URBIS

Clubs in NSW 2026

Economic and Social Contribution

Prepared for ClubsNSW

September 2026

Acknowledgment of Country

Urbis acknowledges the Traditional Custodians of the lands we operate on.

We recognise that First Nations sovereignty was never ceded and respect First Nations peoples continuing connection to these lands, waterways and ecosystems for over 60,000 years.

We pay our respects to First Nations Elders, past and present.

Urbis is committed to incorporating our respect for First Nations cultures, peoples and storytelling in our work across the Country. We are proud to have partnered with Darug Nation artist, **Hayley Pigram**, and to profile her artwork - **Sacred River Dreaming**.



The river is the symbol of the Dreaming and the journey of life. The circles and lines represent people meeting and connections across time and space. When we are working in different places, we can still be connected and work towards the same goal.

All information supplied to Urbis in order to conduct this research has been treated in the strictest confidence.
It shall only be used in this context and shall not be made available to third parties without client authorisation.
Confidential information has been stored securely and data provided by respondents, as well as their identity, has been treated in the strictest confidence and all assurance given to respondents have been and shall be fulfilled.

© Urbis Ltd
50 105 256 228

All Rights Reserved. No material may be reproduced without prior permission.
You must read the important disclaimer appearing within the body of this report.

urbis.com.au

Contents

Glossary 3

Executive Summary 5
Key Findings 7
Overall Finding 10

Introduction 11
ClubsNSW History and Reach 13
Survey of Clubs in NSW 14
Economic and Social Dimensions of Clubs in NSW 15
Stratification of Clubs for the Present Study 16
Geographic Distribution of Clubs Groups by Size 17

Economic Impact of Clubs in NSW 21
Venue Revenue 21
Financial Viability 25
Club Taree 29
Revesby Workers' Club 31
Capital Expenditure 33
Employment 37
Dee Why RSL 39
Clubs investing in the next generation 41

Social Impact of Clubs in NSW 43
Taxation 43
Provision of Public Facilities 45
Canterbury League Club 47
Moorebank Sporties 49
Community Events and Live Entertainment 51
Volunteering Supported by Clubs in NSW 53
ClubGRANTS 55
Muswellbrook RSL 57
Other Non-quantified Economic Impacts 59
Clubs and Community Mental Health 65
Hay Services Club 67
Pennant Hills Golf Club 71

Conclusion 74

Disclaimer 75

Appendix 76

ClubsNSW

This report is provided for informational purposes only.
It is not an official ESG, corporate social responsibility (CSR), or sustainability disclosure. It does not adhere to, nor is it governed by, any international, national, or industry-specific sustainability reporting standards, regulations, or frameworks

Glossary

Key Terms and Definitions

Table 1 Economic and Methodology Terms

Term	Meaning
ABS Remoteness Area Classification	A system used by the Australian Bureau of Statistics to group locations based on how easy it is to access services and population centres.
Capital expenditure (CAPEX)	Money spent on major assets such as buildings, renovations, equipment and infrastructure that provide benefits over many years.
Catchment	The area or population from which a club attracts members, visitors or customers.
Community value	The estimated benefit provided to the community through subsidised or low-cost access to club facilities and services.
Cost-benefit assessment	An analysis that weighs both the positive and negative impacts of an activity to determine its overall net effect.
Direct jobs	People employed directly by clubs.
Economic activity	Spending, business operations and employment that contribute to the economy.
Economic impact	The effect an organisation or industry has on jobs, income and economic activity.
Employment pathway	A route that helps people develop skills and move into ongoing employment.
Facility market value	The estimated amount users would pay if facilities were provided on a fully commercial basis.
Gross Value Added (GVA)	A measure of the value an industry adds to the economy through its activities.
Indirect jobs	Jobs supported in other businesses because of club spending and operations.
Input-output modelling	An economic method used to estimate how spending in one industry supports jobs and activity in other industries.
Licence number	A regulatory identifier for a venue or operation. A single club organisation may hold more than one licence.
Non-financial contribution	Benefits that are not measured in dollars, such as volunteering, social connection or community support.
Place-based employer	An employer that provides jobs within a particular local community or region.
REMPLAN	An economic modelling tool used to estimate employment and economic impacts.
Scale-up	A process of expanding survey results to estimate outcomes for the broader sector.

Table 2 Clubs, Gaming and Community Terms

Term	Meaning
ClubGRANTS	A NSW program through which clubs provide funding and support to community organisations, services, sporting groups and local projects.
Electronic Gaming Machine (EGM)	A poker machine or gaming machine used for gambling.
ESG (Environmental, Social and Governance)	A framework commonly used to assess an organisation's environmental performance, social responsibilities and governance practices.
Gaming Plan of Management	A document outlining how a venue will manage and minimise gambling-related harm.
Gaming-related taxation	Taxes directly linked to gaming machine operations and revenue.
Harm minimisation	Measures designed to reduce the potential negative impacts associated with gambling or alcohol consumption.
In-kind support	Assistance provided in forms other than cash, such as facilities, equipment, services or staff time.
Metered gaming machine profit	The recorded profit generated from gaming machines, used to calculate gaming taxes.
Non-gaming revenue	Revenue generated from activities other than gaming machines, such as hospitality, accommodation, memberships and sport.
Responsible Conduct of Gambling	Mandatory training and practices aimed at helping venues reduce gambling-related harm.
Responsible Gambling Officer	A staff member responsible for supporting gambling harm-minimisation measures within a venue.
Responsible Service of Alcohol (RSA)	Mandatory requirements and training for the safe and responsible service of alcohol.
Self-exclusion	A system allowing people experiencing gambling harm to voluntarily ban themselves from gambling venues.
Social infrastructure	Facilities and services that support community wellbeing, such as clubs, community centres and sporting facilities.

Executive Summary

Clubs in New South Wales have a long and storied history as social, cultural and economic assets that benefit local communities. They continue to serve as important meeting places for friends, families, community groups, volunteer organisations and sporting clubs, providing inclusive and accessible spaces that support social connection and wellbeing.

In 2023, ClubsNSW engaged Urbis to assess the economic and social contribution of Clubs to the NSW economy at that point in time. Now, in 2026, ClubsNSW has again engaged Urbis to expand on this work and provide an updated and more comprehensive assessment of the Clubs sector's impact in NSW, reflecting how the role of Clubs has evolved in the intervening years.

This report builds on the 2023 analysis by incorporating new and updated industry data, additional survey responses and refined economic modelling. It also expands the qualitative evidence base through further case studies and a broader review of literature, enabling a deeper understanding of the social, cultural and community impacts of Clubs that are not fully captured through quantitative measures alone.

Understanding the figures: The Executive Summary presents the NSW Club Industry-wide Estimate, which provides an indicative estimate of the contribution of the broader NSW registered club sector, including club groups not captured in the available ClubsNSW financial and survey datasets.

The detailed sections of this report continue to present the ClubsNSW Reported Impact, derived from the available ClubsNSW data and participating club survey responses.

Economic

Total revenue	**$10.35 billion**
Non-gaming share of revenue	**53%**
Total capital expenditure	**$1.39 billion**
Total jobs supported	**78,026**
Total Economic contribution	**$11.74 billion**

Social & Community

ClubGRANTS	**$127 million**
Community facilities provided	**7,663**
Community value of subsidised facilities	**$1.64 billion**
Staff and volunteer time	**$10.5 million**
Total tax contribution	**$2.28 billion**
Total Social & Community contribution	**$1.91 billion**

This allows the report to retain the underlying analysis and breakdowns by club size, geography and other characteristics. Where an industry-wide estimate has been developed, an additional industry-wide total is also shown within the relevant section, allowing readers to distinguish between the reported impact and the broader statewide estimate.

For some measures, the two figures are the same because the underlying data already capture the relevant NSW-wide total and no further extrapolation is required. Further explanation of the two reporting bases and the industry-wide estimation methodology is provided in the Appendix.

The total annual economic and social value generated by the NSW club industry:

$13.65 billion per annum

Supporting approximately 78,026 jobs across New South Wales, including 72,478 jobs through club operations and a further 5,548 jobs supported through capital investment.

Overall, the findings reaffirm and strengthen the conclusions reached in 2023, while demonstrating the continued and, in some cases, growing contribution of Clubs to the NSW economy and local communities in 2026. The sector delivers significant benefits through employment and economic activity, support for grassroots sport, recreation and volunteering, and ongoing community investment. Importantly, this updated analysis highlights the role of Clubs as enduring anchor institutions that support social inclusion, community resilience and local development across metropolitan and regional NSW.

This report provides a contemporary and forward looking picture of the Clubs sector. By expanding on the 2023 assessment, it demonstrates how Clubs continue to generate economic value and social benefit, reinforcing their importance to the liveability, cohesion and prosperity of communities across New South Wales.

Clubs are subject to responsible service and harm-minimisation obligations designed to reduce these risks. This includes responsible service and staff training, self-exclusion arrangements, venue supervision and referral pathways for people at risk of gambling harm.

These requirements have been strengthened through recent reforms, including mandatory Gambling Incident Registers and Gaming Plans of Management for venues operating gaming machines, and Responsible Gambling Officers for venues with more than 20 gaming machine entitlements. These measures provide more structured processes for identifying and responding to gambling harm within venues.

Other areas considered:

Training and workforce development — more than 451,000 hours of training annually

Health and wellbeing — around 60% of responding clubs offer or support health, mental health, disability or related services

Grassroots sport and recreation — clubs support participation through facilities, subsidised access, sponsorship and other assistance

Liquor and gambling harm minimisation — clubs undertake responsible service, staff training, self-exclusion and other harm-minimisation measures

Environmental sustainability — 92% of responding clubs reported at least one environmental practice or initiative

The Clubs sector provides liquor and gambling services, both of which can create social harms. These may include:

- Loss of income and financial distress
- Exposure to and normalisation of gambling, including among younger cohorts
- Anti-social behaviour associated with gambling and alcohol use



Key Findings

Clubs are an important part of the economic and social fabric of communities across New South Wales. Beyond their commercial operations, they support employment, invest in facilities and infrastructure, contribute to government revenue, provide community services and funding, and create spaces for recreation, connection and participation.

The findings that follow bring together the key results of this report, highlighting both the scale of the sector's economic contribution and the broader value generated for communities. They also reflect the important role clubs play as locally embedded institutions, particularly in regional and rural areas where access to facilities, services and social infrastructure can be more limited.

Together, these findings provide a snapshot of the contribution clubs make across NSW today, as well as the ongoing investment and responsible management required to sustain that contribution into the future.

Economic contribution and employment

- Clubs are significant economic institutions across NSW, generating an estimated **$10.35 billion in annual revenue** and supporting approximately **78,026 jobs** through club operations and capital investment. This includes approximately 72,478 jobs supported through day-to-day club operations and a further 5,548 jobs supported through capital expenditure.
- The sector has also has a more diversified revenue base, with approximately **53% of total industry revenue now generated through non-gaming activities** and gaming's share of total revenue 2.6 percentage points lower in 2025 than in 2021.
- The sector supports **41,968 direct jobs,** with Small, Small-Medium and Medium clubs accounting for around 70% of direct employment. This highlights the important role of smaller and mid-sized clubs as place-based employers across metropolitan, regional and remote NSW.
- Clubs continue to reinvest substantially in their asset base, with approximately **$1.39 billion in annual capital expenditure** supporting 5,548 jobs and contributing approximately $1.25 billion in Gross Value Added to the NSW economy.
- Clubs also make a substantial contribution to public revenue, with approximately **$2.28 billion in total taxation,** including both gaming and non-gaming taxes.

Community value and investment

- Clubs provide an estimated 7,663 sport, recreation, meeting and other community facilities, generating approximately **$1.64 billion in estimated community value each year.** Around 88% of the estimated market value of these facilities is not recovered through direct revenue, reflecting the substantial level of subsidised community access provided by clubs.
- Clubs contributed approximately **$127 million through ClubGRANTS** in FY25, supporting welfare and frontline services, sport and recreation, education, culture, community facilities and other local initiatives. This is approximately $27 million higher than the $100 million estimated in the 2023 report.
- Clubs also support approximately **421,000 hours of staff and volunteer time,** valued at around $10.5 million, alongside the facilities, coordination and organisational support that enable community and volunteer organisations to operate.

Community role and resilience

- Clubs operate as more than commercial venues. More than **92% of clubs hosted community events,** while around 60% of responding clubs offer or support mental health, disability, community health or related services, reinforcing their broader role as local social and community infrastructure.
- The role of clubs varies across the sector. Smaller clubs are generally less reliant on gaming, with a greater share of activity generated through hospitality, sport and other non-gaming activities, while clubs in regional and remote areas often play a particularly important role as local hospitality, recreation and social destinations.
- Clubs act as locally embedded anchor institutions, helping to fill gaps in community provision through their facilities, funding, staff and established local networks. Their permanent presence enables communities to draw on club resources where other support may be limited or uncertain, while providing the capacity to respond quickly to changing local needs and periods of disruption.

Responsible and future-ready

- Environmental practices are now widespread across the sector, with **92% of responding clubs reporting at least one environmental practice or initiative.** This includes 78% with solar panels and 69% participating in green waste collection and recycling, alongside broader investment in energy efficiency, waste reduction and water management.
- The benefits generated by clubs must also be considered alongside the potential harms associated with liquor and gambling. Clubs operate within regulated harm-minimisation frameworks covering responsible service, staff training, self-exclusion, venue supervision and strengthened processes for identifying and responding to gambling-related harm.
- Financial viability varies materially across the sector, with Extra-Large clubs recording the strongest overall positions, while Small and Small-Medium clubs face greater financial pressure. Underlying results indicate that profitability is the principal constraint for many clubs, despite generally sound liquidity and strong solvency positions.

Overall Finding

Across NSW, clubs combine substantial economic activity and employment with long-term investment in community infrastructure, subsidised access to facilities, direct community funding, volunteering, social connection and the capacity to respond to local needs. Taken together, these findings reinforce the role of clubs as enduring economic and community institutions across metropolitan, regional and rural NSW.

The value of clubs extends well beyond commercial operations.

Introduction

Clubs play a fundamental role as places where people come together. Across New South Wales, they provide accessible spaces for social connection through food, entertainment, sport and community activity, as well as through direct support such as donations, volunteering and partnerships with local organisations. In doing so, clubs generate both economic activity and meaningful social value, making them dependable and well utilised institutions in the communities they serve. For many people, clubs are a natural choice for celebrations, events, meetings and community outreach.



