

Community benefits claimed by licensed clubs operating poker machines in the ACT

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List of acronyms

Australian Capital Territory	ACT
Corporate social responsibility	CSR
Disability adjusted life years (includes YLD and YLL)	DALY
Electronic gambling machines	EGM
Gambling Contact Officer	GCO
Gross gambling revenue	GGMR
Gambling Research Australia	GRA
Net gambling revenue	NGR
Problem Gambling Assistance Fund	PGAF
Problem Gambling Severity Index	PGSI
Responsible Contact of Gambling	RCG
Years of life lost	YLL
Years of full life lost to disability	YLD
Years of life lost in a single year	YLD ₁

Summary

This study examined claims of community benefits made by clubs and hotels operating poker machines in the Australian Capital Territory (ACT).

It also adopted a method of calculating the harms associated with gambling, and applied this to the ACT.

Claims of community benefits are made by clubs with poker machines pursuant to part 12 of the *Gaming Machine Act 2004*. Approval of claims is made by the ACT Gambling and Racing Commission subject to part 9 of the *Gaming Machine Regulation 2009*.

Community Benefits Claims made by ACT clubs

Our research leads us to conclude the system of community contributions by ACT clubs is flawed in several important ways. In particular:

- It is opaque, and does not permit reasonable scrutiny of the purposes to which contributions are put;
- It relies on self-reporting and because of its opacity is difficult for the public or the press, no matter how well informed, to understand how much is genuinely contributing to community purposes, and how much is either misleading, inappropriate or self-directed.

It therefore appears to be susceptible to some forms of corruption, to allow the Electronic Gaming Machines (EGM) industry to position itself as justified in its continued monopoly of a particular, high earning gambling product, and to minimise its taxation obligations.

Further, it is arguable that this community contributions system has allowed the EGM industry to argue that its positives outweigh its negatives, as the ACT Government itself argued in 2015. It has also allowed the ACT clubs to argue that tax rates should be kept at low levels compared to other Australian jurisdictions

The effective average rate of tax on EGM revenue in the ACT was 19.9 per cent in 2014-15. The Australian average for all jurisdictions was 29.9 per cent during the same time period in 2014-15. In New South Wales, it was 22.9 per cent and in Victoria 41 per cent. If ACT EGMs were taxed at the Australian average rate, they would increase the ACT's tax revenue base by \$17 million p.a., considerably more than the benefits claimed by club community contributions, even at their claimed full value. If they were taxed at the average effective Victorian EGM tax rate, they would increase ACT tax revenue by more than \$35 million p.a.

Government expenditure has the obvious advantage of relative transparency and scrutiny by interested parties, including the Opposition, the press and engaged citizens. Schemes such as that currently enjoyed by the ACT EGM industry are opaque, misleading, and amenable to corruption and poor policy.

It is impossible to avoid the conclusion that this scheme is not a substitute for well-considered government spending, nor is it an appropriate vehicle for funding community needs or requirements.

Estimation of the level of gambling related harm in the ACT

The level of harm associated with gambling in the ACT, and in particular with EGM gambling, is high. We note:

- Gambling harms are widespread through the community and directly affect up to 16,000 people, about 4,400 of these directly at a serious to very serious level.
- In addition, between 80,000 and 160,000 people are affected by gambling harm to some degree, with between 22,000 and 44,000 of these affected to a significant degree.
- The level of harm associated with gambling in the ACT is close to that associated with harmful or dependent alcohol use, and on a level similar to major mental illness, and well in excess of that associated with cannabis dependency.
- These harms are not addressed by the community contributions scheme, and are certainly not offset by the contributions made under that scheme.

Gambling harm imposes a greater burden than eating disorders, type 2 diabetes, and cannabis dependence combined. Gambling harm can also be seen to affect a larger share of the population than simply so-called problem gamblers. At least 16,000 ACT residents experience some level of gambling harm at any one time. This includes 4,480 who experience harm at significant or very significant levels.

Among those who use EGMs in the ACT, average expenditure increased in real terms between 2009 and 2015 by 12.3 per cent, to an average of \$2,869 p.a. However, this is an average – many people will spend less, and some more. Among the group incurring significant or very significant harm, rates of expenditure are likely to be in excess of \$32,000 p.a.

Background

Poker machines – also known as electronic gambling machines (EGMs) or ‘pokies’ – operate in all state and territories of Australia, and in all jurisdictions except Western Australia are licensed to operate in sporting and social clubs, and in hotels, mostly in suburban settings. These venues are frequently referred to as ‘community venues’. The Australian Capital Territory (ACT) is no exception, although the overwhelming majority of poker machines operated in the ACT are located in social or sporting clubs (clubs 4,956 vs. hotels 66), with annual net gambling revenue (NGR) of \$167.2 million and \$428,807 respectively, in 2014-15.

It is commonly a condition of licences for the operation of poker machines in community venues to require that a certain proportion of NGR (that is, losses incurred by those using poker machines) be allocated for charitable or philanthropic purposes.

A 2012 report set out to identify the proportion of net gambling revenue that was, in fact, devoted to such purposes (Livingstone, Kipsaina & Rintoul, 2012). In particular, these authors investigated claims made by poker machine operators that their support to community charities and sporting organisations was at significant levels. Clubs in particular promote the support they provide to the community (see www.clubsact.com.au/community-clubs/clubs-in-the-community). As Kyngma (2007) has noted, such claims can be seen as a response to the legitimisation crisis of deregulated gambling, which he calls ‘alibi rhetoric’.

Livingstone et al. (2012) found that the level of donations provided by clubs and hotels to charitable and philanthropic causes (including sporting purposes) was in most cases a modest proportion of NGR, ranging from 1.3 per cent in New South Wales to 6.6 per cent in the ACT.

This study set out to further investigate charitable donations made by clubs, and the level of harm associated with gambling, with a particular focus on the ACT. The research was undertaken in the context of current controversy in the ACT around the introduction of poker machines to the ACT’s sole casino, and the campaign undertaken by the clubs to oppose this. In part, this campaign relies on pointing to the ‘good works’ undertaken by clubs, which are funded by poker machine revenue.

It is arguable that clubs in particular use charitable and philanthropic donations as a form of legitimisation of their gambling operations. This is similar to ‘corporate social responsibility’ (CSR) activities, whereby corporations use charitable activity as a form of public relations. CSR may essentially be seen as a marketing activity. The purposes to which poker machine profits are put is an important issue for regulators and policymakers. It is important because it may influence public perceptions of the balance between the creation of avoidable harms, and the extent to which the ‘good works’ financed by gambling activity can be seen to offset these harms.

Project aims

There were two elements to this research. We sought to investigate and describe:

1. The nature and extent of charitable and philanthropic donations provided by clubs and hotels operating pokies in the ACT. The purpose of this was to establish how much funding, in both proportional and absolute terms, is provided for such purposes from the proceeds of gambling.
2. The likely burden of harm attributable to poker machine gambling, and its distribution, in the ACT.

Research questions

1. Do community contributions from poker machine venues offset the harm generated by poker machine gambling in the ACT?
2. What is the nature of contributions made to community organisations, charities and sporting organisations by clubs and hotels operating poker machines in the ACT?
3. What is the value of these contributions, as a proportion of net gambling revenue and in absolute terms?
4. What is the burden of harm attributable to poker machine gambling in the ACT?
5. Is this harm likely to be distributed regressively, or in specific social patterns?

Part 1: Community contributions

The following section addresses research questions one and two as they relate to community contributions claimed by clubs and hotels operating poker machines.

Background: ACT EGM regulation and community contributions

Gambling regulation

The main objectives of the ACT Gambling and Racing Commission in regulating pokies are to ensure:

- EGM operations are conducted in accordance with the provisions of the *Gaming Machine Act 2004* and associated regulations
- EGM operations are of a high standard, are conducted fairly and without corruption and reflect the standards expected by the community and the ACT Government
- EGMs and all associated technical equipment approved for installation in the ACT are of a high standard
- ACT Government imposed taxes and fees are collected in an effective, accurate and cost efficient way, and
- as far as possible, the compliance effort required by licensees is minimised without compromising the effectiveness of the regulatory controls.

Expenditure on EGMs accounted for 80 per cent of the ACT's total gambling expenditure of \$207.8 million for the 2014-15 reporting period (Queensland Government, 2016). The ACT Liquor and Gaming Commission (the Commission) is responsible for EGM regulation in the ACT. The number of EGMs allowed to operate in the ACT is capped at 5,024. In the 2014-15 reporting period, 5,022 pokies operated in 58 licensed venues (4,956 in 49 club venues and 66 in nine hotel/tavern venues). Two EGMs were unallocated as at 30 June 2015.

Compulsory disclosure of licensed venues' community contributions was introduced in 1997. The subsequent *Gaming Machine Act 2004* (the Act), allowed for the Commission to approve contributions

made by club or hotel licensees, “for a stated purpose as community contributions if satisfied the contributions will have the effect of contributing to or supporting the development of the community or raising the community’s, or part of the community’s, standard of living” (Gaming Machine Act 2004, P.12 S.164). Club and hotel venues are mandated differently in relation to community contribution requirements. While there is no minimum requirement for contributions made by hotels/taverns, club venues must allocate eight per cent of their net gaming machine revenue (NGR) to eligible community contributions. In the ACT, NGR is calculated as the revenue obtained by venues from EGMs (that is, user losses), less their operating costs, which are set at 24 per cent (see box). In Victoria, NGR is the net amount lost by EGM users, with no allowance made for operating expenses. Thus, the Victorian requirement that clubs provide community contributions of at least 8.33 per cent of their NGR means that such clubs must provide a contribution 37 per cent greater than that required for ACT clubs.

