

A group of people are dining outdoors at a restaurant. They are seated at a wooden table under a large white umbrella. The background shows a scenic view of the ocean and rugged cliffs. The people are engaged in conversation and eating. The overall atmosphere is relaxed and social.

2025 ANNUAL REPORT

ClubsNSW



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A man in a light blue blazer and dark blue shirt is the central figure, holding a glass of beer with a thick head of foam. He is smiling and looking towards the camera. To his left, a young woman with long blonde hair, wearing a black leather jacket over a red polka-dot dress, has her hand on his shoulder and is also smiling. To his right, another woman with long brown hair, wearing a pink top, is laughing with her hand raised. The background is a blurred outdoor setting with trees and warm, golden light, suggesting a sunset or evening event.

TO ADVOCATE FOR
AND ADVANCE
THE INTERESTS
OF ALL
MEMBER CLUBS



CHAIR'S REVIEW

Sallianne Faulkner

“

ClubsNSW has proudly advocated for our members over the past year, with many conversations with elected representatives — it has been imperative that we sit at the table where discussions are being held that affect our industry and the impact that we have on our communities.

”

It is my honour to provide the Chair's review for the 2025 *ClubsNSW Annual Report*, having been elected by the Board of Directors following the decision of Dr George Peponis OAM to step down from the role.

With great pride in our industry, I acknowledge the significant contribution of our member clubs to their communities each and every day, building strength and caring for the wellbeing of their members. I have truly enjoyed spending the past year leading your peak industry body alongside Deputy Chair Ron Coskerie and our Board, as well as CEO Rebecca Riant. Dr Peponis subsequently retired from the Board on 30 June 2025 and I take this opportunity to thank him sincerely for his eight years of dedicated service to ClubsNSW and the broader club industry. On 1 July 2025, we welcomed Anna Ryan to fill the casual vacancy created by his retirement.

ClubsNSW has proudly advocated for our members over the past year, with many conversations with elected representatives — it has been imperative that we sit at the table where discussions are being held that affect our industry and the impact that we have on our communities.

In September, clubs were advised that the Board of ClubKENO Holdings had resolved to provide our members with additional commission based on the result of the year ending 30 June 2024. During challenging economic times, this payment came as a great assistance and for many clubs it exceeded their ClubsNSW membership fee. I encourage all members to consider how the game of Keno can benefit their venues.

Consistent with our advocacy over many years, in September the NSW Government announced the removal of the five-kilometre rule. This has enabled clubs to have the flexibility to decide whether locals within a five-kilometre radius of their venue must be a member to enter their club. It subsequently received Royal Assent on 8 November 2024.

Excitingly, the ClubLIFE Podcast was launched in October 2024. Each episode features insightful conversations with the industry leaders, experts and personalities who make our industry so unique, and I encourage everyone to take a listen. In the same month, we also celebrated the 100th episode of ClubTV, which highlighted a group of clubs that have been supporting local families struggling to cope amid the current cost-of-living crisis.

In October, we headed back to the Gold Coast for the ClubsNSW Annual Conference & AGM which brilliantly showcased some of the amazing opportunities that are open to our industry. It was terrific to see so many clubs represented and leaving with a reinvigorated motivation for the valuable work they do. I was honoured, along with director Rob Smith, to be re-elected to the ClubsNSW Board for a further three-year term. We also welcomed Will Drury to the Board to fill the casual vacancy through to the 2025 AGM.

Over the past year, clubs again stood up alongside each other in

solidarity. When a sudden storm in the Far West of NSW brought down transmission towers, resulting in prolonged and devastating power outages to residents of Broken Hill and surrounding areas, clubs banded together to assist those in need. This included providing diesel to power back-up generators at two local clubs. A few months later in May 2025, the Clubs Helping Clubs initiative was officially reactivated to help those impacted by the flood emergency on the state's Mid-North Coast — including the Taree Aquatic Club which was severely impacted. Clubs also proudly supported Disaster Relief Australia (DRA) who deployed personnel to assist with the clean-up and recovery process. Overall, clubs donated more than \$370,000 to assist Taree Aquatic Club and DRA.

The federal election was also held in May 2025, with Prime Minister Anthony Albanese securing a second term in office for the Australian Labor Party. It was pleasing to see registered clubs front and centre during the election campaign, with both Mr Albanese and then Opposition Leader Peter Dutton appearing at Workers Blacktown for *The Daily Telegraph's* Future Western Sydney event, and Wentley Leagues hosting the first leaders' debate for *Sky News* a few days later.

As we continue to focus on the social impact of our industry, the Clubs For Community — United Against Violence initiative was launched. This industry-led movement began with a gala event on 27 May at Bankstown Sports, bringing together clubs right across NSW who are working on new and effective ways to amplify the prevention of family and domestic violence in our communities. The initiative champions clubs activating safe spaces in their venues and providing front-line staff with educational resources and tools to respond effectively and safely.

And finally, we work hard to represent our industry as a united voice across many platforms. The Board and management of ClubsNSW are pleased to acknowledge that the Association's Net Promoter Score rose strongly to 44.6 during this financial year, continuing a two-year upward trend. This is in fact the highest score in the history of this great Association and reflects the growing trust in ClubsNSW as the sector's peak industry body.

Sallianne Faulkner
ClubsNSW Chair

A portrait of Rebecca Riant, the CEO, with grey hair, wearing black-rimmed glasses and a red zip-up jacket. She is smiling and has her hands clasped in front of her. The background features light grey curved lines.

CEO'S REPORT

Rebecca Riant

“

Devastating floods inundated large swathes of the NSW Mid-North Coast in May... I was extremely heartened by the generosity of our members, with more than \$370,000 raised to get the Taree Aquatic Club back open and to support the clean-up and recovery efforts of Disaster Relief Australia.

”

It's been a busy year for ClubsNSW advocating for and advancing the interests of all member clubs, and I've had the great privilege of travelling across the state to discuss the issues affecting you most. I'm also incredibly proud of the team's commitment to helping our members, which is reflected in the more than 9300 enquiries answered by ClubASSIST — around 2000 of which were handled by Workplace Relations alone.

In July I attended the 2024 Perfect Plate Awards Night held at Bankstown Sports, which celebrated the quality and diversity of club food — and the 2025 competition built upon the campaign's success. Held between 2 May and 15 June, it saw 200 club eateries participate and more than 98,300 Perfect Plate dishes purchased. Ambassadors Matt Moran, Courtney Roulston and Nathan Hindmarsh visited over 60 clubs to meet the competing chefs and taste their creations.

The following month, ClubsNSW was the State Partner of News Corp Australia's 2024 Bush Summit, with the NSW component of the campaign taking place at Orange Ex-Services' Club on 29 August. It brought together some of Australia's most influential decision makers and provided a platform to highlight the vital role that regional clubs play in their communities — at the event itself and in *The Daily Telegraph*.

In September, I headed to Narrabri to attend the first in a series of member forums hosted by ClubsNSW, focused on vibrancy and gaming reforms and their impact on the future of the industry. The second forum took place in Griffith a few weeks later, followed by the third in Sydney in October. I was thrilled to host these events, along with ClubsNSW leaders and PwC. The sessions allowed us to hear from member clubs about their unique challenges, experiences and prospects.

The 2024 ClubsNSW Conference & AGM returned to the Gold Coast in the second week of October, with a program full of diverse speakers presenting on key issues affecting clubs. It was fantastic to see a 16 per cent increase in attendance — including a 26 per cent rise in the number of female attendees, as boards and executive teams continue to diversify to better reflect the communities they represent.

In November, the NSW Government confirmed it had received the recommendations from the Executive Committee of the Independent Panel for Gaming Reform, in the form of the Roadmap for Gaming Reform. The Government said it was considering its response and ClubsNSW has been working with them and the opposition on the practical, balanced development of effective harm minimisation reforms.

ClubsNSW formed a special partnership with the Australian Rugby League Commission in January 2025, which saw Your Local Club host the Official NRL Vegas Watch Party on Sunday, 2 March. This also included 22 special event hubs, providing the perfect opportunity for the industry to drive foot traffic into clubs for the launch of the NRL season.

In April, ClubsNSW announced the NRMA as a Diamond Partner, unlocking a number of commercial opportunities for clubs — including the installation and operation of electric vehicle charging stations at clubs.

The following month, the Albanese Government announced that it would freeze the excise rate on draught beer for two years, which received bi-partisan support from the opposition. Clubs Australia, through ClubsNSW, advocated strongly for an excise freeze on all alcohol sold in clubs and has continued to do so.

Devastating floods inundated large swathes of the NSW Mid-North Coast in May, with the club industry launching a state-wide response to the emergency. I was extremely heartened by the generosity of our members, with more than \$370,000 raised to get the Taree Aquatic Club back open and to support the clean-up and recovery efforts of Disaster Relief Australia.

NSW Treasurer, The Hon. Daniel Mookhey MLC, handed down the Government's 2024-25 State Budget on 18 June. Pleasingly, despite some speculation about the possibility of a tax increase for clubs, this did not eventuate. Throughout this parliamentary term, ClubsNSW has continuously engaged with the Government to highlight the unique and significant community and economic contributions that clubs make under the current regulatory and tax settings.

The 2025 Clubs & Community Awards Night was held at the ICC Sydney on 19 June. More than 900 guests, including politicians, media representatives and other key stakeholders were on hand to celebrate the incredible support that registered clubs provide to their communities. It was also the perfect opportunity to announce PCYC NSW as a new Community Partner, ensuring a deeper connection between registered clubs and their local PCYC clubs.

Our net trust figure — representing how the public perceives ClubsNSW and the broader industry — has continued to increase. In August 2024 we hit 48 per cent, followed by 52 per cent in December, 56 per cent in February and 57 per cent in May. This is an impressive result (which is higher than other comparative industries, such as pubs) and is due to several factors; including our advocacy strategy, the 200-plus positive stories that our Media Team has pitched this financial year alone, our popular *Magic Moments* brand campaign and localised ClubGRANTS ad campaigns.

On behalf of everyone at ClubsNSW, thank you for your support over the past 12 months. I look forward to working with you all in the year ahead.

Rebecca Riant
ClubsNSW CEO

ClubsNSW

Leadership Team



Adam Brownlee
Chief Corporate Development
& Partnerships Officer



Joanne Ede
Chief Legal &
Risk Officer



Darren Flynn
Chief Corporate
Affairs Officer



Katherine Jian
Chief Financial Officer



Bernadette McLoughlin
Chief Member Officer



Daniel Mitchell
Chief Strategy & Advocacy Officer



Claire Patterson
Executive Business Manager



Tracy Samassa
Chief People Officer



Simon Sawday
Director of Government Affairs

YOUR LOCAL CLUB BETTER COMMUNITIES



75,500
jobs*



499,000+
volunteer hours



120,000
free events



\$936m of
sporting and
community facilities



\$9b annual
contribution to NSW

*Direct & indirect jobs



Your Local Club Perfect Plate Ambassadors
Matt Moran & Courtney Roulston

YOUR LOCAL CLUB PERFECT PLATE AWARDS



Dishes Sold
98,300



Estimated Revenue
\$2.5m



Participating
Club Eateries
200



Participating Clubs
171



Total Votes
21,846

Small Clubs
37%

Medium Clubs
42%

Large Clubs
21%

BOARD OF DIRECTORS



Sallianne Faulkner — Chair

Sallianne Faulkner has led the ClubsNSW Board since July 2024, as the first female Chair in the history of the Association.