The importance of this role has been clearly demonstrated during periods of disruption and recovery. Throughout the COVID 19 pandemic and during floods and other natural disasters across regional NSW, clubs extended their function beyond everyday operations, acting as gathering points, vaccination hubs and places of refuge for local residents. These experiences reinforce the role of clubs as adaptable community assets, capable of responding to local needs when it matters most.

The purpose of this report is to quantify and describe the economic and social impacts generated by clubs in NSW through their ongoing operations. The economic assessment focuses on key outcomes associated with club operations and capital investment, including revenue, capital expenditure, employment, taxation and gross value added (GVA). These metrics are consistent with the IPART Guidelines for the economic impact assessment of clubs and provide a robust basis for understanding the sector's contribution to the NSW economy. Strong economic performance underpins clubs' capacity to maintain public access to their facilities, support local jobs and provide funding and assistance to community and volunteer organisations.

Beyond these economic measures, clubs deliver a broad range of social benefits. These include hosting community events, supporting local projects and services through ClubGRANTS and other donations, and providing employment and volunteering opportunities. Clubs are also increasingly undertaking initiatives aligned with environmental, social and governance principles, such as investing in more sustainable infrastructure and supporting local environmental activities.

A defining feature of the sector is the scale and diversity of community facilities provided across the state, often at heavily subsidised rates, which enables participation by a wide range of groups and individuals.

As NSW continues to move beyond the impacts of COVID 19, the value of community connection has been reinforced across all age groups. This report quantifies many of the social outcomes delivered by clubs to demonstrate the extent of their non financial contribution to communities and to the state more broadly.

In presenting a balanced assessment, the report also recognises issues associated with electronic gaming machines and gaming. In NSW, registered clubs with electronic gaming machine profits above $1 million may make eligible community contributions through the ClubGRANTS scheme and receive the associated tax credit; clubs may instead opt to pay the equivalent amount in gaming machine tax. While these contributions provide clear community benefits, it is acknowledged that gaming can also result in negative impacts. Accordingly, this report separates revenues and expenditure related to electronic gaming. As the analysis is not a full cost–benefit assessment, it does not seek to estimate a net social benefit or cost by incorporating the broader impacts of gaming into the modelling.

Overall, this report demonstrates the significant contribution clubs of all sizes make to local communities and the NSW economy. It shows that the value of clubs lies not simply in their financial performance, but in their ability to enable social connection, community activity and economic participation through the facilities they provide and the people they employ. In doing so, clubs continue to form an important and enduring part of the social and economic fabric of New South Wales.

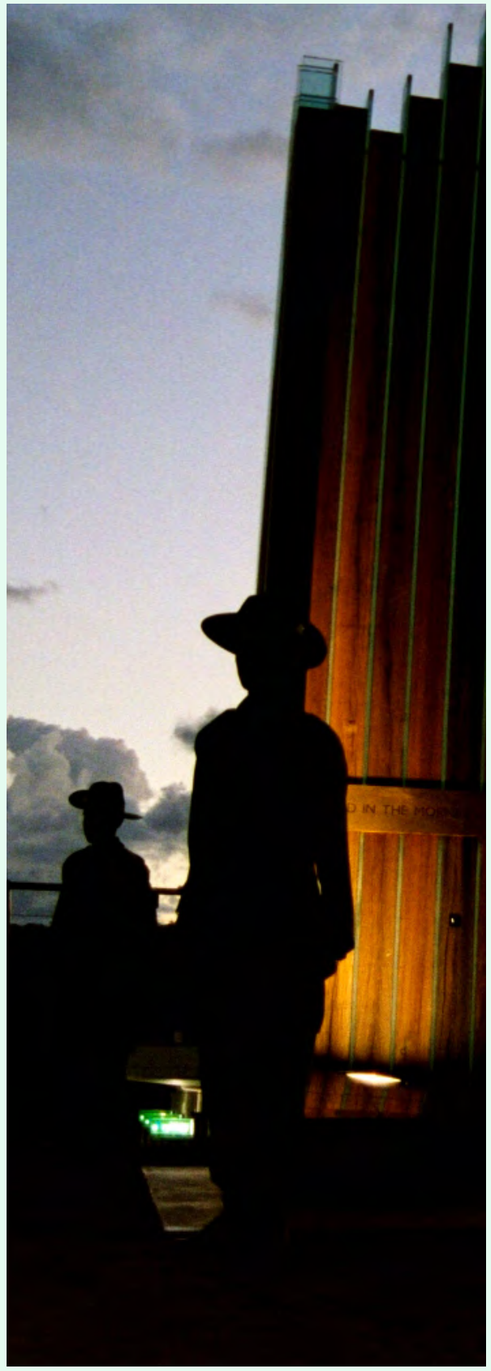


ClubsNSW History and Reach

Since its establishment in 1920, ClubsNSW has served as the peak representative body for the registered clubs' industry in New South Wales. Today, it represents more than 1,000 clubs across the state, encompassing a diverse range of organisations that have been formed for different purposes and community needs. These include sporting clubs, religious based clubs, ethnic clubs, RSL and ex services clubs, workers clubs and social clubs.

While clubs differ in size, focus and offerings, they are united by a shared role as community hubs that bring people together. Contemporary clubs span everything from local sporting and cultural venues to large, multi use facilities offering hospitality, health and recreational services. Through strong local integration – particularly via donations, volunteering and broader community outreach – clubs have become embedded in the daily lives of many communities across NSW.

ClubsNSW's membership spans the full geographic breadth of the state, from the South Broken Hill Golf Club in far western NSW to the Twin Towns Services Club in Tweed Heads. ClubsNSW members account for approximately 90 per cent of all clubs operating in NSW. This broad membership base captures clubs of different sizes, locations and operating models, reflecting the diversity of the sector across metropolitan, regional and rural communities.



Survey of Clubs in NSW

To support the assessment of economic and social impacts, ClubsNSW designed and administered a survey to clubs across NSW. A total of 139 club groups responded, representing around 14 per cent of all club groups in NSW. The survey provided critical primary data to complement administrative datasets supplied by ClubsNSW.

From an economic perspective, the survey collected information on capital expenditure and taxation, enabling analysis of investment activity across clubs of different sizes and the relationship between scale and tax contributions. This data was essential to understanding how clubs' operational and capital decisions translate into broader economic impacts.

The survey also captured a wide range of social impact information, including:

- Types of facilities provided by clubs
- Employment characteristics, including employment type and gender composition
- Volunteering contributions from both staff and community members
- Scale and frequency of social and community events
- Environmentally focused initiatives
- Additional community outreach activities, both internal and external

This information collectively provides a clearer picture of how clubs support their communities beyond their core commercial activities. The survey was delivered through the ClubsNSW membership portal, allowing clubs of all sizes to contribute and highlight their economic and social roles. These survey results, combined with ClubsNSW annual report data and gaming datasets, form the basis for estimating the overall contribution of clubs across NSW.

Economic and Social Dimensions of Clubs in NSW

The impacts of clubs are assessed across two interrelated dimensions: economic and social. These dimensions have been defined using the data collected for this study and calculated in line with contemporary guidance for assessing the impact of registered clubs, as set out in IPART's Review of the Registered Clubs Industry in NSW (2008).

Economic impacts are analysed separately for gaming and non gaming activities to better understand how different revenue streams contribute to employment and economic activity. While not measures of economic benefit, ClubGRANTS contributions and gaming tax payments are reported alongside gaming revenue due to their direct relationship. ClubGRANTS payments are included within the total charitable donations attributed to the sector. Gross value added (GVA) and employment impacts have been estimated using REMPLAN input–output modelling and are reported at the NSW state level.

Social impacts capture the additional value generated through the facilities clubs provide, the donations they make and the volunteer hours they support across the state. These measures reflect a substantial component of the social benefit clubs deliver, enabled by both the physical assets they offer and the staff who support community use and goodwill activities. The Appendix outlines the methodology used to translate the collected data into quantified economic and social estimates.

Stratification of Clubs for the Present Study

Club groups across New South Wales vary in size, structure and purpose, reflecting both their location and the membership bases they serve. To account for these differences, and to support the scaling of missing or incomplete data, club groups have been grouped into six size categories based on estimated membership numbers. These categories capture a wide range of business models and revenue profiles, from small community-based club groups through to the largest multi-venue operations.

The Appendix sets out the stratification data supporting this approach and demonstrates that membership size is a consistent and reliable indicator of a club group's scale. Membership levels show a strong relationship with employment, total revenue and gaming revenue. For this reason, membership has been adopted as the primary variable for grouping club groups and extrapolating results across the wider sector.

For the purposes of this analysis, multiple club venues operating under a single ABN are treated collectively as one club group. This ensures that multi-venue operations are not counted multiple times when undertaking the financial stratification and impact assessment.

Small and Small–Medium club groups make up the largest share of the financial analysis dataset. In contrast, Large and Extra Large club groups represent a relatively small proportion of the dataset. Despite their smaller number, these club groups typically have substantially higher membership levels and generate a disproportionate share of revenue and employment. Throughout the report, these size groupings have also been used to calculate median and average values, which are applied as proxies where data gaps exist.

Table 3 Stratification summary statistics

Name	Member Range	Total Estimated Club Groups in NSW
Small	0 – 1,000	195
Small – Medium	1,001 – 5,000	282
Medium	5,000 – 20,000	197
Medium – Large	20,001 – 40,000	49
Large	40,001 – 80,000	30
Extra Large	80,001+	9
Total		**762**

Note: The analysis is based on 762 club groups, reflecting approximately 1,248 individual club venues across NSW.
Source: ClubsNSW; Urbis

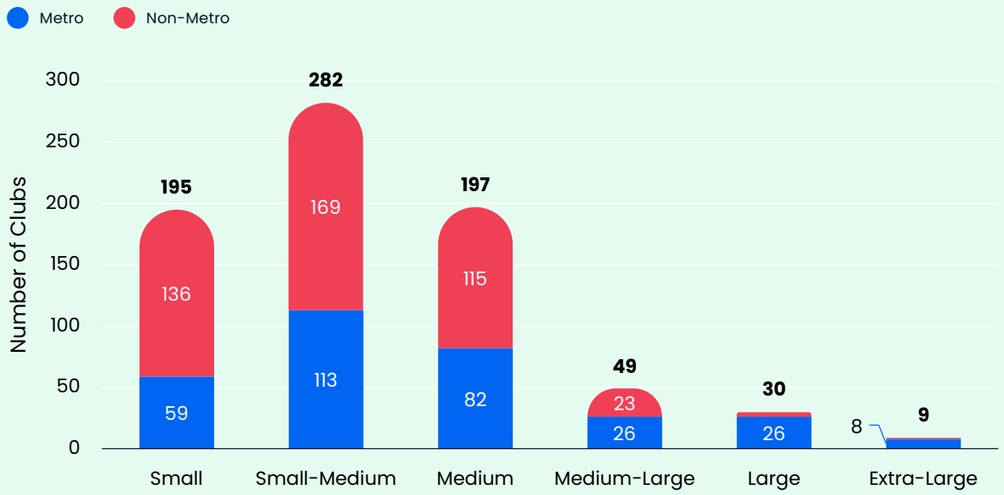
The 762 club groups used for this stratification represent the financial analysis base and reflect a sector operating across approximately 1,248 individual club venues across NSW.

The analysis is undertaken at the club group (ABN) level, meaning that multiple venues operating under the same ABN are treated as a single club group for the purposes of stratification and impact assessment. Accordingly, the detailed analysis should be interpreted at the club group level, while venue-level figures are used when discussing employment and number of individual club locations are being presented.

Geographic Distribution of Club Groups by Size

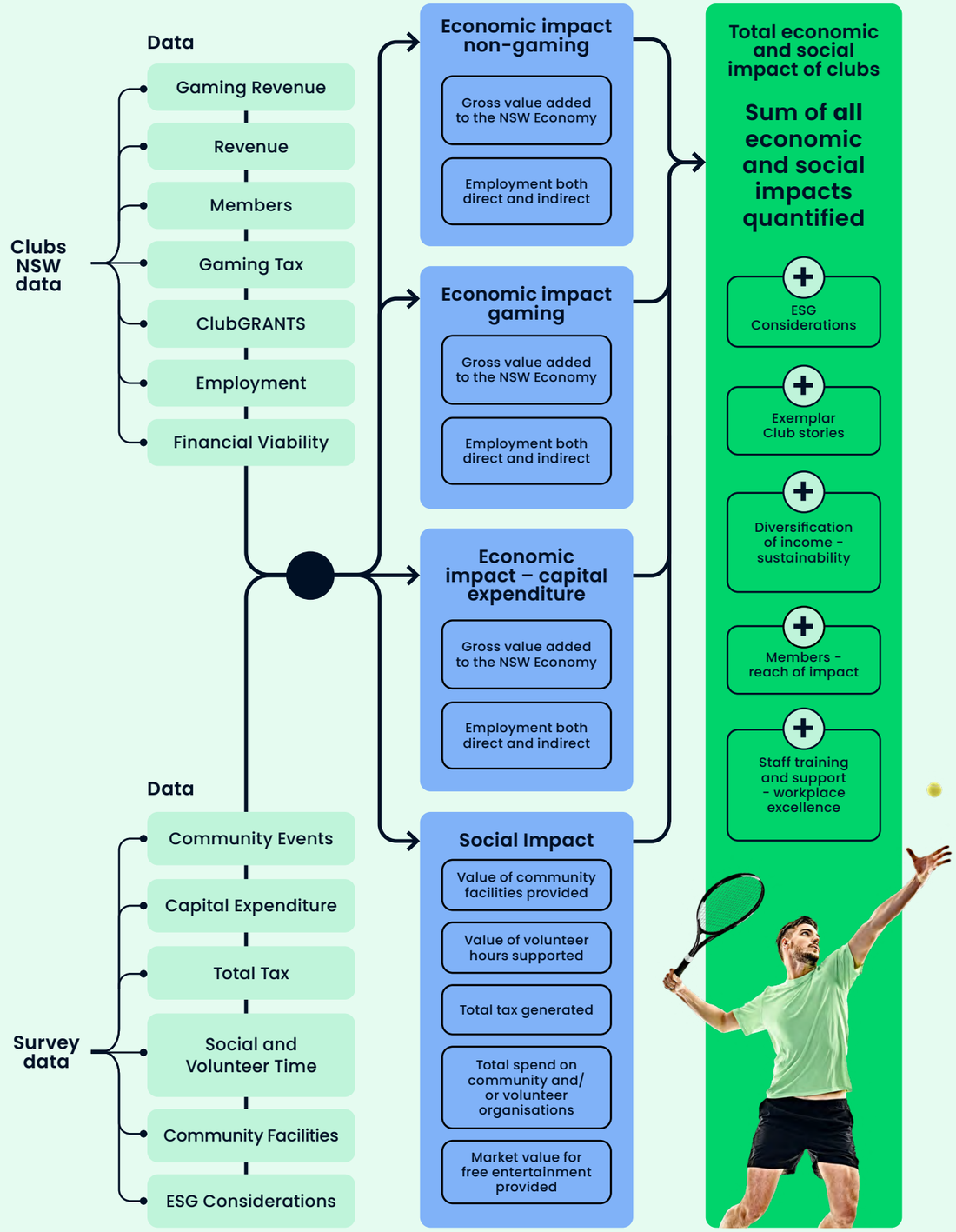
The 762 club groups represented in this analysis, reflecting approximately 1,248 individual club venues across NSW, are distributed across both metropolitan and non-metropolitan areas. Small, Small–Medium and Medium club groups account for the majority of club groups in both areas. Smaller club groups are more prevalent across non-metro NSW, reflecting the smaller population bases and local community markets they typically serve, while larger club groups are increasingly concentrated in metropolitan areas where higher population density supports larger memberships and operating scale.