Gambling revenue

Gross gambling revenue (GGMR) is all revenue derived by a licensee or person from the operation of gambling machines less:

- the amount of winnings for playing the machines paid or payable in accordance with the machine’s indicated prize scales (excluding linked jackpots) and
- any amounts set aside under a linked jackpot arrangement for payment of linked jackpots.

Net gambling revenue (NGR) is gross gambling machine revenue less:

- any amount of gambling machine tax payable on that revenue, and
- 24 per cent of the GGMR.

In this report, we use the term NGR to mean the total amount of revenue collected from user losses by clubs, without any adjustment for operating expenses. This allows claims of community benefits to be considered against user losses, which are the source of gambling associated harms.

Licensees can claim amounts under general classifications of allowable community contributions. The five general categories include amounts paid to: charitable and social welfare activities; sport and recreation purposes; non-profit activities; problem gambling; and community infrastructure (see Figure 1). To encourage clubs to increase contributions both to women’s sports and activities and to addressing problem gambling, a licensee may claim an additional dollar for every three dollars spent on these two areas. Club contributions made to women’s sports and associated activities must be reported separately.

Each club must maintain records identifying: the recipient; and purpose and the date or period any contribution was made. Claims must also be categorised as either monetary or in-kind. All in-kind contributions must be based on fair market value of the goods and services provided. A licensee must show how any in-kind contributions are calculated, including evidence that the amount claimed is based on the cost of either providing the contribution or the market value of the contribution.

In-kind contributions include the provision of goods and services that would usually require a fee. Examples of in-kind contributions include the free or subsidised use of the club’s facilities or equipment, or the cost of offering discounts on certain goods or services such as meals or non-alcoholic beverages.

Where a corporation operates more than one licensed club, any expenditure amounts claimed across the group of clubs, are apportioned based on the number of EGMs licensed in each club.

All licensed venues have a mandatory obligation to contribute to the Problem Gambling Assistance Fund (PGAF). While exempt from claiming an additional dollar for every three dollars claimed from contributing to the fund, the Commission does allow this mandatory payment to be included as part of a licensee’s contributions within the problem gambling category. A review of amounts paid to the mandatory PGAF was not included as part of this research.

Table 1: Categories of allowable contributions

Charitable and social welfare	Problem gambling	Sport and recreation	Non-profit activities	Community infrastructure
<ul style="list-style-type: none"> • payment to a charitable organisation • payment supports community development • helps raise standard of living for a community. 	<ul style="list-style-type: none"> • counselling or support services for problem gamblers • training or education programs on recognition or avoidance of problem gambling (PG) • PG public awareness programs • PG research. 	<ul style="list-style-type: none"> • promoting or developing sporting activities e.g. junior sports coaching sessions • wages and expenses for sports persons, coaches and umpires • sports uniform and equipment • maintenance of public sports facilities. 	<ul style="list-style-type: none"> • any non-profit /non-political activities of community benefit e.g. contributions to schools or educational programs; to ethnic organisations for multicultural activities. 	<ul style="list-style-type: none"> • payments for construction or development of infrastructure for community use e.g. expenses for upgrade of sporting ovals or facilities; oval lighting; playgrounds.
Women’s sport				
<ul style="list-style-type: none"> • payments that will mainly benefit or enhance women’s sports conduct • participants mainly based in the ACT. 				

Part 1: Methods

Annual reports specifying the nature and quantum of eligible community contributions are required from clubs and hotels operating EGMs in the ACT. The ACT Liquor and Gaming Commission reports annually on the community contributions made by these licensees using the data from individual venue reports. The Commission’s annual report records the total of eligible community contributions made within each category by all individual licensed premises. The authors accessed the annual report for the period 2014-15 from the Commission’s website (‘dataset one’).

As the Commission’s annual report does not disclose details of recipients and specific purposes for claims, the authors requested copies of the most recent returns filed by the clubs and hotels for the 2014-15 year. The Commission provided the authors with data itemising individual claims made within

each category, separating the itemised amounts as either monetary or in-kind donations ('dataset two'). This additional data did not identify either the club or the recipients of the itemised claims.

The authors reconciled the data provided by the Commission with the published annual report in order to identify individual clubs. This permitted better scrutiny of claims and allowed an improved understanding of the outcomes of this policy. Analysis of contributions in each of the allowable categories was conducted using dataset two as this provided a more detailed view of each club's recorded contributions. To ensure consistency, all values tabled in this report reflect amounts from dataset two. In the problem gambling and women's sports categories, amounts tabled represent the actual amounts contributed and do not take into account adjustments allowed for the relevant incentive schemes.

Part 1: Results

The additional data provided by the Commission provided a full breakdown of monetary and in-kind contributions claimed in each eligible category type, which is not recorded in the published annual report. The reconciliation of data provided by the Commission with the published annual report allowed the authors to identify individual clubs and determine the main purposes for claims in each category type. Table 2: Total club venue community contributions 2014-15 (unadjusted) provides the total amounts claimed by licensed club venues for the reporting period 2014-15. The minor variations between datasets one and two for each category are also listed.

Forty-eight club venues claimed community contributions in at least one of the allowable categories, with \$10.7 million claimed in total. The split between total monetary and in-kind contributions was \$7.7 million (72 per cent) and \$3 million (28 per cent) respectively. Contributions made to sports and recreational purposes represented 70 per cent of all amounts claimed. Despite incentives to contribute more to problem gambling initiatives and women's sports programs, both of these categories received a very modest level of contributions, as did the community infrastructure category. While ten per cent of claims were attributed to charitable and social welfare initiatives, a modest three per cent of total claims were itemised as contributing to the development of women's sports and less than one per cent of contributions went to supporting problem gambling initiatives, or to community infrastructure.

Table 2: Total club venue community contributions 2014-15 (unadjusted)

Eligible category	Monetary (\$)	In-kind (\$)	Total (\$)	% of total claims	Annual Report (AR) total (\$)	Variance to AR total (\$)
Sport & recreation	6,469,779	1,014,093	7,483,872	70	7,479,535	4,337
Non-profit activities	411,321	1,330,935	1,738,620	16	1,738,284	336
Charitable & social welfare	492,441	567,133	1,059,260	10	1,065,030	(5,770)
Women's sport ¹	193,487	140,303	333,790	3	333,792	(2)
Community infrastructure	68,627	1,182	69,809	0.5	65,628	4,181
Problem gambling ¹	62,862	216	63,078	0.5	63,078	0
Total	7,698,516	3,053,861	10,752,377	100	10,745,347	3,082

Note 1: these data are not adjusted for incentives. Source, dataset two (ACT Government).

Claimed community contributions by clubs

The following section provides a summary of amounts claimed in each of the six reportable community contributions categories: *Sport and Recreation*; *Non-Profit Activities*; *Charitable and Social Welfare*; *Women's Sport*; *Problem Gambling*; and *Community Infrastructure* by club venues. The summary highlights the main purpose or reasons claimed for the various contributions as listed by licensees in their reports to the Commission. We were able to match the individual clubs to itemised data from the Commission for all categories except the sports and recreation contributions. Each club was allocated a code C1 to C48. Clubs forming part of a group were also identified as such, for instance, as C1G1.

Contributions to sport and recreation

The aggregated total of all claims in the category of *Sport and Recreation* was nearly \$7.48 million, the highest of all categories, representing 70 per cent of all amounts claimed by club venues. The split between monetary and in-kind contributions was \$6,469,779 (72 per cent) and \$1,014,093 (28 per cent) respectively.

The payment of wages and associated costs represented 30 per cent of all *Sport and Recreation* contributions claimed. More than \$2.2 million was claimed to cover a range of employment costs including payments to coaches, players, and ground and support staff. These various payments included: \$994,886 for wages for administration and grounds staff; \$772,000 itemised as coaches, players, costs of teams and administration; \$244,311 specifically as player payments; \$153,736 classified as coach payments; \$51,179 associated with wages costs including superannuation and workers' compensation; and \$17,411 allocated to payments to umpires.

Club venues also claimed significant sums (\$910,589) for sponsorships and grants and scholarships, including payments to elite sports players (\$828,253). In both these cases, limited details were disclosed regarding the specific nature of these payments.

Club venues may also claim costs associated with operating and maintaining sport facilities. These costs may include amounts spent on repairs and maintenance, and general utilities such as electricity. \$415,151 was claimed for repairs and maintenance, and included significant amounts for the maintenance of bowling greens and sports ovals, and smaller repair costs for such items as sprinkler valves and damaged windows. This total figure also included \$71,254 itemised as “green expenses” and \$21,010 for vehicles used for greens maintenance. The majority of utility costs (\$267,761, or 64 per cent) related to water and sewerage costs. Electricity costs were \$144,716 (34 per cent).

Clubs also claimed a range of sports-related fees including, for example, fees paid for sports affiliations (\$55,472) and fees associated with entry into national competitions (\$14,000). An aggregated amount of \$1,464 was also claimed to cover the fines incurred for game forfeits and melees.

Club venues claimed in total \$54,065 in relation to player medical expenses. For example, \$35,751 was claimed for reimbursement of player out-of-pocket expenses for items such as physiotherapy and massage services. The purchase of medical supplies including items purchased for match days totalled \$14,404. Two amounts totalling \$3,910 were also itemised as costs associated with ‘drug testing’.

