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GAMBLING
AND
RACING
COMMISSION

GAMBLING AND RACING COMMISSION

COMMUNITY CONTRIBUTIONS MADE BY GAMING MACHINE LICENSEES 2015-16

OCTOBER 2016

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ABBREVIATIONS AND ACRONYMS

ACT	Australian Capital Territory
EGMs	Electronic Gaming Machines
GGMR	Gross Gaming Machine Revenue
NGMR	Net Gaming Machine Revenue
PGAF	Problem Gambling Assistance Fund

TRANSMITTAL CERTIFICATE



ACT
Government



GAMBLING
AND
RACING
COMMISSION

Mr Andrew Barr MLA
Chief Minister
ACT Legislative Assembly
London Circuit
CANBERRA ACT 2601

Dear Chief Minister

On behalf of the ACT Gambling and Racing Commission I have pleasure in submitting its report to you on the community contributions made by gaming machine licensees for the financial year 2015-16.

This report has been prepared in accordance with section 167 of the *Gaming Machine Act 2004* and meets the Commission's statutory responsibilities outlined in the Act to report to the Minister within four months of the end of the financial year on community contributions made by gaming machine licensees.

As required by the Act, the Commission's report covers compliance by the gaming machine licensees and analyses the extent to which licensees used their revenue to make community contributions during the year.

In accordance with section 168 of the Act you are required to table this report in the Legislative Assembly within six sitting days of receiving the report.

Yours sincerely

John Haskins
Chairperson

24 October 2016

1. INTRODUCTION

Purpose

This report provides a summary of the extent of compliance by ACT gaming machine licensees and an analysis of the extent to which revenue received by licensees has been used to make community contributions during 2015-16 (1 July 2015 to 30 June 2016). The report also includes statistical information compiled from the details of contributions supplied by licensees for the financial year.

Reporting requirements

Mandatory reporting of community contributions made by licensees was introduced in 1997.

Part 12 of the *Gaming Machine Act 2004* deals with community contributions and for ease of reference the legislation relevant to the reporting period is included at **Attachment A** to this report. Guidelines for approving contributions in Part 9 of the *Gaming Machine Regulation 2004* (the Regulation) relevant to the reporting period are at **Attachment B**.

The legislation outlines broad purposes that contributions must meet to be approved as community contributions and identifies some types of expenditure that would not be approved. The Regulation provides guidelines for approving contributions to further assist the Commission and licensees regarding the general criteria for each of the categories of community contributions.

For the 2015-16 financial year a licensee that is a club was required to make a minimum level of community contributions equal to 8% of the club's Net Gaming Machine Revenue (NGMR). NGMR, as defined in the legislation, is calculated as follows:

Gross Gaming Machine Revenue (GGMR) derived by the licensee, less:

- a) any amount of gaming machine tax payable on the GGMR; and
- b) 24% of GGMR.

GGMR is the total of all moneys inserted into machines less winnings to players and approved amounts set aside for the payment of linked jackpots. The 24% deduction is recognition of the expenses a licensee incurs in gaming machine operations.

For a hotel or tavern licensee, it is not mandatory for them to make any contributions although it is compulsory for them to keep records and report the details of any contributions made. If no contributions are made in the reporting period, a nil report must be submitted.

All licensees must report to the Commission the total value of contributions to registered parties and associated entities (see *Electoral Act 1992*). These contributions are reported by the Commission for continuity of historical data even though there is no statutory requirement to report such information to the Minister.

2. SUMMARY OF 2015-16 CONTRIBUTIONS MADE

Value of community contributions made

In 2015-16, Clubs made community contributions to the value of \$11,735,971 which was 12.45% of their NGMR. This compares to last year's level of contributions of \$11,841,174 or 12.58% of NGMR.

In 2015-16, hotels and taverns made community contributions of \$2,188 which is a 70% decrease from the previous year's total of \$7,293.

Eligibility assessment and audit program

In relation to the reported contributions for 2015-16, club contributions totalling \$382 (0.004 per cent of total claimed club contributions) involving 15 clubs were considered ineligible for approval as community contributions and consequently were not approved.

Five Hotel licensees had understated their eligible contributions to a total of -\$1186.

During 2015-16 the Commission conducted 58 audits concerning the verification of community contributions claimed for the 2014-15 financial year. The Commission's audits resulted in minor amendments to the 2014-15 financial year's community contributions statistics for both clubs and hotels/taverns.

Reporting compliance

As at 30 June 2016 there were 46 club venues and 5 hotel gaming machine venues that were required to submit reports pursuant to section 166 of the Act. All licensees submitted a report by the due date of 31 July 2016.

All clubs apart from one made the required minimum community contribution level of 8% of NGMR and as a consequence a Community Contribution Shortfall Tax assessment has been issued to that licensee. No applications were received for 2015-16 from licensees seeking a determination from the Minister for a lower percentage of community contributions.

The total value of approved (eligible) contributions has decreased compared to the previous financial year and the proportion of community contributions to NGMR for 2015-16 has decreased compared to 2014-15. The level of NGMR in 2015-16 has increased compared to the previous financial year.

Contributions by category

The level of contributions to the Sport and Recreation category consistently and significantly outweighs the combined totals of the other categories. Club community contributions made in 2015-16 compared to 2014-15 increased for the Non Profit and Community Infrastructure categories while decreases in contribution amounts occurred in all other categories. The largest decreases occurred in the Women's Sport (Adjusted) and Problem Gambling (Adjusted) categories. The contributions to Women's Sport decreased by \$88,974 or 19.19% from the previous year.

In the reporting period, community contributions of \$2,982,569 were in-kind and \$8,753,402 were monetary contributions. This is consistent with the break-up observed in 2014-15.

In 2015-16 eight clubs reported contributions amounting to \$51,336 to registered parties and associated entities.

Club contributions

There is a wide range in the level of individual club contributions. While the smaller clubs provide a much lower dollar amount, their contributions as a proportion of their NGMR is significantly higher on average than for the larger clubs. In the reporting period the:

- 20 clubs that had the *highest* NGMR for the financial year had an average contribution percentage of 12.54% and provided an amount of \$9,634,189 or 82.09% of the total contributions;
- 20 clubs that had the *lowest* NGMR for the financial year had an average contribution percentage of 155.67% and provided an amount of \$930,570 or 7.93% of the total contributions; and
- The remaining 6 clubs had an average contribution percentage of 15.34% and contributed \$1,171,212 or 9.98% of the total club contributions.

The clubs' reports also show that:

- 13 clubs declared contributions in excess of 20% of NGMR;
- 31 clubs declared contributions between 8% and 20% of NGMR;
- 1 club did not meet the required amount of contributions of 8%; and
- 1 club had zero or negative NGMR and therefore did not record a proportion of contributions to revenue.

Hotels and taverns contributions

For the hotel/tavern group of licensees, GGMR in 2015-16 was \$329,712. These licensees contributed \$2,188 to the community, which represents 0.66% of their GGMR. In 2014-15 the total contributions amounted to \$7,293 representing 1.70% of their total GGMR of \$428,827.

Case studies

Examples of the contributions made to sporting clubs, non profit organisations and other groups during 2015-16 are provided below.

University of Canberra Grizzlies Rugby League Club

The Raiders Group through Raiders Belconnen have been developing and promoting rugby league in the capital for many years. A beneficiary of this support has been the University of Canberra Grizzlies Rugby League Club, an amateur club comprising around 50 players and volunteers who play in the NSW Tertiary Student Rugby League Competition. During 2015-16, Raiders Belconnen provided the UC Grizzlies with financial and in-kind community contributions such as sponsorship, the free use of ground hire for training, and venue hire for club events. The Raiders Group is committed to providing ongoing support in the development and promotion of rugby league in the ACT.

Canberra Southern Cross Social Dance Club

In 1984, Joe and Shirley formed the Dance Club which has been hosted by the Southern Cross Club for the past 32 years. The Dance Club provides live music and evening dance lessons, through the organisation of various social events, activities and themed dance nights for members and non-members alike. The Southern Cross Club has assisted the club by providing community contributions

including a free dance floor, parking for members and various prizes during the year. This enduring partnership looks to continue well into the future.