Figure 1 Geographic Distribution of Clubs by Club Size



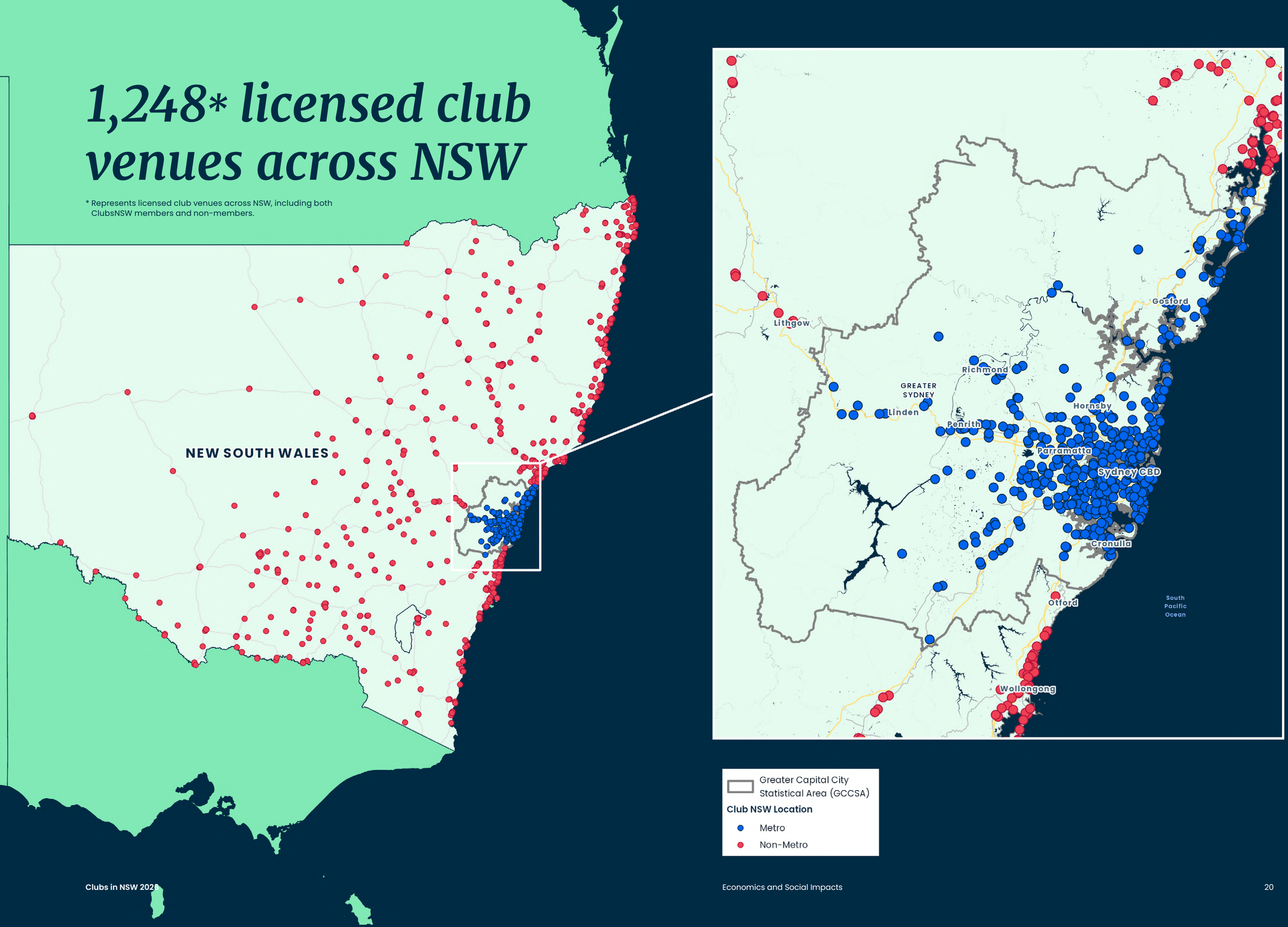
Note: Metro = Greater Sydney + ACT; Non-metro = Rest of NSW. Counts shown are based on the 762 club groups (ABNs) used in the analysis, which reflect approximately 1,248 individual club venues across NSW. Where multiple venues operate under the same ABN, they are represented as a single club group. Source: ClubsNSW; Urbis

Figure 2 Analysis overview



1,248 licensed club venues across NSW*

* Represents licensed club venues across NSW, including both ClubsNSW members and non-members.



Economic Impact of Clubs in NSW

Venue Revenue

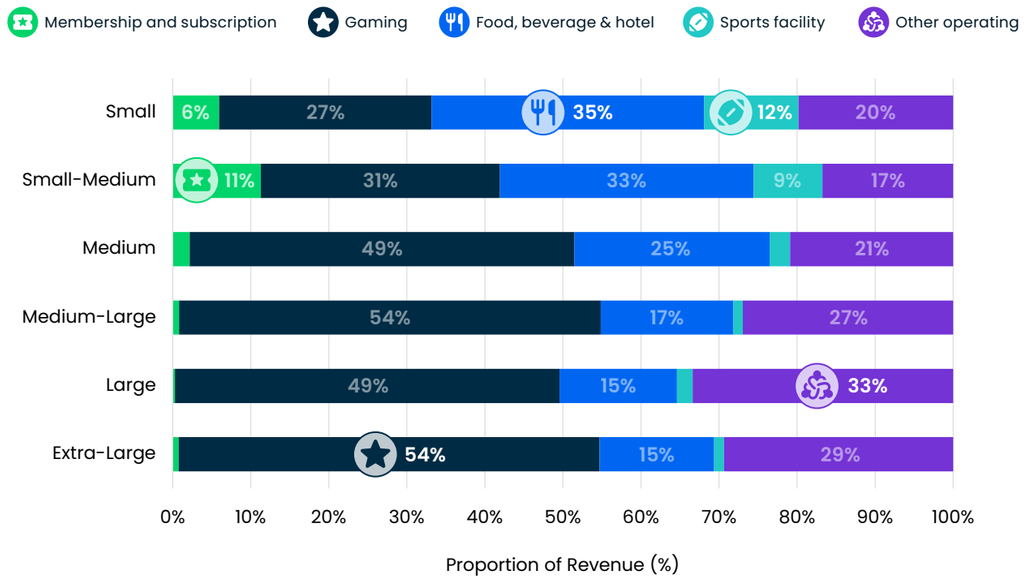
Gross revenue generated by clubs across NSW is estimated at approximately $10.35 billion annually on an industry-wide basis, reflecting the sector's substantial economic and community contribution throughout the state.

The ClubsNSW Reported Impact is approximately $8.8 billion in annual revenue. This represents a substantial increase from the approximately $6.4 billion in total industry revenue estimated in the previous 2023 Economic and Social Impact of Clubs in NSW report. While gaming revenue remains an important component of the industry, the revenue composition of clubs demonstrates that the sector is increasingly supported by a broad and diversified range of non-gaming activities and community-based services.

Club groups operations are highly interconnected, with gaming, hospitality, entertainment, sport, and community services forming a common operational model. Revenue generated through one activity is frequently used to support the delivery and affordability of other offerings, allowing club groups to maintain facilities, provide community services, and broaden their role beyond traditional gaming and entertainment functions.

The structure of club group revenue varies considerably depending on club size, location, facilities, and membership profile. Smaller club group are notably less reliant on gaming revenue and demonstrate a more diversified income profile across hospitality, membership, sport, and other operating activities.
In contrast, larger and more established club group generally have gaming more deeply integrated into their operations, although they also generate significant income through a wide range of ancillary services and commercial activities.

Revenue:



Total Revenue Across NSW:

4% 44% 23% 5% 25%

Food and beverage and hotel operations represent one of the largest non-gaming revenue streams in the industry, generating approximately $1.9 billion, or 23%, of total club groups revenue across NSW. These offerings include bistros, cafés, restaurants, bars, and hotel-related revenue, such as from accommodation and on-site hotel facilities. Together, these offerings reflect the important role clubs play in attracting visitation and supporting hospitality services for members, reinforcing their contribution to broader club operations.

The significance of food and beverage, and hotel revenue is particularly evident amongst smaller club groups. Within Small and Small-Medium club groups, hospitality revenue accounts for 35% and 33% of total revenue, respectively, exceeding gaming revenue at 27% and 31%. These are the only club size groupings where hospitality revenue exceeds gaming revenue.

Note: Sample size of clubs with reported revenue data is 760.
Source: ClubsNSW; Urbis

This represents a shift from the previous report, when food and beverage revenue exceeded gaming revenue among small club groups. Across the remaining larger club size groupings, gaming revenue accounts for a higher share of total revenue, often by a substantially larger margin. This indicates that many smaller club groups generate a greater share of their revenue through hospitality, recreation and other non-gaming activities, with comparatively less reliance on EGM activity.

As club groups size increases, revenue streams become increasingly diversified. Larger club groups often provide a broader range of services extending well beyond traditional hospitality and entertainment offerings. This is reflected in the substantial share of "Other operating revenue" generated by Medium, Medium-Large, Large, and Extra-Large club groups. Across NSW, other operating revenue totals approximately $2.2 billion, representing 25% of all industry revenue and making it the largest revenue category outside gaming, which accounts for 44%.

These diversified revenue streams commonly include:

- Function and event centre hire
- Sporting and recreation facilities
- Children's play centres and childcare services
- Health and wellness facilities
- Aged care and seniors living operations

Community and social support services The scale of these non-traditional revenue streams highlights the evolving role of clubs as multi-purpose community organisations rather than solely gaming or entertainment venues. Many club groups are increasingly leveraging diversified operations to strengthen financial sustainability, expand community services, and reduce reliance on EGM-related income over time.

Membership also remains central to the operational structure and long-term viability of club groups. Although membership subscription revenue represents a relatively modest share of total industry revenue overall, membership underpins visitation, patron loyalty, and the viability of ancillary offerings including food and beverage, sporting, and entertainment facilities. Smaller and specialist club groups, including golf and sporting clubs, often demonstrate comparatively stronger membership-driven business models and deeper community engagement outcomes.

The analysis further suggests that smaller club groups frequently generate stronger revenue outcomes on a per-member basis than larger club groups. This likely reflects the more concentrated role smaller club groups play within local communities, where they often act as key social, recreational, and hospitality hubs with fewer competing entertainment alternatives. Conversely, larger metropolitan club groups typically operate within more competitive markets, requiring broader promotional activity, discounted offerings, and more diverse entertainment options to attract and retain members and patrons.

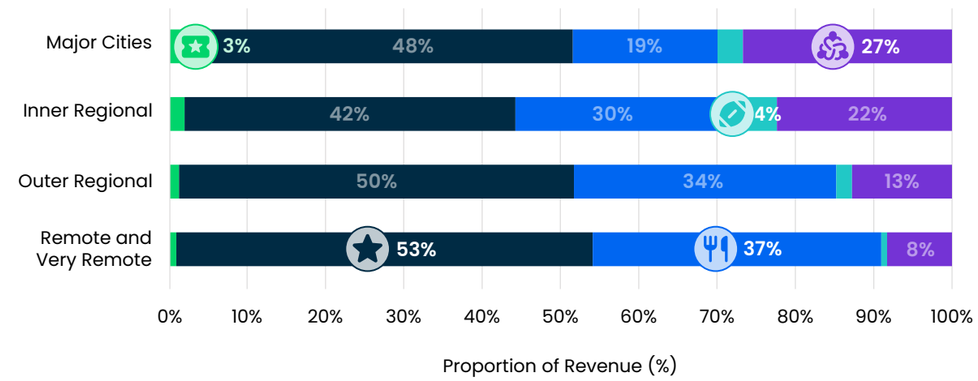
Revenue:

Membership and subscription · Gaming · Food, beverage & hotel · Sports facility · Other operating

The geographic distribution of revenue reinforces the different operational roles club groups play across NSW. In Major Cities, food and beverage, and hotel revenue accounts for 19% of total revenue, compared with 30% in Inner Regional areas, 34% in Outer Regional areas and 37% in Remote and Very Remote areas. This suggests that such hospitality-related activity is generally more prominent outside metropolitan markets, where club groups may play a more central role as local hospitality, accommodation and social venues.

By contrast, Major Cities and Inner Regional areas record a higher share of other operating revenue, at 27% and 22% respectively. This is likely to reflect the broader range of services and facilities that can be supported by larger and denser population catchments. In Outer Regional, Remote and Very Remote areas, other operating revenue accounts for a smaller share of revenue, at 13% and 8% respectively, indicating a relatively greater concentration of activity around core gaming, food and beverage, and hospitality functions.

Overall, the revenue composition of NSW club groups demonstrates an industry increasingly characterised by diversified, membership-led, and community-oriented operations. While gaming revenue remains an important contributor for many venues, approximately 56% of total industry revenue is generated through non-gaming activities, this diversification is also evident over time, with ClubsNSW's Industry Snapshot (May 2026) indicating that, despite year-to-year variation, gaming's share of total club revenue was 2.6 percentage points lower in 2025 than in 2021. Together, these findings reinforce the sector's broader economic and social role across hospitality, sport, recreation, health and community service delivery.