The highest total in-kind contributions (\$777,673) related to free access to club rooms for meetings and functions, and the use of club facilities. The monetary contributions for room hire shows as a full year total claim of -\$2,036. The negative value is a result of the contributions itemised as property hire totalling \$24,163 being reduced by four line items itemised as “field hire” totalling -\$26,000.

When a club receives any income related to the provision of a contribution, it must record this detail and subtract the income from the amount being claimed. Green fees income and football income totalled \$65,326 and \$89,375 respectively.

Clubs claimed contributions in the form of player awards. This included, for example, weekly awards of trophies, meal vouchers and cash awards, and perpetual trophies. \$17,288 (0.23 per cent) was claimed in total with \$13,003 classified as monetary contributions and \$4,285 to in-kind awards.

Table 3 provides a summary of the contributions claimed in this category.

Payments to players, coaches and ground and support staff constitute a significant proportion of monetary claims at \$2.25 million, or about 35 per cent of total monetary claims in this category. Further, other costs are associated with costs of supporting elite players and venues, including some amounts paid as grants and scholarships. Utility costs of \$415,151 were also claimed as community benefits. Numerous other payments are clearly for the provision of professional services by sportspeople or others. However, the lack of clarity associated with these payments (such detail was not provided by the Commission) means that it is not possible to ascertain their actual purpose.

However, if the monetary claims are reduced by an amount equivalent to the amounts paid for player, coach and other wages (\$2,251,157), the amount paid for utilities (\$415,151), and a proportion of the amounts paid for scholarships, sponsorships and grants (say, 20 per cent of \$1,722,504, or \$344,500), then the amount of monetary contribution attributable to actual community purposes (as opposed to elite sports) is reduced by \$3,010,808. This would mean that this category provides actual community contributions of around \$4.47 million, rather than the \$7.48 million claimed, assuming that all other contributions provide clear community purpose.

Table 3: Sport and recreation contributions 2014-15

Purpose	Details	Monetary (\$)	In-kind (\$)	Total (\$)
Wages	Payments to coaches, players, and ground and support staff.	2,251,157		2,251,157
Donations	No specific details recorded. Monetary amounts recorded as either “donation” or “cash donation” totalled \$246,694 and “football donation” totalled \$815,946. In-kind amount classified as “rent donation”.	1,062,640	20,161	1,082,801
Sponsorships	No specific details recorded.	894,251	16,338	910,589
Grants/scholarships	Assorted grants and scholarships including those paid to elite players.	828,253		828,253
Room, equipment & facility hire	Includes amounts itemised as room hire; room & equipment hire; catering & room hire; equipment hire; and facility hire.	(2,036)	777,673	775,637
Utilities	Water and sewerage costs (\$267,761) and electricity costs (\$144,716).	415,151		415,151
Repairs & maintenance	Assorted costs related to the repair and maintenance of club facilities e.g. major maintenance costs for bowling greens and sports ovals; minor repair costs for such items as sprinkler valves or damaged windows.	370,168		370,168
Community support/provision	No specific details recorded.	224,700		224,700
Facility management	Total amount itemised by one club as a lump sum for “stadium turf management”.	128,333		128,333
Unknown	No information recorded (that is, purposefully left blank).	4,150	116,654	120,804
Fee payment	A range of sports-related fees. For example, “affiliation fees” paid by clubs to sports associations (\$55,472); entry fees into national competitions (\$14,000); and fines for game forfeits and melees (\$1,464).	99,302		99,302
Sports equipment & uniforms	A range of clothing items including player uniforms, socks, football jumpers, jackets, shorts, and t-shirts. Also includes sports equipment such as footballs and gym equipment.	92,778		92,778

Purpose	Details	Monetary (\$)	In-kind (\$)	Total (\$)
Medical supply & expenses	Medical expenses included, for example, reimbursement of player out of pocket expenses for physio and massage services (\$35,751), medical supplies including items purchased for match days (\$14,404), and costs associated with “drug testing” (\$3,910).	54,351		54,351
Special event	Assorted contributions associated with community events supported by clubs, itemised for example as “pasta night”, “trivia night”, and “fundraising golf day”.	19,742	28,440	48,182
Food supply & expenses	Monetary contributions including, for example, supplies and expenses for club canteens, and the cost of functions and events catering. In-kind contributions include the supply of tea and coffee (\$8,404); donations of meals, food and drinks (\$7,695); and supply of catering (\$7,408).	23,733	23,507	47,240
Miscellaneous	Assorted miscellaneous claims including, for example, accommodation; consultant costs; depreciation costs; rent; and costs associated with training camps.	36,278	24,580	60,858
Travel & transport costs	Monetary claims included claims for general transport costs. For example, shuttle buses to sports events; use of vehicles and fuel costs; and flights for recruitment purposes such as prospective coaches attending club for interviews.	34,637	955	35,592
Administrative costs	A range of administration costs and general club-related expenses including security.	34,802		34,802
Sports lessons & coaching	The cost of providing discounted sports lessons and pennant team training sessions.	22,474	1,500	23,974
Player awards & vouchers	A range of player awards. For example, weekly awards of trophies or meal vouchers; weekly cash awards and perpetual trophies.	13,003	4,285	17,288
Insurance	Insurance costs for players and teams; mowing vehicles, club greens.	16,612		16,612
Green fees income*	No specific details recorded.	(65,326)		(65,326)
Football income*	No specific details recorded.	(89,375)		(89,375)
TOTAL		6,469,779	1,014,093	7,483,871

* If a club received any income related to providing the contribution, then it must record this detail and subtract the income from the amount being claimed

Contributions to non-profit activities

The aggregated total of all claims related to *non-profit activities* was \$1,742,256. More than three quarters of this was classified as in-kind contributions (\$1,330,935, or 76 per cent). Monetary contributions totalled \$411,321. Aggregated contributions for individual clubs ranged from \$48 to a little over \$450,000.

More than half of the total claimed (55 per cent) was contributed by just five of the 40 individual clubs that recorded contributions in this category (see Table 4). The largest total claim (\$453,075) was recorded by C35, of which 60 per cent (\$271,905) was claimed for providing free room and equipment rental.

Table 4: Non-profit activities – total claimed by top five club venues

Club name	Total claimed (\$)	Total non-profit activities claimed (all clubs) (%)
C35 ¹	453,075	26
C24 ²	214,861	12
C26 ²	118,464	7
C34 ¹	98,291	6
C28	79,368	5
Total claimed top five clubs	964,059	55
Total claimed other 35 clubs	778,197	45
Total claimed all clubs	1,742,256	100

¹ Club Group 3, ² Club Group 6

The main purpose for the majority of in-kind non-profit activities contributions related to the free access of meeting and function rooms and use of equipment at club venues. Clubs recorded free access to venue facilities in a variety of ways. Free use of rooms, equipment or catering were generally itemised by licensees as a single purpose. However, in some cases different purposes are combined and itemised as a single purpose for the contribution claimed (itemised for example as, “equipment hire & room rental”, “room hire & meals”, and “catering, equipment hire and room rental”).

An aggregated total of \$1,077,213 was claimed for such purposes. This amount represented 81 per cent of all items amounts claimed in the category of non-profit activities. More than 80 per cent of this amount (\$901,449) was itemised as “room hire” alone, with an aggregated total of \$166,624 itemised as room hire along with equipment and/or catering. A further breakdown of the various types of contributions related to in-kind hire is summarised in Table 5. This table also lists the aggregated claim of \$23,059 relating to the in-kind supply of food and beverages.

Table 5: Non-profit activities – in-kind room, equipment and facility hire, and supply of food and beverages 2014-15

<i>Purpose linked to:</i> <i>Room hire</i>	<i>In-kind</i> <i>(\$)</i>	<i>Purpose linked to:</i> <i>Supply of food & beverages</i>	<i>In-kind</i> <i>(\$)</i>
Room hire only	901,449	Catering	10,827
Equipment & room hire	89,452	Food support	6,807
Catering & room hire	55,750	Tea & coffee	4,174
Catering, equipment & room hire	21,422	Members food & drinks	1,163
Equipment hire	5,370	Food	89
Parking & room hire	2,788		
Facility hire	982		
Total	1,077,213	Total	23,059

Two groups of clubs itemised contributions totalling \$238,194 as either “community support” or “community provisions”. One group of clubs, itemised 79 per cent (\$187,383) of these contributions as “community support”, apportioned across three clubs. No explanation of the specific nature or type of “support” provided was recorded. Another group of clubs claimed \$50,881 as “community provisions”, apportioning this amount across the group’s four clubs. In some instances, the clubs have noted “community provisions” included such items as: a courtesy bus to games; activity bag giveaways for children; helium hire; drink bottle giveaway; paper bags used at sporting events; and seniors’ week.

Clubs claimed \$46,558 as “sponsorship” of non-profit activities, of which \$26,000 (57 per cent) was claimed by club C28. No clubs noted specific details regarding what types of sponsorships were provided.

Volunteer expenses was recorded as a lump sum by Club C35, itemised as “workshop & volunteers expenses, costumes and costs”.

A total of \$64,845 was claimed as “rent”, of which monetary claims (\$18,545) itemised as “office rent” were apportioned across three linked clubs. An in-kind claim of \$46,300 was claimed by club C31, itemised as “rent donation”.

The cost of providing special event activities was also claimed. For example, club C35 claimed \$28,632 as an in-kind contribution for a Christmas party at the club for “a reduced cost”. This amount included the cost of providing “chocolates, entertainment, drinks, catering, room hire, prizes, ticket printing and wages; Santa animal display, BBQ and chair hire, face painters and balloon modellers, laser maze, fairy floss, soft drinks, zooper doopers and show bags”. Monetary contributions for special events totalled \$13,322 with \$10,000 claimed for a “community festival”.

