



**Community Contributions** 

# COMMUNITY CONTRIBUTIONS MADE BY GAMING MACHINE LICENSEES

A REPORT BY THE



FOR THE PERIOD

1 JULY 2008 TO 30 JUNE 2009

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Ms Katy Gallagher MLA Treasurer ACT Legislative Assembly London Circuit CANBERRA ACT 2601

Dear Treasurer

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 2008-2009.

This report has been prepared in accordance with section 167 of the *Gaming Machine Act 2004* (the Act) and meets the Commission's statutory responsibilities outlined in the Act.

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 6 sitting days of receiving the report.

Yours sincerely

Greg Jones
Chief Executive

26 October 2009

# CONTENTS

1.	INTRODUCTION1
2.	ASSESSMENT AND AUDIT PROGRAM
3.	AMENDMENTS TO THE 2007-08 REPORT
4.	COMPLIANCE BY LICENSEES4
5.	THE EXTENT OF COMMUNITY CONTRIBUTIONS BY CLUBS 6
6.	THE EXTENT OF COMMUNITY CONTRIBUTIONS BY HOTELS & TAVERNS
ΑT	TACHMENT A - Gaming Machine Act 200411
ΑT	TACHMENT B - Gaming Machine Regulation 200415
ΑT	TACHMENT C - Required & Actual Community Contributions - Licensed Clubs 20
ΑT	TACHMENT D - Categories Eligible Community Contributions - Licensed Clubs 22
ΑT	TACHMENT E - Community Contributions Summary - Hotel/Tavern Licensees 25
ΑT	TACHMENT F - Contributions To Registered Parties & Associated Entities 25

# 1. INTRODUCTION

This report meets the requirements of section 167 of the *Gaming Machine Act 2004* (the Act) which obliges the ACT Gambling and Racing Commission to report to the Minister within four months of the end of the financial year on community contributions made by gaming machine licensees. The report provides a summary of the extent of compliance by licensees and an analysis of the extent to which revenue received by licensees has been used to make community contributions during the period 1 July 2008 to 30 June 2009. The report also includes statistical information compiled from the details of contributions supplied by gaming machine licensees for the financial year.

Mandatory reporting of community contributions made by licensees was introduced in 1997. The Commissioner for ACT Revenue produced the first two reports and subsequent reporting became the responsibility of the ACT Gambling and Racing Commission following its establishment in December 1999.

Part 12 of the Act contains the primary legislative provisions dealing with community contributions and for ease of reference is included at Attachment A to this report. Guidelines for approving contributions in Part 9 of the *Gaming Machine Regulation 2004* (the Regulation) 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 as community contributions. The Regulations provide guidelines for approving contributions to further assist the Commission and licensees regarding the general criteria for each of the categories of community contributions.

In brief, for the 2008-09 financial year a licensee that is a club was required to make a minimum level of community contributions equal to 7% 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 compulsory 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 has been no statutory requirement to report such information to the Minister since the introduction of the Act in 2004

# 2. 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 2008-09, contributions totalling \$41,819 (0.30% of total claimed club contributions) involving 17 clubs were considered ineligible for approval as community contributions and consequently were not approved.

Following the Minister's tabling of the Commission's report, the Commission commences 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.

# 3. AMENDMENTS TO THE 2007-08 REPORT

During 2008-09 the Commission conducted sixty six (66) audits concerning the verification of community contributions claimed for the 2007-08 financial year. The Commission's audits resulted in minor amendments to the 2007-08 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**

The large amendment to the sport and recreation category for clubs is mainly due to one licensee that had insufficient documentation to verify claims totalling \$215,214 in its report.

Table 1. Amendments to the 2007-08 Community Contribution Categories for Clubs

Category	Amendment	2007-08 Reported Totals				2007-08 Amended T	
	\$	<b>\$</b>	%	\$	%		
Charitable and Social Welfare	- 782	1,001,331	6.86	1,000,549	6.98		
Problem Gambling (adjusted) <sup>1</sup>	-	392,121	2.68	392,121	2.74		
Sport and Recreation	- 251,623	10,689,198	73.19	10,437,575	72.82		
Women's Sport (adjusted)	- 606	211,198	1.45	210,592	1.47		
Non-Profit Activities	- 17,615	2,108,066	14.43	2,090,451	14.58		
Community Infrastructure	-	202,531	1.39	202,531	1.41		
Totals	- 270,626	14,604,445	100.00	14,333,819	100.00		

#### HOTELS AND TAVERNS

There were no major amendments to any one hotel or tavern licensee resulting from the Commission's audit program.