Note: Geographic patterns are assessed using the ABS Remoteness Area classification, which groups locations into Major Cities, Inner Regional, Outer Regional, Remote and Very Remote areas based on relative access to services; Sample size of club groups with reported revenue data is 760. Source: ClubsNSW; Urbis

Financial Viability

Financial viability underpins clubs' ability to maintain their assets, employ staff, reinvest in facilities and continue providing services to their communities.

ClubsNSW's financial viability assessment considers three pillars:

- Liquidity
- Profitability
- Solvency

Together they provide an indication of each club's overall financial position. Liquidity reflects the capacity to meet short-term obligations, profitability reflects the ability to generate an ongoing operating surplus, and solvency reflects longer-term balance sheet strength and debt capacity.

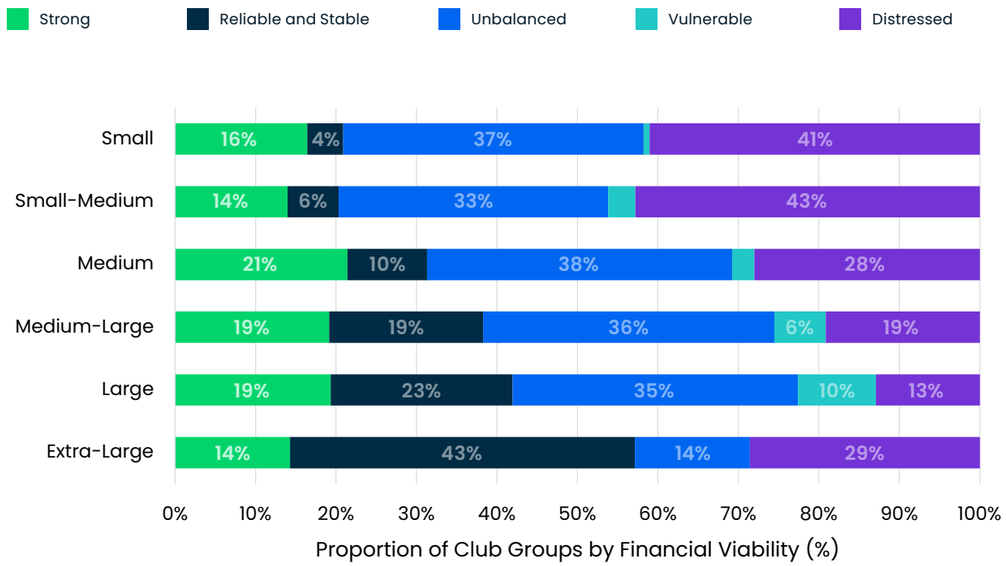
The underlying results indicate that financial pressure across the sector is more commonly associated with profitability than liquidity or solvency. In the final FY25 dataset, around 70% of club groups are classified as Low on the profitability pillar, compared with around one-third on liquidity, while approximately three-quarters are classified as High on solvency. This indicates that many club groups retain comparatively strong balance sheet positions but face greater pressure in generating ongoing operating surpluses.

This is also reflected in the FY25 financial results, with club groups in the sample recording a median net profit margin of 3.83%. This relatively modest margin indicates that many clubs operate with limited surplus capacity, consistent with their community-oriented operating model rather than a focus on maximising profitability. While these margins may support day-to-day operations, they can leave less financial headroom to absorb cost pressures or fund significant reinvestment.

While profitability is therefore the primary constraint for many club groups, generally sound liquidity and strong solvency positions provide an important financial foundation. This suggests opportunities for some club groups to strengthen long-term sustainability through revenue diversification and complementary income streams.

The range of financial outcomes also reflects the diversity of registered clubs across NSW. Clubs differ substantially in scale, location, operating model, asset base and community role, meaning no two clubs face exactly the same financial circumstances. The results hence reflect a range of different opportunities and challenges across the sector, rather than a single industry-wide financial experience.

Figure 3 Financial viability by club group size



Financial viability varies considerably by club size. Extra-Large club groups record the strongest overall profile, with 57% classified as Strong or Reliable and Stable, compared with 42% of Large club groups and 38% of Medium-Large club groups. By comparison, only 20% of both Small-Medium and Small club groups fall within these two categories. Financial pressure is correspondingly greater among smaller club groups, with 43% of Small-Medium clubs and 41% of Small club groups classified as Distressed.

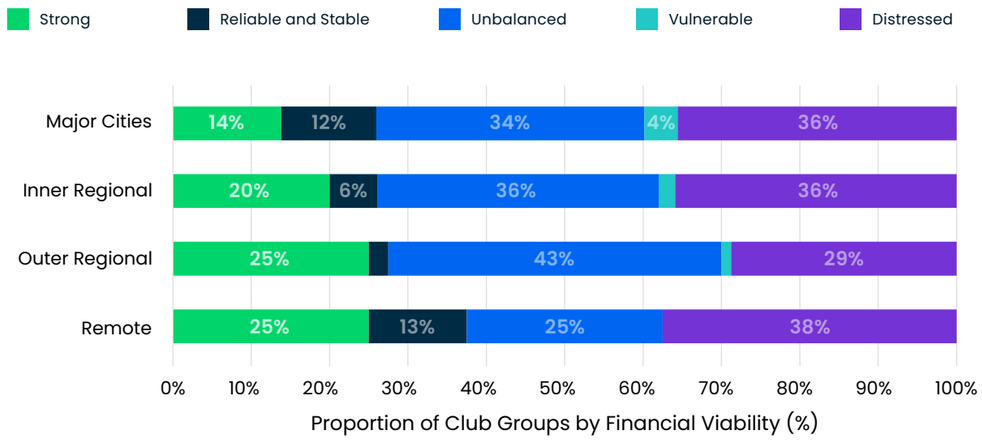
This finding is particularly important given the role smaller club groups play within their communities. As identified in the revenue analysis earlier in the report, smaller club groups tend to be less reliant on gaming and are often closely connected to local hospitality, sport, recreation and community activity. Their weaker financial viability therefore highlights the challenge of maintaining these community-facing functions while operating with considerably less financial headroom than larger club groups.

Note: Sample size of club groups with Financial Viability data is 645.
Source: ClubsNSW; Urbis

Financial viability by geography presents a more mixed picture. The share of club groups classified as Strong or Reliable and Stable ranges from 26% in both major cities and inner regional Australia to 28% in outer regional Australia and 38% in remote Australia. However, these results do not indicate a simple relationship between remoteness and financial viability. Outer regional club groups, for example, record the highest share classified as Unbalanced at 43%, while remote club groups have both the highest combined share classified as Strong or Reliable and Stable and the highest share classified as Distressed, at 38% each.

The variety of outcomes across geographic areas reinforces the diversity of registered clubs and the different operating conditions they face. Overall, club groups size appears to be a clearer differentiator of financial viability than geography, with financial pressure particularly concentrated among Small and Small-Medium club groups.

Figure 4 Financial viability by ABS remoteness classification



Note: Sample size of club groups with Financial Viability data is 645.
Source: ClubsNSW; Urbis

Case Study | Community Anchor | MidCoast Council LGA

Club Taree

"When the waters rise, the club opens its doors."

In communities across regional NSW, registered clubs have long served as more than venues for meals and entertainment. When natural disasters strike, they become lifelines. Club Taree exemplifies this role with a quiet, consistent dedication that has made it the official evacuation centre for the Mid Coast LGA during floods.

When floodwaters threaten the region, Club Taree ceases its ordinary operations entirely and transforms into a place of refuge, providing shelter, sleeping space and meals for displaced residents. Staff pivot from hospitality to emergency support, ensuring that community members have somewhere safe, warm and well-fed to wait out the crisis.

This commitment mirrors broader patterns documented in the 2023 impact report: during COVID-19 and the 2022 flood emergencies, clubs across NSW elevated their roles as vaccination hubs, evacuation centres and community anchors. This role has continued in more recent emergencies. During the May 2025 floods, 12 of the 15 evacuation centres listed by NSW SES across the affected region were registered clubs, including Club Taree. Club Taree's ongoing designation as an official evacuation site reflects the depth of trust local emergency management authorities place in the club sector.

The club's location in the Mid Coast LGA, a region regularly impacted by severe weather events, means this is not a one-off act of goodwill. It is an embedded part of how the club understands its relationship with the community it serves.



12 of 15

NSW SES-listed evacuation centres across the affected region were registered clubs during the May 2025 floods

Official evacuation site

Club Taree's ongoing role during major flood emergencies

Case Study | Domestic Violence | Canterbury – Bankstown LGA

Revesby Workers' Club

Safe shelter, long-term commitment

The relationship between Revesby Workers' Club and Biyani House is not a one-year sponsorship or a one-off donation. It is a 20-year lease commitment, a decision to place a club-owned property in the service of women experiencing domestic and family violence, for a peppercorn rent of one dollar per year.

Biyani House provides support and care to women who need a safe place to land. The club's willingness to underwrite its operational existence, through the provision of property on terms that are essentially a gift, has given the shelter a stable, long-term foundation that many community services lack.

Nearby, Ryde-Eastwood Leagues Club has similarly committed owned properties to provide short-term transitional accommodation for survivors escaping domestic and family violence. These are not programs run out of a social responsibility budget. They are structural commitments with clubs placing their physical assets in service of their communities' most vulnerable members.

The club sector's capacity to make these long-term, asset-backed commitments distinguishes it from other community funders. A grant can be withdrawn; a 20-year lease cannot. This permanence, backed by the financial sustainability of the club model, is one of the sector's most significant and underappreciated community contributions.

"A 20-year lease is not a grant. It cannot be withdrawn."

20 years

Length of Biyani House lease commitment

$1 / year

Peppercorn rent paid for the club-owned property

Capital Expenditure

Clubs across NSW reported approximately $1.39 billion in capital expenditure (CAPEX) in FY2024–25, demonstrating the sector's continued reinvestment in venue infrastructure, facilities and long-term operating capacity.

The ClubsNSW Reported Impact identifies approximately $692.8 million in capital expenditure over the same period and forms the basis for the detailed club-size analysis presented overleaf.

Maintaining a modern and functional asset base is fundamentally what underpins club operations. Correspondingly, investments in buildings, infrastructure and other long-lived assets enable clubs to meet changing member expectations, maintain service standards and support their long-term financial sustainability.

A limitation of this data is that numbers were derived and escalated from the sample of survey responses, meaning that results will be weighted by the capital expenditure profile of club groups that responded to the survey.

Capital expenditure across the sector reflects a broad range of investment activity, including works that support the ongoing functionality and renewal of club assets. These investments commonly include:

- Venue refurbishments
- Building upgrades and extensions
- Plant and equipment upgrades
- Sporting, recreation and entertainment facilities
- Accessibility and amenity improvements
- Compliance and safety works
- Sustainability and energy-efficiency upgrades
- Broader site redevelopment and asset renewal projects

These investments are important because clubs often operate from large, community-facing assets that require ongoing maintenance, renewal and adaptation to remain fit for purpose. As such, capital expenditure is not only a measure of asset investment, but also a reflection of the sector's ongoing commitment to maintaining facilities that support member use, local visitation and broader community activity.

Table 4 Total estimated capital expenditure and associated economic impacts by club size

Club Size	Total CAPEX ($M)	Direct Jobs Created	Indirect Jobs Created	Gross Value Added (GVA) ($M)
Small (4)	$1.3	1	4	$1.2
Small – Medium (16)	$25.9	26	78	$23.2
Medium (24)	$123.0	123	369	$110.5
Medium – Large (54)	$218.5	219	656	$196.2
Large (32)	$191.8	192	575	$172.2
Extra Large (9)	$132.2	132	397	$118.8
Total (139)	**$692.8**	**693**	**2,078**	**$622.1**
Total industry-wide	**$1,390.0**	**1,387**	**4,161**	**$1,250.0**

Note: Sample sizes are sourced from total survey responses.
Source: ClubsNSW; REMPLAN; Urbis

As shown in Table 4 on the previous page, capital expenditure is heavily concentrated among medium-sized clubs and upwards, which collectively accounted for approximately $665.6 million, or 96% of total reported capital expenditure in FY2024–25. This reflects the larger asset base; broader facility mixes and greater capacity of these clubs to undertake major expansion and redevelopment projects. Medium-Large clubs recorded the highest level of investment at $218.5 million, followed by large clubs at $191.8 million and Extra-Large clubs at $132.2 million. This indicates that capital investment is not confined to the very largest venues but is also being driven by mid-to-large clubs seeking to renew and adapt their assets to support a broader operating model.

The lower level of reported capital expenditure among Small and Small-Medium clubs should be interpreted in the context of their smaller asset bases, lower revenue capacity and more limited ability to undertake large-scale capital works in any given year. Capital expenditure is also inherently uneven, as major projects are often delivered in stages and may only occur once every several years. As such, total capex provides a more appropriate measure of sector-wide investment than capex per club, as the latter is weighted towards larger clubs and can fluctuate significantly depending on the timing of major capital projects and broader investment cycles.

Capital expenditure also generates broader economic impacts beyond the club sector itself. The $692.8 million in reported capital expenditure is estimated to create 693 direct jobs and 2,078 indirect jobs across NSW:

In total, capital expenditure by NSW club groups is estimated to support **2,771 direct and indirect jobs** and contribute approximately **$622.1 million** in Gross Value Added to the NSW economy.

Consistent with the distribution of capital expenditure, the largest employment and GVA impacts are generated by Medium-Large, Large and Extra-Large club groups. These club groups collectively account for approximately $542.6 million in capital expenditure, supporting an estimated 543 direct jobs, 1,628 indirect jobs and $487.2 million in GVA. This reflects the greater scale and complexity of capital investment typically undertaken by these club groups, which requires greater resource inputs throughout the project lifecycle and results in stronger employment and supply-chain impacts.



Beyond the immediate economic impacts associated with construction and project delivery, capital expenditure plays an important role in supporting the long-term sustainability and adaptability of the club sector. Continued reinvestment enables clubs to renew and modernise their asset base, respond to changing member expectations and maintain facilities that remain fit for purpose over time.

This is particularly important as clubs continue to evolve as multi-purpose community destinations, supporting a diverse range of services and activities from a single asset base such as:

- Food and beverage spots, including restaurants, cafés, bars and lounges
- Function centres and event spaces
- Meeting rooms and community spaces available for hire
- Sporting and recreational facilities, such as bowling greens, golf courses, gyms, swimming pools and fitness centres
- Live entertainment and performance spaces
- Children's play areas and family-friendly amenities

Overall, capital expenditure by NSW club groups demonstrates a sector that continues to invest substantially in its physical assets and community infrastructure.

