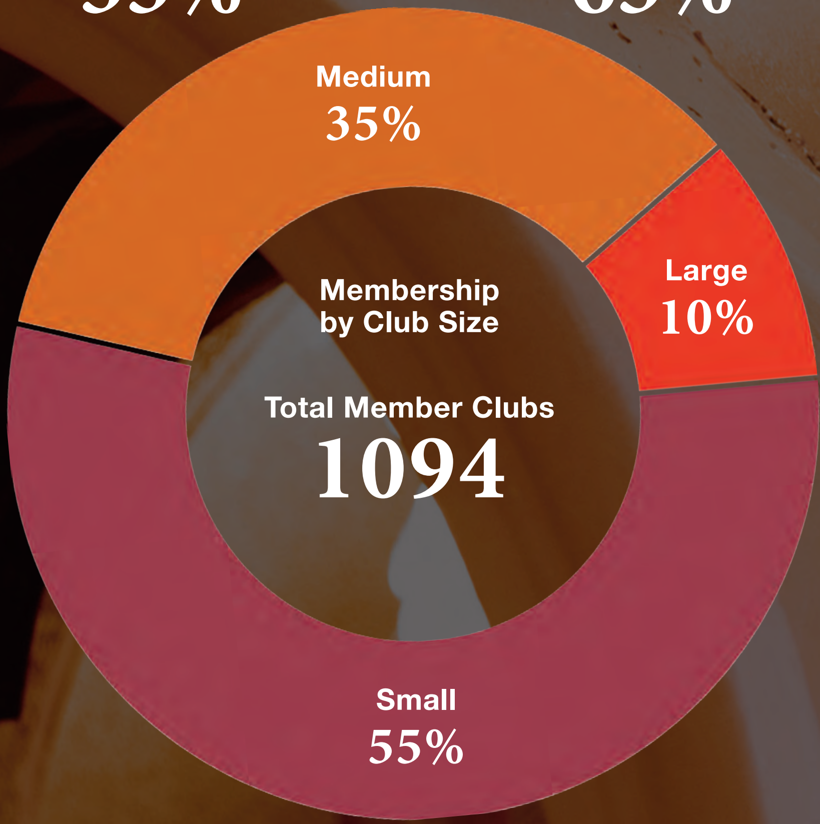



the
PATCH
TOMAKIN

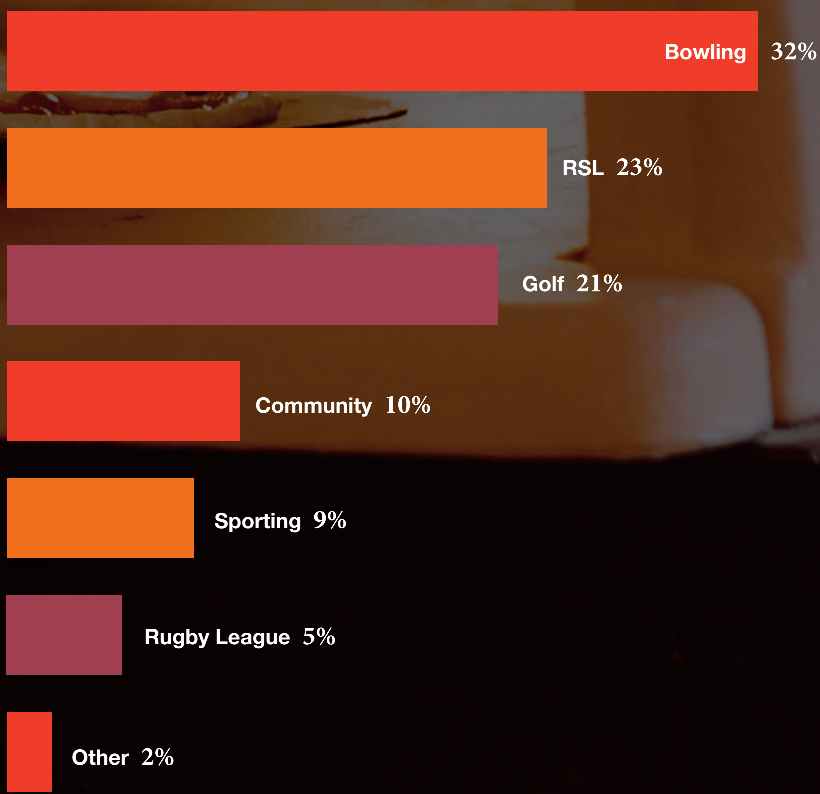
Member Clubs

Sydney Metro
35%

Regional
65%



Membership by Club Type



Member Clubs

Member Clubs
Parent Clubs
Amalgamated Clubs
Additional Premises

01 Newcastle & Hunter Valley

Aberdeen Bowling Club
Aberdeen RSL & Citizens Club
Abermain Bowling & Recreation Club
Adamstown Bowling Club
Alder Park Sports Club
Bar Beach Bowling & Sporting Club
Bellbird Park Bowling Club
Bellbird Workers Club
Belmont 16 Foot Sailing Club
Belmont Golf Club
Beresfield Bowling Club
Boolaroo Bowling Club
Branxton Golf Club
Budgewoi Soccer Club
Cardiff Bowling Club
Cardiff RSL Club
Carrington Bowling Club
Central Leagues Club
Cessnock Ex-Services Club
Cessnock Hospitality Group
Charlestown Bowling Club
Charlestown Golf Club
Clarence Town Bowling, Sport & Recreation Club
Club Macquarie
Club Stockton
Croatian Wickham Sports Club
Denman Bowling Club
Denman Sub-Branch RSL & AILA Club
Dora Creek & District Workers Club
Dungog District Golf Club
Dungog Memorial Bowls, Sport & Recreation Club
Dungog Memorial RSL Club
East Cessnock Bowling Club
East Leisure & Golf
East Maitland Bowling Club
Edgeworth Bowling Club
Fingal Bay Bowls, Sport & Recreation Club
Gallipoli Legion Club Newcastle
Gresford Bowling Club
Greta Workers Sports & Recreation Club
Hamilton North Bowling Club
Hawks Nest Golf Club
Heaton Birmingham Gardens Bowling Club
Hexham Bowling Club
Kahibah Bowling Club