Table 2. Amendments to the 2007-08 Community Contribution Categories for Hotels and Taverns

Category	Amendment	2007-08 Reported Totals		2007-08 Amended Totals	
	\$	\$	%	\$	<b>%</b>
Charitable and Social Welfare	- 100	3,123	5.99	3,023	5.97
Problem Gambling (adjusted)	1	_	-	-	-
Sport and Recreation	- 1,446	40,382	77.40	38,936	76.91
Women's Sport (adjusted)		_	-	-	-
Non-Profit Activities	-	8,665	16.61	8,665	17.12
Community Infrastructure	-	-	-	-	-
Totals	- 1,546	52,170	100.00	50,624	100.00

Note that the amended figures for the 2007-08 financial year are used for comparative purposes throughout the remainder of the report.

<sup>&</sup>lt;sup>1</sup> Throughout this report 'adjusted' refers to the \$4:\$3 incentive applied to the amount contributed.

# 4. 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 2008-09 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 four categories indicated below:

- (i) Charitable and Social Welfare;
- (ii) Sport and Recreation;
- (iii) Non-Profit Activities; and
- (iv) 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 are reported separately and are not included in the Sport and Recreation category and contributions to Problem Gambling are reported separately and are not included in the Charitable and Social Welfare category.

The minimum required percentage of community contribution for clubs is 7% of NGMR. There is no minimum requirement for hotels and taverns.

# **Compliance**

As at 30 June 2009 there were 62 clubs and 12 hotel/tavern gaming machine licensees that were required to submit reports pursuant to section 166 of the Act.

Five licensees submitted reports later than 31 July 2009 despite reminders from the Commission. Table 3 lists those licensees that breached section 166 of the Act by submitting late reports.

Table 3. Late Submissions – Breach of Section 166 of the Act

Licensee	No. of days late submitting report
The Braddon Club	4
Canberra Bowling Club	3
Tuggeranong Valley Leagues Club	4
West Belconnen Leagues Club	4
Old Canberra Inn	3

The Commission wrote to the licensees that submitted their reports after the statutory deadline to inform the licensees that they were in breach of the legislation. Four of the licensees received a formal warning while the other was no longer a licensee.

The three clubs listed in Table 4 below failed to make the required minimum community contribution level of 7% of NGMR to the extent shown as the amount of shortfall tax.

**Table 4. Community Contributions Shortfall Tax** 

Licensee	Amount of Shortfall Tax (\$)
Belconnen Lakeview Club	1,291
Canberra Highland Society & Burns Club	1,161
The Club @ Gold Creek	2,679
Total	5,131

In accordance with section 172 of the Act, the shortfall is required to be paid as a Community Contribution Shortfall Tax. On receipt of payments the Commission will pay the moneys into the community grants program fund as outlined in section 172 of the Act.

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 7% of NGMR. The Minister received one application for a lower percentage in 2008-09. After reviewing the club's submission the Minister concluded that the requirement to pay 7% would not so seriously affect the club's viability and consequently the club is required to pay shortfall tax in order to meet the legislative requirement of 7%.

# 5. THE EXTENT OF COMMUNITY CONTRIBUTIONS BY CLUBS

Table 5 below details the total value of approved community contributions by club gaming machine licensees for the last seven financial years:

Table 5. Community Contributions and Proportion of NGMR\*

Financial Year	Total Approved Community Contributions \$m	Total Club NGMR \$m	Community Contributions as a % of NGMR	% change of contributions from previous year
2008-09	13.8	98.6	13.97	3.83 decrease
2007-08	14.3	100.3	14.30	12.02 increase
2006-07	12.8	109.4	11.70	2.46 increase
2005-06	12.5	113.1	11.04	4.71 decrease
2004-05	13.1	108.5	12.08	4.61 decrease
2003-04	13.7	112.9	12.16	13.16 decrease
2002-03	15.8	110.2	14.36	13.59 increase

<sup>\*</sup> NGMR is Net Gaming Machine Revenue as defined in the Gaming Machine Act 2004

Table 5 indicates that the total value of approved (eligible) contributions and its proportion of NGMR has decreased compared to the previous financial year. The level of NGMR has also marginally decreased by 1.7%.

In accordance with section 166 of the Act, in 2008-09 eleven clubs reported contributions amounting to \$568,340 to registered parties and associated entities. Individual club contributions are listed at Attachment F.

Table 6 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 2008-09 and the previous reporting period, 2007-08.

**Table 6. Contributions by Clubs** 

	2008-09	2007-08	%	2008-09	2007-08
Contribution	Amount	Amount	Change	%	%
Category		(amended)	from	of Total	of Total
	(\$)	(\$)	2007-08	Contributions	<b>Contributions</b>
Charitable & Social Welfare	1,148,089	1,000,549	14.75	8.33	6.98
Problem Gambling (adjusted)	407,516	392,121	3.93	2.95	2.74
Sport and Recreation	9,662,199	10,437,575	- 7.43	70.10	72.82
Women's Sport (adjusted)	219,214	210,592	4.09	1.59	1.47
Non-Profit Activities	2,124,218	2,090,451	1.62	15.41	14.58
Community Infrastructure	222,982	202,531	10.10	1.62	1.41
Total	13,784,218	14,333,819	- 3.83	100.00	100.00