While larger club groups account for most of the total investment, this reflects the scale and complexity of their asset bases and the greater resource inputs required throughout the project lifecycle. Across the industry, capital investment supports asset renewal, economic activity and the long-term capacity of clubs to meet the evolving needs of members, visitors and local communities across NSW.



Employment

Club operations across NSW supported an estimated 72,478 jobs in FY2024–25, demonstrating the sector's role as a significant source of operational employment across the state.

The ClubsNSW Reported Impact identifies approximately 69,701 operational jobs. This includes 41,274 direct jobs within clubs and a further 28,428 indirect jobs supported through the broader economic activity generated by club operations. This is broadly consistent with the 69,117 operational jobs estimated in the 2023 Economic and Social Impact of Clubs in NSW report. Employment is widely distributed across the sector, reflecting the role of clubs as significant place-based employers within local communities.

Employment supported by club operations is broadly distributed across the sector, with smaller and mid-sized clubs accounting for a substantial share of the direct workforce. Small, Small-Medium and Medium clubs collectively support approximately 28,905 direct jobs, representing around 70% of direct club employment, and an estimated 41,853 total jobs, or around 60% of total operational employment. This reflects the labour-intensive nature of club operations, where a mix of full-time, part-time and casual roles are required to support day-to-day service delivery.

Medium clubs represent the largest employment cohort overall, supporting approximately 20,918 total jobs, highlighting the role of mid-sized clubs as an important source of ongoing, place-based employment across NSW.

Larger clubs generate a comparatively higher share of indirect employment, reflecting the broader operating requirements associated with more complex venues and diversified service models. Medium-Large, Large and Extra-Large clubs collectively support approximately 15,480 indirect jobs, representing around 54% of all indirect employment supported by club operations. This suggests that while direct employment remains distributed more across smaller club sizes, larger clubs generate stronger flow-on impacts through the greater reach and larger volume of goods, services and business inputs required to sustain their operations.

The direct club workforce is relatively balanced by gender, with women accounting for approximately 52% of direct employment and men accounting for 48% across the sector. This balance is broadly consistent across club size categories, suggesting that clubs support a relatively broad workforce profile across different venue types, staffing models and local labour markets. The slight female majority is also consistent with the service-oriented nature of club operations, where ongoing employment is closely linked to day-to-day venue activity, member engagement and customer-facing service delivery.

Employment supported by club operations also reflects a diverse workforce profile across full-time, part-time and casual roles. Consistent with the service-oriented nature of club operations, casual employees account for a substantial share of the workforce, particularly among smaller clubs.

However, as club size increases, the proportion of casual employees declines, while the share of both full-time and part-time employees increases. This is also likely to reflect the role clubs play in supporting younger people entering the workforce, with casual roles providing opportunities to gain early work experience, develop practical skills and establish a pathway into hospitality and other club-based careers.

Casual employment falls from 82% of the workforce in small clubs to 34% in extra-large clubs, while the combined share of full-time and part-time employment rises from 18% to 66%. This suggests that larger clubs support a more stable and permanent workforce, reflecting the scale and complexity of their operations and their capacity to sustain ongoing employment across a wider range of functions.

Overall, clubs remain important place-based employers across NSW, supporting both entry into the workforce and longer-term employment and career opportunities.

Table 5 Total direct and indirect jobs supported by club size

Club Size	Direct Jobs	Gender Split (Male / Female)		Indirect Jobs	Total Jobs	Employment		
						FT	PT	Casual
Small (605)	6,411	48%	52%	889	7,300	11%	7%	82%
Small – Medium (407)	9,802	50%	50%	3,833	13,635	32%	12%	56%
Medium (194)	12,692	47%	52%	8,226	20,918	26%	17%	57%
Medium – Large (41)	6,003	45%	55%	5,165	11,167	29%	16%	55%
Large (20)	5,299	46%	54%	6,141	11,440	39%	19%	41%
Extra Large (3)	1,067	50%	50%	4,174	5,242	30%	36%	34%
Total (1,270)	**41,274**	**48%**	**52%**	**28,428**	**69,701**	**32%**	**19%**	**48%**
Total industry-wide	**41,968**	**48%**	**52%**	**30,510**	**72,478**	**32%**	**19%**	**48%**

Note: Sample size is based on club licence numbers rather than club entities (ABNs). As some club groups operate multiple venues under different licence numbers, the sample size is larger than the number of clubs reported elsewhere in this study.
Source: ClubsNSW; REMPLAN; Urbis

Case Study | Employment | Northern Beaches LGA

Dee Why RSL

Turning school experience into real careers

For many young people, the path from school to employment in hospitality is unclear. Dee Why RSL identified this gap and responded with a structured two-day hospitality experience that brought local school students into the club to learn, observe and participate in the real rhythms of a busy venue.

The results were tangible. Two full-time cookery apprenticeships were created directly from the program, providing structured, accredited training pathways for young people who might otherwise have drifted through casual work. An additional 23 students completed formal work experience placements, gaining the kind of hands-on industry exposure that classroom learning alone cannot provide.

Clubs are among the largest employers in many NSW communities. The analysis undertaken for this report found that across the sector, clubs supported over 41,200 direct jobs and delivered more than 451,000 hours of training annually. Employment in clubs offers genuine career pathways in kitchen management, events, finance, hospitality operations and leadership that are accessible to young people without a university degree.

"Building the hospitality workforce of the future"

23

Students completed formal work experience placements

Dee Why RSL's program is a model for how clubs can act as genuine community employers, not just by hiring, but by actively building the workforce of the future.

451,000+ hours

of training delivered annually across the NSW club sector

Case Study | Youth Impact | Multiple LGAs – Statewide

Clubs investing in the next generation

Clontarf, PCYC & Mounties

Three examples from across NSW illustrate the breadth and depth of the registered clubs sector's investment in young people, from targeted support for Aboriginal and Torres Strait Islander youth, to grassroots sport and recreation, to practical school-readiness initiatives.

The Clontarf Foundation works with young Aboriginal and Torres Strait Islander men to improve outcomes across education, employment, life skills and self-esteem. ClubGRANTS has supported the Foundation in expanding its reach and impact. In 2024, Clontarf supported more than 10,800 young men nationally, with over 1,000 participants completing Year 12 and 84% of the previous year's graduates remaining engaged in employment or further education or training 12 months after leaving school.

PCYC NSW provides youth programs that support activity, capability-building and community connection, engaging more than 13,000 young people through its youth programs in 2025. Registered clubs are significant supporters of this work, contributing more than $500,000 to PCYC NSW through ClubGRANTS in a single year. The broader value of this investment is substantial, with PCYC estimating that every dollar invested in its activities generates $7.76 in economic, health and social benefits.



$435,000

Club sector support for the Clontarf Foundation

At a local level, Mounties delivered more than 800 fully stocked school backpacks to 25 schools ahead of the 2026 school year, continuing a multi-year tradition of school-readiness support that ensures students arrive at the classroom door with what they need to participate and succeed.

Together, these examples reflect the club sector's understanding that investment in young people is not charity and rather it is infrastructure that builds communities that are safer, more cohesive, and better prepared for the future.

"Investment in young people is infrastructure, not charity"

$615,000+

Club support for PCYC NSW programs

Social Impact of Clubs in NSW

Taxation

Clubs contribute to public revenue through both their ordinary operating activity and gaming-related taxes and contributions. For this analysis, taxation has been separated into two streams:

- Non-gaming taxation, which has been estimated from survey responses and segmented by club size
- Gaming-related taxes and contributions, which have been calculated from ClubsNSW provided gaming tax data and reported at the sector level.

Non-gaming taxation

Non-gaming taxation reflects the broader operating footprint of clubs, including employment, property, income and consumption-related taxes. Across NSW, clubs are estimated to have paid approximately **$826.1 million** in non-gaming taxation in FY2024/25.

The ClubsNSW Reported Impact identifies approximately **$269.6 million** in non-gaming taxation over the same period and forms the basis for the detailed tax-category analysis below.

GST accounts for the largest component, at approximately **$186.5 million,** reflecting the scale of goods and services provided through clubs. Payroll tax is the next largest component, at approximately **$39.5 million,** reflecting the sector's role as a major direct employer. Income tax, council rates and land tax, totalling **$21.1 million,** also demonstrate the contribution clubs make through their financial performance and property holdings.

Table 6 Estimated non-gaming tax paid by surveyed clubs in FY24/25 by club size

Club Size	Payroll Tax ($M)	FBT ($M)	Council Rates ($M)	Land Tax ($M)	Income Tax ($M)	GST ($M)	Total ($M)
Small (4)	$0.00	$0.00	$0.10	$0.03	$0.00	$0.51	**$0.64**
Small – Medium (16)	$1.71	$0.05	$0.75	$0.27	$0.73	$9.69	**$13.20**
Medium (24)	$7.05	$0.87	$2.79	$1.09	$2.97	$37.23	**$52.00**
Medium – Large (54)	$10.88	$1.34	$2.76	$3.53	$11.10	$56.00	**$85.61**
Large (32)	$14.09	$0.75	$3.34	$2.49	$5.88	$54.85	**$81.40**
Extra Large (9)	$5.80	$0.39	$0.62	$1.33	$0.37	$28.21	**$36.72**
Total (139)	**$39.52**	**$3.40**	**$10.36**	**$8.74**	**$21.05**	**$186.50**	**$269.57**
Total industry-wide	**$121.11**	**$10.42**	**$31.75**	**$26.78**	**$64.51**	**$571.53**	**$826.10**

Note: FBT = Fringe Benefits Tax. Sample sizes are sourced from total survey responses. Source: ClubsNSW; Urbis

While larger club groups contribute the greatest share of non-gaming taxation in absolute terms, the contribution is distributed across the sector. Medium, Medium-Large and Large club groups together account for most of the non-gaming tax paid, reflecting their combined employment base and operating scale.

Gaming-related taxes and contributions

Gaming-related taxation remains the largest component of the sector's overall tax contribution. In FY2024/25, clubs are estimated to have paid approximately **$1.45 billion** in gaming-related taxation. State gaming machine tax is the largest single component, at approximately **$1.0 billion**. GST associated with gaming activity contributes a further **$453.4 million,** before the GST rebate adjustment.

Gaming taxation is distinct from other tax streams because it is directly linked to the regulated gaming machine framework. Unlike GST, payroll tax or council rates, which arise from broader venue operations, State gaming machine tax is calculated on metered gaming machine profit and collected through the NSW gaming tax system. This means gaming activity creates a large and identifiable revenue stream for government.

Table 7 Total Gaming tax paid in FY24/25

Component	Amount ($M)
State gaming machine tax	$1,014.8
GST	$453.4
Less: GST rebate	-$14.3
Total gaming-related taxation	**$1,453.9**

Note: Gaming-related taxes are based on figures from ClubsNSW and are reported at the sector level, rather than by club size groupings. Source: ClubsNSW; Urbis

Total tax contribution

Combining non-gaming taxation and gaming-related taxes and contributions, clubs are estimated to have contributed approximately **$2.28 billion** in FY2024/25 on an industry-wide basis. The ClubsNSW Reported Impact is approximately $1.72 billion, which is substantially higher than the approximately $1.19 billion in total taxation estimated in the 2023 Economic and Social Impact of Clubs in NSW report.

This tax profile reflects the dual nature of the club sector's revenue stream. Non-gaming taxation accounts for around **15.6%** of the total estimated tax contribution and captures the contribution generated through employment, property, hospitality and broader venue operations. Gaming-related taxes and contributions account for the remaining **84.4%**, reflecting both the scale of gaming activity and the specific tax and contribution framework applied to gaming machine revenue.

Table 8 Estimated total tax paid in FY24/25

Tax stream	Estimated contribution ($M)	Share of total (%)
Non-gaming taxation	$269.6	15.6%
Gaming-related taxes and contributions	$1,453.9	84.4%
Total estimated tax contribution	**$1,723.4**	**100%**
Total industry-wide	**$2,280.0**	**100%**

Source: ClubsNSW; Urbis

Provision of Public Facilities

Clubs provide a broad range of sport, recreation and community facilities across NSW.

For this analysis, these facilities have been grouped into four categories:



Outdoor sport and recreation facilities

- tennis courts, sporting fields and bowling greens

Indoor sport and recreation facilities

- snooker/billiards tables, gyms and swimming pools

Meeting rooms and meeting areas

Other facilities

- other sport, recreation, community and venue facilities not captured in the above categories.

Table 9 ClubsNSW facilities breakdown

	Total number of facilities	Total revenue ($m)	Total market value ($m)	Total community value ($m)	Community value (%)
Outdoor sport and recreation	1,743	$37.6	$115.8	$78.2	67.5%
Indoor sport and recreation	855	$24.8	$266.8	$242.0	90.7%
Meeting rooms and areas	2,593	$55.4	$502.4	$447.0	89.0%
Other facilities	636	$53.9	$531.9	$477.9	89.9%
Total	**5,827**	**$171.7**	**$1,416.9**	**$1,245.1**	**87.9%**
Total industry-wide	**7,663**	**$225.8**	**$1,863.3**	**$1,637.4**	**87.9%**

Note: "Total" numbers are estimated. "Community value" as % of market value. "Other facilities" captures facilities reported by clubs that were not separately identified in the survey categories and may include a range of sport, recreation, community or venue facilities, including golf-related assets where these were not captured as a separate category. Source: ClubsNSW; Urbis

On an industry-wide basis, clubs are estimated to provide approximately **7,663 public facilities** across NSW, generating approximately **$1.64 billion** in community value each year through subsidised access.

Based on the survey data collected from ClubsNSW members, there are an estimated **5,800 public facilities** provided by clubs across NSW. This includes around **1,700** outdoor sport and recreation facilities, **900** indoor sport and recreation facilities, **2,600** meeting rooms and meeting areas, and **600** other facilities.

The estimated revenue generated from these facilities is low relative to their estimated market value. Across all facility categories, clubs are estimated to receive approximately **$171.7 million** in facility-related revenue, compared with an estimated market value of **$1.4 billion.** This indicates that clubs recover around **12.1%** of the estimated market value of these facilities through direct revenue. This indicates that approximately **87.9%** of the estimated market value of these facilities is not recovered through direct revenue, reflecting a substantial level of subsidised community access.