Tuggeranong BMX Club

Vikings Group has been the major sponsor of the Tuggeranong BMX Club for many years. The funding has helped the Tuggeranong BMX Club with everything from tax and water payments, to kid's jerseys and funding for national and international competitors. As the Club doesn't receive Government funding, these contributions ensure the club continues to run.

Woden Valley Rams

The Tradies Group has been a major supporter of the Woden Valley Rams for nearly a decade and this year donated \$35,000 to the club which was used towards the remuneration of team coaches, purchase of new equipment and the development of the junior team.

The Rams participate in the Canberra District Rugby League competition where they have teams fielded in the first grade, reserve grade and in the U18s. In June 2015, the Rams celebrated their 50th anniversary at the Woden Tradies Club and reflected on their successes over the years. The Tradies Group are proud supporters of the team and look forward to contributing to the team going into the 2016/2017 year.

Hawker Primary School

During 2015/16 Raiders Belconnen donated \$3,500 to fund the purchase of rugby league jerseys, sports shirts and sports singlets for the young athletes of Hawker Primary School. The sports attire was used by the students when representing the school at various sporting events throughout the year. Raiders Belconnen have previously provided assistance to Hawker Primary School by donating \$1,000 towards a new artwork for the school library in 2015 which was greatly appreciated by the management and students.

Oncology Massage

The Canberra Southern Cross Club has been instrumental in supporting the Oncology Massage Limited through its Community Rewards Program. OML is a not-for-profit charity which teaches appropriately qualified therapists to safely and effectively massage people with a diagnosis or history of cancer. During 2015/16 the Southern Cross Club provided funding received through Community Rewards Program to assist Oncology Massage Limited to extend its services to regional Australia through the subsidisation of regional programs and the provision of scholarships for regional therapists.

Wests Junior Rugby

The Western District Junior Rugby Union Club made up of boys and girls from the Belconnen area is a recipient of the Southern Cross Club's Community Rewards Program. The financial help provided by Community Rewards Program has helped the junior rugby club through lowering its registration costs, purchase of training equipment, payment of training ground hire charges and covered half of the club's uniform costs.

3. ELIGIBILITY ASSESSMENT AND AUDIT PROGRAM

On receipt of each licensee's report of its community contributions the Commission conducts a preliminary examination of each reported contribution. The purpose is to ascertain *prima facie* its eligibility as a community contribution pursuant to the Act.

In instances where there is doubt about the eligibility of a contribution, licensees are contacted and afforded the opportunity to provide additional information before the Commission approves or declines to approve the contribution. In situations where no responses were provided the proposed contributions were not approved as they could not be verified as being eligible by the Commission.

In relation to the reported contributions for 2015-16, club contributions totalling \$382 (0.004 per cent of total claimed club contributions) involving 15 clubs were considered ineligible for approval as community contributions and consequently were not approved.

Five Hotel licensees had understated their eligible contributions to a total of -\$1186.

Following the Minister's tabling of the Commission's report, the Commission commence a more comprehensive audit program of reported contributions as a part of the overall audit program of licensees. Discrepancies that are discovered which result in a material change to a licensee's community contributions are noted for inclusion in the following year's report, and if applicable, notices of shortfall tax liabilities are issued.

4. AMENDMENTS TO THE 2014-15 REPORT

During 2015-16 the Commission conducted 58 audits concerning the verification of community contributions claimed for the 2014-15 financial year. The Commission's audits resulted in minor amendments to the 2014-15 financial year's community contributions statistics for both clubs and hotels/taverns. The two tables that follow outline the final amendments to the contribution categories for each reporting group.

The Commission's focus has been on ensuring licensees are aware of their legislative obligations and ensuring compliance with these obligations.

CLUBS

Table 1: Amendments to the 2014-15 Community Contribution Categories for Clubs

Category	Amendment \$	2014-15 Reported Totals		2014-15 Amended Totals	
		\$	%	\$	%
Charitable and Social Welfare	(350)	1,065,030	8.97	1,064,680	8.99
Problem Gambling (adjusted)	0	84,103	0.71	84,103	0.71
Problem Gambling Assistance Fund	0	1,001,525	8.43	1,001,525	8.47
Sports and Recreation	(33,270)	7,479,535	62.96	7,446,265	62.88
Women's Sport (adjusted)	0	445,057	3.75	445,057	3.76
Non-Profit Activities	(4,368)	1,738,284	14.63	1,733,916	14.64
Community Infrastructure	0	65,628	0.55	65,628	0.55
TOTALS	(37,988)	11,879,162	100.00	11,841,174	100.00

HOTELS AND TAVERNS

Table 2: Amendments to the 2014-15 Community Contribution Categories for Hotels and Taverns

Category	Amendment	2014-15 Reported Totals		2014-15 Amended Totals	
	\$	\$	%	\$	%
Charitable and Social Welfare	0	0	0	0	0
Problem Gambling (adjusted)	0	0	0.00	0	0
Problem Gambling Assistance Fund	0	2,615	35.91	2,615	35.91
Sports and Recreation	0	2,856	39.16	2,856	39.16
Women's Sport (adjusted)	0	0	0.00	0	0
Non-Profit Activities	0	1,818	24.93	1,818	24.93
Community Infrastructure	0	0	0.00	0	0
TOTALS	0	7,289	100.00	7,289	100.00

5. COMPLIANCE BY LICENSEES

REQUIREMENTS

Section 165 of the Act requires a licensee to record for each community contribution made by the licensee:

- the entity to which, and the purpose for which, each contribution was made; and
- the amount or value of the contribution and the date when, or the period over which, it was made.

To assist licensees in providing the community contributions information, reporting pro-forma have been developed by the Commission.

Section 166 of the Act requires a licensee to give the Commission within one month of the end of the financial year a copy of the records kept under section 165 of the Act. In addition, information specifying the licensee's GGMR, NGMR, total value of contributions and total value of contributions to registered parties and their associated political entities must be provided.

The Act requires the Commission to analyse and report on the extent to which gaming machine revenue received by licensees was being used to make contributions to the community during the financial year.

In general terms, community contributions approved under the Act are to be for the benefit of the general public or community. The contributions should have the effect of:

- contributing to or supporting the development of the community; or
- raising the standard of living of the community or part of the community.

Reported community contributions are defined and segregated, in accordance with the guidelines described in the Regulation, into each of the five categories indicated below:

- (i) *Charitable and Social Welfare;*
- (ii) *Problem Gambling;*
- (iii) *Sport and Recreation;*
- (iv) *Non-Profit Activities; and*
- (v) *Community Infrastructure.*

More comprehensive information on these categories is given at **Attachment B**.

There are two incentive schemes in the Act which have been included to encourage gaming machine licensees to increase their community contributions to women's sport and to assist problem gambling issues. The incentive schemes allow a licensee to claim \$4 for every \$3 spent on eligible contributions in these two areas. In light of these schemes, contributions to Women's Sport and Problem Gambling are reported as separate categories.

The minimum required percentage of community contribution for clubs is 8% of NGMR. There is no minimum requirement for hotels and taverns.

The allowance of contributions to the Problem Gambling Assistance Fund, while a mandatory levy under section 163A of the Act, recognises the contribution made by gaming machine licensees to problem gambling support services under this scheme.

In relation to other contributions to problem gambling assistance section 171A of the Act allows licensees to claim \$4 for every \$3 for such contributions as an incentive to increase outlays in this area. Consistent with ensuring that payments to the Problem Gambling Assistance Fund are over and above the existing level of mandatory community contributions, section 171A(2) excludes payments to the Problem Gambling Assistance Fund from this incentive scheme. This means that while a licensee may include their payments to the Problem Gambling Assistance Fund as part of their problem gambling community contributions, they cannot claim the payments at the value of \$4 for every \$3 as they would other problem gambling community contributions. Accordingly, these two amounts have been separately identified.