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

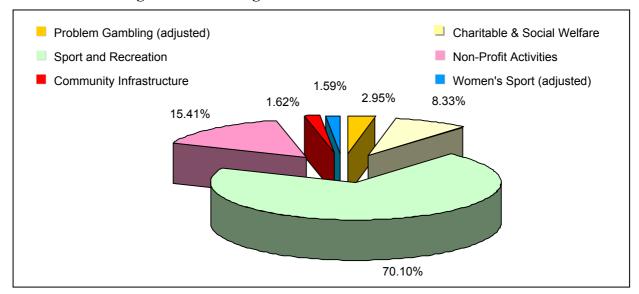


Figure 1. Percentage of Total Club Contributions 2008-09

The level of contributions to the Sport and Recreation category consistently and significantly outweighs the level of contributions to the individual and 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.

The Commission notes the following observations in relation to club community contributions which are the reverse trend to that experienced in 2007-08:

- (i) a significant increase in contributions going to Charitable and Social Welfare organisations; and
- (ii) a decrease in the percentage of total club contributions being given to Sport and Recreation.

The increase in contributions going to Charitable and Social Welfare organisations may be attributed to the appeals for the Victorian bushfires and Queensland flooding disasters.

# Women's Sport

The contributions to Women's Sport increased by \$8,622 or approximately 4% from the previous year and Figure 2 below shows the trends in this category since the introduction of the incentive

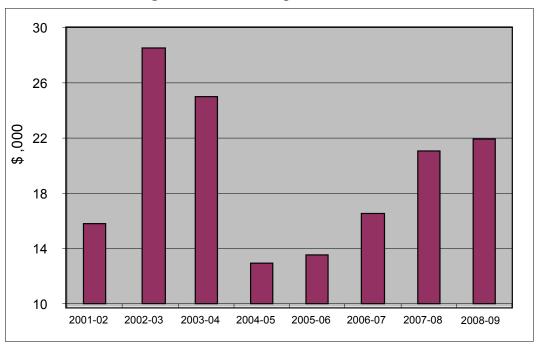


Figure 2. Women's Sport Contributions

# **Problem Gambling**

The problem gambling incentive was introduced in December 2007. A comparative analysis of problem gambling contributions made by gaming machine licensees for the last two financial years is provided in Table 7 below.

	2008-09	2007-08	Change
Number of licensees contributing	33	34	- 1
Contribution total (actual)	\$305,640	\$294,090	\$11,550
Contribution total (adjusted)	\$407,516	\$392,121	\$15,395
			(3.93% increase)

**Table 7. Problem Gambling Contributions by Clubs** 

# Other Statistics

There is a wide range in the level of individual club contributions<sup>2</sup>. 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 13.37% and provided an amount of \$10,755,062 or 78.02% of the total club contributions;
- ➤ 20 clubs with the *lowest* NGMR for the financial year that submitted a community contributions report had an average contribution percentage of 45.88% and provided an amount of \$664,684 or 4.82% of the total club contributions; and
- remaining 22 clubs had an average contribution percentage of 15.34% and contributed \$2,228,905 or 16.17% of the total club contributions.

<sup>2</sup> The gaming machine licensees not operational as of 30 June 2009 were not included in these calculations.

The clubs' reports also show that:

- ➤ 16 clubs declared contributions in excess of 20% of NGMR. In respect of some small clubs, their total contributions exceeded their NGMR because income from other sources was used for community contributions;
- ➤ 42 clubs declared contributions between 7% and 20% of NGMR; and
- > 3 clubs reported a level of contributions below the minimum 7% requirement.

Table 8 provides a summary of the number of clubs that contributed in each category and an average amount of each contribution.

Table 8. Average Contribution per Category 2008-09

Contribution Category	Total Contributions (\$)	Number of Contributing Clubs	Average Contribution Per Contributing Club (\$)
Charitable and Social Welfare	1,148,089	50	22,962
Problem Gambling (adjusted)	407,516	33	12,349
Sport and Recreation	9,662,199	59	163,766
Women's Sport (adjusted)	219,214	28	7,829
Non-Profit Activities	2,124,218	51	41,651
Community Infrastructure	222,982	7	31,855
Total	13,784,218		

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.

# 6. THE 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 four categories of community contributions and the incentives to Women's Sport and Problem Gambling applying to clubs also apply to hotels and taverns. However, the statistical information is based on the gross gaming machine revenue (GGMR).

For the hotel/tavern group of licensees, GGMR in 2008-09 was \$616,414. These licensees contributed \$61,157 to the community, which represents 9.92% of their GGMR. In comparison to the 2007-08 financial year the total contributions amounted to \$50,624, representing 7.76% of their total GGMR of \$652,229. Table 9 below provides the amount of contributions made by hotel and tavern gaming machine licensees to each category.