Karuah & District RSL Club
Kotara Bowling & Recreation Club
Kurri Golf Club
Kurri Kurri Bowling Club
Lake Macquarie Yacht Club
Lambton Bowls Sports & Recreational Club
Lemon Tree Passage Bowling Club
Lorn Park Bowls Sports & Recreation Club
Lowlands Bowling Club
Maitland City Bowls, Sports & Rec Club
Marks Point Bowling Club
Mayfield Bowling Club
Mayfield Ex Services Club
Mayfield West Bowling Club
Merewether Bowling Club
Merewether Golf Club
Merriwa RSL Club
Merriwa Sports Club
Muree Golf Club
Murrurundi Bowling Club
Muswellbrook & District Workers Club
Muswellbrook Golf Club
Muswellbrook RSL Sub-branch Club
Nelson Bay Bowling & Recreation Club
Nelson Bay Golf Club
Newcastle & Port Stephens Game Fishing Club
Newcastle Club
Newcastle Cruising Yacht Club
Newcastle Golf Club
Paxton Bowling Club
Pelican Flat RSL Sub-branch Club
Rathmines Memorial Bowling Club
Raymond Terrace Bowling Club
Redhead Bowling Club
Royal Motor Yacht Club Toronto
Scone Bowling Club
Scone RSL Club
Scone Sporties
Shortland Waters Golf Club
Singleton Bowling Club
Singleton Golf Club
Singleton Returned Servicemen's Club
Singleton Returned Servicemen's Club — Alroy Park Complex
Singleton Rugby Club
Soldiers Point Bowling Club
South Newcastle Rugby League Club
Stockton Bowling Club
Stroud & District Country Club
Summerland Sporties
Swansea RSL Club
Swansea Workers Club
Tanilba Bay Golf Club
Tea Gardens Country Club
Telarah Bowling Club
Teralba Bowling Club
Tilligerry RSL Sports Club
Toronto Country Club
Toronto District Workers Club
Toronto RSL Memorial Club
Valentine Bowling Club
Wallsend Bowling Club
Wallsend RSL & Community Club
Wangi Bowling Club
Wangi District Workers Club
Wangi RSL Sub-branch Club
Waratah Golf Club
Warners Bay Bowling Club
Water Board Bowling Club
West Wallsend Workers Club
Weston District Workers'
Wests Bowling Club
Wests Cardiff
Wests City
Wests Mayfield
Wests New Lambton
Wests Nelson Bay
Windale Gateshead Bowling Club

02 Far North Coast

Alstonville Plateau Bowls & Sports Club
Ballina Bowling & Recreation Club
Ballina Golf & Sports Club
Ballina RSL Club
Bangalow Bowling & Sports Club
Bellingen RSL Country Club
Black Head Bowling Club
Bonalbo Bowling & Recreation Club
Bowraville Recreation Club
Broadwater Bowling Club
Brooms Head Bowling & Recreation Club
Bulahdelah Bowling Club
Bulahdelah Golf Club
Burringbar District Sports Club
Byron Bay Bowling & Recreation Club
Byron Bay Golf Club
Byron Bay Services Club
Cabarita Beach Sports Club
Casino Golf Club
Casino Returned Servicemens Memorial Club
C.ex Urunga
Club Banora
Club Goonellabah
Club Harrington
Club Lennox Sports
Club North Haven
Club Old Bar
Club Scotts
Club Taree
Club Tweed
Club West
Coffs Ex-Services Memorial & Sporting Club
Coffs Harbour & District Ex-Servicemans & Womens Memorial Club
Coffs Harbour Golf Club
Coffs Harbour Rugby League Football Club
Coffs Harbour Surf Life Saving Club
Coffs Harbour Yacht Club
Comboyne Ex-Servicemens & Citizens Club
Condong Bowling Club
Coolangatta & Tweed Heads Golf Club
Coraki Golf Club
Coraki Memorial Bowling Club
Crescent Head Country Club
Cudgen Headland Surf Life Saving Club
Cudgen Leagues Club
Dorrigo Memorial RSL Club
East Lismore Bowling Club
Evans Head Bowling Club
Forster Bowling Club
Forster Tuncurry Golf Club
Forster Tuncurry Memorial Services Club
Frederickton Golf Club
Gloucester Bowling & Recreation Club
Gloucester Country Club
Gloucester Soldiers Club
Grafton District Golf Club
Grafton District Services Club
Great Lakes Country Club
Hat Head Bowling & Recreation Club
Hibbard Sports Club
Iluka Bowling Club
Iluka Golf Club
Italo-Australian Sports & Recreation Club
Kempsey Golf Club
Kempsey Heights Grand United Bowling & Recreation Club
Kempsey Macleay RSL Bowling & Sporting Club
Kempsey Macleay RSL Club
Kendall Services & Citizens Club
Kew Country Club
Kingscliff Bowls Club
Kyogle Bowling Club
Kyogle Golf Club
Lake Cathie Bowling & Recreation Club
Lansdowne Bowling & Recreation Club
Laurieton United Services Club
Lismore & District Workers Club
Lismore City Bowling & Recreation Club
Lismore Heights Sports Recreation & Community Club
Lismore Workers Golf Club
Lismore Workers Sports Club