Clubs provide substantial subsidised access across all facility types. This is particularly evident for indoor sport and recreation facilities, meeting rooms and other facilities, where around **90%** of the estimated market value is not recovered through direct revenue. Outdoor sport and recreation facilities recover a greater share through user charges and regular facility hire, although around two-thirds of their estimated market value remains subsidised.

This gap is central to understanding the community role of clubs. While clubs receive some revenue from public facilities, the analysis suggests that these facilities are not generally operated on a fully commercial basis. Instead, clubs provide access to sporting, recreation, meeting and community spaces at rates below their estimated market value, and in some cases with limited or no direct charge to users. This represents an implicit subsidy to members, community groups, sporting organisations and residents.

The resulting estimated community value is approximately **$1.25 billion**. This represents the value of subsidised access to club facilities, including sporting assets, recreation spaces, meeting rooms and other community-use facilities that would otherwise likely require higher user charges or alternative public/private provision.

Meeting rooms and meeting areas account for the largest number of facilities, with an estimated **2,593 spaces** across NSW clubs. These facilities provide flexible spaces for community groups, private functions, meetings and local events. Outdoor sport and recreation facilities also remain a significant part of the club asset base, reflecting the sector's continued role in supporting organised sport and local recreation.

Other facilities account for the largest estimated community value, at approximately **$477.9 million**. This category should be interpreted with caution, given its broad nature, as noted in Appendix A with the use of an average-value approach. However, it reinforces that clubs provide a wide range of community-facing infrastructure beyond the main facility types separately identified in the survey.

Case Study | Grassroots Sports | Canterbury – Bankstown LGA

Canterbury League Club

Making junior sport accessible for every kid

Participation in junior sport should not be determined by family income. Canterbury League Club has acted on this belief by introducing a $100 subsidy for junior registrations in the Canterbury-Bankstown District Junior Rugby League, lowering the financial barrier for families across one of Sydney's most diverse communities.

The initiative reflects a broader understanding among clubs that their community role extends beyond the walls of the venue. By redirecting resources into the sporting ecosystem that surrounds it, Canterbury League Club strengthens the pipeline of junior players, supports local clubs that depend on registration numbers, and signals to families that their children are valued community members.

Across NSW, registered clubs collectively contribute to the Regional Academies of Sport, totalling almost $87,000 in the past year alone. These academies provide high-performance pathways for talented young athletes in regional areas, programs that, without club funding, would in many cases cease to exist.



$100

Junior registration subsidy per player

The Canterbury League Club model demonstrates how clubs of scale can deploy their resources in ways that create outsized community benefit, investing not just in their own facilities and programs, but in the sporting fabric of the broader region.

"Participation in sport should not depend on family income"

Clubs in NSW 2026

~$87,000

Collective club contributions to Regional Academies of Sport in the past year

Case Study | Seniors & Inclusion | Liverpool LGA

Moorebank Sporties

The knitters who give back

Every Thursday morning, a group of women gathers at Moorebank Sporties to knit. Some have been coming for 30 years. They bring their own wool, their own patterns, and a shared sense of purpose: what they make will go to children in hospitals, families in need, and charities like Ronald McDonald House and the Miracle Babies Foundation.

The Sporties Knitting Ladies are one of hundreds of community groups across NSW that use club spaces not as paying patrons, but as participants in something larger. Blankets, beanies, dolls and teddy bears flow out of the club and into the arms of vulnerable families, a form of community contribution that has no direct dollar value but an unmistakable human one.

Moorebank Sporties' support of this group reflects a wider pattern documented in this report: clubs provide meeting rooms and spaces to over 2,600 community groups across NSW, generating over $450 million in net community value from facilities offered at subsidised or no cost. For groups like the Knitting Ladies, the club is not a venue. It is home.

"They're knitting blankets – and knitting community together"

30 years

How long some members have attended the weekly knitting group

Social connection for older Australians is increasingly recognised as a determinant of health. Programs and spaces that bring seniors together regularly have demonstrable effects on mental and physical wellbeing. The Knitting Ladies may be making beanies, but they are also making community.

$450M

Net community value of club facilities across NSW

Community Events and Live Entertainment

Clubs play an important role in bringing people together through community events, cultural activities and live entertainment. These activities complement the physical facilities provided by clubs, activating club spaces as places for regular social interaction, community participation and entertainment across metropolitan and regional NSW.

The ClubsNSW survey indicates that this role is widespread, with **92%** of responding clubs reporting that they hosted at least one community event. Applied across the estimated 1,002 clubs operating in NSW, this suggests that approximately **920 clubs** support community events and entertainment.

Additional evidence of the sector's contribution to entertainment is provided through Liquor & Gaming NSW's live music venue framework, under which eligible metropolitan venues are required to host at least 10 live music performances per month, while regional venues are required to host at least 104 performances per year.

Using the metropolitan and regional profile of these venues and their minimum activity requirements as a benchmark indicates that clubs across NSW support approximately **106,100** community and live entertainment activities each year, equivalent to around **8,840** activities per month.

Table 10 Estimated community and live entertainment activities and value

Region	Estimated monthly activities	Estimated annual activities	Estimated monthly value ($M)	Estimated annual value ($M)
Metropolitan	6,400	76,800	$7.7	$92.2
Regional	2,440	29,300	$2.9	$35.2
Total industry-wide	**8,840**	**106,100**	**$10.6**	**$127.3**

Note: Estimated activity is based on the share of surveyed clubs reporting community event activity and uses the metropolitan and regional profile and minimum performance requirements of eligible live music venues as a benchmark for event frequency. Figures are indicative and may not capture all events and entertainment hosted by clubs.
Source: ClubsNSW; Liquor & Gaming NSW; Bark; Urbis

The broad reach of clubs means community events and entertainment can take many forms, reflecting the needs and interests of the communities they serve. Clubs support these activities not only by hosting events directly, but also by providing venues at low or no cost, sponsoring local organisations and contributing staff, facilities and organisational support.

Examples of community and entertainment activities supported by clubs include:

- Providing function rooms and other club spaces for charities, community groups and local events
- Hosting presentation nights, fundraisers and other activities for local sporting clubs
- Sponsoring and hosting cultural and community celebrations, such as Lunar New Year events
- Hosting health, wellbeing and community support activities
- Providing live music, entertainment and other regular social activities for members and the wider community

These activities help clubs function as regular gathering places within their communities, supporting local organisations, encouraging participation and creating opportunities for people to connect through shared social, cultural and recreational experiences.

To provide an indication of the potential value of this activity, Bark's Australian entertainment cost guide identifies an average cost of approximately **$1,200** per entertainment act. Applying this benchmark to the estimated **106,100** annual activities produces an estimated economic entertainment value of approximately **$10.6 million** per month, or **$127 million** per annum.



Volunteering Supported by Clubs in NSW

Clubs play an important role in supporting volunteering across NSW, not only through direct volunteer participation but also by providing the facilities, coordination and local connections that help community and sporting groups operate.

On an industry-wide basis, clubs are estimated to support approximately **421,000 hours** of staff and volunteer time in FY2024/25, with an estimated labour value of approximately **$10.5 million**.

Based on the survey data collected, club groups are estimated to have supported approximately **239,000 hours** of staff and volunteer time in FY2024/25. This has an estimated labour value of approximately **$6.0 million** when valued at the national minimum wage.

Table 11 Estimated staff and volunteer hours supported by surveyed clubs in NSW, FY2024/25

Club size	Total estimated staff and volunteer hours	Estimated value of hours
Small (4)	2,199	$54,867
Small – Medium (16)	60,112	$1,499,802
Medium (24)	64,556	$1,610,668
Medium – Large (54)	29,059	$725,017
Large (32)	39,432	$983,838
Extra Large (9)	43,683	$1,089,880
Total (139)	**239,041**	**$5,964,073**
Total industry-wide	**420,842**	**$10,500,008**

Note: Sample sizes are sourced from total survey responses. The estimated value of hours is calculated by multiplying total estimated staff and volunteer hours by the national minimum wage of $24.95 per hour.
Source: ClubsNSW; Urbis

The results show that volunteering support is distributed across the club sector, rather than being concentrated only among the largest club groups. Small-Medium and Medium club groups together account for more than half of the total estimated hours supported. This reflects the role of mid-sized club groups as local community anchors: large enough to provide staff capacity and facilities, but often closely connected to grassroots organisations, sporting groups and local volunteer networks.

Typical ways in which clubs support volunteer and volunteer organisations include:

- Providing facilities and spaces for volunteer organisations and community groups
- Contributing staff time to coordinate events, programs and activities
- Assisting with fundraising, promotion and administration
- Supporting sporting, recreation and community groups through local networks
- Providing low-cost or no-cost venue access where appropriate

Overall, volunteering continues to sit at the heart of the club sector, reflecting the strong connection clubs maintain with their local communities and the broader social value they help create.



ClubGRANTS

ClubGRANTS is one of the primary ways in which clubs direct funding back into local communities across NSW. The program supports a wide range of community organisations, including charities, sporting groups, not-for-profit organisations, welfare services, health initiatives and local infrastructure projects.

In FY25, clubs contributed an estimated **$127.0 million** through ClubGRANTS. This is approximately $27 million higher than the $100 million in ClubGRANTS contributions estimated in the 2023 Economic and Social Impact of Clubs in NSW report.

Category 1 **37%**

Targeted community support

Funding for welfare, frontline health services, and social and employment support, particularly for people and communities experiencing disadvantage.

Category 2 **63%**

Broader community participation and support

Funding for broader community activities and development, including sport, recreation, culture, education, community facilities and other local initiatives.

Of the FY25 total, this includes **$47.2 million in Category 1** funding and **$79.8 million in Category 2** funding. Category 2 accounts for the largest share of total ClubGRANTS contributions, reflecting the breadth of support provided to sport, recreation and broader community activities. In FY25, clubs contributed **$47.6 million** above the amount eligible for the ClubGRANTS tax credit, demonstrating that a substantial share of community funding was provided beyond the tax-offset amount.

The value of ClubGRANTS extends beyond the funding amount itself. These contributions help local organisations deliver programs, maintain services, run community activities and invest in a wide array of facilities. Contributions that do not come from ClubGRANTS usually have to come from extra fundraising, higher fees, or government support, which has no guarantee of being provided. This eases the financial burden on the organisations delivering these services and provides a direct link between club operations and community outcomes across NSW.

These figures capture the value of funding provided through ClubGRANTS, but not the full social value generated by the organisations and projects supported by the program.

Table 12 ClubGRANTS contributions in FY25

Club size	Category 1	Category 2	Total ClubGRANTS
Small (29)	$109,027	$168,378	$277,405
Small – Medium (72)	$1,813,178	$3,599,645	$5,412,823
Medium (172)	$13,482,908	$21,296,748	$34,779,656
Medium – Large (45)	$11,083,263	$19,091,419	$30,174,682
Large (32)	$15,252,541	$25,075,042	$40,327,583
Extra Large (8)	$5,434,403	$10,592,702	$16,027,105
Total (358)	**$47,175,320**	**$79,823,934**	**$126,999,254**

Note: Sample sizes are sourced from ClubsNSW provided FY25 ClubGRANTS data.
Source: ClubsNSW; Urbis



Case Study | Veterans & Defence | Muswellbrook LGA

Muswellbrook RSL

Building a home for Veterans

For veterans transitioning out of military service, the loss of a structured community can be as disorienting as the loss of a career. RSL clubs have long provided a partial answer to this challenge, but Muswellbrook RSL has gone further, investing directly in the built environment to create a dedicated Veterans Centre.

Where an old tennis court once stood, the club has constructed a purpose-built facility for the local RSL sub-branch: a space where veterans feel safe, supported and among peers. This is not a repurposed function room or a shared lounge; it is a deliberate investment in a place designed around the specific needs of those who have served.

Muswellbrook RSL's support for Wounded Heroes Australia reflects a broader commitment by registered clubs to supporting veterans and their families. Across NSW, ClubGRANTS data identifies more than $3.4 million in funding classified as Veteran Welfare Services in the past year. This support complements the work of organisations such as Wounded Heroes, which provides 24/7 crisis assistance to current and former ADF personnel and their families and supported 5,800 military families in 2025.

"A living, evolving community responsibility – not a legacy obligation"

$3.4M+

ClubGRANTS funding for Veteran Welfare Services across NSW

Muswellbrook RSL's Veterans Centre is an example of what clubs can build when they treat their obligations to veterans not as a legacy obligation, but as a living, evolving community responsibility.

Purpose-built

Veterans Centre created on the site of a former tennis court

Other Non-quantified Economic Impacts

Clubs' contribution to NSW communities extends beyond the impacts that can be readily measured through economic activity, employment and community investment. Some impacts are less suited to direct quantification but remain important to how clubs operate and the key role they play in local communities.

This section outlines other non-quantified impacts, including the management of liquor and gaming risks, the use of club facilities during emergencies, social connection and wellbeing, environmental initiatives and investment in future-ready community assets, and support for grassroots sport and recreation. These impacts are not assigned a dollar value, but they form part of the broader community role of clubs across NSW.



Managing the impacts of liquor and gaming in NSW

Liquor and gaming form part of the activities offered by many registered clubs in NSW. While these activities contribute to club operations, they can also give rise to risks for individuals, families and the broader community where consumption or gaming becomes harmful.

This report does not seek to quantify these broader harms, instead, it recognises the regulatory and operational responsibilities placed on clubs to support responsible service and minimise the potential for harm.

NSW clubs operate within established liquor and gaming harm-minimisation frameworks. These requirements have been strengthened in recent years, particularly for venues operating gaming machines, and include:

- Responsible Service of Alcohol and Responsible Conduct of Gaming training requirements
- Venue supervision and restrictions relating to gaming signage and access to cash
- Self-exclusion arrangements and pathways to gambling support services
- Gaming Incident Registers for venues operating gaming machines
- Gaming Plans of Management
- Responsible Gaming Officers for venues with more than 20 gaming machine entitlements.

These measures establish formal responsibilities for clubs to identify and respond to indicators of gambling harm, support patrons seeking assistance and maintain appropriate systems for the responsible operation of liquor and gaming services. Recent reforms have increased the emphasis on proactive monitoring and intervention within venues, alongside existing responsible service and compliance obligations.

The presence of these measures does not eliminate the potential harms associated with liquor or gaming. Rather, they recognise those risks and provide a framework through which clubs are required to manage their operations responsibly and respond where patrons may be experiencing or at risk of harm.