Table 9. Contributions by Hotels and Taverns

	2008-09	2007-08	%	2008-09	2008-09	2007-08
<b>Contribution Category</b>	Amount	Amount	Change	%	%	%
		(amended)	from	of	of Total	of Total
	(\$)	(\$)	2007-08	GGMR*	Contributions	Contributions
Charitable& Social Welfare	3,810	3,023	26.03	0.62	6.23	5.97
Problem Gambling	-	-	-	-	-	-
(adjusted)						
Sport and Recreation	45,252	38,936	16.22	7.34	73.99	76.91
Women's Sport (adjusted)	ı	-	-	-	-	-
Non-Profit Activities	12,095	8,665	39.58	1.96	19.78	17.12
Community Infrastructure	-	-	-	-	-	-
Total	61,157	50,624	20.81	9.92	100.00	100.00

<sup>\*</sup> GGMR is Gross Gaming Machine Revenue as defined in the Gaming Machine Act 2004

Figure 3 shows the proportion of community contributions provided to each category.

Non-Profit Activities

Charitable & Social Welfare

Sport and Recreation

19.78%

6.23%

73.99%

Figure 3. Percentage of Hotel/Tavern Contributions 2008-09

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.

# 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.

#### 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) 7%; 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 7%, 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) 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.

# 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)

- 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).

# 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 snooker 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.

# 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**

- 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**

- 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 s 132).

Club Name	Number of EGMs as of	Gross Gaming Machine Revenue	Net Gaming Machine Revenue	Minimum Requirement (7% of NGMR)	Eligible Cont	ributions % of	Excess / (Shortfall)
	30/06/2009	(\$)	(\$)	(\$)	(\$)	NGMR	(\$)
ACT RUGBY UNION CLUB	15	174,139	127,702	8,939	9,150	7.17	211
ACT TENNIS ASSOCIATION	18	74,401	56,545	3,958	31,995	56.58	28,037
AINSLIE GROUP - AINSLIE FOOTBALL & SOCIAL CLUB	219	9,065,719	5,043,143	353,020	860,802	17.07	507,782
- CANBERRA CITY BOWLING CLUB	9	138,586	104,924	7,345	8,608	8.20	1,263
- GUNGAHLIN LAKES GOLF & COMMUNITY CLUB	195	9,586,536	5,329,592	373,071	1,373,533	25.77	1,000,462
AKUNA CLUB	35	236,440	166,874	11,681	11,728	7.03	47
AUSTRALIAN CROATIAN CLUB	13	19,123	14,533	1,017	6,370	43.83	5,353
AUSTRIAN AUSTRALIAN CLUB	17	160,730	120,698	8,449	10,143	8.40	1,694
BELCONNEN BOWLING CLUB	15	111,038	84,389	5,907	8,768	10.39	2,861
BELCONNEN LAKEVIEW CLUB	6	24,266	18,442	1,291	-		-1,291
BELCONNEN SOCCER CLUB HAWKER	74	2,365,577	1,358,065	95,065	164,321	12.10	69,256
BELCONNEN SOCCER CLUB McKELLAR	70	2,638,523	1,508,185	105,573	140,139	9.29	34,566
CANBERRA BOWLING CLUB	11	56,202	42,714	2,990	5,093	11.92	2,103
CANBERRA CLUB (THE)	45	347,592	236,296	16,541	25,086	10.62	8,545
CANBERRA DEAKIN FOOTBALL CLUB	40	530,297	345,056	24,154	69,200	20.05	45,046
CANBERRA HIGHLAND SOCIETY & BURNS CLUB	130	3,421,891	1,939,037	135,733	134,571	6.94	-1,161
CANBERRA IRISH CLUB	36	830,537	513,398	35,938	101,057	19.68	65,119
CANBERRA LABOR GROUP - CANBERRA LABOR CLUB	272	16,400,228	9,077,123	635,399	745,426	8.21	110,027
- CITY LABOR CLUB	58	2,860,957	1,630,524	114,137	122,465	7.51	8,328
- GINNINDERRA LABOR CLUB	95	4,474,495	2,517,970	176,258	178,842	7.10	2,584
- WESTON CREEK LABOR CLUB	63	1,800,725	1,047,396	73,318	79,661	7.61	6,343
CANBERRA RACING CLUB	14	5,340	4,058	284	7,000	172.48	6,716
CANBERRA RAIDERS GROUP - BRADDON CLUB (THE)	46	574,509	371,027	25,972	27,202	7.33	1,230
- CANBERRA RAIDERS SPORTS CLUB	142	5,219,151	2,927,530	204,927	229,849	7.85	24,922
- TUGGERANONG VALLEY LEAGUES CLUB	50	239,534	172,282	12,060	13,118	7.61	1,058
- WEST BELCONNEN LEAGUES CLUB	153	1,481,580	833,868	58,371	94,854	11.38	36,483
- WESTON CLUB (THE)	90	3,405,076	1,929,789	135,085	175,692	9.10	40,607
CANBERRA SERVICES CLUB	15	218,172	159,493	11,165	29,310	18.38	18,145
CANBERRA SOUTHERN CROSS GROUP - SOUTHERN CROSS CLUB	270	13,574,945	7,523,217	526,625	681,558	9.06	154,933
- SOUTHERN CROSS CLUB KALEEN	35	509,987	330,226	23,116	43,136	13.06	20,020
- SOUTHERN CROSS CLUB TUGGERANONG	155	8,612,497	4,793,871	335,571	352,597	7.36	17,026
- SOUTHERN CROSS CLUB TURNER	16	204,561	147,867	10,351	18,701	12.65	8,350