COMPLIANCE

As at 30 June 2016 there were 46 club venues and 5 hotel gaming machine venues that were required to submit reports pursuant to section 166 of the Act.

All licensees submitted a report by the due date of 31 July 2016.

In accordance with section 172 of the Act, any shortfall in contributions below the required level of 8% of NGMR is required to be paid as a Community Contribution Shortfall Tax. All clubs apart from one, made the required minimum community contribution level of 8% of NGMR and as a consequence a Community Contribution Shortfall Tax assessment has been issued to that licensee.

In circumstances where a club had an annual gross gaming machine revenue of less than \$200,000, the legislation provides for the club to apply to the Minister for a lower required percentage of community contributions. The club must demonstrate that its viability would be brought into question if required to meet the full 8% of NGMR. No applications were received for 2015-16 from licensees seeking a determination from the Minister for a lower percentage.

6. EXTENT OF COMMUNITY CONTRIBUTIONS BY CLUBS

Table 3 below details the total value of approved community contributions by club gaming machine licensees for the past nine financial years.

Table 3: Community Contribution and Proportion of NGMR*

Financial Year	Total Approved Community Contributions (amended) \$m	Total Club NGMR	Community Contributions as a % of NGMR	% change of contributions from previous year
2015-16	11.736	94.235	12.45	0.89 decrease
2014-15	11.841	94.109	12.58	5.96 decrease
2013-14	12.591	95.779	13.15	0.90 decrease
2012-13	12.791	99.473	12.86	0.44 increase
2011-12	12.735	101.964	12.49	9.84 increase
2010-11	11.594	100.935	11.49	12.41 decrease
2009-10	13.236	97.635	13.56	3.17 decrease
2008-09	13.669	98.647	13.86	4.64 decrease
2007-08	14.334	100.253	14.30	12.02 increase

* NGMR is Net Gaming Machine Revenue as defined in the Gaming Machine Act 2004

Table 3 indicates that the total value of approved (eligible) contributions has decreased compared to the previous financial year and the proportion of community contributions to NGMR for 2015-16 has decreased compared to 2014-15. The level of NGMR in 2015-16 has increased compared to the previous financial year.

Table 4 provides a summary of:

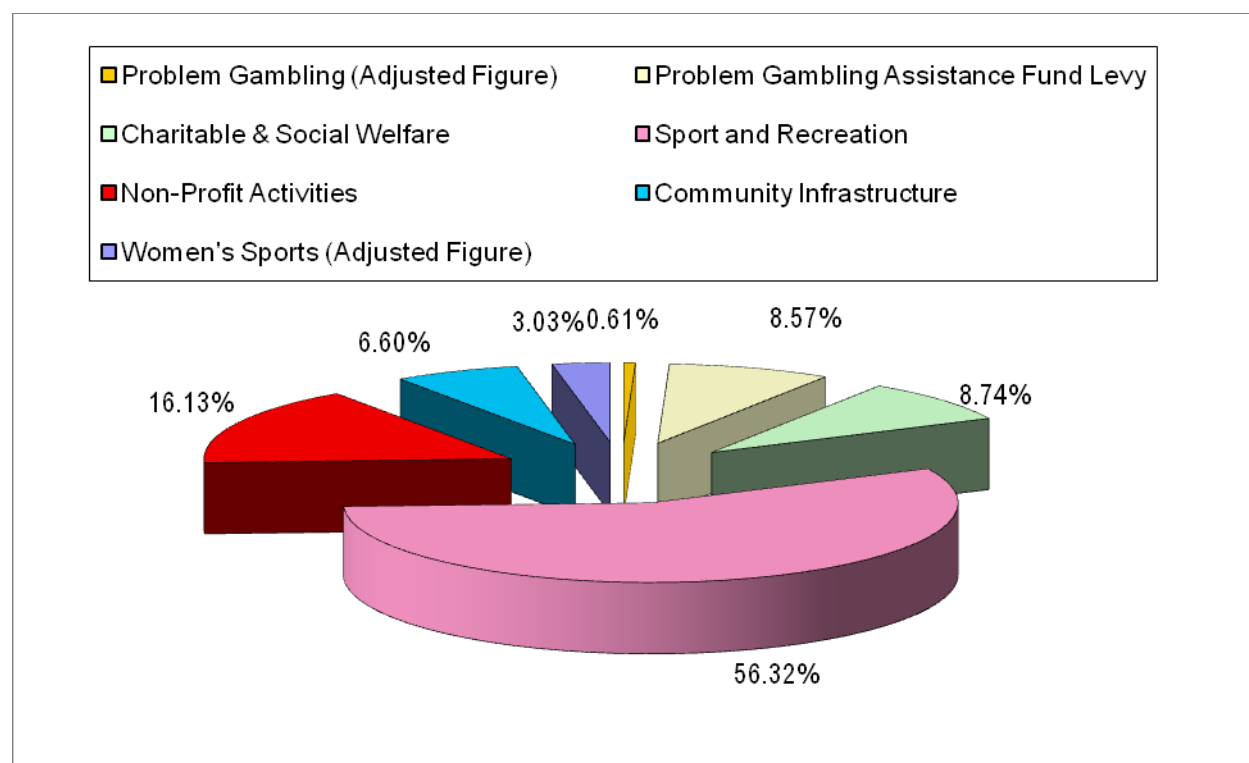
- total contributions made to each category;
- each category's proportion of the total community contributions; and
- a comparison of each category's proportion of total contributions for 2015-16 and the previous reporting period, 2014-15.

Table 4: Contribution by Clubs

Contribution Category	2015-16 Amount \$	2014-15 Amount (amended)\$	% Change from 2014-15	2015-16 % of Total Contributions	2014-15 % of Total Contributions
Charitable & Social Welfare	1,026,096	1,064,680	-3.62	8.74	8.99
Problem Gambling (adjusted)	71,516	84,103	-14.97	0.61	0.71
Problem Gambling Assistance Fund	1,006,133	1,001,525	0.46	8.57	8.46
Sport and Recreation	6,609,600	7,446,265	-11.24	56.32	62.88
Women's Sport (adjusted)	356,083	445,057	-19.99	3.03	3.77
Non-Profit Activities	1,893,556	1,733,916	6.32	16.13	14.64
Community Infrastructure	772,987	65,628	1077.83	6.60	0.55
TOTAL	11,735,971	11,841,174	147.83	100.00	100.00

In accordance with section 166 of the Act, in 2015-16 eight clubs reported contributions amounting to \$51,336 to registered parties and associated entities. Individual club contributions are listed at **Attachment F**.

Figure 1 shows the proportion of community contributions provided to each category.