Sallianne was first voted onto the Board at the AGM in October 2018 and was elected Deputy Chair in June 2019. From February to July 2023, she held the role of ClubsNSW Interim CEO while 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, having held positions on committees at the Master Plumbers Association of NSW and Hazelnut Growers Australia. Sallianne currently works in a leadership role in the community and social sector, specifically in domestic and family violence, and has an extensive background in voluntary, charitable and sporting administration roles in her community.



Ron Coskerie — Deputy Chair

Ron Coskerie was appointed by the Board in June 2019, following the departure of long-term Chairman Peter Newell OAM, and was elected Deputy Chair of ClubsNSW and ClubKENO in July 2024.

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

He is currently the Senior Vice President of St Marys Rugby League Club and has served 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 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.

BOARD OF DIRECTORS



William Drury

William Drury was elected to the ClubsNSW Board in October 2024, filling the casual vacancy following the departure of Dr Christina Curry.

He has been the President of the Milton Ulladulla Ex Servos Club since 2015, first joining the Board as a Director in 2011.

William has represented local clubs at an industry level, serving as the Chair of the ClubsNSW Southern Tablelands & Far South Coast region and as a State Councillor, and is a vocal advocate for the interests of NSW clubs, particularly those in regional areas.

He has vast experience across local business and is currently the Director/Owner of Ulladulla Printing and Signage.

William is a Director and Life Member of the NSW Rugby League Referees Association (NSWRLRA). He is also a Life Member of the South Coast Group 7 Referees Association, Country Rugby League Referees Association (CRLRA) and Milton Ulladulla Junior Rugby League.



Grant Easterby

Grant Easterby was appointed to the ClubsNSW Board in June 2023 to fill a casual vacancy following the departure of Paul Barnett.

Grant 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 Clubs 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.

BOARD OF DIRECTORS



Dr George Peponis OAM

Dr George Peponis OAM was first elected as a Director at the 2017 AGM and was appointed Deputy Chair in July 2018. He served as Chair from June 2019, following the retirement of Peter Newell OAM from the position, and stepped down from the role in June 2024. On 30 June 2025, Dr Peponis resigned from the Board, following eight years of service.

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 from 1978 to 1980, captaining five. 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.



Anna Ryan

Anna Ryan was appointed to the ClubsNSW Board on 1 July 2025, after the reporting period and filling the casual vacancy created by the retirement of Dr George Peponis OAM.

She holds a Bachelor of Arts (Hons I) / Bachelor of Law from the University of Sydney and is a Special Counsel at a leading Australian law firm.

Anna has been a Director of DOOLEYS Lidcombe Catholic Club since March 2019, having chaired the Risk and Nomination committees.

She is a graduate of the Australian Institute of Company Directors, and in 2023 she completed the Harvard Business School "Company Director Certificate".

BOARD OF DIRECTORS



Rob Smith

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

Rob is the CEO 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.

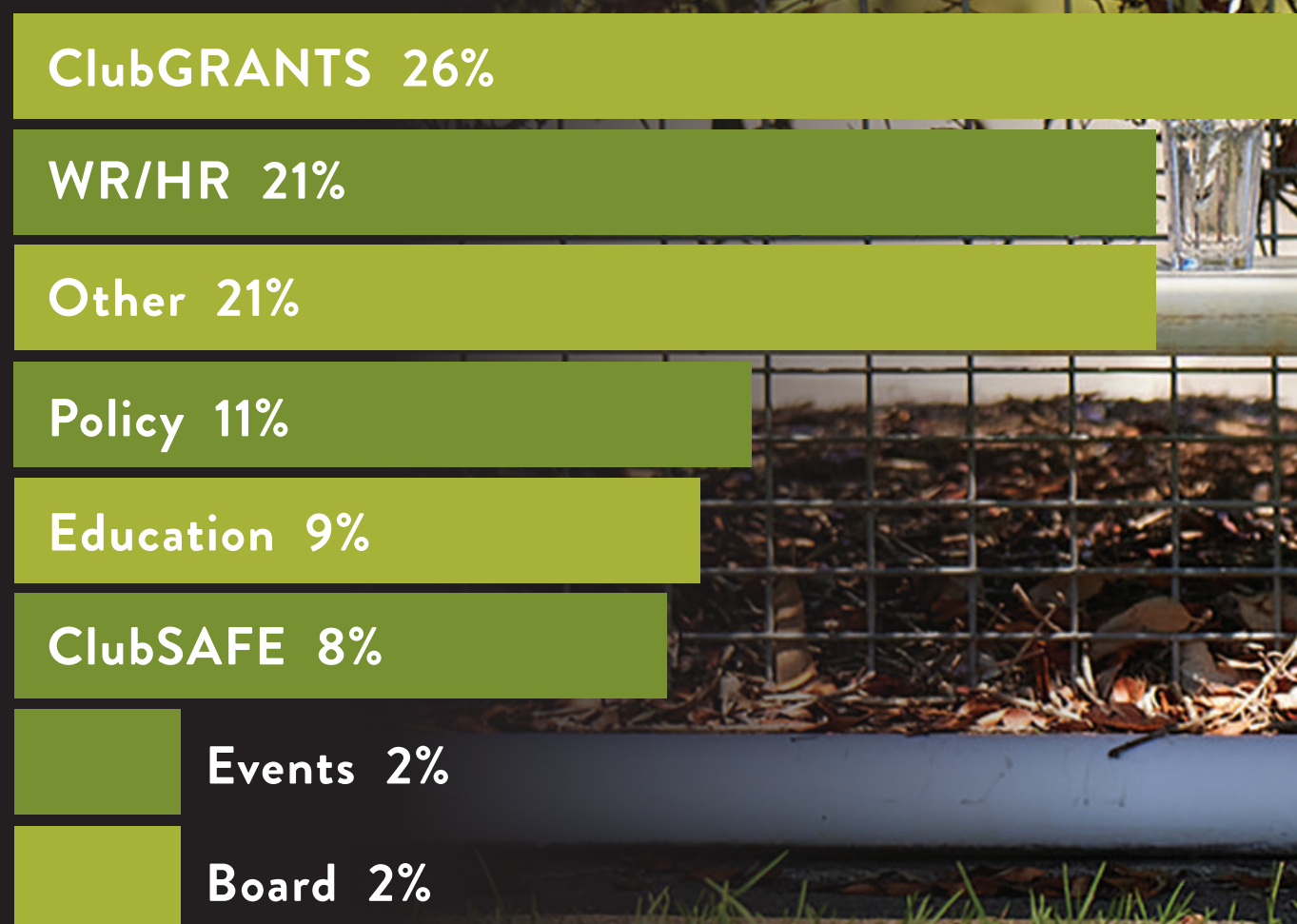
ClubASSIST

Member Enquiries

Total 9,342



Enquiries by category





ClubKENO HOLDINGS

Board of Directors



Sallianne Faulkner



Ron Coskerie



William Drury



Grant Easterby



Anne Munro



Dr George Peponis OAM



Anna Ryan*



Rob Smith

Life Members

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

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

* FROM 1 JULY 2025

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 2025.

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 as to 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 2025 and the auditor's report thereon.

Board of Directors

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

Sallianne Faulkner	Director since 1 May, 2018
Ronald Coskerie	Director since 25 June, 2019
William Drury	Director since 10 October, 2024
Grant Easterby	Director since 23 June, 2023
Dr George Peponis OAM	Director since 27 March, 2017, resigned 30 June, 2025
Anna Ryan	Appointed on 1 July, 2025
Robert Smith	Director since 3 June, 2021

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, 9 meetings of Directors were held.

Attendances were:	Number attended	Number eligible to attend
Sallianne Faulkner	9	9
Ronald Coskerie	7	9
William Drury	7	7
Grant Easterby	9	9
Dr George Peponis OAM	8	9
Anna Ryan	-	-
Robert Smith	8	9

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 Chair, 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 2025 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 \$39,779,540, and for the Association was \$26,312,226 (2024: \$35,806,168 and \$23,378,842 respectively).
- 2 Net profit after taxation for the Consolidated Entity was \$4,091,949 and for the Association was a net profit of \$3,442,133 (2024: net profit of \$4,248,357 and net profit of \$2,048,339 respectively).
- 3 Retained surplus at 30 June 2025 for the Consolidated Entity was \$26,942,754 and for the Association was \$12,571,778 (2024: \$22,850,805 and \$9,129,645 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.

Significant changes in the state of affairs

In the opinion of the Directors, there were no significant changes in the state of affairs of the Association during the financial year.

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 Chair.

Dated at Sydney this 22nd day of August 2025.

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



Sallianne Faulkner
Chair

ACCOUNTING OFFICER'S REPORT

I, Katherine Jian, 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 900 (2024: 916) members of the Association across 1,097 (2024: 1,104) licensed premises at the end of the financial year ended 30 June 2025 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.