Macksville Country Club
Macksville District Ex-Servicemans Club
Maclean & District Bowling Club
Maclean Golf Club
Manning Point Bowling Club
Mullumbimby Bowling Club
Mullumbimby Ex-Services Club
Mullumbimby Golf Club
Mullumbimby Rugby League Football Club
Murwillumbah Brothers Rugby League Football Club
Murwillumbah Golf Club
Murwillumbah Services Memorial Club
Nambucca Heads Bowling & Recreation Club
Nambucca Heads Island Golf Club
Nambucca Heads RSL Club
Nambucca Leagues & Sports Club
North Beach Recreation & Bowling Club
Ocean Shores Country Club
Pacific Palms Bowling Club
Pacific Palms Recreation Club
Park Beach Bowling Club
Port Macquarie City Bowling Club
Port Macquarie Golf Club
Port Macquarie Panthers
Pottsville District Bowls & Sports Club
Red Rock Bowling & Recreation Club
Safety Beach Golf Club
Sawtell Bowling & Recreation Club
Sawtell Golf Club
Sawtell RSL Club
Seagulls Club
Smithtown Sport & Recreation Club
South Grafton Bowling Sports & Recreation Club
South Grafton District Ex-Servicemen's Club
South Lismore Bowling & Recreation Club
South Tweed Heads Bowls Club
South West Rocks Country Club
Sporties Tuncurry
Stuarts Point Workers Recreation & Bowls Club
Taree Aquatic Club
Taree Leagues Sports Club
Taree Railway Institute Bowling Club
Telegraph Point Sports & Recreation Club
The Westport Club
Tuncurry Beach Bowling Club
Twin Towns Juniors Club
Twin Towns Services Club
Ulong & District Ex-Servicemen's & Women's Memorial Club
Urbenville & District Bowling Club
Urunga Bowling Club
Wauchope Country Club
Wauchope RSL Club
Wingham Bowling Club
Wingham District Memorial Services Club
Wingham Golf Club
Woodburn Evans Head Golf Club
Woodburn Evans Head RSL Club
Woolgoolga Diggers Club
Wooli Bowling & Recreation Club
Yamba Bowling & Recreation Club
Yamba Golf & Country Club

03
New England Tablelands & North West

Armidale City Bowling Club
Armidale Ex-Services Memorial Club
Armidale Golf Club
Ashford Memorial Bowling Club
Barraba Bowling Club
Barraba RSL & Recreational Club
Bellata Golf Club
Bingara Returned Servicemen's Club
Bingara Sporting Club
Boggabilla Town & Country Club
Boggabri RSL Memorial Club
Bundarra Sports & Recreation Club
Collarenebri Club
Croppa Creek Bowling Club
Glen Innes & District Services Club
Glen Innes Bowling Club
Glen Innes Golf Club
Grawin Opal Miners Sports & Recreation Club
Gunnedah Golf Club
Gunnedah Rugby Club
Gunnedah Services & Bowling Club
Guyra Bowling & Recreation Club
Inverell East Bowling Club
Inverell Golf Club
Inverell Returned Servicemen's Club
Kootingal & District Bowling Club
Lightning Ridge District Bowling Club
Manilla Bowling Club
Manilla RSL & Ex-Servicemens Club
Moree & District Services Club
Moree Golf Club
Narrabri Bowling Club
Narrabri Golf Club
Narrabri RSL Memorial & Citizens Club
New England Club
North Tamworth Bowling Club
Quirindi Bowling Club
Quirindi RSL Golf Club
Quirindi RSL Sub-Branch Club
South Tamworth Bowling Club
Tamworth Aero Club
Tamworth City Bowling Club
Tamworth Golf Club
Tamworth Services Club
Tenterfield Bowling Club
Tenterfield Golf Club
The Courts @ East
Tingha Sport & Recreation Club
Town & Country Club
Upper Horton Sports Club
Uralla Bowling & Recreation Club
Uralla Golf Club
Walcha Bowling & Recreation Club
Walgett District Sporting Club
Walgett RSL Memorial Club
Warialda Golf & Bowling Club
Wee Waa & District Bowling Club
Wee Waa Golf Club
Werris Creek Bowling & Tennis Club
Werris Creek Golf Club
West Tamworth League Club
West Tamworth Sports & Bowling Club
Wests' Diggers
Willow Tree Bowling Club

04
Central West

Baradine Bowling & Sporting Club
Bathurst Golf Club
Bathurst Panthers
Bathurst RSL Club
Binnaway Bowling Club
Blackheath Golf Club
Blayney Golf Club
Bourke Bowling Club
Brewarrina RSL Club
Canowindra Bowling Club
Canowindra Golf Club
Canowindra Services & Citizens Club
Cassilis Bowling Club
Club Dubbo
Club Lithgow
Club Millthorpe
Cobar Bowling & Golf Club
Cobar Memorial Services & Bowling Club
Condobolin RSL Club
Condobolin Sports Club
Coolah Sporting Bowling Club
Coonabarabran Bowling Club
Coonabarabran Golf Club
Coonamble Bowling Club
Coonamble Golf Club
Cowra Bowling Club
Cowra Golf Club
Cowra Services Club