Figure 1. Percentage of Total Club Contributions 2015-16

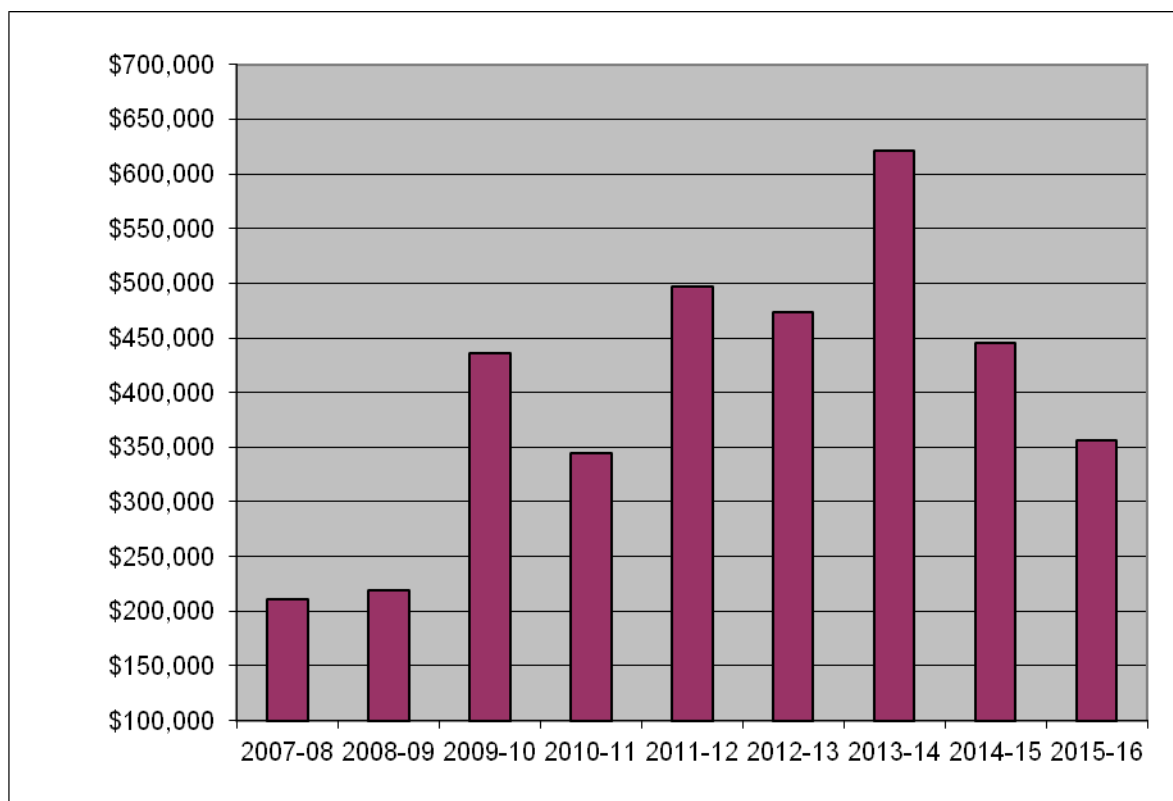
The level of contributions to the Sport and Recreation category consistently and significantly outweighs the combined totals of the other categories. This outcome highlights the fact that the support and development of sporting activities are among the principal objectives of many clubs and the expenditure consumed in pursuit of those objectives can be claimed as a community contribution.

Club community contributions made in 2015-16 compared to 2014-15 increased for the Non Profit and Community Infrastructure categories while decreases in contribution amounts occurred in all other categories. The largest decreases occurred in the Women's Sport (Adjusted) and Problem Gambling (Adjusted) categories.

WOMEN'S SPORT

The contributions to Women's Sport decreased by \$88,974 or 19.19% from the previous year and Figure 2 below shows recent trends in this category.

Figure 2. Women's Sport Contributions (Adjusted)



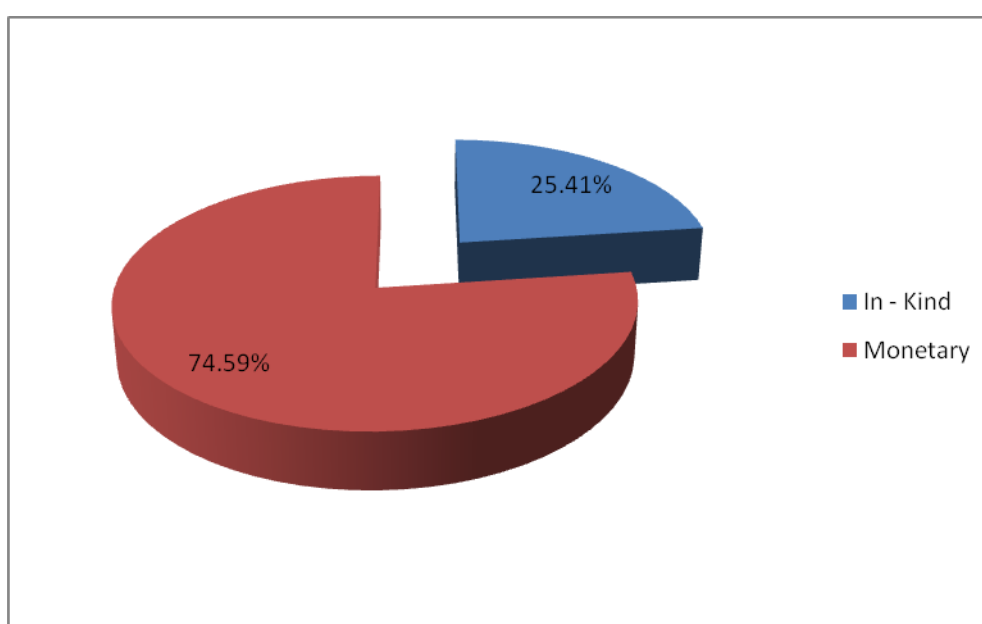
IN-KIND CONTRIBUTIONS vs MONETARY CONTRIBUTIONS

A community contribution may consist of a monetary contribution or an in-kind contribution. An in-kind contribution is a contribution in lieu of a donation of funds, such as providing a free room where the hire of that room would otherwise incur a cost.

In the reporting period, community contributions of \$2,982,569 were in-kind and \$8,753,402 were monetary contributions.

Figure 3 below shows the break-up of in-kind and monetary contributions made by club licensees for 2015-16. This is consistent with the break-up observed in 2014-15.

Figure 3. In-Kind and Monetary Contributions by Clubs 2015-16



OTHER STATISTICS

There is a wide range in the level of individual club contributions. While the smaller clubs provide a much lower dollar amount, their contributions as a proportion of their NGMR is significantly higher on average than for the larger clubs. In the reporting period the:

- 20 clubs that had the *highest* NGMR for the financial year had an average contribution percentage of 12.54% and provided an amount of \$9,634,189 or 82.09% of the total contributions;
- 20 clubs that had the *lowest* NGMR for the financial year had an average contribution percentage of 155.67% and provided an amount of \$930,570 or 7.93% of the total contributions; and
- The remaining 6 clubs had an average contribution percentage of 15.34% and contributed \$1,171,212 or 9.98% of the total club contributions.

The clubs' reports also show that:

- 13 clubs declared contributions in excess of 20% of NGMR;
- 31 clubs declared contributions between 8% and 20% of NGMR;
- 1 club did not meet the required amount of contributions of 8%; and
- 1 club had zero or negative NGMR and therefore did not record a proportion of contributions to revenue.

Table 5 provides a summary of the number of clubs that contributed in each category and an average amount of each contribution.

Table 5. Average Contribution per Category 2015-16

Contribution Category	Total Contributions \$	Number of Contributing Clubs	Average Contribution Per Contributing Club \$
Charitable & Social Welfare	1,029,096	35	29,403
Problem Gambling (adjusted)	71,516	6	11,919
Problem Gambling Assistance Fund	1,006,133	45	22,359
Sport and Recreation	6,609,600	42	157,371
Women's Sport (adjusted)	356,083	28	12,717
Non-Profit Activities	1,893,556	33	57,380
Community Infrastructure	772,987	8	96,623
TOTAL	11,735,971		

A summary of the 'Required and Actual Community Contributions' for the individual clubs is at **Attachment C**. A further summary detailing the contributions by individual clubs to the various categories is at **Attachment D**.

7. EXTENT OF COMMUNITY CONTRIBUTIONS BY HOTELS AND TAVERNS

Hotels and taverns are required to report on their community contributions or to submit a nil report if no contributions have been made during the reporting period. The categories of community contributions including Women's Sport and Problem Gambling that apply to clubs also apply to hotels and taverns. However, the statistical information for hotels and taverns is based on the gross gaming machine revenue (GGMR) consistent with the legislative reporting requirements.

For the hotel/tavern group of licensees, GGMR in 2015-16 was \$329,712. These licensees contributed \$2,188 to the community, which represents 0.66% of their GGMR. In 2014-15 the total contributions amounted to \$7,293 representing 1.70% of their total GGMR of \$428,827.

Table 6 below provides the amount of contributions made by hotel and tavern gaming machine licensees to each category.