Katherine Jian
Accounting Officer
22nd August 2025

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 the *Regulations* in relation to the organisation. (*Industrial Relations Regulation 1992, Clause 60*); 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 2025

	Note	Consolidated Entity		Association	
		2025	2024	2025	2024
		\$	\$	\$	\$
OPERATING REVENUE					
Advertising		2,006,632	1,726,048	2,006,632	1,726,048
Apportionment of Keno subscriptions		21,381,443	19,183,550	-	-
Event ticket sales and trade stands		961,024	669,495	961,024	669,495
Interest received		945,151	740,622	688,682	472,511
Keno royalties		-	-	8,509,281	7,355,862
Management fees		420,000	420,000	580,000	580,000
Member subscriptions		5,527,354	5,249,377	5,527,354	5,249,377
Other subscriptions		3,950,530	3,704,943	3,476,870	3,219,617
Sponsorship		2,833,549	2,400,089	2,833,549	2,400,089
Sundry revenue		1,313,494	1,228,184	1,313,494	1,228,184
Gain on disposal of Fixed Asset		-	18,888	-	-
Grant Income		15,000	10,000	15,000	10,000
Training and seminars		425,363	454,972	400,340	467,659
Total revenue		39,779,540	35,806,168	26,312,226	23,378,842
OPERATING EXPENSES					
Additional commission		4,516,865	3,408,465	-	-
Advertising		3,051,030	3,693,000	-	1,106
Communications		96,770	87,322	96,770	87,322
Consumables		129,527	174,059	113,199	136,286
Depreciation	6	439,784	418,793	106,153	80,867
Directors' remuneration		389,995	387,889	183,951	163,983
Equipment and IT		1,313,457	1,575,836	1,317,050	1,582,794
Insurance		166,168	199,869	154,168	187,869
Keno communication network fees		3,046,188	2,723,621	-	-
Keno duty contribution		1,192,877	793,780	-	-
Keno promotion support		634,622	567,421	-	-
Marketing and promotions		1,186,025	1,037,814	1,183,999	1,031,010
Motor vehicle expenses		173,818	190,199	173,434	190,739
Loss on disposal of Fixed Asset		-	-	-	6,855
Occupancy		226,893	199,138	593,056	591,351
Other		825,109	886,915	818,432	845,329
Professional fees		1,841,609	2,234,137	1,743,534	2,151,701
Salaries and on-costs	2	13,563,589	12,350,672	13,528,566	12,313,815
Sponsorships		1,322,837	1,201,569	906,239	622,500
Subscriptions		1,543,724	902,807	1,543,724	902,807
Travel and accommodation		436,346	461,155	407,818	434,169
Total expenses		36,097,233	33,494,461	22,870,093	21,330,503

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 25–45.

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2025 (CONTINUED)

		Consolidated Entity		Association	
	Note	2025	2024	2025	2024
		\$	\$	\$	\$
Operating loss before income tax		3,682,307	2,311,707	3,442,133	2,048,339
Share of profit from equity accounted investee	11	409,642	1,936,650	-	-
Income tax expense attributable to operating profit/(loss)	10(i)	-	-	-	-
Net profit for the year		4,091,949	4,248,357	3,442,133	2,048,339
Other comprehensive income		-	-	-	-
Total comprehensive profit for the year		4,091,949	4,248,357	3,442,133	2,048,339

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 25 to 45.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2025

		Consolidated Entity		Association	
	Note	2025	2024	2025	2024
		\$	\$	\$	\$
Retained Surplus					
Retained surplus at 1 July		22,850,805	18,602,448	9,129,645	7,081,306
Net profit for the year		4,091,949	4,248,357	3,442,133	2,048,339
Retained surplus at 30 June		26,942,754	22,850,805	12,571,778	9,129,645
Reserves					
Club Future Fund at 1 July		6,363,904	6,363,904	6,363,904	6,363,904
Club Future Fund at 30 June	13	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 to be read in conjunction with the notes to and forming part of the financial statements set out on pages 25-45.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	Note	Consolidated Entity		Association	
		2025 \$	2024 \$	2025 \$	2024 \$
CURRENT ASSETS					
Cash and cash equivalents	4	31,826,600	23,837,021	25,123,145	18,303,676
Trade and other receivables	5	2,733,477	2,880,145	3,411,572	3,963,925
Total current assets		34,560,077	26,717,166	28,534,717	22,267,601
NON-CURRENT ASSETS					
Property, plant and equipment	6	4,157,652	4,454,352	266,018	229,087
Investments in controlled entities	7	-	-	7,408,051	7,408,051
Investment in equity accounted investees	11	7,330,758	8,581,448	-	-
Investment in joint venture entities	12	2	2	-	-
Total non-current assets		11,488,412	13,035,802	7,674,069	7,637,138
Total assets		46,048,489	39,752,968	36,208,786	29,904,739
CURRENT LIABILITIES					
Trade and other payables	8	10,606,837	8,502,225	15,138,110	12,375,156
Employee benefits	9	916,453	810,536	916,453	810,536
Total current liabilities		11,523,290	9,312,761	16,054,563	13,185,692
NON-CURRENT LIABILITIES					
Employee benefits	9	218,541	225,498	218,541	225,498
Total non-current liabilities		218,541	225,498	218,541	225,498
Total liabilities		11,741,831	9,538,259	16,273,104	13,411,190
NET ASSETS		34,306,658	30,214,709	19,935,682	16,493,549
MEMBERS' FUNDS					
Retained surplus		26,942,754	22,850,805	12,571,778	9,129,645
Reserves	13	7,363,904	7,363,904	7,363,904	7,363,904
Total members' funds		34,306,658	30,214,709	19,935,682	16,493,549

The Statements of Financial Position to be read in conjunction with the notes to and forming part of the financial statements set out on pages 25-45.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2025

		Consolidated Entity		Association	
	Note	2025 \$	2024 \$	2025 \$	2024 \$
Cash flows from operating activities					
Keno operating receipts		23,470,431	20,947,374	-	-
Keno operating payments		(5,504,012)	(4,941,872)	-	-
Keno royalties		-	-	9,327,334	8,017,981
Subscription income receipts		11,146,199	9,777,416	10,697,226	9,236,323
Other income received		8,947,689	7,710,095	9,555,000	7,967,264
Interest received		890,701	700,908	688,682	472,511
Payments to suppliers and employees		(32,478,677)	(33,423,277)	(25,640,057)	(23,185,845)
Net cash from operating activities	14	6,472,331	770,644	4,628,185	2,508,234
Cash flows from investing activities					
Payments for property, plant and equipment	6	(143,084)	(168,255)	(143,084)	(164,394)
Proceeds from disposal of property, plant, and equipment		-	28,636	-	-
Dividend from equity accounted investment		1,660,332	1,902,681	-	-
Net cash from/(used in) investing activities		1,517,248	1,763,062	(143,084)	(164,394)
Cash flows from financing activities					
Borrowings to controlled entities/related entity		-	-	2,334,368	2,453,320
Net cash from financing activities		-	-	2,334,368	2,453,320
Net increase in cash and cash equivalents held					
		7,989,579	2,533,706	6,819,469	4,797,160
Cash and cash equivalents at 1 July		23,837,021	21,303,315	18,303,676	13,506,516
Cash and cash equivalents at 30 June	4	31,826,600	23,837,021	25,123,145	18,303,676

The Statement of Cash Flows to be read in conjunction with the notes to and forming part of the financial statements set out on pages 25-45.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

1 Material 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 2025 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 22nd August 2025.

(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*.

(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 *Australian Accounting Standards* 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) New adoption of new and revised accounting standards

Disclosure of Accounting Policies

A number of new accounting standards are effective from 1 July 2024 but they do not have a material effect on the Group's financial statements.

(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 percent of the voting power of another entity.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1 Material accounting policies (continued)

(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:

Land and buildings	8–40 years
Plant and equipment	2–20 years
Motor vehicle	8 years

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

(g) 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 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 Other Comprehensive Income (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 sole 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

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1 Material accounting policies (continued)

(g) Financial Instruments (continued)

approach for all trade and other receivables, given the Association's receivables do not have a significant financing component. The Association assesses each outstanding receivable individually and estimates the likelihood of recovery on a case-by-case basis to determine the 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.

(h) 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. 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.

(i) 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.

(j) 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 ClubsNSW Pty Limited ("the head entity") and this 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.

(k) 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 when they are received or fall due.

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 when they are received or fall due.

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 and sponsorship 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.

(l) Goods and Services Tax

Revenue and expenses are recognised net of the amount of goods and services tax (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 recoverable from, or payable to, the ATO are classified as operating cash flows.

(m) Employee benefits

Short term benefits

Liabilities for employee benefits for wages, salaries and annual leave that are expected to be settled within 12 months

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

1 Material accounting policies (continued)

(m) Employee benefits (continued)

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.

(n) 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	
	2025	2024	2025	2024
	\$	\$	\$	\$
2 PERSONNEL EXPENSES				
Wages and salaries	11,978,229	10,974,563	11,966,902	10,962,382
Superannuation	1,307,924	1,048,329	1,284,228	1,023,653
Long service leave	99,819	116,164	99,819	116,164
Annual leave	177,617	211,616	177,617	211,616
	13,563,589	12,350,672	13,528,566	12,313,815

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: \$1,307,924 (2024: \$1,048,329) for the Consolidated Entity and \$1,284,228 (2024: \$1,023,653) for the Association.

3 AUDITOR'S REMUNERATION

Amounts received by the auditors for:

▪ audit services	151,737	144,304	113,082	107,107
▪ other services	41,649	1,568	23,884	1,568
▪ taxation services	44,370	43,505	36,500	35,687
	237,756	189,377	173,466	144,362

4 CASH AND CASH EQUIVALENTS

Cash on hand	-	134	-	134
Bank balances	11,679,797	9,164,781	7,775,863	6,397,694
Term deposits	14,359,055	9,243,258	11,559,534	6,477,000
Short-term investment	5,787,748	5,428,848	5,787,748	5,428,848
	31,826,600	23,837,021	25,123,145	18,303,676

5 TRADE AND OTHER RECEIVABLES

Current

Trade receivables	555,800	915,285	555,800	915,285
Other debtors and prepayments	1,840,082	1,586,288	1,213,254	986,440
Deposits	337,595	374,408	322,368	359,408
Amounts due from related & controlled entities	-	4,164	1,320,150	1,702,792
	2,733,477	2,880,145	3,411,572	3,963,925

Trade receivables are shown net of provisions for impairment losses amounting to \$23,553 in the Consolidated Entity (2024: \$15,996) and \$23,553 in the Association (2024: \$15,996).