Cudal Bowling Club
Cumnock Bowling Club
Dubbo Golf Club
Dubbo RSL Memorial Club
Dunedoo Bowling Club
Dunedoo Sports Club
Eugowra Bowling Club
Forbes Services Memorial Club
Forbes Sports & Recreation Club
Geurie Bowling Club
Gilgandra Services Club
Gooloogong Country Club
Grenfell Bowling Club
Gulargambone Bowling Club
Gulgong Bowling & Sporting Club
Gulgong RSL Club
Hazelbrook Bowling & Sporting Club
Henbury Sport & Recreation Club
Jets Sports Club
Kandos Returned Services Community Club
Katoomba RSL
Lawson Bowling Club
Leura Golf Club
Lithgow & District Workmen's Club
Lithgow Golf Club
Macquarie Club-Dubbo
Majellan Bowling Club
Manildra Bowling Club
Mendooran-Merrygoen Memorial Club
Mendooran Bowling Club
Molong Bowling Club
Molong RSL Club
Mudgee Golf Club
Mudgee Soldiers Club
Narromine Bowling Club
Narromine Golf Club
Narromine United Services Memorial Club
North Dubbo RSL Sporties
Nyngan Bowling Club
Nyngan Golf Club
Nyngan RSL & Civic Club
Oberon RSL Club
Oberon Rugby Football Club
Orange City Bowling Club
Orange Ex-Services Club
Orange Ex-Services Country Club
Orange Golf Club
Orange Waratah Sports Club
Parkes Bowling & Sports Club
Parkes Golf Club
Parkes Service & Citizens Club
Peak Hill Bowling Club
Peak Hill Ex-Services & Citizens Club
Portland Bowling Club
Portland Golf Club
Portland RSL
Rylstone Club
Springwood Country Club
Springwood Sports Club
Tottenham Bowling Club
Tottenham Golf Club
Trangie Bowling Club
Trangie United Services Memorial Club
Trundle Services & Citizens Club
Trundle Services Golf Club
Tullamore Bowling & Citizens Club
Wallerawang Bowling Club
Warren & District United Services Club
Warren Golf Club
Wellington Golf Club
Wellington Soldiers Memorial Club
Wentworth Falls Country Club
Wentworth Golf Club
Woodstock Bowling, Sport & Recreation Club
Wyangala Dam Country Club
Yeoval Bowling Club

05
Riverina & South West

Adelong Services Citizens & Bowling Club
Ardlethan Bowling & Recreation Club
Ariah Park Bowling & Recreation Club
Balranald District Ex-Services Memorial Club
Barellan & District War Memorial Club
Barham & District Services Memorial Club
Barham Golf & Country Club
Barooga Sports Club
Barrier Social Democratic Club
Batlow RSL Bowling Club
Batlow RSL Club
Berrigan Sports Club
Binalong Community Club
Boorowa Ex-Services & Citizens Club
Broken Hill Musicians Club
Broken Hill Sturt Club
Club Mulwala
Club Tumut
Cobram-Barooga Golf Club
Coleambally Community Club
Commercial Club Albury
Commercial Golf Resort
Coolamon Sport & Recreation Club
Coomealla Golf
Coomealla Memorial Sporting Club
Cootamundra Country Club
Cootamundra Ex-Servicemens & Citizens Memorial Club
Coro Club
Corowa Golf Club
Corowa RSL Club
Culcairn Bowling & Recreation Club
Darlington Point Club
Deniliquin Bowling Club
Deniliquin Club
Deniliquin Golf Club
Deniliquin RSL Club
Euston Bowling & Recreation Club
Exies Sport Club
Finley Bowling Club
Finley Golf Club
Finley Returned Soldiers Club
Ganmain & District Sports Club
Goolgowi Ex-Servicemens Memorial Club
Griffith Ex-Servicemen's Club
Griffith Golf Club
Griffith Leagues Club Northside
Griffith Leagues Club Southside
Gundagai District Services Club
Harden Country Club
Harden District Bowling Club
Hay Services Club
Henty Community Club
Hillston Ex-Servicemen's & Citizens' Club
Holbrook Returned Servicemen's Club
Howlong Country Golf Club
Humula Citizens Sports Club
Jerilderie Golf Club
Junee Bowling Club
Junee Ex-Services Memorial Club
Khancoban Country Club
Lake Cargelligo Bowling Club
Leeton & District Bowling Club
Leeton Soldiers Club
Lockhart Ex-Servicemen's Club
Mathoura District & Servicemen's Bowling Club
Moama Bowling Club
Moama RSL Club
Moulamein Bowling Club
Mulwala Water Ski Club
Murray Downs Golf & Country Club
Narrandera Ex Servicemen's Club
Oaklands RSL Bowling Club
Rich River Golf Club
Riverina Australian Football Club
Riverine Club
Rosewood Golf Club
Silver City Workingmen's Club
South Broken Hill Golf Club
SS&A Albury
Stockinbingal Bowling Club
Talbingo Country Club
Tarcutta RSL & Citizen's Club
Temora Bowling & Recreation Club
Temora Ex-Services Memorial Club
Temora Golf Club

The Albury Club
The Rock Memorial Bowling Club
Thurgoona Country Club Resort
Tocumwal Golf Club
Tooleybuc Sporting Club
Tumbarumba Bowling Club
Tumbarumba Golf Club
Tumut Golf Club
Ungarie District Bowling Club
Urana Bowling Club
Wagga RSL Club
Wagga Wagga Boat Club
Wagga Wagga Country Club
Wakool & District Services Memorial Sports Club
Walla Walla Bowling & Recreation Club
Weethalle Country Club
West Wyalong Bowling Recreation Club
West Wyalong Services & Citizens Club
West Wyalong Services & Citizens Sports Club
Whitton Bowling & Recreation Club
Wilcannia Golf Club
Yarrawonga & Border Golf Club
Yenda Diggers Club
Yerong Creek Bowling Club
Yoogali Club
Young Bowls
Young Services Club