Table 6. Contributions by Hotels and Taverns

Contribution Category	2015-16 Amount \$	2014-15 Amount (amended) \$	% Change from 2014-15	2015-16 % of GGMR*	2015-16 % of Total Contributions	2014-15 % of Total Contributions
Charitable & Social Welfare	0.00	0.00	0.00	0.00	0.00	0.00
Problem Gambling (adjusted)	0.00	0.00	0.00	0.00	0.00	0.00
Problem Gambling Assistance Fund	2,188	2,619	16.46	0.66	100	35.91
Sport and Recreation	0.00	2,856	100	0.00	0.00	39.16
Women's Sport (adjusted)	0.00	0.00	0.00	0.00	0.00	0.00
Non-Profit Activities	0.00	1,818	100	0.00	0.00	24.93
Community Infrastructure	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	2,188	7,293	149.79	0.66	100.00	100.00

* GGMR is Gross Gaming Machine Revenue as defined in the Gaming Machine Act 2004

A summary of community contributions for each hotel and tavern gaming machine licensee is at **Attachment E**. This attachment identifies each hotel/tavern, the relevant GGMR, the number of gaming machines and the contributions to the various categories.

ATTACHMENT A: EXTRACT OF GAMING MACHINE ACT 2004

Part 12 Community contributions

164 Approval of community contributions

(1) The Commission may approve contributions made by a licensee to a stated entity for a stated purpose as **community contributions** if satisfied the contributions will have the effect of—

- (a) contributing to or supporting the development of the community; or
- (b) raising the standard of living of the community or part of the community.

Examples of areas of contributions

- 1 charitable and social welfare
- 2 sport and recreation
- 3 non-profit activities
- 4 community infrastructure

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

(2) The Regulations may make provision in relation to contributions, including—

- (a) guidelines for approving contributions as community contributions; and
- (b) how contributions may be claimed.

Example

A capital payment may be claimed proportionately over a number of years.

(3) In this section:

community includes a community outside the ACT.

contribution, by a licensee—

- (a) includes the value of a contribution made in kind by the licensee; but
- (b) does not include the following:
 - (i) expenditure on commercial activities, or, if the licensee is a club, on the social or entertainment activities of the club for its members;
 - (ii) expenditure intended to promote the licensee's activities;
 - (iii) expenditure in relation to gambling (for example, the purchase of gaming machines);
 - (iv) capital payments for assets owned, controlled or being acquired by the licensee or an associated organisation that are not available to be used by the public;
 - (v) capital payments or other expenditure on assets owned, controlled or being acquired by the licensee, if the assets are not in the ACT;
 - (vi) notional provisions (for example, long service and annual leave), other than depreciation;
 - (vii) depreciation in relation to a capital payment mentioned in paragraph (iv) or (v);
 - (viii) depreciation in relation to a capital payment that is an approved contribution;
 - (ix) a capital payment if depreciation in relation to the payment is an approved contribution;
 - (x) a contribution made out of donations collected by the licensee, or out of the proceeds of any special fundraising activity conducted by the licensee;

- (xi) a contribution to a business association, registered party, associated entity or trade union;
- (xii) if a contribution is made on a condition—the value to the licensee of that condition being fulfilled;
- (xiii) if an asset is otherwise a contribution—the value of any income earned from the asset (for example, entry or hiring fees);
- (xiv) a contribution made to another licensee under a reciprocal arrangement or agreement;
- (xv) the cost of borrowing funds to acquire an asset;
- (xvi) the payment of a tax, fee or levy, other than a payment required under section 163A (1) (Required payment to problem gambling assistance fund).

165 Records of contributions

- (1) A licensee must record each community contribution made by the licensee, stating—
 - (a) the entity to which, and the purpose for which, each contribution was made; and
 - (b) the amount or value of the contribution and the date when, or period over which, it was made.

Maximum penalty: 20 penalty units.

- (2) To remove any doubt, a record must relate to single licensed premises.
- (3) An offence against this section is a strict liability offence.

166 Report about records and finances

- (1) Within 1 month after the end of a financial year, a licensee must give the commission a copy of the records kept under section 165 that relate to the financial year, together with a financial report for the financial year.

Maximum penalty: 20 penalty units.

- (2) In this section:

financial report means a report about the following:

- (a) the gross revenue of the licensee;
- (b) if the licensee is a club—the net revenue of the licensee;
- (c) the total value of community contributions;
- (d) the total value of contributions to registered parties and associated entities.

Note If a form is approved under the Control Act, s 53D for a financial report, the form must be used.

167 Commission must report to Minister

Within 4 months after the end of the financial year, the Commission must give the Minister a report—

- (a) summarising the extent of compliance by licensees with section 165 and section 166 for the financial year; and
- (b) analysing the extent to which revenue received by licensees was being used to make community contributions during the financial year.

168 Minister must present commission's report

The Minister must present a report given to the Minister under section 167 to the Legislative Assembly within 6 sitting days after the day the Minister receives the report.

169 Required community contributions

(1) For a licensee that is a club, the **required community contribution** for a financial year is the required percentage of the club's net revenue for the financial year.

(2) In subsection (1):

required percentage, for a club, means—

- (a) 8%; or
- (b) if the Minister determines a different percentage under subsection (3) for the club—that percentage.

(3) The Minister may, in writing, determine a lower required percentage for a club if satisfied, on application by the club, that—

- (a) the gross revenue of the club for a financial year is, or is likely to be, less than \$200 000; and
- (b) if the required percentage for the club were 8%, the application of subsection (1) to the club would so seriously affect the club's viability that it would not be just and equitable in the circumstances for that subsection to apply to the club.

(4) A determination under subsection (3) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the Legislation Act.

170 Corporations with several licences

(1) This section applies to a club that is a licensee if a corporation owns the club and at least 1 other club that is a licensee.

(2) In working out the community contributions for the club, common expenditure on behalf of the different clubs must be allocated between the clubs in proportion to the number of gaming machines operated by each club.

171 Women's sport community contributions

(1) For every \$3 of women's sport community contributions that a licensee contributes to an entity under section 164 (1), the licensee's required community contributions must be worked out as if the licensee had contributed \$4.

(2) In this section:

women's sport community contributions means community contributions that the Commission is satisfied will benefit or enhance women's sport conducted in the ACT, or with participants mainly based in the ACT.

171A Problem gambling community contributions

(1) For every \$3 of problem gambling community contributions that a licensee contributes to an entity under section 164 (1), the licensee's required community contributions must be worked out as if the licensee had contributed \$4.

(2) This section does not apply to a payment required under section 163A (1) (Required payment to problem gambling assistance fund).

(3) In this section:

problem gambling community contributions means community contributions that the commission is satisfied will assist in—

- (a) alleviating problem gambling; or
- (b) alleviating the disadvantages that arise from problem gambling; or

- (c) providing information about problem gambling.

172 Community contribution shortfall tax

- (1) Tax (the ***community contribution shortfall tax***) is imposed on a community contribution shortfall of a licensee that is a club at the rate of 100%.
- (2) The licensee must pay the community contribution shortfall tax.
- (3) Community contribution shortfall tax is payable 30 days after the day the licensee receives an assessment under the Control Act, part 6.
- (4) If an amount of community contribution shortfall tax is paid, the commission must transfer the amount to the grants program fund or, if another fund is prescribed under the regulations, that fund.
- (5) In this section:
community contribution shortfall, for a licensee that is a club in relation to a financial year, means the amount (if any) by which the club's community contributions fall short of its required community contribution.

ATTACHMENT B: EXTRACT OF GAMING MACHINE REGULATION 2004

Part 9 Community contributions

63 Guidelines for approving contributions generally—Act, s 164 (2) (a)

(1) The Commission must not approve an amount spent on the following as a contribution:

- (a) professional entertainment provided for patrons or used for the purpose of directly promoting activities associated with the operation of the licensee and, if the licensee is a club, with the operation of an associated organisation;
- (b) the provision of alcoholic beverages either directly or indirectly through the provision of gifts, donations or prizes;
- (c) the provision of expenditure, funds, subsidies or discounts relating in any way to a gambling activity;
- (d) subsidised or free meals, snacks, other food or beverages provided to a licensee's patrons.