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

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 2023	7,850,238	939,150	87,748	8,877,136	567,907	567,907
Acquisitions	-	168,255	-	168,255	164,394	164,394
Disposals	-	(69,042)	(87,748)	(156,790)	(62,392)	(62,392)
Balance at 30 June 2024	7,850,238	1,038,363	-	8,888,601	669,909	669,909
Balance at 1 July 2024	7,850,238	1,038,363	-	8,888,601	669,909	669,909
Acquisitions	-	143,084	-	143,084	143,084	143,084
Disposals	-	(71,438)	-	(71,438)	(63,696)	(63,696)
Balance at 30 June 2025	7,850,238	1,110,009	-	8,960,247	749,297	749,297
Depreciation						
Balance at 1 July 2023	3,313,607	762,427	86,461	4,162,495	415,492	415,492
Depreciation charge	330,061	87,962	770	418,793	80,867	80,867
Disposals	-	(59,808)	(87,231)	(147,039)	(55,537)	(55,537)
Balance at 30 June 2024	3,643,668	790,581	-	4,434,249	440,822	440,822
Balance at 1 July 2024	3,643,668	790,581	-	4,434,249	440,822	440,822
Depreciation charge	330,038	109,746	-	439,784	106,153	106,153
Disposals	-	(71,438)	-	(71,438)	(63,696)	(63,696)
Balance at 30 June 2025	3,973,706	828,889	-	4,802,595	483,279	483,279
Carrying Amounts						
At 1 July 2023	4,536,631	176,723	1,287	4,714,641	152,415	152,415
At 30 June 2024	4,206,570	247,782	-	4,454,352	229,087	229,087
At 1 July 2024	4,206,570	247,782	-	4,454,352	229,087	229,087
At 30 June 2025	3,876,532	281,120	-	4,157,652	266,018	266,018

	Consolidated Entity		Association	
	2025	2024	2025	2024
	\$	\$	\$	\$
7 INVESTMENTS IN CONTROLLED ENTITIES				
Clubs N.S.W. Pty Limited - 100% interest (2024: 100% interest - 4,400,002 ordinary shares)	-	-	4,400,002	4,400,002
Other contributed equity in Clubs N.S.W. Pty Limited	-	-	3,008,049	3,008,049
	-	-	7,408,051	7,408,051
8 TRADE AND OTHER PAYABLES				
Current				
Trade payables and accruals	3,005,019	3,169,701	1,488,400	1,988,414
Income in advance	2,516,844	1,508,290	2,405,374	1,461,155
Additional commissions payable	4,533,009	3,408,038	-	-
Amounts due to related and controlled entities	787	42,424	10,737,223	8,464,252
Net GST payables	360,845	173,903	357,752	308,939
Other payables	190,333	199,869	149,361	152,396
	10,606,837	8,502,225	15,138,110	12,375,156
9 EMPLOYEE BENEFITS				
Current				
Liability for long service leave	287,389	227,638	287,389	227,638
Liability for annual leave	629,064	582,898	629,064	582,898
	916,453	810,536	916,453	810,536
Non-current				
Liability for long service leave	218,541	225,498	218,541	225,498

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

		Consolidated Entity	
		2025	2024
		\$	\$
10 TAXATION			
(i)	Recognised in the Statements of Profit or Loss and Other Comprehensive Income		
	Current tax expense/(benefit)		
	Current year	1,683	(348,359)
	Deferred tax expense		
	Net origination and reversal of temporary benefits	(1,683)	348,359
	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	4,091,949	4,248,357
	Income tax using the domestic corporation tax rate of 25% (2024: 25%)	1,022,987	1,062,089
	Exempt income adjustment	(927,455)	(570,022)
	Share of (profit) of equity accounted investees reported net of tax	312,673	(8,492)
	Previously unrecognised temporary differences	176,437	331,860
	Franking Credits	(584,642)	(815,435)
	Income tax expense on pre-tax profit	-	-

Association and Consolidated Entity			
(iii) Deferred tax assets and liabilities	Balance 1 July 2024	Recognised in Statement of Profit or Loss and Other Comprehensive Income	Balance 30 June 2025
	\$	\$	\$
Movement in temporary differences during the year:			
Accruals and provisions	-	-	-
Sundry	-	-	-
Property, plant and equipment	-	-	-
	-	-	-
	Balance 1 July 2023	Recognised in Statement of Profit or Loss and Other Comprehensive Income	Balance 30 June 2024
	\$	\$	\$
Movement in temporary differences during the year:			
Accruals and provisions	-	-	-
Sundry	-	-	-
Property, plant and equipment	-	-	-
	-	-	-
	-	-	-
A deferred tax asset has not been recognised as follows:			
	Consolidated Entity		
		2025	2024
		\$	\$
Taxable and deductible temporary differences		(1,715)	(2,256)

The tax consolidated group currently has unrecognised carry forward tax losses of \$1,393,441 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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

	Consolidated Entity		Association	
	2025	2024	2025	2024
	\$	\$	\$	\$
11 EQUITY ACCOUNTED INVESTEEES				
Hospitality Industry Insurance				
25% ownership interest (2024: 25%)	7,330,758	8,581,448	-	-
6,000,000 B Ordinary Shares (2024: 6,000,000 B Ordinary Shares)				
	7,330,758	8,581,448	-	-

Summary financial information of equity accounted investee:

	2025	2024
	\$	\$
Revenues (100%)	41,958,438	39,264,971
Profit after tax (100%)	1,365,473	6,455,498
Share of equity accounted investee entity's net profit recognised (30%)	409,642	1,936,650
Current assets	159,203,691	141,084,423
Non-current assets	25,631,476	21,790,212
Total assets	184,835,167	162,874,635
Current liabilities	(80,473,095)	(68,292,869)
Non-current liabilities	(78,805,125)	(64,856,007)
Total liabilities	(159,278,220)	(133,148,876)
Net assets as reported by equity accounted investee (100%)	25,556,947	29,725,759

These amounts are for the year ended 30 June 2025, 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:

	2025	2024
	\$	\$
Carrying amount at the beginning of the financial year	8,581,448	8,547,479
Share of profit after income tax	409,642	1,936,650
Distributions received	(1,660,332)	(1,902,681)
Carrying amount at the end of the year	7,330,758	8,581,448

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%.

	Consolidated Entity		Association	
	2025	2024	2025	2024
	\$	\$	\$	\$
12 INVESTMENT IN JOINT VENTURE ENTITIES				
Australasian Hospitality & Gaming Expo Pty Ltd	2	2	-	-
33% ownership interest (2024: 33%)				
2 ordinary shares (2024: 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 2025 was \$nil (2024: \$nil), and there was no financial impact on the consolidated accounts or disclosures required in respect of contingencies and commitments.

13 EQUITY – RESERVES

	Consolidated Entity	
	2025	2024
Club Future Fund	\$	\$
Opening Balance	6,363,904	6,363,904
Movement for the year	-	-
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.

	2025	2024
The Club Awareness Fund	\$	\$
Opening Balance	1,000,000	1,000,000
Movement for the year	-	-
Closing balance	1,000,000	1,000,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

	Consolidated Entity		Association	
	2025	2024	2025	2024
	\$	\$	\$	\$
14 NOTES TO THE STATEMENT OF CASH FLOWS				
<i>Reconciliation of cash flow from operating activities with net profit for the year</i>				
Net profit	4,091,949	4,248,357	3,442,133	2,048,339
Adjustments for:				
Depreciation and amortisation	439,784	418,793	106,153	80,867
(Gain)Loss on disposal of property, plant and equipment	-	(18,888)	-	6,855
Non-cash portion of disposals	-	-	-	-
Non-cash portion of share of (profit) from equity accounted investee	(409,642)	(1,936,650)	-	-
	4,122,091	2,711,612	3,548,286	2,136,061
Changes in assets and liabilities				
Change in employee benefits	98,960	86,670	98,961	86,670
Change in trade and other receivables	135,876	(1,293,551)	533,381	71,633
Change in trade and other payables	2,115,404	(734,087)	447,557	213,870
Net cash used in operating activities	6,472,331	770,644	4,628,185	2,508,234

15 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 53.75% (2024: 53.58%) of the consolidated entity's revenue is attributable to the apportionment of Keno subscriptions received. At year end approximately 18.54% (2024: 15.89%) 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

15 Financial instruments (continued)

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	
	2025	2024	2025	2024
	\$	\$	\$	\$
Cash and cash equivalents	31,826,600	23,837,021	25,123,145	18,303,676
Trade and other receivables	2,733,477	2,880,146	3,411,572	3,963,925
	34,560,077	26,717,167	28,534,717	22,267,601

Impairment losses

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

	CARRYING AMOUNT			
	Gross	Impairment	Gross	Impairment
	2025	2025	2024	2024
	\$	\$	\$	\$
Not past due	495,392	-	579,775	-
Past due 0–30 days	6,486	-	303,465	-
Past due 31–120 days	55,549	(11,219)	41,067	(14,121)
Past due 121 days to one year	21,926	(12,334)	6,974	(1,875)
	579,353	(23,553)	931,281	(15,996)

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	495,392	-	579,775	-
Past due 0–30 days	6,486	-	303,465	-
Past due 31–120 days	55,549	(11,219)	41,067	(14,121)
Past due 121 days to one year	21,926	(12,334)	6,974	(1,875)
	579,353	(23,553)	931,281	(15,996)

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

	Consolidated Entity		Association	
	2025	2024	2025	2024
	\$	\$	\$	\$
Balance at 1 July	15,996	2,196	15,996	2,196
Impairment/(written back)	7,557	13,800	7,557	13,800
Balance at 30 June	23,553	15,996	23,553	15,996

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
	\$	\$	\$	\$	\$
2025 Consolidated Entity					
Trade and other payables	10,606,837	-	-	-	10,606,837
	10,606,837	-	-	-	10,606,837
2025 Association					
Trade and other payables	15,138,110	-	-	-	15,138,110
	15,138,110	-	-	-	15,138,110
2024 Consolidated Entity					
Trade and other payables	8,502,223	-	-	-	8,502,223
	8,502,223	-	-	-	8,502,223
2024 Association					
Trade and other payables	12,375,156	-	-	-	12,375,156
	12,375,156	-	-	-	12,375,156

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

15 Financial instruments (continued)

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	
	2025	2024	2025	2024
	\$	\$	\$	\$
Fixed rate instruments				
Cash and cash equivalents	14,359,055	9,243,258	11,559,534	6,477,000
	14,359,055	9,243,258	11,559,534	6,477,000
Variable rate instruments				
Cash and cash equivalents	17,467,545	14,593,763	13,563,611	11,826,676
	17,467,545	14,593,763	13,563,611	11,826,676

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 \$115,595 for the Association (2024: \$64,770) and \$143,591 for the Consolidated Entity (2024: \$92,433). This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for 2024.

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 \$135,636, for the Association (2024: \$118,267) and \$174,675 for the Consolidated Entity (2024: \$145,938). This analysis assumes that all other variables remain constant. The analysis is performed on the same basis for 2024.

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 (continued)

FOR THE YEAR ENDED 30 JUNE 2025

16 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	
	2025	2024	2025	2024
	\$	\$	\$	\$
Short-term employment benefits	1,655,623	1,521,585	1,449,580	1,297,679
Long-term employment benefits	5,570	35,013	5,570	35,013
Post-employment benefits	104,850	93,395	81,154	68,719
	1,766,043	1,649,993	1,536,304	1,401,411

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:

	2025	2024
	\$	\$
ClubsAustralia Incorporated	400,000	400,000
The Club Directors Institute Limited	160,000	160,000
ClubBIZ Trust	20,000	20,000
	580,000	580,000

NOTES TO THE FINANCIAL STATEMENTS (continued)

FOR THE YEAR ENDED 30 JUNE 2025

16 Related parties (continued)

Wholly owned group

The Association incurs rent and office equipment charges from a subsidiary, Registered Clubs Association Holdings Pty Limited. This amounted to \$559,193 during the year ended 30 June 2025 (2024: \$556,236).

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 2025 of \$8,509,281 (2024: \$7,355,862), 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 13.

ClubKENO Holdings Pty Ltd contributed \$3,051,030 (2024: \$3,691,895) 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 (j). 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 8 for inter-entity receivable and payable balances.