Community resilience and emergency response

Clubs can also play an important role during periods of local disruption, including bushfires, floods, storms, power outages and public health emergencies. This contribution is not always captured in standard economic measures, but it is a practical part of the community infrastructure provided by clubs across NSW.

In emergency situations, clubs can provide assets that are difficult to mobilise quickly elsewhere, including:

- Large indoor spaces
- Commercial kitchens
- Bathrooms and showers
- Parking areas
- Communications channels
- Staff and volunteer networks

These assets allow clubs to support emergency services, host evacuees, distribute meals, coordinate local fundraising and provide a familiar meeting point for residents.

The value of this role is activated during periods of disruption, rather than through regular day-to-day activities, which makes it difficult to quantify using standard economic impact methods. However, it reinforces the importance of clubs as locally embedded institutions that can provide space, services and coordination capacity when communities are under pressure.



Grassroots sport, recreation and participation pathways

Clubs also play a practical role in sustaining grassroots sport and recreation across NSW. This contribution extends beyond the provision of physical assets. While the 'Provision of Public Facilities' analysis captures the estimated value of sporting fields, greens, courts, indoor recreation spaces, club rooms and meeting areas, it does not fully capture the role these assets play in supporting regular participation.

Many local sporting and recreation groups rely on clubs for:

- Access to venues
- Subsidised hire arrangements
- Maintenance of facilities
- Sponsorship
- Storage spaces
- Meeting spaces
- Administrative support

These forms of support help reduce the cost and complexity of participation, particularly for junior sport, social competitions, older residents, volunteers and community-based clubs.

This role is especially important where clubs provide the local base for ongoing sporting activity. Bowling greens, golf courses, tennis courts, fields, indoor recreation spaces and club rooms are not only facilities; they are the infrastructure around which local teams, committees, competitions and social networks are organised.

As outlined in the 'Provision of Public Facilities' analysis, a substantial share of the estimated market value of club facilities is not recovered through direct revenue. This reinforces the broader role of clubs in providing subsidised access to sport and recreation infrastructure. The value of this contribution is difficult to quantify in full, but it supports participation pathways and the continuity of local sporting institutions across NSW.



Social connection and wellbeing

Clubs also provide places where people can meet regularly, participate in shared activities and maintain local social networks. This role is different from the value of the physical facility itself. It reflects the way club venues are used by a wide range of people and groups within the community as familiar and accessible gathering places.

This role is important in the context of social isolation and exclusion, which are significant concerns in contemporary society. AIHW indicates that in 2024, around 15% of Australians aged 15 and over were experiencing social isolation. Regular, low-barrier places to meet can therefore play a practical role in supporting social connection, particularly for people who may have fewer opportunities for social participation outside the home.

Clubs' survey results also indicate that clubs are not only providing spaces for social interaction but are often connected to broader wellbeing and support services. Around 60% of responding clubs reported that they offer or support mental health, disability support, community health or related services.

These connections include a blend of conventional and more locally tailored initiatives, such as:

- Counselling services and Employee Assistance Programs
- Mental health first aid and peer support teams
- Referrals to local health and social services
- Partnerships with community health providers
- Use of club venues by local support groups
- Free vaccinations, health checks and skin cancer screenings
- Chaplaincy and veteran welfare support programs
- Disability employment and work experience partnerships
- Financial counselling and hardship support services
- Targeted wellbeing programs designed for specific community groups

Together, these forms of support contribute to improving access to services and strengthening wellbeing outcomes within local communities.

While they are not a substitute for specialist health and social services, they show that clubs can provide practical points of connection, early support and referral within local communities. The wellbeing value of this role is difficult to quantify, but it forms part of the broader social infrastructure contribution of clubs across NSW.



Case Study | Health & Wellbeing | Fairfield LGA & Waverley LGA

Clubs and Community Mental Health

Mounties & Bondi RSL



Two clubs at opposite ends of Sydney have independently demonstrated the sector's commitment to community mental health, one through systematic investment in school-based programs, the other through an immediate response to community trauma.

Mounties, based in Fairfield, contributed $50,000 to support Gotcha4Life's Mentally Fit Schools Initiative. The initiative focuses on improving the mental well-being of young students through evidence-based interventions delivered within the school curriculum, reaching children at a formative stage with tools designed to last a lifetime.

Complementing this community investment, Mounties Group also provides venues for mental health training and workshops and has enrolled 100 staff members in the Gotcha4Life Mental Fitness Fundamentals Workshop, ensuring both staff and young people have the tools and strategies to support positive mental wellbeing.

"Mental health is a community responsibility – clubs are stepping up"

Clubs in NSW 2026

12 months

Dedicated Lifeline Bondi crisis support seat funded by Bondi Golf & Diggers

In Waverley, the Bondi Golf & Diggers Club responded to the Bondi Beach Terror Attack by funding a dedicated crisis supporter seat at Lifeline Bondi for 12 months, ensuring that a trained, accessible support person was available to the community in the immediate aftermath of a traumatic event.

Nearby, North Bondi RSL sheltered people during the attack itself, then continued to serve as a community hub in the weeks that followed, hosting Lifeline and government support services under the one roof.

These are not isolated acts of corporate philanthropy. They reflect a club culture that understands mental health as a community responsibility, one that registered clubs are uniquely positioned to address through their physical presence, community trust, and capacity to direct resources where they are most needed.

$50,000

Mounties' contribution to Gotcha4Life's Mentally Fit Schools initiative

Case Study | Cultural & Arts | Hay LGA

Hay Services Club

Rainbow on the Plains

In remote and rural NSW, visibility matters. For LGBTIQA+ communities in small towns, the nearest social infrastructure, the nearest sense of belonging, can be hundreds of kilometres away. cc has worked to change that, becoming the driving force behind the Rainbow on the Plains Festival.

The festival brings together a weekend of inclusion, celebration, education and awareness, with a sustained focus on mental health and the challenges faced by people living and working in remote areas. It has fostered greater inclusivity not just for LGBTIQA+ community members, but for the town of Hay itself, demonstrating that a small regional community can choose welcome over exclusion.

"A small club, a big festival, and a town that chose welcome"

~2,000

People attracted to Hay by the Rainbow on the Plains Festival

The role of clubs in supporting cultural events of this kind, providing venues, organisational capacity, funding and legitimacy, is part of a broader pattern across NSW. More than 92% of NSW clubs hosted community events, ranging from seniors' activities and live music to cultural celebrations. Rainbow on the Plains has grown from a small local gathering into a significant regional event, attracting around 2,000 people to Hay, close to the town's resident population. It is also recognised in regional tourism planning as a significant visitor experience.

Hay Services Club's leadership on this initiative reflects what is possible when a club understands itself not just as a business, but as a custodian of community culture.

92%+

of NSW clubs host community events

Environment, sustainability, future ready community assets

lubs are also investing in environmental initiatives that support lower operating costs and improved resource management, while reinforcing the long-term renewal of community assets. These initiatives are already widespread across the sector, with 92% of responding clubs reporting at least one environmental practice or initiative. Based on the survey data collected, 78% of responding clubs reported having implemented solar panels and 69% reported that they participate in green waste collection and recycling. A smaller but still material share reported waste reporting, other environmental initiatives and community clean-ups.

The additional examples provided by clubs show that this activity extends well beyond basic recycling and reflects a broader shift toward more efficient and sustainable operations. Many clubs are embedding energy and resource efficiency into the way their facilities are designed and managed, reducing operating costs while improving the longevity and performance of community assets. This includes upgrades to lighting, heating and cooling systems, and the adoption of smarter technologies that allow clubs to better monitor and manage energy use over time.

Table 13 Summary of environmental initiatives reported by surveyed clubs

Environmental initiatives reported by clubs	Share of clubs (%)
Solar panels	78%
Green waste collection and recycling	69%
Waste reporting	22%
Other environmental initiatives	21%
Community clean-ups	6%

Source: ClubsNSW; Urbis

Additional examples provided by clubs show activity beyond basic recycling, reflecting a broader shift toward efficient and sustainable operations. Many clubs reported energy upgrades such as:

- LED lighting
- Efficient HVAC and refrigeration
- Smart meters
- EV charging and battery systems

All of which help reduce costs and improve asset performance.

Clubs are also adopting circular approaches to waste, including:

- Recycling programs
- Return and Earn facilities
- Food waste diversion
- Composting
- Reuse of brewery waste
- Removal of single-use plastics

This supports both sustainability and local supply chains.

For clubs managing larger sites, environmental efforts can extend beyond their facilities to broader land and water management practices, including:

- Rainwater harvesting
- Irrigation management
- Turf and soil care
- Habitat protection

These practices support the maintenance of accessible and environmentally responsible community spaces.

This reinforces the broader role of clubs as long-term custodians of community infrastructure, with environmental investment supporting both day-to-day operations and the continued use of club assets by members, sporting groups and local communities.

Case Study | ESG & Sustainability | Hornsby LGA

Pennant Hills Golf Club

Recycling infrastructure for greener greens

When major infrastructure projects are underway, vast quantities of water are pumped, redirected and ultimately wasted. Pennant Hills Golf Club identified an opportunity in this process and turned it into a model of environmental partnership.

Through a formal arrangement with NorthConnex, the major motorway project beneath Sydney's north, water that would otherwise have been discharged and lost was redirected to the club for use on its greens. The outcome was twofold: the club reduced its reliance on Sydney's drinking water supply, and construction water that would have gone to waste was put to productive use.

The analysis undertaken for this report, found that more than 92% of all clubs in NSW had adopted at least one sustainability practice — including green energy generation, waste reduction, recycling programs, and community clean-up initiatives. The Pennant Hills model goes further, demonstrating that clubs can be active participants in regional water management.

"Clubs can be active participants in regional water management"

92%+

NSW clubs with at least one sustainability practice

As the pressures of population growth and climate change continue to intensify across NSW, the capacity of clubs to form these kinds of infrastructure partnerships, anchored in their physical permanence and community trust, will become increasingly valuable.

Recycled water

NorthConnex water redirected for use on Pennant Hills Golf Club greens

Conclusion

The findings of this report suggest that the contribution of clubs is best understood not as a collection of separate economic and social benefits, but through the relationship between the two.

Clubs generate revenue, employ people and invest in substantial physical assets; importantly, a material share of that capacity is then retained within local communities. This is evident most clearly in the way club facilities are used. Across NSW, clubs provide thousands of sporting, recreation and community spaces while recovering only a small proportion of their estimated market value through direct charges. The community contribution of clubs therefore occurs not only through grants or donations, but through the way their assets, workforce and operating capacity are made available to the communities around them.

The significance of the sector therefore lies not simply in its economic scale, but in what that economic capacity enables communities across NSW to retain and access locally.

Disclaimer

This report is dated and incorporates information and events up to that date only and excludes any information arising, or event occurring, after that date which may affect the validity of Urbis Ltd (Urbis) opinion in this report. Urbis prepared this report on the instructions, and for the benefit only, of ClubsNSW (Instructing Party) for the purpose of Economic and Social Impact of ClubsNSW (Purpose) and not for any other purpose or use. To the extent permitted by applicable law, Urbis expressly disclaims all liability, whether direct or indirect, to the Instructing Party which relies or purports to rely on this report for any purpose other than the Purpose, and to any other person which relies or purports to rely on this report for any purpose whatsoever (including the Purpose).

In preparing this report, Urbis was required to make judgements which may be affected by unforeseen future events, the likelihood and effects of which are not capable of precise assessment.

All surveys, forecasts, projections and recommendations contained in or associated with this report are made in good faith and on the basis of information supplied to Urbis at the date of this report, and upon which Urbis relied. Achievement of the projections and budgets set out in this report will depend, among other things, on the actions of others over which Urbis has no control.

In preparing this report, Urbis may rely on or refer to documents in a language other than English, which Urbis may arrange to be translated. Urbis is not responsible for the accuracy or completeness of such translations and disclaims any liability for any statement or opinion made in this report being inaccurate or incomplete arising from such translations.

Whilst Urbis has made all reasonable inquiries it believes necessary in preparing this report, it is not responsible for determining the completeness or accuracy of information provided to it. Urbis (including its officers and personnel) is not liable for any errors or omissions, including in information provided by the Instructing Party or another person or upon which Urbis relies, provided that such errors or omissions are not made by Urbis recklessly or in bad faith.

This report has been prepared with due care and diligence by Urbis and the statements and opinions given by Urbis in this report are given in good faith and in the reasonable belief that they are correct and not misleading, subject to the limitations above.



Appendix

Stratification of Clubs

Clubs in this analysis have been stratified into six size groups based on membership numbers provided by ClubsNSW for their annual report data. Club membership size has been used as the primary basis for stratification as it provides a consistent proxy for the relative scale of clubs across the sector. The classification was applied at the club reporting entity level, based on ABN, meaning that clubs with multiple venues under a single reporting entity have been treated as one club for the purposes of this analysis. This approach aligns the stratification with the survey data also provided by ClubsNSW.

The methodology for devising these stratifications was with a 'natural breaks' algorithm which minimises statistical differences across a defined number of buckets. These breaks were then altered slightly by ClubsNSW to reflect more relevant benchmark numbers between Small to Extra-Large clubs.

Where available, membership figures from the newly provided ClubsNSW annual report data were adopted only where they related to the latest year available for each club. Where membership data was missing for certain clubs in the new dataset, membership figures from the previous report dataset were used where available. These historical membership figures were then adjusted to better reflect current conditions by applying the median membership growth observed for clubs within the same size grouping.

Where a club had no usable membership figure in either the newly provided dataset or the previous annual report dataset, secondary research was undertaken to identify an appropriate membership estimate or size classification. This relied on publicly available sources only where the club could be matched with sufficient confidence and the information was considered reliable.

Despite these limitations, membership-based stratification provides a practical and consistent framework for comparing clubs of different scale. The groupings are intended to support sector-wide analysis and benchmarking, rather than to provide a definitive assessment of the relative operating complexity or financial capacity of each individual club.



Industry Wide Estimates

Industry-wide estimates were developed to provide an indication of the contribution of all registered clubs in NSW, including clubs not captured in the available ClubsNSW datasets.

The July 2026 Liquor & Gaming NSW data identified 1,248 club licence records, representing club venues across NSW. As some club groups operate multiple licensed venues under the same ABN, scaling directly to the licence count could double count individual reporting entities. After consolidating multiple licences under the same ABN, 1,002 unique ABNs were identified and adopted as the estimated population of NSW club groups for industry-wide modelling.