Note See the Act, s 164 (3), def **contribution**, par (b) (i)-(iii).

(2) Subsection (1) (c) does not prevent the Commission from approving an amount spent on the provision of prizes for raffles conducted by an entity that is not the licensee or an associated organisation if the amount is otherwise an eligible contribution.

64 Guidelines for approving contributions as charitable and social welfare community contributions—Act, s 164 (2) (a)

The Commission may approve a contribution as a charitable and social welfare community contribution only if—

- (a) the contribution is made to a charitable organisation; or
- (b) the contribution—
 - (i) is made to another entity for charitable and welfare purposes; and
 - (ii) in the Commission's opinion, supports the development of a community or helps to raise the standard of living of a community.

Note **Community**—see the Act, s 164 (3).

Examples for par (a)

- 1 the Salvation Army
- 2 St Vincent de Paul
- 3 the Smith Family

Examples of contributions that may support the development of a community or help to raise the standard of living of a community

- 1 child protection and family support
- 2 drug and alcohol support
- 3 hospital equipment for use in retirement villages or facilities for use by residents of the villages or facilities.

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

64A Guidelines for approving contributions as problem gambling community contributions—Act, s 164 (2) (a)

The Commission may approve a contribution as a problem gambling community contribution only if the contribution is made for—

- (a) counselling or support services for problem gamblers that are not provided by the licensee; or
- (b) training or education programs on the recognition and avoidance of problem gambling; or
- (c) public awareness campaigns for problem gambling; or
- (d) programs to research and collect data on problem gambling.

Example—par (a)

counselling or support services provided by Lifeline Canberra Inc, the Salvation Army or Anglicare

Examples—par (b)

- 1 the development and delivery of an education program that assists in recognising and avoiding problem gambling
- 2 the development and delivery of an education program that trains staff in effectively providing services to address problem gambling

Example—par (d)

research by a national research centre on the implications of problem gambling for the community

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

65 Guidelines for approving contributions as sport and recreation community contributions—Act, s164 (2) (a)

(1) The Commission may approve a contribution as a sport and recreation community contribution only if the contribution is made to promote, develop or encourage sport or sporting or recreational activities.

Examples of promoting or developing sport or sporting activities

- 1 junior coaching sessions for a sport
- 2 sports skills seminars
- 3 workshops to increase sports skills

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

(2) For this section, the following contributions promote, develop or encourage sport or sporting activities:

- (a) payment of a sportsperson's wages or expenses;
- (b) payment for sports uniforms and equipment;
- (c) payment for sporting coaches and umpires (however described);
- (d) maintenance of sporting facilities that are available to the public, whether generally available or only for limited periods;
- (e) payments to an entity that promotes or develops sport or sporting activities, whether or not the entity is part of the licensee or, if the licensee is a club, an associated organisation.

Examples of entities for par (e)

- 1 soccer club
- 2 darts club

(3) Without limiting subsections (1) and (2), the following contributions promote, develop or encourage women's sport:

- (a) payment for women's sporting teams;
- (b) payment for women's sporting events or programs;
- (c) payment for coaching, equipment, training or insurance for women's sporting activities.

(4) Subsections (2) and (3) do not limit the kinds of contributions that promote, develop or encourage sport and sporting activities.

(5) For this section, the following contributions promote, develop or encourage recreational activities:

- (a) maintenance of recreational facilities that are available to the public, whether generally available or only for limited periods;
- (b) support for recreational activities or events that are available to the public, for example, bushwalking or orienteering;
- (c) payments to an entity that promotes or develops recreational activities, whether or not the entity is part of the licensee or, if the licensee is a club, an associated organisation.

Examples of entities for par (c)

- 1 bridge club
- 2 fishing club
- 3 film club
- 4 fitness club

(6) Subsection (5) does not limit the kinds of contributions that promote, develop or encourage recreational activities.

66 Guidelines for approving contributions as non-profit activities community contributions—Act s 164 (2) (a)

The Commission may approve a contribution as a non-profit activities community contribution only if the contribution—

- (a) is made for a non-profit, non-political activity that benefits the community; or
Note **Community**—see the Act, s 164 (3).
- (b) is made to an entity for an activity that is non-political and, in the commission's opinion, is intended to develop a community, raise the standard of living of a community or help develop community spirit.

Examples of eligible contributions

- 1 contributions to schools or other educational institutions or programs
- 2 scholarships that are otherwise eligible contributions
- 3 contributions to ethnic organisations for multicultural activities
- 4 support for events to develop community spirit or participation
- 5 special services or celebrations, such as ANZAC Day, Canberra Day and Australia Day
- 6 significant ACT public events
- 7 contributions to volunteer organisations that provide benevolent or community related services

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

67 Guidelines for approving contributions as community infrastructure community contributions—Act, s 164 (2) (a)

The Commission may approve a contribution as a community infrastructure community contribution only if the contribution—

- (a) is made for the construction or development of infrastructure for, or for use by, a community; and

Note **Community**—see the Act, s 164 (3).

- (b) is intended to result in the development of an asset.

Example of eligible contributions

expenses to design, build or upgrade sporting ovals, grandstands, oval lighting, museums, art galleries, playgrounds, public car parks, parklands or gymnasiums

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

68 Claiming contributions if income related to contribution—Act, s 164 (2)

- (1) This section applies to any community contribution by a licensee.

(2) If the licensee or, if the licensee is a club, an associated organisation receives an amount that is charged in relation to the activity or facility contributed to, the licensee may only claim the contribution if—

- (a) the licensee has records that clearly identify the amount charged; and
- (b) the amount charged is subtracted from the amount of the contribution.

- (3) In this section:

charged, in relation to an activity or facility, includes an amount otherwise earned by the licensee in relation to the activity or facility.

Examples of charges or other amounts earned

- 1 a charge for use of a facility
- 2 an entry fee

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

69 Timing of claiming contributions—Act, s 164 (2)

- (1) This section applies to a community contribution other than an in-kind contribution.

(2) To remove any doubt, a contribution that is an amount is made when the amount is given, not when the thing for which the amount is given is provided or agreed to.

Examples

- 1 If an agreement to sponsor a team is made in June 2005 but the 1st payment is not made until July 2005, the community contribution cannot be claimed until the 2005-06 financial year.
- 2 If an item is paid for in June 2005 but is not delivered or conducted until July 2005, the community contribution must be claimed in the 2004-05 financial year.

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s 132).

70 Claiming in-kind contributions—Act, s 164 (2)

A licensee may claim a contribution other than a monetary contribution as a community contribution only if the licensee has records that—

- (a) set out how the value of the contribution was worked out; and
- (b) provides evidence that the value worked out is based on the cost of providing the contribution or the market value of the contribution.

Examples of contributions

- 1 discounts on the usual selling or supply price of goods or services provided by licensee
- 2 free or subsidised use of licensee's facilities or equipment if the value of the contribution is worked out in relation to the usual hire fee

Note An example is part of the regulation, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see Legislation Act, s 126 and s132).