06
Southern Tablelands & Far South Coast

Adaminaby Bowling & Sports Club
Antill Park Country Club
Bargo Sports Club
Batemans Bay Soldiers Club
Bega Country Club
Bermagui Country Club
Bodalla Bowling & Recreation Club
Bombala RSL Club
Bowral Golf Club
Braidwood Servicemen's Club
Canberra Highlands Society & Burns Club
Canberra Labor Club
Canberra Southern Cross Club
Captains Flat RSL & Citizens Bowling Club
Catalina Country Club
City Labor Club
Club Bega
Club Bowral
Club Dalmeny
Club Malua
Club Narooma
Coolamatong Snowy Mountains Country Club
Cooma Ex-Services Club
Crookwell Golf Club
Crookwell Services Club
Delegate Country Club
Eden Sports Recreation Club
Ginninderra Labor Club
Goulburn Soldiers Club
Goulburn Golf Club
Goulburn Railway Bowling Club
Goulburn Workers Club
Hellenic Club of Canberra
Highlands Golf Club
Jindabyne Bowling & Sports Club
Lake Conjola District Bowling Club
Macarthur FC Sport & Recreation Club
Merimbula RSL Club
Merimbula-Imlay Bowling Club
Milton & Ulladulla Bowling Club
Milton Ulladulla Ex-Servos Club
Mittagong RSL Club
Mollymook Beach Bowling & Recreation Club
Mollymook Golf Club Beachside
Mollymook Golf Club
Moruya Bowling & Recreation Club
Moruya Golf Club
Moss Vale Golf Club
Moss Vale Services Club
Narooma Golf Club
Nimmitabel Country Club
Pambula Merimbula Golf Club
Picton Bowling Club
Queanbeyan Australian Football Club
Queanbeyan Golf Club
Queanbeyan Kangaroo Rugby League Football Club
Queanbeyan Leagues Club
Queanbeyan RSL Memorial Bowling Club
Robertson Bowling Club
Taralga Sports Club
Tathra Beach Bowling Club
Tathra Beach Country Club
The Bundanoon Club
The Goulburn Club
Tomakin Sports & Social Club
Tuggeranong Valley Rugby Union & Sports Club
Tura Beach Country Club
Tuross Head Country Club
Weston Creek Labor Club
Yass Bowling Club
Yass Golf Club
Yass Soldiers Club
Yowani Country Club

07
Illawarra & Shoalhaven

AGA Club Germania
Albion Park Bowling & Recreation Club
Albion Park RSL Memorial Club
Bellambi Bowling Recreation & Sports Club
Berkeley Sports Club
Berry Bowling Club
Bomaderry Bowling Club
Bulli Club
Callala RSL Country Club
City Diggers Wollongong
City of Wollongong Tennis Club
Club Jervis Bay
Club Thirroul
Coledale RSL Club
Collegians' Orb Bowling Club
Collegians RLFC Balgownie
Collegians Rugby League Football Club
Corrimal Bowling Club
Corrimal RSL Memorial Club
Culburra Bowling & Recreation Club
Currarong Bowling & Recreation Club
Dapto Citizens Bowling Club
Dapto Leagues Club
Fairy Meadow Bowling Club
Figtree RSL Bowling Club
Fraternity Bowling & Recreation Club
Gerringong Bowling & Recreation Club
Gerroa Boat Fishermans Club
Grange Golf Club
Greenwell Point Bowling & Sports Club
Husky Sports
Illawarra District Rugby League Football Club
Illawarra Leagues Club
Illawarra Master Builders Club
Illawarra Yacht Club
Kemblawarra Portuguese Sports & Social Club
Kiama Bowling & Recreation Club
Kiama Golf Club
Kiama Leagues Club
Nowra Bowling & Recreation Club
Nowra Golf & Recreation Club
Oak Flats Bowling & Recreation Club
Port Kembla Golf Club
Russell Vale Golf & Social Club
Scarborough-Wombarra Bowling & Recreation Club
Shellharbour Workers Club
Shoalhaven Ex-Servicemens Sports Club
Shoalhaven Ex-Servicemen's Club
Shoalhaven Heads Bowling & Recreation Club
Shoalhaven Heads Golf Club
St Georges Basin Country Club

Sussex Inlet Bowling Club
Sussex Inlet Golf Club
Sussex Inlet RSL Club
Towradgi Park Bowls Club
Vincentia Golf Club
Warilla Bowling & Recreation Club
Warilla Sports Club
Wests Illawarra
Windang Bowls Club
Wiseman Park Wollongong City Bowling Club
Wollongong Golf Club
Woonona Bowling & Rec Club
Woonona Bulli RSL Memorial Club

08 Southern Metropolitan

Arncliffe Scots Club
Bardwell Valley Golf Club
Beverley Park Golf Club
Bexley Golf Club
Bexley RSL & Community Club
Brighton-Le-Sands RSL Club
Bundeena Bowling & Sports Club
Bundeena Memorial Club
Caringbah Bowling & Recreation Club
Caringbah RSL Memorial Club
Club Arncliffe
Club Central Hurstville
Club Central Menai
Club on East
Club Rivers
Cronulla Bowling & Recreation Club
Cronulla Golf Club
Cronulla RSL
Earlwood Bowling & Rec Club
EBP RSL
Engadine Bowling & Recreation Club
Engadine RSL & Citizens Club
Georges River 16Ft Sailing Club
Grandviews Bowling & Recreation Club
Gymea Bowling & Recreation Club
Heathcote Services & Citizens Club
Helensburgh Worker's Sports & Social Club
Hurstville RSL Memorial Club
Kingsgrove RSL Club
Kogarah Golf Club
Kogarah RSL Club
Kurnell Community Sports & Recreation Club
Miranda RSL Sub-Branch Club
Moorefield Bowling & Sports Club
Mortdale RSL Community Club
Oatley RSL & Community Club
Olds Park Sports Club
Penshurst RSL
Ramsgate RSL
Riverwood Sports & Recreation Club
Rockdale Businessmen's Club
Rockdale RSL S/B Club
Rockdale Tennis Club
Royal Motor Yacht Club —Port Hacking
Sharks at Kareela
Sharks Leagues Club
South Cronulla Bowling & Recreation Club
St George Leagues Club
St George Masonic Club
St George Motor Boat Club
St George Rowing Club
St George Sailing Club
Sutherland Bowling & Recreation Club
Sylvania Bowling Club Co-operative
Taren Point Bowling & Recreation Club
The Pinnacle South Hurstville RSL Club
Tradies
Woolooware Golf Club
Woronora River RSL & Citizens Club