During the year the Association paid \$249,417 (2024: \$240,750) in membership fees to ClubsAustralia Incorporated.

The ClubBIZ Trust made no contributions (2024: \$38,500) to The Registered Clubs Association of New South Wales during the year.

Transactions with equity accounted investee

The Association received advertising fee revenue from Hospitality Industry Insurance during the year ended 30 June 2025 of \$2,006,632 (2024: \$1,725,048).

The Association recognised Corporate Partnership revenue from Hospitality Industry Insurance during the year of \$109,302 (2024: \$105,301).

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 \$1,660,332 in respect of the year ended 30 June 2024 (2023: \$1,902,681). It is noted that the loan to Hospitality Industry Insurance has been fully repaid as at 30 June 2024 and future dividends received are noted as cash.

17 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 an 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.

18 Group entities

Subsidiaries	Country of incorporation	Ownership interest	
		2025 %	2024 %
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	-	-
ClubBIZ 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	-	-
ClubsNSW Digital Services Pty Ltd**	Australia	100	100

ClubsNSW 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 (j)*.

* Venue Technologies NSW Pty Limited was deregistered on 20 August 2024.

** ClubsNSW Digital Services Pty Ltd was deregistered on 20 July 2025.

19 Contingent liabilities

The Association and its controlled entities are not aware of any significant contingent liabilities as at balance date.



INDEPENDENT AUDITOR'S REPORT

To the members of The Registered Clubs Association of New South Wales

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 the Consolidated Entity during the year including:

- Records of the sources and nature of income, including income from members; and
- Records of the nature and purpose of expenditure

In our opinion, the accompanying **Financial Report** of the Association and the Consolidated Entity as at 30 June 2025 is prepared, in all material respects, in accordance with Section 510 of the *Industrial Relations Act 1991*, so as to give a true and fair view of:

- The financial affairs of the Association and the Consolidated Entity as at 30 June 2025; and
- 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 2025
- 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 material 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 these requirements.

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' annual report, which is provided in addition to the Financial Report and the Auditor's Report. The Directors are responsible for the Other Information.

Our opinion on the Financial Report does not cover the Other Information and, accordingly, we do not express an audit opinion or 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/media/apzlw0y/ar3_2024.pdf. This description forms part of our Auditor's Report.