ATTACHMENT C: REQUIRED AND ACTUAL COMMUNITY CONTRIBUTIONS – LICENSED CLUBS

Club Name	Number of EGMs as of 30/06/2016	Gross Gaming Machine Revenue \$	Net Gaming Machine Revenue \$	Minimum Requirement (8% of NGMR) \$	Eligible Contributions \$	% of NGMR	Excess (Shortfall) \$
Ainslie Group							
- Ainslie Football & Social Club	198	5,615,877	3,163,525	253,082	611,145	19.32	358,063
- Gungahlin Lakes Golf & Community Club	225	9,347,797	5,179,333	414,347	580,439	11.21	166,092
Australian Croatian Club	13	717	545	44	3,431	629.54	3,387
Austrian Australian Club	17	147,893	112,399	8,992	10,699	9.52	1,707
Belconnen Bowling Club	15	79,178	60,175	4,814	157,012	260.93	152,198
Belconnen Soccer Group							
- Belconnen Soccer Club Hawker	67	1,579,689	943,829	75,506	159,835	16.93	84,329
- Belconnen Soccer Club McKellar	77	2,179,927	1,273,960	101,917	113,765	8.93	11,848
Canberra Bowling Club	11	64,876	49,306	3,944	3,758	7.62	-186
Canberra Deakin Football Club	40	931,305	587,218	46,977	113,588	19.34	66,611
Canberra Highland Society & Burns Club	130	2,915,414	1,678,478	134,278	136,099	8.11	1,821
Canberra Irish Club	36	539,131	368,135	29,451	106,251	28.86	76,800
Canberra Labor Group							
- Canberra Labor Club	282	15,067,950	8,211,013	656,881	686,805	8.36	29,924
- City Labor Club	62	3,371,197	1,929,159	154,333	165,517	8.58	11,184
- Ginninderra Labor Club	95	4,414,729	2,503,101	200,248	211,301	8.44	11,053
- Weston Creek Labor Club	50	1,534,191	918,805	73,504	89,741	9.77	16,237
RUC at Turner	50	598,046	402,753	32,220	37,003	9.19	4,783
Canberra Racing Club	0	1,893	1,439	115	3,012	209.31	2,897
Canberra Raiders Group							
- Raiders Gungahlin	238	9,139,834	5,069,112	405,529	501,149	9.89	95,620
- Raiders Belconnen	168	6,128,629	3,445,434	275,635	412,313	11.97	136,678
- Raiders Weston	102	3,960,874	2,253,481	180,278	244,862	10.87	64,584
Canberra Services Club Group							
- Canberra Club (Manuka)	0	0	0	0	0	0	0
- Canberra Club (Barton)	15	9,459	7,189	575	8,092	112.56	7,517
Canberra Southern Cross Group							
- Southern Cross Club	280	12,800,861	7,009,497	560,760	634,212	9.05	73,452
- Southern Cross Club Tuggeranong	160	7,802,853	4,354,041	348,323	377,412	8.67	29,089

Club Name	Number of EGMs as of 30/06/2016	Gross Gaming Machine Revenue \$	Net Gaming Machine Revenue \$	Minimum Requirement (8% of NGMR) \$	Eligible Contributions		Excess (Shortfall) \$
					\$	% of NGMR	
- Southern Cross Club Jamison	140	4,060,898	2,308,493	184,679	253,440	10.98	68,761
- Southern Cross Yacht Club	0	5,834	4,434	355	59,891	1350.72	59,536
Canberra Tradesmen's Union Club	347	16,335,839	8,882,995	710,640	787,366	8.86	76,726
Eastlake Group							
- Calwell Club	114	4,111,003	2,336,051	186,884	489,987	20.98	303,103
- Eastlake Football Club	88	4,024,616	2,289,378	183,150	610,631	26.67	427,481
- Sports Club Kaleen	84	1,991,895	1,170,542	93,643	460,381	39.33	366,738
Harmonie German Club	20	370,451	268,150	21,452	30,032	11.20	8,580
Hellenic Club Group							
- Hellenic Club in the City	40	1,034,459	643,953	51,516	184,595	28.67	133,079
- Hellenic Club of Canberra	254	10,870,222	5,985,689	478,855	721,368	12.05	242,513
Italo Australian Club	0	206,135	153,295	12,264	16,973	11.07	4,709
Magpies Group							
- Magpies Belconnen Golf Club	37	289,386	213,615	17,089	28,837	13.50	11,748
- Magpies Sports Club	85	2,293,917	1,336,655	106,932	135,615	10.15	28,683
Mawson Club	165	5,089,684	2,874,339	229,947	235,683	8.20	5,736
Murrumbidgee Country Club	8	90,450	68,742	5,499	26,280	38.23	20,781
National Press Club	8	46,013	34,970	2,798	5,881	16.82	3,083
Spanish Australian Club	14	14,011	10,648	852	18,912	177.61	18,060
Tuggeranong Rugby Union Group							
- Chisholm Sports Club	150	5,461,970	3,079,084	246,327	249,166	8.09	2,839
- Lanyon Valley Rugby Union & Amateur Sports Club	140	4,692,111	2,501,319	200,106	263,661	10.54	63,555
- Town Centre Sports Club	183	7,229,473	4,048,420	323,874	569,810	14.07	245,936
- Tuggeranong Valley Rugby Union Club	231	7,651,238	4,276,028	342,082	1,010,126	23.62	668,044
Woden Tradesmen's Union Club	120	3,546,337	2,025,485	162,039	183,313	9.05	21,274
Yowani Country Club	26	266,628	201,133	16,091	26,582	13.22	10,491
TOTALS	4,585	167,914,890	94,235,345	7,538,828	11,735,971	12.45	4,197,143

ATTACHMENT D: CATEGORIES ELIGIBLE COMMUNITY CONTRIBUTIONS – LICENSED CLUBS

Club Name	Eligible Contribution Total \$	Charitable & Social Welfare		Problem Gambling			PGAF Levy		Sport & Recreation		Women's Sport			Non-Profit Activities		Community Infrastructure	
		\$	% of Total	Actual \$	Adjstd \$	% of Total	\$	% of Total	\$	% of Total	Actual \$	Adjstd \$	% of Total	\$	% of Total	\$	% of Total
Ainslie Group																	
- Ainslie Football & Social Club	611,145	3,891	0.64	557	743	0.12	33,695	5.51	293,114	47.96	0	0	0.00	2,709	0.44	276,993	45.32
- Gungahlin Lakes Golf & Community Club	580,439	3,561	0.61	0	0	0.00	56,085	9.66	491,043	84.60	240	320	0.06	29,430	5.07	0	0.00
Australian Croatian Club	3,431	3,427	99.88	0	0	0.00	4	0.12	0	0.00	0	0	0.00	0	0.00	0	0.00
Austrian Australian Club	10,699	0	0.00	0	0	0.00	887	8.29	3,654	34.15	0	0	0.00	6,158	57.56	0	0.00
Belconnen Bowling Club	157,012	2,700	1.72	0	0	0.00	154	0.10	153,058	97.48	825	1,100	0.70	0	0.00	0	0.00
Belconnen Soccer Group																	
- Belconnen Soccer Club Hawker	159,835	2,792	1.75	0	0	0.00	9,475	5.93	17,482	10.94	7,193	9,591	6.00	63,012	39.42	57,483	35.96
- Belconnen Soccer Club McKellar	113,765	3,208	2.82	0	0	0.00	11,963	10.52	15,001	13.19	8,267	11,022	9.69	6,508	5.72	66,063	58.07
Canberra Bowling Club	3,758	2,650	70.52	89	119	3.17	389	10.35	0	0.00	450	600	15.97	0	0.00	0	0.00
Canberra Deakin Football Club	113,588	0	0.00	0	0	0.00	5,588	4.92	72,000	63.39	0	0	0.00	36,000	31.69	0	0.00
Canberra Highland Society & Burns Club	136,099	5,650	4.15	0	0	0.00	17,494	12.85	112,805	82.88	0	0	0.00	150	0.11	0	0.00
Canberra Irish Club	106,251	50	0.05	0	0	0.00	3,234	3.04	15,190	14.30	1,987	2,649	2.49	85,128	80.12	0	0.00
Canberra Labor Group																	
- Canberra Labor Club	686,805	140,796	20.50	30,605	40,807	5.94	90,408	13.16	291,118	42.39	27,842	37,123	5.41	33,729	4.91	52,824	7.69
- City Labor Club	165,517	37,314	22.54	6,648	8,864	5.36	20,227	12.22	11,381	6.88	43,210	57,613	34.81	30,118	18.20	0	0.00
- Ginninderra Labor Club	211,301	53,775	25.45	10,310	13,747	6.51	26,488	12.54	54,962	26.01	2,500	3,333	1.58	58,996	27.92	0	0.00
- Weston Creek Labor Club	89,741	23,040	25.67	5,427	7,236	8.06	9,205	10.26	8,151	9.08	22,327	29,769	33.17	12,340	13.75	0	0.00
RUC at Turner	37,003	486	1.31	0	0	0.00	3,588	9.70	18,742	50.65	0	0	0.00	3,233	8.74%	10,954	29.60
Canberra Racing Club	3,012	3,000	99.60	0	0	0.00%	12	0.40	0	0.00	0	0	0.00	0	0.00	0	0.00
Canberra Raiders Group																	
- Raiders Gungahlin	501,149	64,533	12.88	0	0	0.00	54,841	10.94	367,108	73.25	11,000	14,667	2.93	0	0.00	0	0.00
- Raiders Belconnen	412,313	6,123	1.49	0	0	0.00	36,825	8.93	175,646	42.60	2,237	2,982	0.72	67,327	16.33	123,410	29.93
- Raiders Weston	244,862	1,832	0.75	0	0	0.00	23,787	9.71	29,975	12.24	1,527	2,036	0.83	187,232	76.46	0	0.00
Canberra Services Club Group																	
- Canberra Club (Barton)	-	0	0.00	0	0	0.00	92	1.14	4,200	51.90	0	0	0.00	3,800	46.96	0	0.00
- Canberra Club (Manuka)	8,092	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Canberra Southern Cross Group																	
- Southern Cross Club	634,212	160,494	25.31	0	0	0.00	76,825	12.11	189,617	29.90	1,936	2,581	0.41	204,695	32.28	0	0.00
- Southern Cross Club Tuggeranong	377,412	14,415	3.82	0	0	0.00	46,814	12.40	244,531	64.79	455	606	0.16	71,046	18.82	0	0.00
- Southern Cross Club Jamison	253,440	136	0.05	0	0	0.00	24,365	9.61	104,742	41.33	379	505	0.20	123,692	48.81	0	0.00