Table 6: Non-profit activities contributions 2014-15

Purpose	Details	Monetary (\$M)	In-kind (\$M)	Total (\$M)
Room hire (combined)	Included amounts itemised as room hire; room & equipment hire; catering & room hire; equipment hire; parking & room hire; and facility hire.		1,077,213	1,077,213
Community support/ community provisions	Terms “community support” and “community provisions” used to capture a range of activities or items. Limited specific details of what these ‘activities’ relate to are recorded.	238,194		238,194
Donations	No specific details recorded.	155,623		155,623
Volunteer expenses	Lump sum amount claimed by one club itemised as “workshop & volunteers expenses, costumes and costs”.		77,069	77,069
Rent	Monetary claim (\$18,545) apportioned across three clubs itemises as “office rent”. In-kind claim (\$46,300) claimed by one club itemised as “rent donation”.	18,545	46,300	64,845
Sponsorship	No specific details recorded. \$26,000 (57 per cent) claimed by one club.	46,558		46,558
Special event	Monetary costs included \$10,000 claimed for a “community festival”; \$3,222 smaller amounts (between \$48 and \$700) associated with a variety of events, including: nursing home Christmas party; school fetes, children festivals, CEO sleep outs; and movie nights. In-kind total claimed by one club (\$28,632 or 97 per cent) for providing Christmas party(s) at “a reduced cost”.	13,322	29,346	42,668
Teacher costs	Total amount claimed as a lump sum itemised as “teacher costs”.		26,419	26,419
Supply of food & beverages (combined)	Free food and meals, generally listed as tea & coffee; food support; free meals; food; or member food & drinks.		23,059	23,059
Photocopy donation	Total amount claimed by one club and itemised monthly.		20,422	20,422
Assorted minor contributions	Minor itemised contributions. For example, accommodation, administration costs including wages, charter hire, subsidies, donations, fundraising, cost of speakers, and costs for cultural assistance.	1,500	16,783	18,283
Assorted vouchers	Prizes provided in the form of vouchers, such as gift cards, food vouchers; goods donations.	780	14,324	15,104
Revenue received*	Claimed by one club, itemised as “fees and sponsorship received” or “ticket revenue”.	(63,203)		(63,203)
Total		411,321	1,330,935	1,742,256

* When a club received any income related to the contribution then it must record this detail and subtract the income from the amount of the contribution

Contributions to charitable and social welfare

Thirty-eight clubs recorded contributions in the category of *Charitable and Social Welfare*. Analysis of the Commission's itemised data shows total claims of \$1,059,573 with a split between monetary and in-kind claims of \$492,441 and \$567,132 respectively. The claim types recording highest levels of support were in-kind room hire, equipment and property hire, provision of training, food support, and donations.

The aggregate claims for the in-kind hire of clubrooms for meetings or events, or the use of club equipment or its facilities, was the highest contribution allocated for charitable and social welfare purposes. In-kind room hire as a single purpose was valued at \$158,866 (68 per cent) of the \$234,444 total claimed. Club C35 claimed more than a quarter (\$65,295) of the total claimed. The next highest aggregate amount claimed was for the free supply of food and meals (\$140,534). Over half of this amount (\$82,359; 59 per cent) was claimed by one club (C24). Claims itemised as "property hire" totalling \$75,942 were apportioned to three clubs (C14, C15, and C16), operated by the one organisation.

The second highest aggregated contribution was \$300,000 (monetary claim) for the provision of drug and alcohol training. This consisted of a claim of \$225,000 by club C28, and \$75,000 by club C48. The persons trained were not specified and may have been club employees.

Claims for monetary donations totalled \$82,192. In some cases, clubs recorded brief details such as "donation to assist charity with its annual services" or "donation for medical fundraising foundation". However, in the majority of cases, this degree of detail was not available in the itemised data analysed.

The Act stipulates that eligible contributions should not include the "payment of a tax, fee or levy" (p.12 S165). However, there are instances where clubs have claimed as either monetary or in-kind contributions what may be classified as ineligible fee payments. For example, C35 claimed a total of \$54,030 for in-kind charitable and social welfare contributions related to the payment of various fee types including development application fees, lease variation fees, legal fees, crown lease fees and survey fees for a home site. It was not clear how or why such payments were classified as in-kind.

Table 7 summarises the various forms of monetary and in-kind contributions made in this category.

Table 7: Charitable and social welfare contributions 2014-15

Purpose	Details	Monetary (\$)	In-kind (\$)	Total (\$)
Room hire, equipment & catering	\$158,866 (51 per cent) recorded as the single purpose “in-kind room hire” of which one club claimed \$65,295. \$75,942 itemised as “property hire” apportioned to three clubs operated by one organisation.	864	312,096	312,960
Drugs & alcohol training	Provision of drugs and alcohol training.	300,000		300,000
Food support	Free food and meals, itemised as “food support”, “free meals” or “food”. \$82,358 (59 per cent) of “food support” recorded by one club, and a \$50 monetary claim recorded as “food vouchers”.	50	140,534	140,584
Donation	Limited specific detail recorded. In some cases, clubs have listed, for example, donation to assist charity with its annual services, or donation for medical fundraising foundation.	82,192		82,192
Fee payment	Various fee types. Total claimed by one club for application fees; lease variation fees; legal fees; crown lease fees; and survey fees for home site.		54,030	54,030
Sponsorship	No specific details recorded.	43,359		43,359
Community support/provisions	No specific details provided. \$18,593 community support. \$11,444 community provisions.	30,037		30,037
Depreciation	Depreciation of fit out apportioned across one organisation’s four clubs.		29,693	29,693
Charity breakfast	Total claim recorded by the Canberra Tradesmen's Union Club.		20,627	20,627
Property expenses	No specific details recorded. Total claim by one organisation’s four clubs.	12,615		12,615
Charitable & social welfare	Limited specific details provided. Itemised as charitable and social welfare or veteran support.	9,440	5,516	14,956
Minor contributions	Monetary (\$6,200): claimed by one club as “table for lunch”. In-kind (\$2,385): A variety of generally small amounts of donations. For example, TV, prizes for fundraising; gift cards for charity breakfast, presents.	6,200	2,385	8,585
Subscription payment	12 monthly payments of \$253.01 recorded by one club.	3,036		3,036
Special event	Fundraising night; movie night; CEO sleep out; men’s health promotion.	2,398	1,934	4,332

Purpose	Details	Monetary (\$)	In-kind (\$)	Total (\$)
Unknown	Purpose not recorded.	2,250	318	2,568
Total		492,441	567,132	1,059,573

Contributions to women's sport

Venue operators are provided with an incentive for contributing to *women's sport*, being allowed to claim \$4 for every \$3 of actual contributions. For the purposes of this analysis, all amounts referred to are the actual contribution amounts, and not adjusted by this incentive.

Thirty-one clubs claimed an aggregate total of \$333,790 as contributions related to the development of women's sport. Monetary donations and in-kind contributions were \$193,487 (58 per cent) and \$140,303 (42 per cent) respectively.

Total donations to women's sport were less in total than the amount claimed for utility bills (for instance, water and power costs) in the sport and recreation category, and fewer than 15 per cent of the amount claimed for wages in that category.

Table 8 provides a summary of the types of contributions made in this category. The five major types of claims included in-kind room hire, claims of cash donations, sponsorships and scholarships, and the in-kind hire of sports grounds.

As with the categories of charitable and social welfare, sport and recreation and non-profit activities, the highest value of claims (\$83,082) was for the provision of the free use of venue facilities such as meeting and function rooms and the use of venue equipment. The majority of this amount (\$78,602 or 95 per cent) was categorised as "room hire" only and the remaining five per cent was listed as combined "equipment and room hire".

The highest monetary claim for women's sport was cash donations totalling \$70,301. This amount was apportioned across one organisation's four clubs. One of the four clubs claimed just over two thirds of this total (\$47,800; 68 per cent). The nature of these donations was not evident from the records analysed.

Contributions classified as "sponsorships" was the third highest claim in this category. Nearly 60 per cent of the \$68,632 contribution was claimed by Club C28 (\$40,500 or 59 per cent). As with "cash donations", specific details regarding the nature of the sponsorships was generally not recorded in the itemised data.

The next highest type of claim was "scholarships". An aggregate total of \$44,892 was claimed for assorted grants and scholarships including amounts to elite players. Scholarships of \$43,219 (96 per cent) were claimed by four clubs managed by one organisation (Clubs C44, C45, C46, and C47). The remaining \$1,673 was listed as "representative player's encouragement fund" and claimed by club C2.

The second highest type of in-kind contribution (and fifth highest claim overall in this category), related to the hiring out of club sport facilities. Three clubs claimed an aggregated amount of \$32,157. Clubs C7 and C8 claimed a total of \$19,530 for the in-kind hire of its sports field. For the in-kind hire of its bowling green to support women's sport, Club C16 claimed \$12,627.