09 Western Metropolitan

Ashfield Bowling Club
Ashfield Catholic & Community Club
Ashfield RSL Sub-Branch Club
Assyrian Sports & Cultural Club
Auburn Soccer Sports Club
Auburn Tennis & Recreation Club
Austral Bowling Club
Bankstown City Bowling & Recreation Club
Bankstown Golf Club
Bankstown RSL Club
Bankstown Sports Club
Baulkham Hills Sports Club
Belfield Bowling & Recreation Club
Belmore Bowling & Recreation Club
Birrong Bowling & Sports Club
Bonnyrigg Sports Club
Brighton Lakes Recreation & Golf Club
Burwood RSL Club
Cabra Bowls
Cabramatta Golf Club
Cabramatta Rugby League Club
Cabra-Vale Diggers
Camden Golf Club
Camden RSL Club
Camden Sports Club
Campbelltown Catholic Club
Campbelltown City Bowling Club Co-operative
Campbelltown Golf Club
Campbelltown RSL Club
Campsie RSL Sub-branch Club
Campsie South Bowling & Recreation Club
Canley Heights RSL & Sporting Club
Canterbury Hurlstone Park RSL Club
Canterbury League Club
Carnarvon Golf Club
Chester Hill RSL Club
Club Burwood
Club Condell Park
Club Italia Mounties Group
Club Marconi
Club Menangle
Club Picnic Point
Coro88 Burwood
Country Club Gledswood Hills
Croatian Club
Croydon Park Club
DOOLEYS Lidcombe Catholic Club
DOOLEYS Regents Park Sports Club
DOOLEYS Waterview Club
Granville Diggers
Greenacre Bowling & Recreation Club
Greyhound Social Club
Guildford Bowling Club
Guildford Rugby League Football & Recreation Club
Ingleburn Bowling & Recreation Club
Ingleburn RSL Club
John Edmondson V C Memorial Club
Kemps Creek Sporting & Bowling Club
King Tom Club
Lakeside Golf Club Camden
Lansvale United Sports Club
Lantern Club
Lemnian Association of NSW “Maroula” Club
Lidcombe Bowling Club
Liverpool Catholic Club
Liverpool Golf Club
Magpie Sports
Mekong Mounties Group
Menangle Country Club
Merrylands Bowling Club
Merrylands RSL Club
Moorebank Sports Club
Mount Lewis Bowling Club Co Op
Mounties Bowling Club
Moxon Sports Club
Mounties
Padstow Bowling & Recreation Club
Padstow RSL Club
Panania East Hills RSL Club
Polish Club
Pratten Park Bowling Club
Revesby Workers' Club
Revesby Workers' Sports Club
Rosnay Golf Club

Russian Club
Smithfield RSL
St Johns Park Bowling Club
Strathfield Golf Club
Strathfield Recreation Club
The Lakemba Club
Triglav Mounties Group
Uruguayan Social & Sporting Club
Wallacia Bowling & Recreation Club
Wallacia Country Club
Warragamba Worker's & Sporting Club
Wests Leagues Club
Wests Ashfield Leagues
Wests Sports Croydon
Wests Tennis Club
Workers Hubertus Country Club

10 Eastern Metropolitan

Australian 18-Footers' League
Australian Club
Barracks on Barrack
Bondi Bowling Club
Bondi Golf & Diggers Club
Bondi Icebergs Club
Bondi Waverley Squash Club
Bonnie Doon Golf Club
Bronte Bowling Club
City of Sydney RSL
City Tattersalls Club
Clovelly Bowling & Recreation Club
Club Bondi Junction RSL
Club Redfern
Club York
Coast Golf & Recreation Club
Concordia Club
Coogee Beach Club
Coogee Diggers
Coogee Legion Club
Cruising Yacht Club of Australia
CTA Business Club
Eastern Suburbs RUFC
Eastern Suburbs Leagues Club
Eastern Suburbs Legion Club
Eastern Suburbs Tennis Club
Eastlake Golf Club
Eastlakes Sports Club
Erko Bowlo
Gallipoli Memorial Club
Hakoah Club
Hillsdale Bowling & Recreation Club
Lakes Golf Club
Maroubra Seals Sports & Community Club
Marrickville & District Hardcourt Tennis Club
Marrickville Bowling & Recreation Club
Marrickville District Lawn Tennis Club
Marrickville Golf Club
Matraville RSL
New South Wales Golf Club
North Bondi RSL Club
NSW Leagues Club
NSW Masonic Club
Paddo RSL
Petersham RSL Club
Randwick Bowling Club
Randwick Golf Club
Rose Bay RSL Club
Royal Motor Yacht Club of NSW
Royal Prince Edward Yacht Club
South Sydney Graphic Arts Club
St Michael's Golf Club
Sydney Portugal Community Club
Tattersalls Club
The Australian Golf Club
The Catholic Club
The Cyprus Club
The Juniors Kingsford
The Juniors Malabar
The Juniors Maroubra
The Queen's Club
The Randwick Club
The Royal Automobile Club of Australia
The Royal Sydney Golf Club
Union, University & Schools Club of Sydney
Union, University & Schools Club of Sydney (Philip St)
Waverley Bowling & Recreation Club
Woollahra Golf Club
Yarra Bay 16Ft Skiff Sailing Club