KPMG



Patrice Scott

Partner

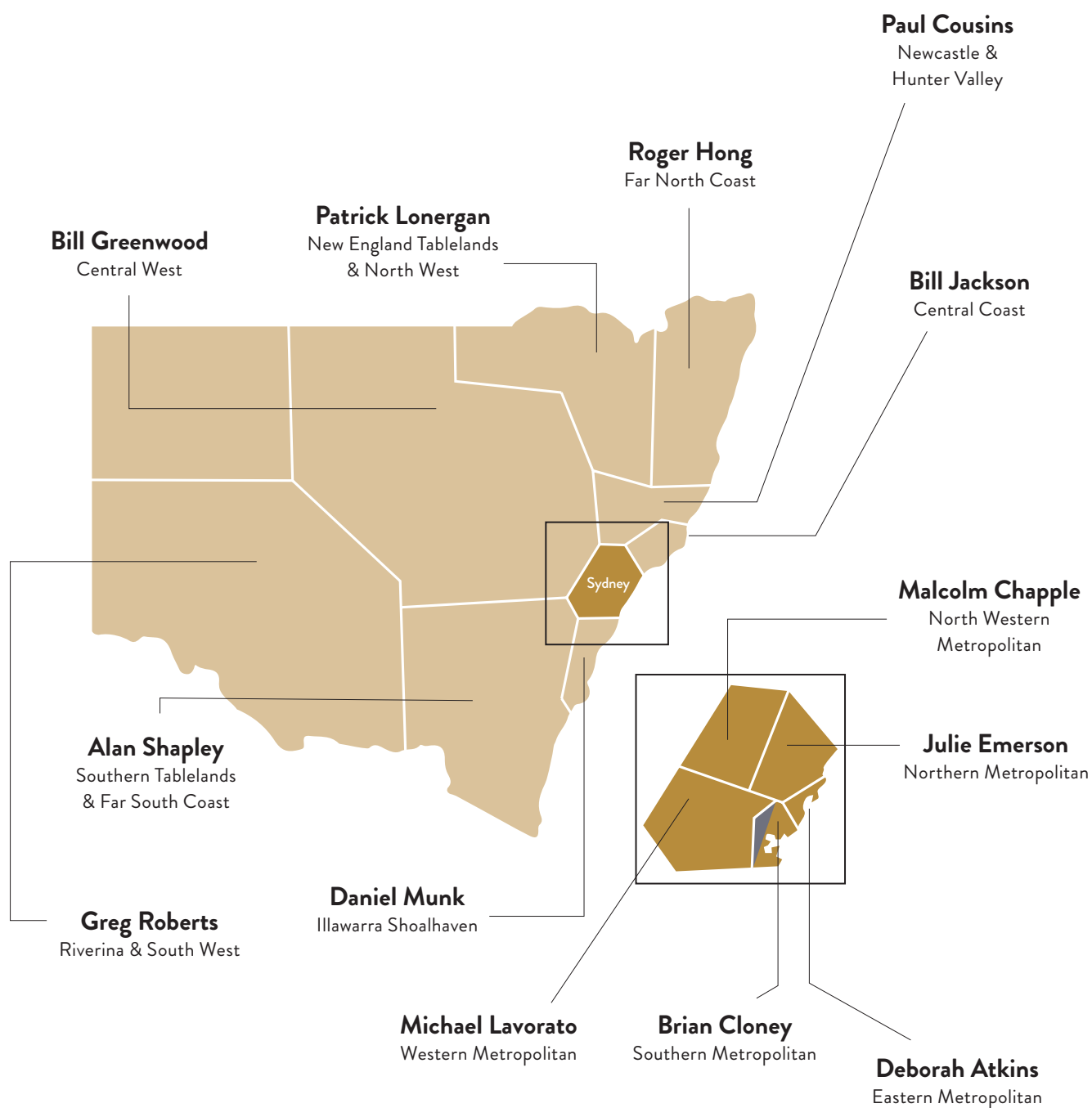
Sydney

22 August 2025

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STATE COUNCILLORS



As at September 2025

MEMBER CLUBS

Sydney Metro

36%

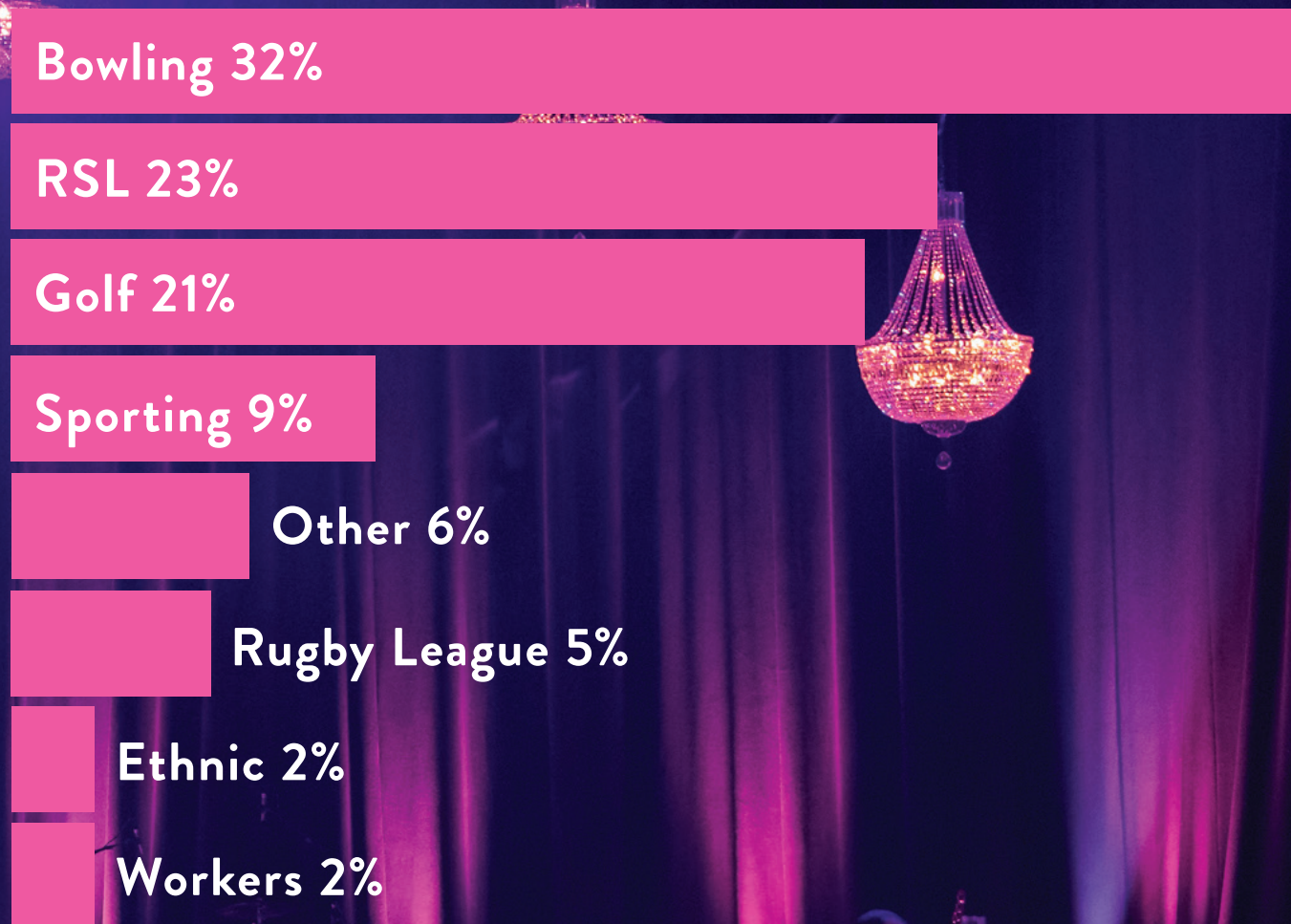
Regional

64%

Total Clubs
in NSW

1093

By club type





MEMBER CLUBS

Member Clubs

Parent Clubs

Amalgamated Clubs

Additional Premises

MEMBER CLUBS

01 Newcastle & Hunter Valley

Aberdeen Sport & Recreation Club

Aberdeen RSL Citizens Club

Abermain Bowling & Recreation Club

Adamstown Bowling Club

Alder Park Sports Club

Bar Beach Bowling Club

Bellbird Park Bowling Club

Bellbird Workers Club

Belmont 16s Sailing Club

Belmont Golf Club

Beresfield Bowling Club

Boolaroo Bowling Club

Branxton Golf Club

Budgewoi Soccer Club

Cardiff Bowling Club

Cardiff RSL

Carrington Cove Bowling & Sports Club

Central Charlestown Leagues Club

Cessnock Leagues Club

Club Charlestown

Charlestown Golf Club

Clarence Town Bowlo

Club Kotara

Club Lemon Tree

Club Macquarie

Club Maitland City

Club Redhead

Club Shortland

Club Singleton

Club Stockton

Croatian Wickham Sports Club

Denman Bowling Club

Denman RSL Club

Dora Creek Workers Club

Dungog Memorial Bowling Club

Dungog Memorial

East Cessnock Bowling Club

Easts Leisure & Golf

East Maitland Bowling Club

Edgeworth Sport & Rec Club

Fingal Bay Sports Club

Gallipoli Legion Club

Gresford Bowls Sport & Recreation Club

Greta Workers Sports & Recreation Club

Hamilton North Bowling Club

Hawks Nest Golf Club

Hexham Bowling Club

Kahibah Sports Club

Karuah RSL

Kurri Golf Club

Kurri Kurri Bowling Club

Lake Macquarie Yacht Club

Lambton Bowling Club

Lorn Park Bowling Club

Lowlands Bowling Club

Marks Point Sports Club

Mayfield Bowling Club

Mayfield Ex-Services Club

Mayfield West Bowling Club

Merewether Bowling Club

Merewether Golf Club

Merriwa RSL

Merriwa Sports Club

Muree Golf Club

Murrurundi Bowling Club

Muswellbrook Workers Club

Muswellbrook Golf Club

Muswellbrook RSL

Nelson Bay Bowling & Recreation Club

Nelson Bay Golf Club

Newcastle Port Stephens Game Fish Club

Newcastle Club

Newcastle Golf Club

Newcastle Cruising Yacht Club

Paxton Bowling Club

Pelican RSL

Rathmines Bowling Club

Raymond Terrace Bowling Club

Royal Motor Yacht Club Toronto

Scone Bowling Club

Scone RSL

Scone Sporties

Singleton Golf Club

Singleton Diggers

Singleton Returned Servicemen's Club

Soldiers Point Bowling Club

South Newcastle Rugby League Club

Stockton Bowling Club

Stroud & District Country Club

Summerland Sporties

Swansea RSL

Swansea Workers Club

Tanilba Bay Golf Club

Tea Gardens Country Club

Telarah Bowling Club

Teralba Bowling Club

Tilligerry RSL

Tomago Bowling Club

Toronto Country Club

Toronto Workers Club

Toronto Diggers

Valentine Bowling Club

Vincent Street Kitchen + Bar

Wallsend Sporties

Wallsend Diggers

Wangi Wangi Bowling Club

Wangi District Workers Club

Wangi RSL

Waratah Golf Club

Warners Bay Sports Club

Water Board Bowling Club

West Wallsend Workers Club

Wests New Lambton

Weston Workers Club

Wests Sports Club

Wests Cardiff

Wests City

Wests Mayfield

Wests Nelson Bay

Windale Gateshead Bowling Club

02 Far North Coast

Ballina Golf & Sport Club

Ballina RSL

Bangalow Bowling Club

Bellingen Golf Club

Bonalbo Bowling Club

Bowraville Recreation Club

Broadwater Bowling Club

Brooms Head Bowls Club

Brunswick Heads Bowling Club

Bulahdelah Bowling Club

Bulahdelah Golf Club

Burringbar District Sports Club

Byron Bay Bowling Club

Byron Bay Golf Club

Byron Bay Services Club

Cabarita Beach Bowls & Sports Club

Casino Golf Club

Casino RSM Club

C.ex Coffs

C.ex Urunga

C.ex Woolgoolga

Cherry Street Sports Ballina

Club Banora

Club Forster

Club Goonellabah

Club Harrington

Club Iluka

Club Lennox

Club Manning Point

Club North Haven

Club Old Bar

Club Scotts

Club Taree

Club Tweed

Club Urunga

Club West

Coffs Harbour Golf Club

Coffs Leagues Club

Coffs Harbour Surf Lifesaving Club

Coffs Harbour Yacht Club

Comboyne Ex-Servicemen's & Citizen's Club

Condong Bowling Club

Coolangatta Tweed Heads Golf Club

MEMBER CLUBS

Coraki Golf Club
Coraki Memorial Bowling Club
Crescent Head Country Club
Cudgen Headland Surf Life Saving Club
Cudgen Leagues Club
Dorrigo Memorial RSL
Dunoon Sports & Recreational Club
East Lismore Bowling Club
Evans Head Bowlo
Forster Bowling Club
Forster Tuncurry Golf Club
Frederickton Golf Club
Gloucester Bowling Club
Gloucester Country Club
Gloucester Soldiers Club
Grafton District Golf Club
Grafton District Services Club
Great Lakes Country Club
Hallidays Sports Club
Hat Head Bowling & Recreation Club
Iluka Golf Club
Italo Australian Sports-Recreation Club
Kempsey Golf Club
Kempsey Heights Bowling Club
Kempsey Macleay RSL
Kendall Services & Citizens Club
Kew Country Club
Kingscliff Beach Bowls Club
Kyogle Bowling Club
Kyogle Golf Club
Lake Cathie Bowling Club
Lansdowne Bowling & Recreation Club
Laurieton United Services Club
Lismore 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 Ex Services Club
Maclean & District Bowling Club
Maclean Golf Club
Mullumbimby Bowling Club
Mullumbimby Ex-Services Club
Mullumbimby Golf Club
Mullumbimby Leagues Club
Murwillumbah Leagues Club
Murwillumbah Golf Club
Murwillumbah Services Club
Nambucca Bowls Club
Nambucca Heads Island Golf Club
Nambucca RSL
Nambucca Leagues & Sports Club
North Beach Recreation & Bowling Club
Ocean Shores Country Club
Pacific Palms Bowling Club
Pacific Palms Recreation Club
Panthers Port Macquarie

Park Beach Bowls Club
Plateau Sports
Port City Bowling Club
Port Macquarie Golf Club
Pottsville Beach Sports
Red Rock Bowling & Recreation Club
Safety Beach Golf Club
Sawtell Bowls Club
Sawtell Golf Club
Sawtell RSL
Seagulls Club
Smithtown RSL Memorial Bowling Club
South Grafton Ex-Servicemens Club
South Lismore Bowling Club
South Services Club
South Tweed 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 Sport & Recreation Club
The Bowlo Kempsey
The Royal
The Westport Club
Tuncurry Beach Bowling Club
Twin Towns Juniors Club
Twin Towns
Ulong Ex-Services Club
Urbenville & District Bowling Club
Wauchope Country Club
Wauchope RSL
Wingham Bowling Club
Wingham Golf Club
Wingham Services Club
Woodburn Evans Head Golf Club
Woodburn Evans Head RSL
Woolgoolga Diggers Club
Woolli Bowls Club
Yamba Bowling Club
Yamba Golf & Country Club

03 New England Tablelands & North West

Armidale City Bowling Club
Armidale Golf Club
Armidale Services
Ashford Bowling Club
Barraba Bowling Club
Barraba RSL & Recreation Club
Bellata Golf Club
Bingara RSL
Bingara Sporting Club

Boggabilla Town & Country Club
Boggabri RSL
Bundarra Sports & Recreation Club
Club Quirindi
Collarenebri Sports Club
Croppa Creek Bowling Club
Glen Innes & District Services Club
Glen Innes Bowling Club
Glen Innes Golf Club
Grawin Club in the Scrub
Gunnedah Golf Club
Gunnedah Rugby Club
Gunnedah Services & Bowling Club
Guyra Bowling Club
Inverell Sporties
Inverell Golf Club
Inverell RSM Club
Kootingal Bowling Club
Lightning Ridge Bowls Club
Manilla Bowling Club
Manilla Services Club
Moree Services Club
Moree Golf Club
Moree Town & Country Club
Narrabri Bowlo
Narrabri Golfie
Narrabri RSL
New England Club
North Tamworth Bowling Club
Quirindi Bowling Club
Quirindi RSL Golf Club
South Tamworth Bowling Club
Tamworth City Bowling Club
Tamworth Golf Club
Tamworth Services Club
Tenterfield Bowling Club
Tenterfield Golf Club
The Courts @ East
Tingha Sports & Recreation Club
Upper Horton Sports Club
Uralla Bowling Club
Uralla Golf Club
Walcha Bowling & Recreation Club
Walgett District Sporting Club
Walgett RSL
Warialda Golf & Bowling Club
Wee Waa Bowling Club
Wee Waa Golf Club
Werris Creek Bowling & Tennis Club
Werris Creek Golf Club
West Tamworth League Club
West Tamworth Sports & Bowling Club
West's Diggers
Willow Tree Bowling Club

MEMBER CLUBS

04 Central West

Baradine Bowling Club
Bathurst Golf Club
Bathurst RSL
Binnaway Bowling Club
Blayney Golf Club
Bourke Bowling Club
Brewarrina RSL
Canowindra Bowling Club
Canowindra Golf Club
Canowindra Services Club
Cassilis Bowling Club
Club Cowra
Club Dubbo
Club Forbes
Club Millthorpe
Club Mudgee
Cobar Bowling & Golf Club
Cobar Memorial Services Club
Condobolin RSL
Condobolin Sports Club
Coolah Sporting Club
Coonabarabran Bowling Club
Coonabarabran Golf Club
Coonamble Bowling Club
Coonamble Golf Club
Cowra Bowling & Recreation Club
Cowra Golf Club
Cudal Bowling Club
Cumnock Bowling Club
Dubbo City Bowling Club
Dubbo Golf Club
Dubbo RSL
Dunedoo Bowling Club
Dunedoo Sports Club
Duntryleague Golf Club
Eugowra Community Bowls & Recreation Club
Forbes Sports & Recreation Club
Geurie Bowling Club
Gilgandra Services Club
Gooloogong Country Club
Grenfell Bowling Club
Gulargambone Bowling Club
Gulgong Bowling Club
Gulgong RSL
Henbury Golf Club
Kandos Returned Services Community Club
Macquarie Club
Majellan Bowling Club
Manildra Bowling Club
Mendooran-Merrygoen Memorial Club
Mendooran Bowling Club
Molong Bowling Club
Molong RSL
Mudgee Golf Club
Narromine Bowling Club

Narromine Golf Club
Narromine United Services Memorial Club
Nyngan Bowling Club
Nyngan Golf Club
Nyngan RSL Civic Club
Oberon Golf Club
Oberon RSL
Oberon Rugby Leagues Football Club
Orange City Bowling Club
Orange Ex-Services' Club
Orange Ex-Services' Country Club
Panthers Bathurst
Parkes Bowling & Sports Club
Parkes Golf Club
Parkes Leagues Club
Parkes Services Club
Peak Hill Bowling Club
Peak Hill Ex-Services & Citizens Club
Portland Bowls Club
Portland Golf Club
Portland RSL
The Rylstone Club
The Wentworth Orange
Tottenham Golf Club
Trangie Bowling Club
Trangie United Services Memorial Club
Trundle Services & Citizens Club
Trundle Services Golf Club
Tullamore Bowling & Citizens Club
Wallerawang Community & Sports Club
Waratah Sports Club
Warren Services Club
Warren Golf Club
Wellington Golf Club
Wellington Soldiers Club
Woodstock Bowling Sport & Recreation Club
Wyangala Country Club
Yeoval Bowling Club