Table 8: Women's sport contributions 2014-15 (unadjusted)

Purpose	Details	Monetary (\$)	In-kind (\$)	Total (\$)
Room hire and/or equipment	\$78,602 categorised as “room hire” only, \$4,480 listed as combined “equipment and room hire”; \$32,157 apportioned to hiring of club sports facilities.		115,239	115,239
Cash donation	Entire claim apportioned to a group of four clubs.	70,301		70,301
Sponsorship	No specific details regarding sponsorships listed. \$40,500 (59 per cent) claimed by one club.	68,632		68,632
Grant/scholarships	Assorted grants and scholarships and sports awards including those to elite players: \$43,219 (96 per cent) apportioned to a group of four clubs; \$1,672.80 listed as “representative players encouragement fund – ladies” claimed by one club.	44,892		44,892
Accommodation	\$16,571 (84 per cent) claimed by one club.		19,660	19,660
Expenses reimburse	Reimbursement of out of pocket medical expenses.	4,379		4,379
Non cash donation	Small donations issued for example in the form of dinner vouchers or gift cards.		3,369	3,369
Community support	No specific details provided.	2,172		2,172
Assorted fees	Claims for team and individual entry fees; fee payable for forfeiting games.	1,393		1,393
Dinner donation	No specific details provided. Claimed by one club.	1,268		1,268
Coaching	Female lawn bowls coaching.		1,100	1,100
Green fees	No specific details provided.		575	575
Assistance expenses	No specific details provided.	450		450
Tea & coffee	Provision of free tea and coffee.		360	360
Total		193,487	140,303	333,790

Contributions to problem gambling

Staff accreditation

All persons directly involved in operating gambling services must have a valid Responsible Contact of Gambling (RCG) certificate. The ACT Gambling and Racing Control (Code of Practice) also requires each licensee of a gambling facility to nominate at least one Gambling Contact Officer (GCO) at the licensed venue. The GCOs must also obtain the appropriate certification.

As with contributions to women’s sports, licensees are encouraged to increase benefits allocated to addressing *problem gambling* and can claim an additional one dollar for every three dollars allocated to problem gambling activities. Despite this incentive, clubs contributed less than one per cent of the total contributions to supporting such programs. Five of the 49 licensed clubs recorded contributions in this category.

The aggregate total contributed to problem gambling was \$63,078. The majority (\$52,000; 91 per cent) was apportioned across four clubs operated by the same organisation (Clubs C13, C14, C15, and C16) and itemised as “payment for counselling/staff training”. The remaining \$4,430 was itemised by these clubs as “payment for problem gambling”.

The remaining club to make a claim in this category, Club C1, claimed \$5,722 to cover the cost of 72 Responsible Contact of Gambling (RCG) online certifications and 12 Gambling Contact Officer (GCO) online certifications. The club also claimed \$215.81 as an in-kind donation for room hire and meals for compulsory annual GCO training. Table 9 provides a summary of the amounts claimed and their purpose.

Table 9: Problem gambling contributions 2014-15 (unadjusted)

Purpose	Detail	Monetary	In-kind	Total
		\$	\$	
Problem gambling payment	No specific details recorded.	4,340		4,340
Online RCG & GCO training	RCG and GCO training.	5,722		5,722
Payment for counselling/staff training	No specific details recorded.	52,800		52,800
Room hire	Room hire and meals to conduct annual GCO training.		216	216
Total		62,862	216	63,078

Contributions to community infrastructure

Licensed clubs may claim expenses related to the development or construction of infrastructure that is for use by the community. Two of the 49 licensed clubs recorded monetary contributions in this *community infrastructure* category. An amount of \$53,014 was claimed by one club to cover

depreciation on the club’s synthetic bowling green. Another club venue claimed \$12,613 for venue seating.

Table 10: Community infrastructure 2014-15

Club	Details	Monetary (\$)
Club C6	Seating for players & spectators	12,613
Club C13	Depreciation on synthetic green	53,015
Total		65,628

Claimed community contributions by hotels

Nine hotels operated a combined total of 66 EGMs in 2014-15, with aggregate NGR of \$428,807. While it is not compulsory for the licensees of these venues to make community contributions beyond the mandated problem gambling assistance fund levy (PGAF), they are required to submit a community contribution report. No hotel venues made contributions to problem gambling initiatives beyond the required PGAF. Total contribution to the PGAF was \$2,619. Two of the nine hotels made minor community contributions in other eligible categories. Contributions to non-profit activities committed by one hotel totalled \$1,818. Another hotel contributed \$2,856 to sport and recreation purposes.

Value of community contributions as a proportion of gambling revenue

The reconciliation of the two datasets provided a breakdown of itemised monetary and in-kind contributions. We were able to accurately attribute to the 49 individual clubs the monetary and in-kind amounts contributed by each club in five of the six eligible contribution categories (charitable and social welfare, non-profit activities, problem gambling, women’s sport, and community infrastructure). While a comprehensive itemised list of both monetary and in-kind contributions in the category of sport and recreation was provided, the format of the data (in dataset two) did not allow for the accurate reconciliation of contributions made by individual clubs.

In total, clubs claimed \$11,879,162 as community benefits in 2014-15, equivalent to 7.1 per cent of NGR. Of this, monetary contributions amounted to \$7,698,516.

Appendix 1 provides a full list of contributions of the 49 individual clubs as a proportion of each club’s NGR. Both the monetary and in-kind contributions in the five of the six eligible categories (referred to above) are listed. Due to the inability to reconcile individual clubs to the itemised sport and recreation data, Appendix 1 shows only the total contributions for individual clubs using dataset one data. The table also shows the total contribution made by individual clubs as a proportion of each club’s NGR.

The ten clubs with the highest NGR contributed an average of 6.3 per cent of their NGR to claimed community benefit purposes. The ten clubs with the lowest NGR contributed an average of 45.5 per cent of their NGR to claimed community benefit purposes. One relatively high earning club claimed nearly a third of its NGR for community purposes, while two clubs claimed more than 100 per cent of their NGR for these purposes.

Part 2: Burden and distribution of harm

Part two of this study set out to determine the burden of harm attributable to poker machine gambling in the ACT and the distribution of this harm.

Gambling-related harms have been variously described, but assessment of their impact has not been well reported. The Productivity Commission (2010) noted that gambling harms included adverse impacts on health, employment, emotional states, relationships, financial wellbeing, crime, productivity and absenteeism, suicidal ideation and suicide, and effects on children and other relatives, employers and society broadly.

‘Problem gambling’ is a constructed category with the generally agreed Australian definition as being, “characterised by difficulties in limiting money and/or time spent on gambling, which lead to adverse consequences for the gambler, others or for the community” (Neal, Delfabbro & O’Neil, 2005).

This is a broad definition but recognises that the harms of gambling are multi-faceted, extend well beyond the individual gambler, and are not restricted to those who might record a particular score on a psychometric instrument such as the Problem Gambling Severity Index. It is also clear from this definition that conflating estimation of the harms of gambling with the category of the ‘problem gambler’ is an error.

Importantly, the Productivity Commission (2010) also noted in its Finding 4.1:

There is strong evidence that gambling can have adverse health, emotional and financial impacts on many more people than those categorised as ‘problem gamblers’. As is the case in policies addressing harm from alcohol consumption, policy also needs to address these wider impacts.

The assessment of these harms, and their distribution, has not been undertaken in a systematic manner until recently. However, a report prepared by Browne et al. for the Victorian Responsible Gambling Foundation, published in 2016, used an established epidemiological method to assess the harm associated with gambling at various levels of impact.

Gambling harm has, in most jurisdictions, including Australia, been measured by reference to the population prevalence recording a specific score on a psychometric scale. In recent years, the scale used in Australia has been the Problem Gambling Severity Index (PGSI), developed from the Canadian Problem Gambling Index (CPGI) (Wynne 2003). In 2015, Davidson et al. published a report describing the prevalence of gambling problems and gambling behaviours in the ACT.

We have used the prevalence of gambling problems reported by Davidson et al. (2015) and applied these to the harm model developed by Browne et al. (2016) to estimate the gambling derived years of life lost to disability (YLD₁) in the ACT for the 2014 year. We also calculated the YLD₁ for a range of health conditions (mainly mental health conditions and substance use disorders) in order to present some comparable estimates. Note that YLD₁ refers to the years of life lost for a single year because of disability associated with a specific condition. The purpose of this is to provide a context for consideration of the scale of the harms associated with gambling.

We have also estimated the likely average EGM expenditure attributable to ‘problem’ and ‘moderate risk’ EGM users in the ACT for 2014.

Part 2: Methods

YLD₁ calculations

The authors applied a methodology developed by Browne et al. (2016). This used established public health methods, to assess the extent of harm attributable to gambling across the range of gambling segments ('low', 'moderate', and 'problem gambling' categories). The report of the most recent ACT study of gambling wellbeing and health in the ACT (Rodgers, Taylor-Rodgers, Suomi & Lucas, 2015) was utilised to provide Problem Gambling Severity Index (PGSI) category estimates for the purposes of this aspect of the project.

Browne et al. (2016) developed a series of utility weights, which were then applied to gambling prevalence estimates derived from a 2014 prevalence study for Victoria, undertaken by Hare (2015). Utility weights are assessments of the extent to which the full enjoyment of life is lost because of a specific condition. The full enjoyment of life without hindrance or illness could be assessed as having a decrement utility weight of zero. Being in a comatose state near death would have value close to one. A utility weight of 0.13 (the utility weight developed by Browne et al. (2016) for the condition of 'low risk' gambling) means that the standard, unaffected quality of life of someone so affected has been reduced by 13 per cent. Browne et al. (2016) also applied this approach to other conditions for comparative purposes. We have adapted this approach using prevalence estimates developed by Davidson et al. (2015), as well as prevalence estimates derived from Browne et al. (2016) and Slade et al. (2009).

The output of these calculations is a measure of the equivalent in years of life lost because of the disability associated with a particular condition. The acronym for this measure is YLD₁. Of principal interest in this exercise is the value of YLD₁ for gambling harm, as measured by the PGSI and the utility weights calculated by Browne et al.