11 Northern Metropolitan

Asquith Bowling & Recreation Club
Asquith Golf Club
Avalon Beach Bowling & Recreation Club
Avalon Beach RSL Club
Avondale Golf Club
Balgowlah Golf Club
Balgowlah RSL Memorial Club
Balmain Bowling Club
Barnwell Park Golf Club
Bayview Golf Club
Beecroft Bowling & Recreation Club
Belrose Bowling Club
Briars Sports
Cammeray Golf Club
Canada Bay Club
Chatswood Club
Chatswood Golf Club
Chatswood RSL Club
Cheltenham Recreation Club
Club Berrowra
Club Concord
Club Palm Beach
Club Willoughby
Collaroy Services Beach Club
Concord Golf Club
Cromer Golf Club
Dee Why Bowling Club
Dee Why RSL Club
Denistone Sports Club
Drummoyne Sailing Club
Eastwood Club
Eastwood Rugby Club
Elanora Country Club
Five Dock RSL Community Club
Forestville RSL Club
Gladesville Bowling & Sports Club
Gladesville RSL & Community Club
Gladstone Park Bowling Club
Gordon Golf Club
Harbord Bowling & Recreation Club
Harbord Diggers
Hills District Memorial Club
Hornsby RSL Club
Hunters Hill Club
Killara Bowling Club
Kirribilli Ex-Service Club
Lane Cove Country Club
Lane Cove West Bowling & Recreation Club
Leichhardt Bowling & Recreation Club
Lindfield Bowling Club
Long Reef Golf Club
Longueville Sporting Club
Magpies Waitara
Manly Bowling Club
Manly Civic Club
Manly Golf Club
Manly Sixteen Foot Skiff Sailing Club
Manly Vale Calabria Bowling Sports & Social Club
Manly Warringah Masonic & Community Club
Manly Warringah Master Builders Club
Manly Warringah Rugby League Club
Massey Park Golf Club
Middle Harbour 16ft Skiff Club
Middle Harbour Yacht Club
Mona Vale Bowling Club
Mona Vale Golf Club
Monash Country Club
Mosman Bowling Club
Mosman Club
Mosman Rowers

Neutral Bay Club
Newport Bowling Club
Norths Collective
North Epping Bowling & Community Club
North Ryde Golf Club
North Ryde RSL Community Club
Northbridge Golf Club
Palm Beach Golf Club
Palm Beach Surf Club
Pittwater RSL Club
Putney Bowling Club
Pymble Golf Club
Roseville Golf Club
Roseville Returned Servicemens Memorial Club
Royal Sydney Yacht Squadron
Seaforth Bowling Club
St Ives Bowling & Recreation Club
Sydney Flying Squadron
Sydney Rowing Club
The Alcott
The Epping Club
The Greens North Sydney
The Killara Golf Club
The Royal Motor Yacht Club
The Royal Prince Alfred Yacht Club
Turramurra Bowling Club
Wakehurst Golf Club
Warringah Bowling Club
Warringah Golf Club
West Lindfield Sports & Recreation Club
West Pymble Bicentennial Club
Willoughby Park Bowling Bocce & Recreation Club

12 North West Metropolitan

Building Workers Club
Carlingford Bowling Club
Castle Hill Bowling Club
Castle Hill Country Club
Castle Hill RSL Club
City of Blacktown RSL Club
Club Paceway
Club Parramatta
CSI Marconi
Cumberland Country Golf Club
Dundas Sports & Recreation Club
Dunheved Golf Club
Dural Country Club
Emu Plains Sporting & Recreation Club
Fox Hills Golf Club
Glenbrook Panthers
Glenorie RSL Club
Henry Lawson Club
Kingswood Sports Club
Lynwood Country Club
Muirfield Golf Club
NBC Sports Club
Nepean Rowing Club
Oatlands Golf Club
Panthers North Richmond
Parra Leagues
Pennant Hills Bowling Club
Pennant Hills Golf Club
Penrith Bowling & Recreation Club
Penrith Gaels Cultural & Sporting Association
Penrith Golf & Recreation Club
Penrith RSL Club
Penrith Rugby League Club
Pitt Town & District Sports Club
Richmond Club
Richmond Golf Club
Riverstone Schofields Memorial Club
Ryde-Parramatta Golf Club
Ryde Eastwood Leagues Club
Ryde X Services Club
Seven Hills Toongabbie RSL Club
St Marys District Band Club
St Marys RSL & Ex Servicemans Club
St Marys Rugby League Club
Stonecutters Ridge Golf Club
The Hills District Bowling Club
Toongabbie Sports Club
Viking Sports Club
Wentworthville Leagues Club
West Pennant Hills Sports Club
Windsor Country Club
Windsor Leagues Club
Windsor RSL Club
Wisemans Ferry Bowling Club
Workers Blacktown
Workers Sports

13 Central Coast

Avoca Beach Bowling & Recreation Club
Bateau Bay Bowling Club
Breakers Country Club
Canton Beach Sports Club
Central Coast Leagues Club
Club Umina
Davistown RSL Club
Diggers @ The Entrance
Doyalson Wyee RSL Club
Erina Rugby League Football Club
Ettalong Diggers
Ettalong Memorial Bowling Club
Everglades Country Club
Gosford Golf Club
Gosford RSL Club
Gosford Sailing Club
Gwandalan Bowling Club
Halekulani Bowling Club
Hardys Bay Club
Mangrove Mountain Memorial Club
Mingara Recreation Club
Mooney Mooney Club
Munmorah United Bowling Club
Norah Head Bowling & Sports Club
Ourimbah-Lisarow RSL Club
Shelly Beach Golf Club
Terrigal Bowling Club
The Ary Toukley
The Entrance Leagues Club
The Greens The Entrance
Toukley Golf Club
Wallarah Bay Recreation Club
Wyong Bowling Club
Wyong Golf Club
Wyong Race Club
Wyong RSL Club
Wyong Rugby League Club

Affiliated Associations

Edward Camilleri
Senior Vice-President

The aim of the Federation of Community, Sporting and Workers Clubs is to provide entertainment and facilities for its members, with one of the principal objectives in the Federation's constitution to "establish holiday centres and similar facilities whether alone or in conjunction with other organisations".