CANBERRA SOUTHERN CROSS GROUP continued - SOUTHERN CROSS CLUB WESTS	140	3,043,488	1,726,166	120,832	204,416	11.84	83,584
- SOUTHERN CROSS YACHT CLUB	30	186,035	137,382	9,617	126,014	91.73	116,397
- YAMBA SPORTS CLUB	67	740,167	464,030	32,482	189,268	40.79	156,786
CANBERRA TRADESMEN'S UNION CLUB	400	11,910,462	6,607,751	462,543	773,201	11.70	310,658
EASTLAKE GROUP							
- CALWELL CLUB - EASTLAKE FOOTBALL CLUB	105	4,491,137	2,527,123	176,899	286,880	11.35	109,981
	90	3,621,957	2,049,074	143,435	938,626	45.81	795,191
FEDERAL GOLF CLUB	9	32,586	24,765	1,734	23,067	93.14	21,333
HARMONIE GERMAN CLUB	20	364,054	247,521	17,326	17,655	7.13	329
HELLENIC CLUB IN THE CITY	40	-		-	-		-
HELLENIC CLUB OF CANBERRA	254	11,696,598	6,490,126	454,309	806,325	12.42	352,016
HOCKEY CENTRE (THE) ITALO AUSTRALIAN CLUB	6	13,384	10,172	712	870	8.55	158
	60	823,994	509,276	35,649	86,853	17.05	51,204
MAGPIES BELCONNEN GOLF CLUB	15	210,390	154,557	10,819	14,938	9.67	4,119
MAGPIES CITY CLUB	50	1,192,598	712,927	49,905	56,875	7.98	6,970
MAGPIES SPORTS CLUB	78	3,604,443	2,039,441	142,761	500,719	24.55	357,958
MAWSON CLUB	150	5,248,681	2,944,480	206,114	213,111	7.24	6,997
MURRUMBIDGEE COUNTRY CLUB	8	192,003	142,105	9,947	303,621	213.66	293,674
NATIONAL PRESS CLUB	8	88,157	67,000	4,690	9,093	13.57	4,403
SERBIAN CULTURAL CLUB "ST SAVA"	27	122,405	91,640	6,415	31,200	34.05	24,785
SPANISH AUSTRALIAN CLUB	14	13,574	10,317	722	8,220	79.68	7,498
SPORTS CLUB KALEEN	150	2,630,072	1,503,564	105,249	119,885	7.97	14,636
THE CLUB @ GOLD CREEK	30	74,978	56,984	3,989	1,310	2.30	- 2,679
TUGGERANONG RUGBY UNION GROUP - CHISHOLM SPORTS CLUB	150	5,608,267	3,141,545	219,908	473,972	15.09	254,064
- LANYON VLY RUGBY UNION & AMATEUR SPORTS CLUB	140	5.031.699	2.824.432	197.710	475.434	16.83	277.724
- TOWN CENTRE SPORTS CLUB	183	6,941,087	3,874,595	271,222	607,439	15.68	336,217
- TUGGERANONG VLY RUGBY UNION & AMATEUR SPORTS CLUB	231	8,295,842	4,619,711	323,380	774,935	16.77	451,555
- VIKINGS CAPITAL GOLF CLUB	30	565,525	366,092	25,626	94,821	25.90	69,195
WEST BELCONNEN LEAGUES CLUB¹	0	3,129,645	1,759,312	123,152	137,570	7.82	14,418
WEST DEAKIN HELLENIC BOWLING CLUB	12	41,909	31,851	2,230	40,523	127.23	38,293
WODEN TRADESMEN'S UNION CLUB	140	4,019,451	2,267,696	158.739	171.550	7.56	12,811
YOWANI COUNTRY CLUB	26	498,925	327,349	22,914	535,855	163.70	512,941
TOTALS	5,085	174,501,658²	98,646,938²	6,905,286	13,784,218	13.97	6,878,935

- Notes:
  1. West Belconnen Leagues Club figures prior to its transfer of licence to Canberra Raiders Group.
  2. Revenue totals include gaming machine licences that were transferred during the year as follows: Canberra RSL Memorial & Citizens Club (GGMR \$140,734, NGMR \$106,958); Western Districts Rugby Union (GGMR \$424,618, NGMR \$243,040); Wests @Kaleen (GGMR \$96,970, NGMR \$62,239) and Wests@Turner (GGMR \$42,468, NGMR \$29,793).