The calculation for YLD₁ may be rendered as:

$YLD_1 = \text{utility weight} \times \text{prevalence of the condition} \times \text{population size}$.

We used Australian Bureau of Statistics (ABS) data (ABS, 2016) to estimate an adult ACT population of 298,627. We applied utility weights of 0.13, 0.29 and 0.44 (Browne et al., 2016) to the 'low', 'moderate' and 'problem gambler' categories respectively. We utilised the prevalence estimates for these groups as reported by Davidson et al. (2015), which were, respectively, 3.9 per cent, 1.1 per cent and 0.4 per cent.

There are two components of the overall burden of harm measure, which is measured by Disability Adjusted Life Years (DALY). This consists of a combination of YLD and years of life lost due to premature death (YLL). For instance, someone has an illness that first deprives them of the full enjoyment of life and then leads to a premature death. In this case, the burden of disease will be reflected in both the years lived at less than the full enjoyment of life, as well as years lost because of death (using the average life expectancy of an individual in that population as the base). We did not attempt to analyse the second component of the burden of disease, YLL. Accordingly, these assessments are of YLD only. The full burden associated with gambling harms would therefore be greater than the estimates contained in this report.

The results of our approach are reported below.

Average expenditure and distribution by PGSI category

We used estimates of EGM participation, PGSI categories, and other data provided by Davidson et al. (2015), and ABS population estimates, in order to determine the likely average expenditure of EGM users in the ACT in 2015. We also used 2009 estimates provided by Davidson et al. (2015) and ABS population estimates for 2009 for comparative purposes.

We further undertook some estimates of the likely proportion of EGM expenditure attributable to PGSI 3+ and other categories. These relied upon data provided by Davidson et al. (2015), ABS and the Productivity Commission (2015). The results of these calculations are also reported below.

Part 2: Results

Burden of harm associated with gambling

Table 11 and Figure 1 present the results of our calculation of YLD₁ burden for gambling-related harm and selected other characteristics. Our calculations suggest that the burden of disability associated with gambling mainly accrues to individuals in the low to moderate levels, who collectively account for 82.4 per cent of the burden of harm attributable to gambling in the ACT. This is because although the gambling harm experienced by PGSI 8+ individuals is severe, there are far more people affected at lower levels of harm at any single point. The burden of harm for gambling is equivalent to 92 per cent of the YLD₁ for alcohol harmful use and alcohol dependency, and on par with the burden associated with moderate levels of major depression. Gambling harm imposes a greater burden than eating disorders, type 2 diabetes, and cannabis dependence combined. Gambling harm can also be seen to affect a larger share of the population than simply so-called problem gamblers. At least 16,000 ACT residents experience some level of gambling harm at any one time. This includes 4,480 who experience harm at significant or very significant levels.

Table 11: Harm by PGSI category

Condition	Weight	Prevalence %	YLD ₁	Population affected
Gambling low	0.13	3.90	1,514	11,646
Gambling moderate	0.29	1.10	953	3,285
Gambling high	0.44	0.40	526	1,195
<i>All gambling</i>		5.40	2,993	16,126
Alcohol harmful use	0.11	2.9	953	8,660
Alcohol dependency	0.55	1.40	2,299	4,181
<i>All alcohol harm and dependency</i>		4.30	3,252	12,841
Schizophrenia residual	0.58	0.20	346	597
Schizophrenia acute	0.76	0.10	227	299
<i>All schizophrenia</i>		0.30	573	896
Major depression mild	0.16	0.70	334	2,090

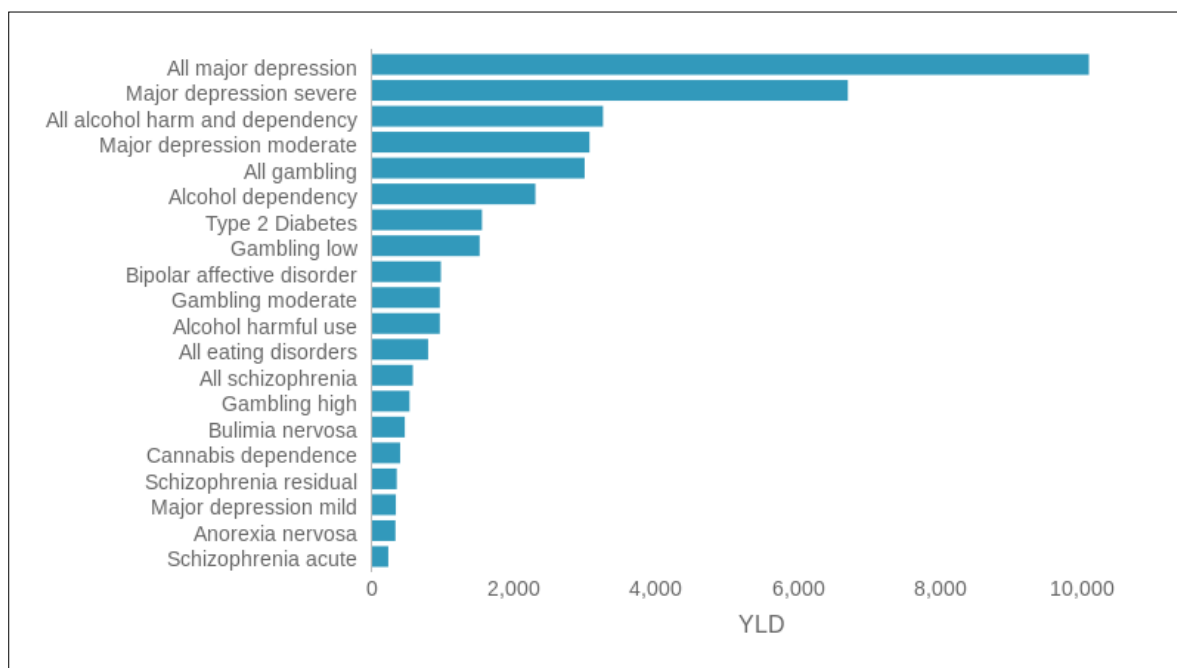
Condition	Weight	Prevalence %	YLD ₁	Population affected
Major depression moderate	0.41	2.50	3,061	7,466
Major depression severe	0.66	3.40	6,701	10,153
<i>All major depression</i>		<i>6.60</i>	<i>10,096</i>	<i>19,709</i>
Anorexia nervosa	0.22	0.5	328	1,493
Bulimia nervosa	0.22	0.7	460	2,090
<i>All eating disorders</i>		<i>1.2</i>	<i>788</i>	<i>3,584</i>
Bipolar affective disorder	0.18	1.80	968	5,375
Type 2 Diabetes	0.07	7.40	1,547	22,098
Cannabis dependence	0.33	0.40	394	1,195

Sources: Weights (Browne et al., 2016); Prevalence (Slade et al., 2009, Davidson et al 2015).

It is also important to observe that not all gambling-related harm is associated with EGM use. However, 76 per cent of CPGI 3+ gamblers reported using EGMs (Davidson et al., 2015), and 80 per cent of gambling expenditure in the ACT derives from EGMs (AGS, 2016). On that basis, between 75 per cent and 80 per cent of those experiencing harm from gambling in the ACT would experience it principally as a consequence of EGM use, as is the case in the rest of Australia (PC, 2010).

Thus, the burden of harm from gambling in the ACT is closely linked to the ready availability of EGMs, 98.7 per cent of which are located in clubs. Note also that the 'density' of EGMs in the ACT is very high. There are 16.8 EGMs per 1,000 adults in the ACT compared to 16.3 in New South Wales and 5.6 in Victoria (ABS, 2016; Queensland Treasury, 2016). The demographic characteristics of ACT residents may be helpful in reducing the overall amount of harm associated with gambling. Nonetheless, harm occurs at high levels, and is widespread in its effects.

Figure 1: YLD₁ for selected conditions, ACT, 2015



Sources: Weights (Browne et al., 2016); Prevalence (Slade et al., 2009; Browne et al., 2016).

EGM expenditure and its distribution among users

Davidson et al. (2015) report that in 2014, 19.9 per cent of the ACT’s adult population used EGMs at least once. We calculated the average expenditure per user by applying this proportion to the ACT’s estimated adult population, which produces an EGM user estimate of 59,427. Data collected in the Australian Gambling Statistics indicates that the real expenditure on EGMs in the ACT in 2013-14 was \$173,543,000 and in 2014-15, \$167,454,000 (2014-15 values). The average expenditure per year across the two financial years was \$170,499,000. Thus, those who used EGMs in 2014 spent (or lost) an average of \$2,869.

However, many EGM users are irregular. Davidson et al. (2015) also report that 1.7 per cent of the adult population are estimated to use EGMs approximately weekly (48 or more times per year). That amounts to 8.5 per cent of the EGM user group. This group can be expected to account for a significant proportion of total EGM expenditure. Davidson et al. (2015) report that in the regular EGM user group, 29.1 per cent report spending more than \$5,000 p.a. (that is, between about \$100 to \$200 per week), including 10.7 per cent who report expenditure of \$10,000 or more p.a. (about \$200 or more per week). However, self-report data should be treated with caution, because of the likelihood of under-reporting. The Australian Bureau of Statistics drew this to the attention of the Productivity Commission’s first gambling inquiry (ABS, 1998), and Davidson et al. (2015) also indicate that such data should be treated cautiously.