The Federation provides award winning family holiday accommodation for its members at a price they can afford, with 118 self-contained apartments across three NSW holiday resorts.

Margot Smith
Chief Executive Officer

The Association represents the interests of registered RSL, Ex-Services, Memorial, Diggers or similar clubs in NSW, and its major roles are to facilitate the educational development of club directors and staff; to promote the work of all such clubs in supporting ex-service personnel and their families; and ensure defence personnel's sacrifice and service is honoured and remembered. The Association fosters the spirit and heritage of ANZAC traditions.

Tim Rowe
Chief Executive Officer

With an aim to actively promote the game of lawn bowls and represent the needs of member clubs across the state, Bowls NSW provides the opportunity for members to represent their state at competition, both nationally and internationally, fosters awareness and interest for the game through organised programs, and creates the opportunity for participation throughout the community.

Stuart Fraser
Chief Executive Officer

Golf NSW strives to efficiently promote, market and advance the game of golf in NSW and the ACT in collaboration with Golf Australia, state golf associations and other industry bodies, ensuring a viable and sustainable future for the game. The strategic objectives of Golf NSW are delivered in accordance with the objectives of its constitution and the Golf NSW Strategic Plan. The Strategic Plan was formulated following an extensive consultation and workshop process with the key industry stakeholders and the Advisory Committee, Board and Management of Golf NSW.

Don Hammond
Chief Executive Officer

Formed for the express purpose of ensuring that the interests of licensed leagues clubs are better represented in both government and industry forums, Leagues Clubs Australia continues today under the mission statement of representing, informing, supporting, and assisting the needs of its member clubs around Australia, ensuring their ongoing commitment to rugby league and the community.

ClubsNSW Community Partners

As part of the industry-wide commitment to the community, ClubsNSW supports a number of key charitable, sporting and community based organisations, enhancing the role and value of clubs within local communities across NSW.

These community partnerships provide support in a number of specific areas which include pre-elite and grassroots sports development, volunteerism, drug and health education, youth development in music and entertainment, disability services, health services, beach safety, veterans' support programs, youth mentoring and the support of regional communities.

Community Partners

BEYOND THE BADGE

the centre for volunteering

DISASTER RELIEF AUSTRALIA

learning links

LITTLE WINGS

NRL

REGIONAL ACADEMIES OF SPORT

SURF LIFE SAVING NEW SOUTH WALES

talent development project.

WHEELCHAIR SPORTS NSW/ACT

Father Chris Riley's youth off the streets

Community Support

Broken Hill St Patrick's Race Day

Children's Medical Research Institute

City Tattersalls Club Race Day

Miracle Babies Foundation

Rotary NSW Emergency Services Community Awards

Rotary NSW Inspirational Women's Awards

ClubsNSW Corporate Partners

Providing a range of industry partnerships for approved organisations to directly engage with clubs, the ClubsNSW Corporate Partnership Program creates influential and long-term links between key suppliers and our industry across NSW.

DIAMOND

PLATINUM

GOLD

SILVER

BRONZE

ClubsNSW Industry Supporters

At the end of the 2022/2023 financial year, there were 45 Industry Supporters. The products and expertise provided by the myriad of Industry Supporters ensure that member clubs have a ready-made list of contacts to approach regardless of their needs.

Adam Jones
Allied Risk Solutions
Auscomply
Australian Liquor Marketers
Axis IQ
Banktech
Bergstrom Architects
Big Screen Video
Bishop Collins
Boden Projects
Booth Partners
Bunnings Group
Buzz Consultants
Campbell Advisory
Capital Corporation
Cartwright Insurance Brokers
Choice Energy
Circle Solutions Group
Colin Biggers & Paisley Lawyers
Conroy Audit & Advisory
Cutcher & Neale Accounting and Financial Services
Denton Projects
ECash
EJE Architecture
Energy Brokers
Exactpro
Extrapreneur Services
Forward Thinking Design
Fugen Constructions
Guardian Venue Management International
Hospitality Training Network
I-Print & Signs Co
James Clifford Construction
Jem Computers
Lighthouse Safety
Make it Cheaper
Meridian Construction Services
Mitchell Brandtman (NSW)
Mitronics Corporation
Monandia Consulting
Paltronics Australasia
Pitcher Partners Newcastle & Hunter
Quad Services
SJD Audit
Strategic 360 Finance
Sunblest Cleaning Services
The Pack Factory
Warren Saunders Insurance Brokers (Aust)
Zoo Business Media
Pariter

Manic, the veteran war dog from Cronulla RSL, was presented with the Heart of the Community Award at the 2023 Clubs & Community Awards Night

Credits

DESIGN DIRECTOR & EDITOR
John Hewitt

GRAPHIC DESIGNER
Ian Johnson

EDITOR
Michelle Rumery

PHOTOGRAPHY
Geoff Magee

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The Registered Clubs Association of NSW

ABN 61 724 302 100

Level 8, 51 Druitt Street
Sydney NSW 2000
02 9268 3000
www.clubsnsw.com.au