Club Name	Eligible Contributions	Charita Social W		Prob	lem Gamb	ling	Sport & Recreation		Wor	Women's Sport			Profit vities	Community Infrastructure	
Old Name	Total	(4)	% of		Adjusted		<b>(</b> \$)	% of		Adjusted		( <b>#</b> )	% of	<b>(¢)</b>	% of
ACT RUGBY UNION CLUB	(\$) 9.150	<b>(\$)</b> 250	<b>Total</b> 2.73	( <b>\$</b> ) 525	<b>(\$)</b> 700	<b>Total</b> 7.65	<b>(\$)</b> 7,100	<b>Total</b> 77.60	(\$)	(\$)	Total	<b>(\$)</b> 1,100	<b>Total</b> 12.02	(\$)	Total
ACT TENNIS ASSOCIATION	-,	250	2.13	525	700	7.05	,		0.404	2 242	10.35	1,100	12.02	<del>-</del>	
AINSLIE GROUP	31,995	-	-	-	-		28,683	89.65	2,484	3,312	10.35	-	-	<del>-</del>	-
- AINSLIE FOOTBALL & SOCIAL CLUB	860,802	54,999	6.39	31,155	41,539	4.83	720,523	83.70	2,147	2,863	0.33	34,865	4.05	6,013	0.70
- CANBERRA CITY BOWLING CLUB	8,608	•	-	-	-	-	8,608	100.00	-	-	-	-	-	-	-
- GUNGAHLIN LAKES GOLF & COMM CLUB	1,373,533	100	0.01	-	-	-	1,293,864	94.20	-	-	-	79,569	5.79	_	-
AKUNA CLUB	11,728	-	-	-	-	-	1,095	9.34	1,000	1,333	11.37	9,300	79.30	_	_ '
AUSTRALIAN CROATIAN CLUB	6,370	-	-	-	-	-	2,100	32.97	-	-	-	4,270	67.03	_	-
AUSTRIAN AUSTRALIAN CLUB	10,143	1,448	14.28	-	-	-	670	6.61	-	-	-	8,025	79.12	_	-
BELCONNEN BOWLING CLUB	8,768	245	2.79	-	-	-	6,346	72.38	1	-	-	2,176	24.82	_	-
BELCONNEN LAKEVIEW CLUB	-	ı	-	-	1	-	1	-	1	-	-	-	-	_	-
BELCONNEN SOCCER CLUB HAWKER	164,321	5,840	3.55	2,634	3,512	2.14	137,054	83.41	1	-	-	17,915	10.90	_	-
BELCONNEN SOCCER CLUB McKELLAR	140,139	5,487	3.92	2,491	3,322	2.37	128,497	91.69	ı	-	1	2,833	2.02	-	-
CANBERRA BOWLING CLUB	5,093	1,056	20.73	-	-	-	2,453	48.16	ı	-	•	1,584	31.10	-	-
CANBERRA CLUB (THE)	25,086	300	1.20	-	-	-	12,589	50.18	1	-	-	12,197	48.62	_	-
CANBERRA DEAKIN FOOTBALL CLUB	69,200	1,100	1.59	-	-	-	20,200	29.19	-	-	-	47,900	69.22	-	-
CANBERRA HIGHLAND SOCIETY & BURNS CLUB	134,571	7,275	5.41	6,932	9,242	6.87	81,210	60.35	125	167	0.12	36,677	27.25	-	-
CANBERRA IRISH CLUB	101,057	2,062	2.04	1,050	1,400	1.39	23,290	23.05	•	-	-	74,305	73.53	-	-
CANBERRA LABOR GROUP - CANBERRA LABOR CLUB	745.426	21.058	2.83	43,351	57.802	7.75	326,814	43.84	17,598	23,463	3.15	316,288	42.43		ļ
- CITY LABOR CLUB	122,465	8,406	6.86	9,290	12,386	10.11	500	0.41	1,000	1,333	1.09	99,840	81.53	<del>-</del>	<del>-</del>
- GINNINDERRA LABOR CLUB	178.842	7,709	4.31	14,709	19.611	10.11	90.385	50.54	23,600	31,467	17.59	29,670	16.59		
- WESTON CREEK LABOR CLUB	79,661	4,086	5.13	10,064	13,418	16.84	60,924	76.48	100	133	0.17	1,100	1.38	<u> </u>	
CANBERRA RACING CLUB	7,000	5,000	71.43	- 10,001	- 10,110	-	2,000	28.57	-	-	-	- 1,100	- 1.00	_	_
CANBERRA RAIDERS GROUP	.,300	5,550	7 1.10				2,000	_0.01							
- BRADDON CLUB (THE)	27,202	341	1.25	-	-		26,861	98.75	-	-	-	-	-		
- CANBERRA RAIDERS SPORTS CLUB	229,849	9,278	4.04	9,318	12,424	5.41	176,243	76.68	14,700	19,600	8.53	12,304	5.35		
- TUGGERANONG VALLEY LEAGUES CLUB	13,118	295	2.25			-	12,823	97.75		-	-	-		<del>-</del>	
- WEST BELCONNEN LEAGUES CLUB	94,854	-	-	1,591	2,121	2.24	73,056	77.02	2,150	2,867	3.02	16,810	17.72	<del>-</del>	
- WESTON CLUB (THE)	175,692	4,515	2.57	-	-	-	143,316	81.57	2,190	2,920	1.66	24,941	14.20		
CANBERRA SERVICES CLUB CANBERRA SOUTHERN CROSS GROUP	29,310	450	1.54	-	-	-	18,960	64.69	-	-	-	9,900	33.78	<del>-</del>	-
- SOUTHERN CROSS CLUB	681,558	226,128	33.18	16,342	21,789	3.20	305,309	44.80	2,806	3,742	0.55	124,590	18.28	-	_
- SOUTHERN CROSS CLUB KALEEN	43,136	8,218	19.05	2,103	2,805	6.50	26,054	60.40	-	-	-	6,058	14.04	-	-
- SOUTHERN CROSS CLUB TUGGERANONG	352,597	60,281	17.10	9,495	12,660	3.59	244,564	69.36	30	40	0.01	35,052	9.94		-
- SOUTHERN CROSS CLUB TURNER	18,701	3,482	18.62	960	1,279	6.84	11,341	60.64		-	-	2,599	13.90		