Clearly, this remains an issue. Among the high frequency EGM user group, the self-report data provides an estimate of EGM expenditure between \$14.5 million and \$73.9 million. This is based on an upper limit of \$100,000 p.a. for the highest expenditure group. Among all EGM users, the self-report data provides an estimate of EGM expenditure between \$5.9 million and \$99 million, again with an upper limit of \$100,000 p.a. for the highest expenditure group. This is well short of actual expenditure of \$170.5 million in 2014. Visitors to the ACT may contribute some expenditure. They are very unlikely, however, to contribute between \$70 million and \$164.1 million, which would be the case were Davidson et al.’s (2015) reports of expenditure to be accurate.

Another approach to the issue of average expenditure and its distribution among regular EGM users is that taken by the Productivity Commission (2010). The Productivity Commission estimated that 42 per cent of EGM revenue was attributable to the expenditure of PGSI 8+ EGM users, and 20 per cent attributable to PGSI 3-7 EGM users.

If the Productivity Commission's expenditure estimates are allowed, expenditure of \$71.6 million was, in 2014, attributable to PGSI 8+ EGM users, and another \$34.1 million was attributable to the PGSI 3-7 group. Thus, EGM users in the 3+ group can be estimated to have contributed \$105.7 million in EGM expenditure in 2014 in the ACT.

There are an estimated 59,400 EGM users in the ACT, of whom 5,050 are regular (approximately weekly) users (Davidson et al., 2015).

Davidson et al. estimate an adult PGSI 8+ population prevalence rate of 0.4 per cent, and a PGSI 3-7 prevalence rate of 1.1 per cent. Based on ABS population estimates there are 1,159 people in the 8+ category and another 3,285 in the 3-7 category. In the ACT, 80.6 per cent of gambling revenue is attributable to EGMs (AGS, 2016). Further, Davidson et al. (2015) found that 76 per cent of CPGI 3+ gamblers use EGMs. On the latter basis, about 1.1 per cent of the ACT population (3,285 people) could be contributing as much as 62 per cent of EGM revenue, an amount equivalent to \$32,177 p.a. per person in the CPGI 3+ category. Other EGM users (56,142 people) could be estimated to be spending around \$1,154 p.a., or a little more than \$22 per week on average.

However, Davidson et al. (2015) report that 16.6 per cent of regular EGM gamblers are categorised in the PGSI 3+ group. That suggests that there are 838 people who use EGMs regularly in the 3+ group. This also appears to be an underestimate, based on the above calculations. It is very likely that a significant proportion of EGM revenue is sourced from regular gamblers in the CPGI 3+ group. The Productivity Commission, as previously noted, estimated that 62 per cent of EGM revenue came from this group. Further, this group has remained relatively constant in the period 2009-15, while utilisation of EGMs (and other gambling forms) has declined, and per capita expenditure among EGM users has increased.

There were no significant differences in the proportion of the population in the CPGI3+ group between 2009 and 2014, although as shown in Table 12 (below), the ACT population increased, the proportion and number of people using EGMs declined, and total EGM expenditure declined.

Table 12: Utilisation of EGMs, ACT, 2009-15

	2009	2015	Change %
Adult population	267,924	298,627	11.5
Real expenditure p.a. (2014-15 \$)	\$206,792,000	\$170,499,000	-17.6
Utilisation (%)	30.20	19.90	-34.1
Users (N)	80,913	59,427	-26.6
Real expenditure per user (2014-15\$)	\$2,556	\$2,869	12.3

Sources: ABS (2016); Davidson et al. (2015).

Those using EGMs are fewer in number (by 26.6 per cent) and as a proportion of the population (by 34.1 per cent), but this group is spending 12.3 per cent more on average in real terms.

Discussion

The value of community contributions

The variation in levels of individual club contributions is considerable when the amounts are compared to each venue's NGR.

The sum of contribution made to sport and recreation purposes is substantially higher than all other categories combined. The ACT report on community contributions notes that this significant difference reflects the fact that "the support and development of sporting activities are among the principal objectives of many clubs and expenditure consumed in pursuit of those objectives can be claimed as community contributions" (ACT Gambling and Racing Commission, 2016, p 10). While these contributions to sport and recreation purposes appear high, further analysis shows that a considerable proportion of these contributions involve administration costs and wages to support professional sporting entities rather than the development of grassroots sporting endeavours. As noted above, the total value of contributions made for actual community purposes in the sport and recreation category is likely to be around \$4.47 million, rather than the claimed \$7.48 million.

Claimed contributions to sport and recreation account for 69.6 per cent of the total claimed for community contributions. Non-profit activities account for 16.6 per cent and charitable and social welfare categories account for 9.9 per cent of the total claimed.

It is also clear that the contributions made to other community categories are very modest. In the case of women's sport and problem gambling, it is a miniscule proportion of that claimed for sport and recreation (3.1 per cent and 0.6 per cent, respectively).

Overall, the amount claimed for community contributions was 6.4 per cent of EGM losses in the ACT in 2014-15. The amount going to women's sport was 0.12 per cent of EGM losses and that going to problem gambling 0.04 per cent of that total.

If contributions to elite and professional sport are deducted, the community contributions for all categories would amount to about \$7.7 million, or 4.6 per cent of EGM revenue in 2014-15.

Further, if in-kind contributions are excluded, actual monetary contributions would be reduced to \$4.7 million, equivalent to 2.8 per cent of EGM losses in the ACT in 2014-15.

In some categories, provision of in-kind support can be seen to provide benefits. The regulations governing this system, however, provide for these benefits to be assessed at market value. This may be reasonable in some circumstances, but it is unlikely to involve any real economic cost to a club if it provides an otherwise empty room to a community group, or allows a vacant space to be periodically utilised for administration purposes. The cost of such provision is likely to be the opportunity cost (in many cases, zero or negligible) and a marginal amount for any electricity, air conditioning or heating costs. In addition, the club may benefit from extra business (food and drink, or EGM expenditure) generated by the presence of additional people at the club. This may well offset any actual costs.

It is very important to consider the purpose of community contributions from clubs operating EGMs. EGMs are clearly the most harmful form of gambling in Australia (and increasingly, internationally). EGMs operated in the ACT are high impact – they permit \$10 maximum bets at high frequency and can therefore, easily lose an average of \$1,200 per hour (Productivity Commission, 2010).

ACT clubs have, up to this point, been granted an almost complete monopoly to operate EGMs in the ACT. Gambling taxes and community contribution requirements implicitly acknowledge both this

monopoly and the harmful social consequences of gambling. Community contributions are not a generous gift from a benevolent group of local organisations. They are an acknowledgement that gambling imposes significant social, psychological, physical, and emotional costs on Canberra community.

As we have observed above, community contributions are something of an 'alibi' for the EGM business. If they were not inflicting significant harm on the community, such measures would not be required, or if undertaken would not be used as a smokescreen to legitimate the harms associated with gambling.

The lack of clarity and transparency in this system is the consequence of the failure of government to require transparency in reporting. There is no discernible issue of commercial confidentiality involved. Current arrangements permit clubs in the ACT to provide an annual report, which is not available for public scrutiny. Instead, the Commission produces a sanitised report that fails to properly disclose those who benefit, or the actual purposes to which such benefits apply.

The equivalent Victorian system is almost as flawed, but does require a more robust system of reporting, and the equivalent reports in Victoria are published regularly on the internet.

The ACT certainly performs better than New South Wales in this respect. However, this is damning with very feint praise. Calls by industry for parity with New South Wales regulation are a demand to 'race to the bottom' of the regulatory ladder.

Community contributions may be a useful way of deflecting or overwhelming criticisms. However, they also have the effect of entwining community organisations and governments into the web of gambling industry interests. As Peter Adams has noted, reliance on gambling revenue is an intrinsically and significant corrupting influence, on politics, community causes, sporting activity, and indeed on research (Adams, 2015). It induces dependency, which in turn can lead community organisations to lend their support to gambling operations that knowingly target vulnerable and often addicted participants, and it can lead to poor policy outcomes based on a misunderstanding of the extent to which community causes are supported by gambling revenues.

It is difficult to avoid the conclusion that this community contributions system has been designed and implemented to allow the EGM industry to argue that its positives outweigh its negatives, as the ACT Government itself argued in 2015.

The community contributions scheme has, via the explicit agreement of the ACT Government in the Memorandum of Understanding agreed to between the government and ClubsACT in September 2012, allowed clubs to argue that their tax rates should be kept at low levels compared to other Australian jurisdictions.

The effective average rate of tax on EGM revenue in the ACT was 19.9 per cent in 2014-15. The Australian average for all jurisdictions was 29.9 per cent in 2014-15. In New South Wales, it was 22.9 per cent and in Victoria 41 per cent. If ACT EGMs were taxed at the Australian average rate, they would increase the ACT's tax revenue base by \$17 million p.a., considerably more than the benefits claimed by club community contributions, even at their claimed full value. If they were taxed at the average effective Victorian EGM tax rate, they would increase ACT tax revenue by more than \$35 million p.a. Even introduction of the New South Wales average marginal EGM tax rate would yield an additional \$5.35 million p.a.

Government expenditure has the obvious advantage of relative transparency and scrutiny by interested parties, including the Opposition, the media, civil society organisations, and engaged citizens. Schemes such as that currently enjoyed by the ACT EGM industry are opaque, misleading,

and amenable to corruption and poor policy. They amount to a form of ‘tax farming’, and one in which the ‘tax farmer’ (the club) can pick and choose who gets what benefits without consideration of community, government, or other broad scale priorities.

It is impossible to avoid the conclusion that this scheme is not a substitute for well-considered government spending, nor is it an appropriate vehicle for funding community needs or requirements.