05 Riverina & South West

Adelong Services Citizens & Bowling Club
Ardlethan Bowling & Recreation Club
Ariah Park Bowling Club
Balranald Club
Barellan & District War Memorial Club
Barooga Sports Club
Batlow RSL Bowling Club
Batlow RSL
Berrigan Community Golf & Bowls Club
Binalong Community Club
Boorowa Ex-Services & Citizens Club
Broken Hill Musicians Club
Broken Hill Sturt Club
CluBarham

CluBarham Golf
Club Corowa
Club Mulwala
Club Tocumwal
Club Tumut
Cobram Barooga Golf Club
Coleambally Community Club
Commercial Club Albury
Commercial Golf Resort
Coolamon Sport & Recreation Club
Coomealla Golf Club
Coomealla Memorial Sporting Club
Cootamundra Golf & Sports Club
Coro Club
Corowa Golf Club
Culcairn Bowling & Recreation Club
Darlington Point Club
Demo Club Broken Hill
Deniliquin Bowling Club
Deniliquin Club
Deniliquin Golf Club
Deni RSL
Euston Bowling Club
Finley Bowling Club
Finley Golf Club
Finley Returned Soldiers Club
Ganmain Sports Club
Goolgowi Ex-Servicemen's Memorial Club
Griffith Exies Club
Griffith Exies Sports Club
Griffith Golf Club
Griffith Leagues Club
Gundagai District Services Club
Harden Country Club
Harden District Bowling Club
Hay Services Club
Henty Community Club
Hillston Ex-Servicemen & Citizens Club
Holbrook Returned Servicemen's Club
Howlong Golf Resort
Humula Citizens Sports Club
Jerilderie Sports Club
Junee Bowling Club
Junee Ex-Services Memorial Club
Khancoban Country Club
Lake Cargelligo Bowling Club
Leeton & District Bowling Club
Leeton Soldiers
Lockhart Ex-Servicemen's Club
Mathoura Bowling Club
Moama Bowling Club
Moama RSL
Moulamein Bowling Club
Mulwala Water Ski Club
Murray Downs Golf & Country Club
Narrandera Ex-Servicemen's Club
Northside Leagues Club
Oaklands RSL & Bowling Club

MEMBER CLUBS

Rich River Golf Club
Rules Club Wagga
SS&A Albury
South Broken Hill Golf Club
Stockinbingal Bowling Club
Talbingo Country Club
Tarcutta RSL Club
Temora Bowling & Recreation Club
Temora Ex-Services Memorial Club
Temora Golf Club
The Albury Club
The Coota Ex-Services Club
The Rock Memorial Bowling Club
The Workies Club Broken Hill
Thurgoona Country Club Resort
Tooleybuc Sporting Club
Tumbarumba Bowling Club
Tumbarumba Golf Club
Tumut Golf Club
Ungarie District Bowling Club
Urana Bowls Club
Wagga RSL
Wagga Wagga Boat Club
Wagga Wagga Country Club
Wakool Services Club
Walla Walla Bowling & Recreation Club
Weethalle Country Club
West Wyalong Bowling Club
West Wyalong Services & Citizens Club
West Wyalong Sports Club
Whitton Bowling & Recreational Club
Wilcannia Golf Club
Yanco All Servicemen's Club
Yarrawonga Mulwala Golf Club Resort
Yerong Creek Bowling Club
Yoogali Club
Young Sporties Bowling Club
Young Services Club

06 Southern Tablelands & Far South Coast

Adaminaby Bowling & Sports Club
Antill Park Country Golf Club
Bargo Sports Club
Batemans Bay Soldiers Club
Bega Country Club
Bermagui Country Club
Bodalla Bowling & Recreation Club
Bombala RSL
Bowral Golf Club
Braidwood Servicemens Club
Campbell & George
Canberra Labor Club
Captains Flat RSL & Citizens Bowling Club

Catalina Country Club
Central Social Club
Club Bega
Club Bowral
Club Dalmeny
Club Malua
Club Narooma
Club Sapphire Merimbula
Coolamatong Country Club
Cooma Ex-Services Club
Crookwell Golf Club
Crookwell RSL Services Club
Eden Sports Recreation Club
Ginninderra Labor Club
Goulburn Golf Club
Goulburn Railway Bowling Club
Goulburn Soldiers Club
Goulburn Workers Club
Highlands Golf Club
Jindabyne Bowling & Sports Club
Lake Conjola Bowling Club
Merimbula RSL
Milton Ulladulla Bowling Club
Milton Ulladulla Ex Servos Club
Mittagong RSL
Mollymook Beach Bowling Club
Mollymook Golf Club Beachside
Mollymook Golf Club
Moruya Bowling & Recreational Club
Moruya Golf Club
Moss Vale Golf Club
Moss Vale Services Club
Narooma Golf Club
Nimmitabel Country Club
Oakdale Workers
Pambula Merimbula Golf Club
Picton Bowling Club
Queanbeyan Tigers Club
Queanbeyan Golf Club
The Roos Club Queanbeyan
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
The Weston Creek Labor Club
Tomakin Sports & Social Club
Tura Beach Country Club
Tuross Head Country Club
Yass Bowling Club
Yass Golf Club
Yass Soldiers Club
Yowani Country Club

07 Illawarra & Shoalhaven

Albion Park Bowling & Recreation Club
Albion Park RSL Memorial Club
Bellambi Bowling Club
Berkeley Sports
Berry Bowling Club
Bomaderry Bowling Club
Bulli Workers Club
Club Callala
Club Jervis Bay
Club Thirroul
Club Windang
Coledale RSL
Collegians Balgownie
Collegians Figtree
Collegians Illawarra Leagues Club
Collegians Wollongong
Corrimal Bowling Club
Corrimal RSL
Culburra Bowling & Recreation Club
Currarong Bowling & Recreation Club
Dapto Citizens Bowling Club
Dapto Leagues Club
Fairy Meadow Bowling Club
Figtree Sports
Gerringong Bowlo
Gerroa Boat Fishermans Club
Greenwell Point Bowling & Sports Club
Husky Sports
Illawarra Yacht Club
Kiama Bowling & Recreation Club
Kiama Golf Club
Kiama Leagues Club
Nowra Bowling & Recreation Club
Nowra Golf Club
Oak Flats Bowling & Recreation Club
Port Kembla Golf Club
Shoalhaven Heads Bowling & Recreation Club
Shoalhaven Heads Golf Club
Steelers
Sussex Inlet Bowling Club
Sussex Inlet Golf Club
Sussex Inlet RSL
The Builders Club
The Country Club St Georges Basin
The Fraternity Club
The Grange Golf Club
The Shellharbour Club
The Shoalhaven Ex-Servicemen's Club
Towradgi Park Bowls
Warilla Bowls & Recreation Club
Warilla Sporties
Wests Illawarra
Wiseman Park Wollongong City Bowling Club
Wollongong City Diggers
Wollongong Golf Club