CANBERRA SOUTHERN CROSS GROUP cont'd				I	I										
- SOUTHERN CROSS CLUB WESTS	204,416	37,414	18.30	8,410	11,213	5.49	112,271	54.92	-	_	_	43,518	21.29	-	_
- SOUTHERN CROSS YACHT CLUB	126,014	21,013	16.68	1,804	2,405	1.91	81,716	64.85	106	141	0.11	20,738	16.46	-	-
- YAMBA SPORTS CLUB	189,268	28,526	15.07	4,027	5,369	2.84	127,447	67.34	13	17	0.01	27,909	14.75	-	-
CANBERRA TRADESMEN'S UNION CLUB	773,201	128,350	16.60	39,602	52,802	6.83	263,451	34.07	42,550	56,733	7.34	271,864	35.16	-	-
EASTLAKE GROUP - CALWELL CLUB	286.880			2.500	3.333	1.16	271.521	94.65				12.026	4.19		
- EASTLAKE FOOTBALL CLUB	938.626	17,495	1.86	5.125	6.834	0.73	903.657	96.27	3.980	5.307	0.57	5.333	0.57	-	-
FEDERAL GOLF CLUB	23.067	7,523	32.61	5,125	0,034	0.73	420	1.82	3,960	5,307	0.57	14,435	62.58	690	2.99
HARMONIE GERMAN CLUB	17,655	7,323	3.96	-	-		5,520	31.27			-	11,435	64.77	090	2.99
	17,655	700	3.90	-	-	-	5,520	31.21	-	-	-	11,435	04.77	-	-
HELLENIC CLUB IN THE CITY		100 110	10.01	40.705	- 20.000	0.77	400.045	20.95	827	4 400	0.14	404.000		-	-
HELLENIC CLUB OF CANBERRA	806,325	129,119	16.01	16,725	22,300	2.77	168,915	20.95	821	1,103	0.14	484,888	60.14	-	-
HOCKEY CENTRE (THE)	870	750	86.21	-	-	_	25 200	20.42	- 077	0.400	0.00	120	13.79	-	-
ITALO AUSTRALIAN CLUB	86,853	25,240	29.06	-	-	-	25,298		6,077	8,103	9.33	28,211	32.48	-	-
MAGPIES BELCONNEN GOLF CLUB	14,938	-	-	-	-	-	14,938		-	-	-	-	-	-	-
MAGPIES CITY CLUB	56,875	0.475		- 0.040	- 10.101		56,875		-	-	-	-	-	-	-
MAGPIES SPORTS CLUB	500,719	2,175	0.43	9,318	12,424	2.48	,	97.08		-	-			-	-
MAWSON CLUB	213,111	12,024	5.64	9,318	12,424	5.83	184,424	86.54	742	989	0.46	3,250	1.53	-	-
MURRUMBIDGEE COUNTRY CLUB	303,621	250	0.08	-	-	-	302,711	99.70	-	-	-	660	0.22	-	-
NATIONAL PRESS CLUB	9,093	8,357	91.90	477	636	6.99	-		-	-	-	100	1.10	-	-
SERBIAN CULTURAL CLUB "ST SAVA"	31,200	-	-	-	-	-	16,700		-	-	-	14,500	46.47	-	-
SPANISH AUSTRALIAN CLUB	8,220	-	-	-	-	-	1,820	22.14	-	-	-	6,400	77.86	-	-
SPORTS CLUB KALEEN	119,885	9,680	8.07	4,659	6,212	5.18	55,788	46.53	2,240	2,987	2.49	45,218	37.72	-	-
THE CLUB @ GOLD CREEK	1,310	150	11.45	-	-	-	960	73.28	150	200	15.27	-		-	-
TUGGERANONG RUGBY UNION GROUP - CHISHOLM SPORTS CLUB	473,972	27,210	5.74	8,302	11,069	2.34	372,439	78.58	7,501	10,001	2.11	9,045	1.91	44,207	9.33
- LANYON VALLEY RUGBY UNION &	•	ĺ		,	ĺ		,					Í		,	
AMATEUR SPORTS CLUB	475,434	25,386	5.34	7,745	10,327	2.17	376,733	79.24	6,998	9,330	1.96	12,414	2.61	41,244	8.68
- TOWN CENTRE SPORTS CLUB - TUGGERANONG VALLEY RUGBY UNION	607,439	33,987	5.60	10,126	13,501	2.22	469,710	77.33	9,148	12,198	2.01	24,125	3.97	53,918	8.88
& AMATEUR SPORTS CLUB	774,935	41,893	5.41	12,782	17,042	2.20	607,814	78.43	11,548	15,397	1.99	24,726	3.19	68,063	8.78
- VIKINGS CAPITAL GOLF CLUB	94,821	5,445	5.74	1,661	2,215	2.34	74,504	78.57	1,501	2,001	2.11	1,810	1.91	8,846	
WEST BELCONNEN LEAGUES CLUB <sup>1</sup>	137,570	9,625	7.00	-	-		103,301	75.09	1,100	1,467	1.07	23,177	16.85	-	_
WEST DEAKIN HELLENIC BOWLING CLUB	40,523	-	-	-	-	-	40,523	100.00	-	-	-	_	_	-	-
WODEN TRADESMEN'S UNION CLUB	171,550	131,050	76.39	-	-	-	40,100	23.38	-	-	-	400	0.23	-	-
YOWANI COUNTRY CLUB	535.855	5.318	0.99	1.050	1.400	0.26	503.091	93.89	_	_	_	26.046	4.86	_	_
TOWANI COUNTRY CLUB	000,000											20,070			