Club Name	Eligible Contribution Total \$	Charitable & Social Welfare		Problem Gambling			PGAF Levy		Sport & Recreation		Women's Sport			Non-Profit Activities		Community Infrastructure	
		\$	% of Total	Actual \$	Adjstd \$	% of Total	\$	% of Total	\$	% of Total	Actual \$	Adjstd \$	% of Total	\$	% of Total	\$	% of Total
- Southern Cross Yacht Club	59,891	0	0.00	0	0	0.00	35	0.06	59,856	99.94	0	0	0.00	0	0.00	0	0.00
Canberra Tradesmen's Union Club	787,366	353,669	44.92	0	0	0.00	98,015	12.45	206,742	26.26	17,014	22,686	2.88	106,254	13.49	0	0.00
Eastlake Group																	
- Calwell Club	489,987	0	0.00	0	0	0.00	24,665	5.03	455,538	92.97	73	97	0.02	9,687	1.98	0	0.00
- Eastlake Football Club	610,631	9,664	1.58	0	0	0.00	24,124	3.95	468,860	76.78	0	0	0.00	19,167	3.14	88,816	14.54
- Sports Club Kaleen	460,381	1,624	0.35	0	0	0.00	11,951	2.60	391,700	85.08	1,751	2,335	0.51	52,771	11.46	0	0.00
Harmonie German Club	30,032	0	0.00	0	0	0.00	2,223	7.40	26,273	87.48	1,152	1,536	5.11	0	0.00	0	0.00
Hellenic Club Group																	
- Hellenic Club in the City	184,595	6,264	3.39	0	0	0.00	6,207	3.36	29,273	15.86	12,532	16,709	9.05	126,142	68.33	0	0.00
- Hellenic Club of Canberra	721,368	41,692	5.78	0	0	0.00	65,221	9.04	154,106	21.36	1,070	1,427	0.20	458,922	63.62	0	0.00
Italo Australian Club	16,973	45	0.27	0	0	0.00	1,237	7.29	6,791	40.01	0	0	0.00	8,900	52.44	0	0.00
Magpies Group																	
- Magpies Belconnen Golf Club	28,837	0	0.00	0	0	0.00	1,751	6.07	25,331	87.84	1,316	1,755	6.09	0	0.00	0	0.00
- Magpies Sports Club	135,615	0	0.00	0	0	0.00	13,803	10.18	113,921	84.00	5,918	7,891	5.82	0	0.00	0	0.00%
Mawson Club	235,683	4,000	1.70	0	0	0.00	30,538	12.96	201,145	85.35	0	0	0.00	0	0.00	0	0.00
Murrumbidgee Country Club	26,280	0	0.00	0	0	0.00	543	2.07	25,737	97.93	0	0	0.00	0	0.00	0	0.00
National Press Club	5,881	5,605	95.31	0	0	0.00	276	4.69	0	0.00	0	0	0.00	0	0.00	0	0.00
Spanish Australian Club	18,912	0	0.00	0	0	0.00	12	0.06	18,900	99.94	0	0	0.00	0	0.00	0	0.00
Tuggeranong Rugby Union Group																	
- Chisholm Sports Club	249,166	2,236	0.90	0	0	0.00	32,772	13.15	198,639	79.72	8,127	10,836	4.35	4,683	1.88	0	0.00
- Lanyon Valley Rugby Union & Amateur Sports Club	263,661	2,087	0.79	0	0	0.00	28,153	10.68	206,305	78.25	15,767	21,023	7.97	6,093	2.31	0	0.00
- Town Centre Sports Club	569,810	2,728	0.48	0	0	0.00	43,377	7.61	498,533	87.49	12,906	17,208	3.02	7,964	1.40	0	0.00
- Tuggeranong Valley RUC	1,010,126	5,444	0.54	0	0	0.00	45,907	4.54	739,649	73.22	57,062	76,083	7.53	46,599	4.61	96,444	9.55
Woden Tradesmen's Union Club	183,313	51,274	27.97	0	0	0.00	21,278	11.61	107,145	58.45	0	0	0.00	3,616	1.97	0	0.00
Yowani Country Club	26,582	5,891	22.16	0	0	0.00	1,600	6.02	1,636	6.15	0	0	0.00	17,455	65.66	0	0.00
TOTALS	11,735,971	1,026,096	8.74	53,636	71,516	0.61	1,006,133	8.57	6,609,600	56.32	267,061	356,083	3.03	1,893,556	16.13	772,987	6.59

ATTACHMENT E: COMMUNITY CONTRIBUTIONS SUMMARY – HOTEL/TAVERN LICENSEES

Licensee Name	Number of Machines Operating as of 30/06/15	GGMR \$	Contributions Total \$	Charitable & Social Welfare		Problem Gambling		Problem Gambling Assistance Fund Levy		Sport & Recreation		Women's Sport		Non-Profit Activities		Community Infrastructure	
				\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Civic Pub	10	84,196	505	0	0.00	0	0.00	505	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Kambah Inn	10	100,743	604	0	0.00	0	0.00	604	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Kingston Hotel	10	79,646	485	0	0.00	0	0.00	485	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Mercure Canberra Hotel	10	33,996	395	0	0.00	0	0.00	395	100.00	0	0.00	0	0.00	0	0.00	0	0.00
Statesman Hotel Motel	10	31,131	199	0	0.00	0	0.00	199	100.00	0	0.00	0	0.00	0	93.14	0	0.00
TOTALS	50	329,712	2,188	0	0.00	0	0.00	2,188	100.00	0	0.00	0	0.00	0	0.00	0	0.00

ATTACHMENT F: CONTRIBUTIONS TO REGISTERED PARTIES AND ASSOCIATED ENTITIES REPORTED BY LICENSEES FOR 2014-15

Licensee	Reported Political Contributions \$
Ainslie Group	
- Gungahlin Lakes Golf & Community Club	2,727
Canberra Highland Society & Burns Club	2,100
Canberra Labor Group	
- Canberra Labor Club	29,535
- City Labor Club	400
- Ginninderra Labor Club	14,050
- Weston Creek Labor Club	497
Canberra Raiders Group	
- Raiders Belconnen	1,227
Canberra Services Club Group	
- Canberra Club (Barton)	800
TOTAL	51,336