MEMBER CLUBS

Wollongong Tennis Club

Wombarra Bowlo

Woonona Bowling and Recreation Club

Woonona Bulli RSL

Worrigee Sports

08 Southern Metropolitan

Arncliffe Scots Club

Bardwell Valley Golf Club

Beverley Park Golf Club

Bexley Golf Club

Bexley RSL

Brighton RSL

Bundeena Bowling Club

Bundeena Community & Services Club

Club Arncliffe

Club Central Hurstville

Club Central Menai

Club Cronulla

Club Engadine

Club Grandviews

Club Heathcote

Club Kirrawee

Club on East

Club Rivers

Cronulla Golf

Cronulla RSL

EBP Sports

Earlwood Bardwell Park RSL

Engadine Bowling Club

Georges River 16ft Sailing Club

Gymea Miranda Bowling & Sports Club

Kingsgrove RSL

Kogarah Clubhouse

Kogarah Golf Club

Kurnell Community Sport & Recreation Club

Maso's

Miranda RSL

Moorefield Bowling Club

Mortdale RSL Community Club

Oatley RSL & Community Club

Olds Park Sports Club

Penshurst RSL

Ramsgate RSL

Riverwood Sports

Rockdale Businessmen's Club

Rockdale Tennis Club

Sharks at Kareela

Sharks Leagues Club

South Cronulla Bowling Club

St George Leagues Club

St George Motor Boat Club

St George Rowing Club

St George Sailing Club

Sylvania Bowling Club

Taren Point Bowling Club

The Pinnacle Hurstville RSL

The Pinnacle South Hurstville RSL

The Royal Motor Yacht Club

The Willarong

Tradies Caringbah

Tradies Gymea

Tradies Helensburgh

Woolooware Golf Club

Woronora River RSL

09 Western Metropolitan

Arena Sports Club

Ashfield Bowling Club

Ashfield RSL

Assyrian Sports & Cultural Club

Auburn Soccer Sports Club

Auburn Tennis Club

Austral Bowling Club

Bankstown Golf Club

Bankstown RSL

Bankstown Sports Bowls

Bankstown Sports Club

Baulkham Hills Sports

Belfield Bowling Club

Belmore Bowling & Recreation Club

Birrong Sports

Bonnyrigg Sports Club

Brighton Lakes Recreation & Golf Club

Cabra Bowls

Cabramatta Golf Club

Cabra Leagues

Cabravale Club Resort

Camden Golf Club

Camden RSL

Camden Sports Club

Campbelltown Catholic Club

Campbelltown City Bowling Club

Campbelltown Golf Club

Campbelltown RSL

Campsie RSL

Campsie South Bowling & Recreation Club

Canley Heights RSL & Sporting Club

Canterbury Hurlstone Park RSL

Canterbury League Club

Carnarvon Golf Club

Chester Hill RSL

Club Ashfield

Club Burwood

Club Burwood RSL

Club Condell Park

Club Liverpool

Club Marconi

Club Menangle

Club Merrylands Bowling

Club Mount Lewis

Club Picnic Point

Coro.88

Country Club Gledswood Hills

Croydon Park Club

CzechoSlovakian Country Club Sydney

DOOLEYS Lidcombe Catholic Club

Granville Diggers Club

Guildford Bowling & Recreation Club

Guildford Leagues Club

Ingleburn Bowling Club

Ingleburn RSL

Kemps Creek Sporting & Bowling Club

King Tom Club

Lakeside Golf Club Camden

Lansvale United Sports Club

Lantern Club

Lidcombe Bowling Club

Liverpool Catholic Club

Maggie Sports Club

Markets Club

Mekong Mounties

Menangle Country Club

Merrylands RSL

Moorebank Sports Club

Moxon Sports Club

Mounties

Oak Point Golf Club

Padstow Bowling Club

Padstow RSL

Panania Diggers

Phoenix Club Cabramatta

Polish Club

Pratten Park Bowling Club

Regent St Pavillion

Revesby Workers' Club

Revesby Workers' Sports Club

Rosnay Golf Club

Russian Club

Smithfield RSL

St Johns Park Bowling Club

Strathfield Golf Club

Strathfield Sports Club

The Acres Club

The Concord Community Club

The Lakemba Club

The Lemnos Club

The Sherwood

Triglav Mounties

Uruguayan Social & Sporting Club

Wallacia Country Club

Warragamba Workers & Sporting Club

Wests League Club

Wests Ashfield Leagues

Wests Sports Club

Workers Hubertus Country Club

MEMBER CLUBS

10 Eastern Metropolitan

Alexandria-Erskineville Bowling Club

Australian 18 Footers League

Australian Club

Australian Turf Club

Barracks on Barrack

Bondi Bowling Club

Bondi Golf & Diggers Club

Bondi Icebergs Club

Bondi Squash Club

Bonnie Doon Golf Club

Bronte Bowling Club

City of Sydney RSL

City Tattersalls Club

Clovelly Lawn Bowls Club

Club Bondi Junction RSL

Club Hillsdale

Club Matto

Club York

Coast Golf Club

Concordia Club

Coogee Beach Club

Coogee Diggers

Coogee Legion Club

Cruising Yacht Club of Australia

CTA Business Club

Eastern Suburbs RUFC

Easts Leagues

Eastern Suburbs Legion Club

Eastern Suburbs Tennis Club

Eastlake Golf Club

Eastlakes Sports Club

Gallipoli Memorial Club

Graphic Arts Club

Hakoah Club

Lakes Golf Club

Maroubra Seals Club

Marrickville Bowling & Recreational Club

Marrickville Golf Club

Marrickville District Lawn Tennis Club

Marrickville Hardcourt Tennis Club

New South Wales Masonic Club

North Bondi RSL

NSW Golf Club

NSW Leagues Club

Paddo RSL

Petersham RSL

Randwick Bowling Club

Randwick Golf Club

Royal Motor Yacht Club of NSW

Royal Prince Edward Yacht Club

St James by City Tatfs

St Michael's Golf Club

Sydney Portugal Community Club

Tattersalls Club

The Australian Golf Club

The Catholic Club

The Gaelic 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

The Union, University & Schools Club

Union, University & Schools Club of Sydney

Waverley Bowlo

Woollahra Golf Club

Yarra Bay Sailing Club

11 Northern Metropolitan

Asquith Bowling & Recreation Club

Asquith Golf Club

Avalon Bowling Club

Avalon Beach RSL

Avondale Golf Club

Balgowlah Bowling Club

Balgowlah Golf Club

Balgowlah RSL

Balmain Bowling Club

Barnwell Park Golf Club

Bayview Golf Club

Briars Sports Club

Cammeray Golf Club

Canada Bay Club

Chatswood Golf Club

Chatswood RSL

Cheltenham Recreation Club

Concord Bowling Club

Club Belrose

Club Berowra

Club Eastwood

Club Five Dock RSL

Club Palm Beach

Club Totem

Club Willoughby

Concord Golf Club

Cromer Golf Club

Dee Why Bowling & Recreation Club

Dee Why RSL

Denistone Sports Club

Drummoyne Sailing Club

Eastwood Rugby Club

Elanora Country Club

Forestville RSL

Gladesville Bowling & Sports Club

Gladesville RSL

Gladstone Park Bowling Club

Gordon Golf Club

Harbord Bowling Club

Harbord Diggers

Hornsby RSL

Hunters Hill Club

Killara Bowling Club

Killara Golf Club

Lane Cove Bowling & Recreation Club

Leichhardt Bowling Club

Lindfield Rollers Bowling Club

Long Reef Golf Club

Longueville Sporting Club

Maggies Waitara

Manly Bowling Club

Manly Civic Club

Manly Golf Club

Manly 16ft Skiff Sailing Club

Manly Vale Calabria Bowling Sports & Social Club

Manly Leagues Club

Massey Park Golf Club

Middle Harbour 16ft Skiff Sailing Club

Middle Harbour Yacht Club

Mona Vale Bowling Club

Mona Vale Golf Club

Monash Country Club

Mosman Bowling Club

Mosman Club

Mosman Rowers

North Epping Bowling & Community Club

North Ryde Golf Club

North Ryde RSL

Norths Cammeray

Northbridge Golf Club

Palm Beach Golf Club

Palm Beach Surf Life Saving Club

Pittwater RSL

Pymble Golf Club

Regatta Club

Roseville Golf Club

Royal Sydney Yacht Squadron

St Ives Bowling & Recreation Club

Sydney Flying Squadron

Sydney Rowing Club

The Alcott Lane Cove

The Beach Club Collaroy

The Builders Club Dee Why

The Chatswood Club

The Epping Club

The Greens North Sydney

The Galston Club

The Neutral Bay Club

The Newport Bowling Club

The Royal Prince Alfred Yacht Club

The Roseville Club

The Royal Motor Yacht Club

Turramurra Bowling Club

Verandah Beecraft

Wakehurst Golf Club

Warringah Bowls Mosman

MEMBER CLUBS

Warringah Golf Club
West Lindfield Sports & Rec Club
West Pymble Bicentennial Club
Willoughby Park Bowling Club

12 North West Metropolitan

Blackheath Golf & Community Club
Carlingford Bowling Club
Castle Hill Bowling Club
Castle Hill Country Club
Castle Hill RSL
Club Blacktown
Club Lawson
Club Lithgow
Club Paceway
Club Ryde
CSI Marconi
Cumberland Golf Club
Dundas Sports & Recreation Club
Dunheved Golf Club
Dural Country Club
Emu Sports Club
Fox Hills Golf Club
Glenorie RSL
Hazelbrook Bowling Club
Katoomba RSL
Kingswood Sports
Lithgow Workies Club
Lithgow Golf Club
Leura Golf Club
Lynwood Country Club
Muirfield Golf Club
NBC Sports Club
Nepean Rowing Club
Oatlands Golf Club
Panthers Glenbrook
Panthers North Richmond
Panthers Penrith
Parra Leagues
Parramatta RSL
Pennant Hills Bowling Club
Pennant Hills Golf Club
Penrith Bowling & Recreation Club
Penrith Gaels Cultural & Sporting Club
Penrith Golf & Recreation Club
Penrith RSL
Pitt Town & District Sports Club
Richmond Club
Richmond Golf Club
Riverstone Schofields Memorial Club
Rosehill Bowling Club
Ryde-Parramatta Golf Club
Ryde Eastwood Leagues Club
Seven Hills RSL

Springwood Country Club
Springwood Sports Club
St Marys District Band Club
St Marys Diggers
St Marys Rugby League Club
Stonecutters Ridge Golf Club
The Henry Sports Club
The Hills Club
Toongabbie Sports Club
Vikings Sports Club
Wentworth Falls Country Club
Wenty Leagues
West Pennant Hills Sports Club
West Tradies
Windsor Golf Club
Windsor Leagues Club
Windsor RSL
Wisemans Ferry Bowling Club
Workers Blacktown
Workers Sports

Wallerah Bay Recreation Club
Wyong Bowling Club
Wyong Golf Club
Wyong Race Club
Wyong Rugby League Club

13 Central Coast

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

Affiliated Associations



Ken Conway Chief Executive Officer

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 and similar clubs in NSW, and its major roles are to facilitate the personal and professional 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

Bowls NSW is focused on honouring the sport's proud traditions while driving innovation to secure its future. It supports over 600 member clubs and 45,000 players across the state, delivering opportunities to compete at all levels, from local greens to the world stage. Through strategic programs and community engagement, the organisation is modernising bowls and building a stronger, more inclusive game for the next generation.



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 licenced clubs, that support the game of rugby league, 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, 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



Community Support

ACE Awards

Armidale Servies Tour de Rocks

Bankstown District Sports Club Supertee Charity Golf Day

Be Unstoppable Foundation

Broken Hill St Patrick's Race Club

Central Coast Region Golf Day Hunter

Breast Cancer Foundation

Clubs Helping Clubs United Against Violence

Cricket NSW

DrinkWise Australia

Gotcha4Life Mateship Luncheon

KARI Foundation

Lifeline Australia

Men of League Foundation

Nova Employment

NSW Parliamentary Friends of Rugby League

PCYC Bankstown

Revesby Workers' International Women's Day

Royal Society for the Welfare of Mothers

SMART Exposure

Snacktember

St Lucy's School

Swansea Belmont Surf Life Saving Club

Tamworth & District Minor League

Tresillian

Vinnies CEO Sleepout

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 2024/2025 financial year, there were 54 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	Clevertronics Pty Ltd	Lighthouse Safety
Allied Risk Solutions	Colin Biggers & Paisley Lawyers	Maher Group Assurance Pty Ltd
Andale Micromatic Pty Ltd	Conroy Audit & Advisory	Mastercom
Auscomply Pty Ltd	Cross Keys Security Services	Meridian Construction Services Pty Ltd
Australian Liquor Marketers	Cutcher & Neale Accounting and Financial Services	Monandia Consulting
Axis IQ	Denton Projects	Mulpha Signal Group Pty Ltd
Banktech	ECash Pty Ltd T/as ECash	Paix Counselling Service
Bergstrom Architects Pty Ltd	EJE Architecture	Paltronics Australasia Pty Ltd
Bishop Collins	Energy Brokers	Pariter
Boden Projects	Exactpro	Pitcher Partners Newcastle & Hunter Pty Ltd
Booth Partners	Extrapreneur Services	RB & JB Simmonds Pty Ltd
Brinton Carpets	Findex (Aust) Pty Ltd	Rohrig Group
BSPN Architecture	Fugen Constructions Pty Ltd	Sunblest Cleaning Services
Bunnings Group Limited	Gold Security Management	The Pack Factory
Buzz Consultants	Guardian Venue Management	Vision Lifestyle Projects
Cardtronics Australasia Pty Ltd	Infosign Pty Ltd	Warren Saunders Insurance Brokers (Aust) Pty Ltd
Cartwright Insurance Brokers Pty Ltd	James Clifford Construction	Zoo Business Media
Choice Energy Pty Ltd	Jem Computers	
Circle Solutions Group Pty Ltd		





DESIGNER Ian Johnson
EDITOR Ben Rossleigh
EVENTS PHOTOGRAPHER Geoff Magee
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PRINTER Rawson Print & Packaging



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