Note: 1. West Belconnen Leagues Club figures prior to its transfer of licence to Canberra Raiders Group.

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ATTACHMENT E

Licensee Name	Number of Machines	GGMR	Contributions Total	Charitable & Social Welfare		Problem Gambling		Sport & Recreation		-		Women's Sport		Non-Profit Activities		Community Infrastructure	
	as of 30/06/09	(\$)	(\$)	(\$)	% of Total	(\$)	% of Total	(\$)	% of Total	(\$)	% of Total	(\$)	% of Total	(\$)	% of Total		
CALWELL TAVERN	2	23,079	-	-	-	_	-	-	-	_	-	-	_	-	-		
CIVIC PUB	10	61,140	2,000	-	-	-	-	2,000	100.00	-	_	-	-	-	-		
FYSHWICK TAVERN	10	141,126	20,082	-	-	-	-	20,082	100.00	-	_	-	-	-	-		
KAMBAH INN	10	100,485	14,840	470	3.17	-	-	6,770	45.62	-	-	7,600	51.21	-	-		
KINGSTON HOTEL	10	97,157	250	-	-	-	-	-	-	-	_	250	100.00	-	-		
MOBY DICK'S TAVERN	2	23,234	3,410	1,520	44.57	_	-	1,390	40.76	_	_	500	14.66	-	-		
OLD CANBERRA INN	2	8,944	-	-	-	_	-	-	-	_	_	-	-	-	-		
OLIMS HOTEL CANBERRA	10	33,135	-	-	-	-	-	-	-	-	_	-	-	-	-		
O'NEILL'S OF DICKSON	2	69,003	-	-	-	_	-	-	-	_	_	-	-	-	-		
PJ O'REILLY'S TUGGERANONG	2	7,294	6,935	-	-	-	-	6,500	93.73	-	-	435	6.27	-	-		
STATESMAN HOTEL MOTEL	10	47,485	13,640	1,820	13.34	-	-	8,510	62.39	-	-	3,310	24.27	-	-		
WOOD DUCK INN	2	4,332	-	-	-	-	-	-	-	-	_	-	-	-	-		
TOTALS	72	616,414	61,157	3,810	6.23	-	-	45,252	73.99	-	_	12,095	19.78	-	-		

# Contributions to Registered Parties and Associated Entities Reported by Licensees for 2008-09

Licensee	Reported Political Contributions (\$)
Canberra Highland Society & Burns Club	2,475
Canberra Labor Club	553,926
Canberra Tradesmen's Union Club	3,848
Chisholm Sports Club	204
Gungahlin Lakes Golf & Community Club	4,800
Lanyon Valley Rugby Union & Amateur Sports Club	191
Southern Cross Yacht Club	182
Town Centre Sports Club	249
Tuggeranong Valley Rugby Union & Amateur Sports Club	615
Vikings Capital Golf Club	41
Woden Tradesmen's Union Club	1,809
TOTAL	568,340