As the characteristics of clubs outside the available datasets are unknown, a simple proportional scale-up was not considered appropriate. For relevant financial measures, the median values for Small-Medium and Medium clubs were used to estimate lower and upper bounds for the additional clubs. These groups represent the two largest size categories in the available data and provide a more conservative basis than assuming missing clubs have the characteristics of significantly larger clubs. The midpoint of the resulting lower and upper estimates was then adopted as the final industry-wide estimate for reporting purposes.

Gaming tax and ClubGRANTS were not extrapolated, as the available datasets already represent the relevant NSW-wide contributions. Total taxation was updated, however, to incorporate the midpoint industry-wide estimate for non-gaming taxation.

These estimates are subject to uncertainty because detailed information is unavailable for the additional clubs and should therefore be interpreted as indicative industry-wide estimates rather than observed totals.

ClubsNSW Reported Impact

The ClubsNSW reported impact reflects the contribution identified from the administrative and survey datasets provided by ClubsNSW and used as the primary basis for this study. The reporting population varies by measure according to the underlying dataset and methodology.

Revenue and financial measures are principally based on annual report data available for 762 club groups, identified at the ABN level. Survey-derived measures, including capital expenditure, non-gaming taxation, public facilities and staff and volunteer time, were estimated using the survey responses and the scaling methodologies described in the relevant sections of this Appendix.



Gaming taxation and ClubGRANTS were based on the administrative datasets provided by ClubsNSW and were not extrapolated where those datasets already represented the relevant NSW-wide contribution.

The resulting ClubsNSW reported impact provides a basis that is broadly consistent with the approach used for the previous study and is therefore retained to support comparison over time.

ClubsNSW reported economic and social impact: $10.98 billion per annum.

Economic	
Total revenue	$8.8 billion
Non-gaming share of revenue	53%
Total capital expenditure	$692.8 million
Total jobs supported	72,472
Total economic contribution	**$9.47 billion**

Social & Community	
ClubGRANTS	$127 million
Community facilities provided	5,827
Community value of subsidised facilities	$1.25 billion
Staff and volunteer time	$6.0 million
Total tax contribution	$1.72 billion
Total social & community contribution	**$1.51 billion**

Financial Viability

Financial viability was assessed using financial data and the ClubsNSW Financial Viability (FV) methodology provided by ClubsNSW. The framework is intended to assess the overall financial health of the club sector, enable comparison between clubs of different sizes using financial efficiency measures rather than absolute financial values, and assist in identifying clubs experiencing financial pressure that may benefit from additional support.

The assessment uses the CNSW Financial Viability (FV) Score, which considers three underlying pillars, using a series of financial ratios within each pillar:

Liquidity - a club's capacity to meet its short-term financial obligations.

It incorporates:

- Operating cash flow ratio - net operating cash flow divided by total current liabilities
- Cash ratio - total cash divided by total current liabilities

Profitability - a club's capacity to generate sufficient earnings from its ongoing operations.

It incorporates:

- Operating profit margin - EBIT divided by total income
- Net profit margin - net profit divided by total income
- Operating efficiency ratio - operating expenses divided by total income

Solvency - a club's longer-term financial position, including its capacity to meet financial obligations and the strength of its balance sheet.

It incorporates:

- EBITDA coverage ratio - EBITDA divided by interest expenses
- Debt ratio
- Debt-to-equity ratio

To construct the FV Score, ClubsNSW applies data capping to limit the influence of outliers and normalises the underlying financial measures to a common 0–1 scale. Measures are directionally aligned so that higher scores consistently represent stronger financial performance. The normalised measures are then combined into the three financial health pillars and aggregated into an overall CNSW FV Score, with equal weighting applied across the pillars.

Performance across these pillars is classified as Low, Moderate or High and incorporated into the overall CNSW FV Score. Clubs are then allocated to one of five financial viability tiers: Strong, Reliable and Stable, Unbalanced, Vulnerable or Distressed. For the purposes of this analysis, the Reliable and Stable tiers were consolidated into a single "Reliable and Stable" category. This approach was adopted due to the relatively small sample sizes within the individual tiers, improving the robustness and interpretability of the results while maintaining consistency with the broader financial viability classifications.

The CNSW FV Score and corresponding tier assigned to each club were adopted as provided by ClubsNSW. Urbis did not independently recalculate or alter the underlying financial viability scoring methodology. The analysis instead uses these classifications to examine how financial viability varies across club size categories and ABS Remoteness Areas.

The three-pillar approach recognises that a club may perform differently across different aspects of its financial position. For example, a club may maintain relatively strong liquidity and solvency while experiencing weaker profitability. As a result, the overall classification should be interpreted as an indicator of the combination of financial strengths and pressures facing a club, rather than as a measure of any single financial metric.

The financial viability tiers are intended to provide a sector-level indication of relative financial position and should not be interpreted as a prediction of insolvency or the future financial performance of an individual club. Financial outcomes can also vary over time due to operating conditions, capital investment cycles, one-off expenditure and changes in revenue.

Revenue

Revenue figures have been derived from the annual report data provided by ClubsNSW. The analysis uses the most recent available annual report data for each club.

To improve comparability across clubs reporting in different financial years, financial values were converted to FY2026 dollar terms using ABS All Groups CPI, Australia. For each financial year, a CPI index was calculated as the average of the September, December, March and June quarter index numbers. The adjustment factor was then calculated as the FY2026 CPI index divided by the source year CPI index. The same CPI factor was applied across financial fields for consistency and comparability. The estimates should be interpreted as sector-level indicators rather than precise financial accounts for each individual club.



Capital Expenditure

Capital expenditure has been estimated from the ClubsNSW survey data. Survey respondents provided capital expenditure figures across the major asset categories captured in the survey, including:

- Land and buildings
- Plant and equipment
- Furniture and fittings
- Computers and office equipment
- Motor vehicles
- Poker machines
- Work-in-progress
- Intangible assets

Responses were grouped by club size category. For clubs that did not provide survey data, the median capital expenditure reported by clubs within the same size grouping was applied as a proxy. Total capital expenditure was then estimated by combining the reported survey values with the scaled estimates for non-responding clubs.

This approach was adopted to reflect differences in investment patterns across clubs of different scale, rather than applying a single sector-wide average. The median was used over the average as it reduces the effect of large one-off projects, which can materially skew mean capital expenditure figures in a given year.

Capital expenditure can vary significantly from year to year, reflecting the timing of major investment decisions, asset renewal cycles and broader redevelopment programs. Survey response rates also vary by club size, meaning some size-group estimates are based on a smaller sample. The estimates should therefore be interpreted as indicative sector-level capital investment, rather than a precise measure of expenditure by each club.

Employment

Direct employment and workforce gender composition were derived from workforce data provided by ClubsNSW. The data were reported at the licence-number level, meaning that a single club or ABN may be represented by multiple licence records. This provides a more granular breakdown of employment but does not affect the aggregate employment estimate, as employment across individual licence records is summed to derive the sector total.

Reported employee numbers were used as provided and assumed to be complete and accurate for the purposes of the analysis, therefore there is no scale-up used. Indirect employment supported through club operations was estimated separately using REMPLAN economic modelling, capturing employment generated through club expenditure and associated supply-chain activity.

Taxation

Taxation (excluding gaming tax) has been estimated from the ClubsNSW survey data. Survey respondents provided figures for the major tax categories captured in the survey, including:

- Payroll tax
- Fringe benefits tax
- Council rates
- Land tax
- Income tax
- GST

Responses were grouped by club size category. For clubs that did not provide survey data, the median taxation amount reported by clubs within the same size grouping was applied as a proxy.

Total taxation was then estimated by combining the reported survey values with the scaled estimates for non-responding clubs.

This approach was adopted to reflect differences in tax obligations across clubs of different scale, rather than applying a single sector-wide average. The median was used over the average to reduce the effect of outlier clubs, particularly where tax payments may be influenced by one-off financial outcomes, asset holdings or operating structures.

Taxation estimates are subject to several limitations. Tax obligations vary materially across clubs depending on their financial position, landholdings, workforce size, operating model and treatment of tax benefits. Survey response rates also vary by club size, meaning some size-group estimates are based on a smaller sample. The estimates should therefore be interpreted as indicative sector-level taxation, rather than a precise measure of tax paid by each club.

Gaming Tax

Gaming tax estimates were derived from data provided by ClubsNSW at the licence-number level. Reported values, including total revenue, State Tax, GST, GST rebates and ClubGRANTS contributions, were adopted as provided and assumed to be complete and accurate for the purposes of the analysis. Total gaming tax was calculated as State Tax plus GST, less the applicable GST rebate, with total tax also incorporating reported Category 1, Category 2 and Category 3 ClubGRANTS contributions.

As some clubs operate under multiple licence numbers, a single club or ABN may appear across more than one record. This provides a more granular breakdown of the data but does not affect aggregate estimates, as values are summed across all licence records. No scaling or extrapolation was applied.

Public Facilities

The provision of public facilities has been estimated from the ClubsNSW survey data. Survey respondents provided the number of facilities operated across the categories captured in the survey, including tennis courts, sporting fields, bowling greens, snooker and billiards tables, gyms, swimming pools, meeting rooms and other facilities. Respondents also provided revenue associated with these facilities.

Facility revenue responses were collected in survey ranges rather than as precise dollar amounts. To convert these responses into usable revenue estimates, the midpoint of each reported revenue range was adopted. Where a respondent selected "nil", the revenue value was treated as zero. For open-ended upper ranges, the stated lower threshold was adopted as a conservative estimate, rather than assuming an amount above the range.

Facility numbers and associated revenue were scaled to the total club population at an all-clubs level, rather than by club size category. This approach was adopted because public facility provision is uneven across the sector, and some facility types are concentrated among specific club formats. Scaling by club size could therefore overstate facilities where responding clubs are not representative of the wider size group. The scale-up was calculated by dividing the total number of facilities in each category by the number of survey respondents and multiplying this by the total club population.

Consistent with IPART's recommended approach, the economic value of community use was calculated by subtracting the revenue generated from each facility type from the estimated market value of those facilities. The market values represent the revenue that could theoretically have been generated if clubs charged market rates for the use of their facilities and venues. The difference between market value and reported revenue was treated as the net community value.

Urbis calculated market values using IPART's 2008 suggested facility values and inflated these to 2025 terms. Midpoint values were used for each facility type. Consistent with IPART's methodology, the inflators used were:

- Internal facilities, such as meeting rooms, gyms and swimming pools, were inflated using changes in office rents. This was chosen because such internal facilities were likely to track the price of office space given the likely use of the facility if it was not made available for community use.
- External facilities, such as tennis courts, sporting fields and bowling greens, were inflated using the residential rents component of Sydney CPI, reflecting the likely alternative use of the land by these facilities.
- Snooker and billiards tables were inflated using CPI, as changes in market value are likely to align more closely with general price movements.

For facilities reported under "other facilities", a separate benchmark was developed by taking the average of IPART's facility values across the listed facility types. This provided a broad proxy for facilities that were captured in the survey but not separately identified in the IPART categories.

There are limitations to this approach. Facility categories are constrained by the survey design, meaning some facilities may be grouped into broader categories or not separately identified. The "other facilities" category may also include assets with materially different market values. The estimates should therefore be interpreted as an indicative sector-level measure of the value of subsidised community access, rather than a precise valuation of each facility provided by clubs.

Community Events and Live Entertainment

Community events and live entertainment have been estimated using a combination of ClubsNSW survey data and Liquor & Gaming NSW eligible live music venue data. The ClubsNSW survey asked clubs whether they had hosted a community event, with 92% of responding clubs reporting that they had. This proportion was applied to the estimated 1,002 clubs operating across NSW, resulting in approximately 922 clubs estimated to support community event activity.

As the current survey did not collect the number or frequency of events hosted by each club, Liquor & Gaming NSW live music venue requirements were used to develop an indicative event-frequency benchmark.



The eligible venue data identified 85 licensed club venues, comprising 59 metropolitan and 26 regional venues. Under the requirements effective from March 2026, eligible metropolitan venues are required to host at least 10 live music performances per month, equivalent to 120 per year, while regional venues are required to host at least 104 performances per year.

The estimated 922 event-hosting clubs were distributed between metropolitan and regional areas using the profile of the 85 eligible licensed club venues. Of these venues, 59 were metropolitan and 26 were regional, equivalent to approximately 69% metropolitan and 31% regional. Applying these proportions to the estimated event-hosting club population resulted in approximately 640 metropolitan clubs and 282 regional clubs.

The relevant minimum annual activity benchmark was then applied to each group. For metropolitan clubs, a benchmark of 120 activities per year was applied, based on the requirement of 10 per month, resulting in approximately 76,800 activities annually. For regional clubs, a benchmark of 104 activities per year was applied, resulting in approximately 29,300 activities annually. Combined, this produces an estimated 106,100 community and live entertainment activities per year across NSW, or approximately 8,840 activities per month.

To provide an indication of the value associated with this activity, an average cost of approximately $1,200 per entertainment act was applied, based on pricing published by Bark (online marketplace for entertainment and other service providers). Applying this benchmark to the estimated annual activity produces an indicative economic entertainment value of approximately $127 million per annum.

Volunteer Hours

Volunteer hours have been estimated from the ClubsNSW survey data. The relevant survey field asked clubs to provide their "Total estimated hours in 2024/25 (per person, or total)", alongside a separate field for the number of staff/volunteers involved.

Due to the wording of the survey question, there was some ambiguity as to whether responses represented total volunteer hours for the club (for all persons involved) or volunteer hours per person. As a result, it was not possible to determine whether reported hours should be used as provided or multiplied by the number of employees to estimate total volunteer hours worked.

To address this, a cautious adjusted estimate was developed. Where reported hours appeared to be large total figures, they were treated as total club-level hours. Where lower responses were ambiguous and a staff/volunteer count was provided, an adjusted estimate was applied to reflect a midpoint between the reported figure and a capped per-person interpretation. Where clubs did not provide volunteer hours, the median reported volunteer hours for clubs in the same size club grouping was applied.

This method produces an estimated total of approximately 230,000 volunteer hours. However, given the low response rate and ambiguity in the source data, this figure should be interpreted as an indicative estimate rather than a precise measure of volunteering activity. The approach seeks to avoid the two main limitations in the data: treating all responses as total club-level hours would likely understate actual volunteering activity, while treating all responses as per-person hours could materially overstate the result. The adjusted estimate therefore provides a middle-ground approach that recognises the likely understatement in the conservative figure, while applying safeguards to avoid implausibly high estimates.






URBIS