Our research in this respect leads us to conclude the system of community contributions by ACT clubs is flawed in several important ways. In particular:

- It is opaque, and does not permit reasonable scrutiny of the purposes to which contributions are put;
- It relies on self-reporting and because of its opacity is difficult for the public or the press, no matter how well informed, to understand how much is genuinely contributing to community purposes, and how much is either misleading, inappropriate or self-directed; and
- It therefore appears to be susceptible to some forms of corruption, to allow the EGM industry to position itself as justified in its continued monopoly of a particular, high earning gambling product, and to minimise its taxation obligations.

The level of harm associated with gambling in the ACT

The extent of the costs of gambling has also been obscured up to this point by the conflation of gambling harm with the category of the ‘problem gambler’. The government’s submission to the Inquiry into elements impacting on the future of the ACT clubs sector asserts that “it is unfortunate that gambling continues to be a serious problem for a small minority of people in our community” (ACT Government, 2015). Gambling harm, however, is not limited to those who score eight or more on the PGSI. It extends throughout the community, encompassing gamblers, their partners, children, broader family, friends, employers and colleagues, and the community generally, through significant health costs, crime, absenteeism and lost productivity.

The Productivity Commission estimates that between five and ten others are affected by the harm generated by gambling problems. That means that between 80,000 and 160,000 people in the ACT are affected to some degree by gambling harm. Of those, somewhere between 27,000 and 54,000 people are affected to a very significant degree. That is not a modest impact. It amounts to an epidemic of harm. In terms of its impacts on quality of life for those directly affected, it is on a par with alcohol harms and major mental health conditions, and far exceeds the harms associated with cannabis dependency for example.

Gambling policy must take account of this. So far, it relies on a misconception of gambling harm as limited to the small minority. This is a useful construction from the point of view of the EGM and other gambling sectors. It is not supported by available evidence and needs urgent reconsideration as a principle for policymaking.

Another example where evidence has been misconstrued or ignored, with consequences for policy, is in the assertion by industry, reiterated by the ACT Government in its submission to the Inquiry referred to above, that competition from other forms of gambling is drawing expenditure away from EGMs. The ACT prevalence study (Davidson et al., 2015) reports that participation on almost all forms of gambling declined between 2009 and 2014. This includes wagering in general and sportsbetting. The Australian Gambling Statistics indicate that EGM revenue as a proportion of total gambling spending

in the ACT actually increased between 2009-10 and 2014-15, from 80.4 per cent to 80.6 per cent (Queensland Treasury, 2016). People may be gambling less, but EGM operators in the ACT are experiencing no disproportionate reductions.

ACT gambling policy is oriented towards apparent appeasement of a vociferous sector that enjoys monopoly provision of a dangerous product, appears to be provided with a discounted rate of taxation, and justifies that with an opaque and misleading capacity to claim for the provision of what appear at best to be illusory or exaggerated benefits. As recently as 2015, in a press release announcing the introduction of the *Gaming Machine (Reform) Amendment Bill 2015*, the responsible minister asserted that, “Our community clubs do a wonderful job in supporting community groups and providing friendly, affordable places for people to meet and catch up with friends and family” (ACT Government, 2015a).

In fact, there is no way of determining with any certainty whether clubs do support community groups, and if they do, for what precise purposes. They may well provide places for people to meet, but they also provide the opportunity for EGM gambling to impose significant harm on the community, and for this harm to spread throughout the community.

The level of harm associated with gambling in the ACT, and in particular with EGM gambling, is high. We note:

- Gambling harms are widespread through the community and directly affect up to 16,000 people, about 4,400 of these directly at a serious to very serious level.
- In addition, between 80,000 and 160,000 people are affected by gambling harm to some degree, with between 22,000 and 44,000 of these affected to a significant degree.
- The level of harm associated with gambling in the ACT is close to that associated with harmful or dependent alcohol use, and on a level similar to major mental illness, and well in excess of that associated with cannabis dependency.
- These harms are not addressed by the community contributions scheme, and are certainly not offset by the contributions made under that scheme.

The actual tangible benefits of gambling are modest. For example:

- Actual monetary contributions to genuine community concerns may be as low as 2.8 per cent of total EGM expenditure (losses by EGM users).
- In particular, total contributions to identified priority areas such as women’s sport and problem gambling are a miniscule proportion of total donations, and an even more miniscule proportion of total EGM expenditure – 0.12 per cent and 0.04 per cent, respectively.
- ACT EGM tax rates are an effective average of 19.9 per cent of EGM revenue. The Australian average is 29.9 per cent. An increase to the Australian effective average EGM tax rate would increase ACT tax revenue by \$17 million p.a. There is a strong argument that ACT EGM taxation is discounted by virtue of a community contributions scheme that is opaque and provides mostly illusory or insubstantial benefits.
- ACT EGM policy has been distorted by the community contributions scheme by a misconstrual of the actual levels of harm occasioned by gambling, and in particular EGM gambling, and by the monopoly enjoyed by clubs in this sector.

It is our conclusion that the existing community contributions scheme is an important contributor to the continuing policy distortions that we have discussed above. In order to address these distortions, minimum improvements to the scheme should include:

- Transparent disclosure and full publication of the club, amount, purpose and recipient/s of community contributions, on at least an annual basis, with full public access to all such details
- Careful consideration by government of the existing pattern of community contributions by EGM clubs, their relevance to the purposes of the community contribution scheme, the extent to which those purposes are met by the scheme, and the extent to which they address priority areas for community support and intervention
- Immediate review of the taxation arrangements for EGM gambling in the ACT
- Immediate review of the monopoly position occupied by ACT clubs, and the effects this has had on government interaction with the EGM industry and policy development processes
- Review and possible revocation of the 2012 Memorandum of Understanding with particular regard to the approach taken to gambling-related harm, and its impacts on the community, based on emerging research and more independent assessments of the range of harms for which EGM gambling is responsible
- Consideration of a range of harm minimisation and harm prevention measures in order to address and respond to the widespread nature of gambling-related harm in the ACT.

We urge the ACT Government to reconsider existing arrangements with EGM operating clubs in the ACT, in line with our comments and conclusions.

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Appendix 1

Detailed data by club and category

Club code	EGMs N	NGR (\$)	Contribution Total (\$)	% of NGR	Sport & recreation		Charitable & social welfare		TOTAL (\$)	% of NGR
					TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)		
C28	400	15,987,309	686,638	4.29	264,215	1.65	250,395	26,795	277,191	1.73
C13G3	282	15,621,008	618,755	3.96	311,167	1.99	17,422	132,024	149,446	0.96
C24G6	295	12,576,563	546,744	4.35	226,557	1.80	15,843	86,978	102,822	0.82
C35G8	254	11,660,849	757,557	6.50	153,016	1.31	21,883	128,512	150,395	1.29
C20G5	238	9,608,110	461,673	4.81	387,752	4.04	5,801	57,120	62,921	0.65
C3G1	225	8,548,434	496,279	5.81	452,896	5.30	124	213	336	0.00
C25G6	195	8,087,957	355,707	4.40	277,447	3.43	1,500	0	1,500	0.02
C46G10	231	7,572,013	774,720	10.23	647,642	8.55	3,889	0	3,889	0.05
C46G10	183	7,056,725	512,314	7.26	453,876	6.43	5,482	518	6,000	0.09
C1G1	197	6,502,561	641,905	9.87	625,025	9.61	3,685	818	4,504	0.07
C21G5	153	5,651,944	346,575	6.13	285,442	5.05	2,733	1,909	4,642	0.08
C44G10	150	5,049,353	225,428	4.46	200,275	3.97	7,689	0	7,689	0.15
C40	150	4,925,084	199,028	4.04	194,255	3.94	4,773	0	4,773	0.10
C45G10	140	4,817,452	244,037	5.07	209,470	4.35	4,467	0	4,467	0.09
C15G3	95	4,334,184	168,015	3.88	70,621	1.63	7,920	44,392	52,312	1.21
C22G5	90	4,078,261	217,805	5.34	190,473	4.67	1,000	0	1,000	0.02
C26G6	160	4,047,169	212,731	5.26	92,475	2.28	1,250	0	1,250	0.03
C29G7	114	3,754,917	176,717	4.71	163,389	4.35	3,720	0	3,720	0.10
C47	140	3,621,969	160,997	4.45	71,225	1.97	79,000	3,825	82,825	2.29
C14G3	61	3,462,572	128,593	3.71	0	0.00	19,311	26,599	45,911	1.33
C30G7	99	3,340,490	1,030,190	30.84	1,013,523	30.34	3,360	0	3,360	0.10
C39G9	97	2,288,819	167,959	7.34	162,134	7.08	0	0	0	0.00
C11	130	2,221,887	91,981	4.14	81,190	3.65	1,200	8,409	9,609	0.43
C31G7	150	2,027,215	196,583	9.70	133,168	6.57	5,470	1,199	6,669	0.33

Club code	EGMs N	NGR (\$)	Contribution Total (\$)	% of NGR	Sport & recreation		Charitable & social welfare		TOTAL (\$)	% of NGR
					TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)		
C8G2	77	2,024,759	129,320	6.39	99,871	4.93	4,587	0	4,587	0.23
C7G2	67	1,716,665	164,566	9.59	91,466	5.33	4,109	4,800	8,909	0.52
C16G3	50	1,654,498	101,111	6.11	51,590	3.12	2,984	23,035	26,019	1.57
C34G8	40	1,063,501	194,451	18.28	70,955	6.67	0	8,250	8,250	0.78
C10	40	687,632	104,616	15.21	67,716	9.85	0	400	400	0.06
C12	36	519,812	96,824	18.63	18,014	3.47	0	2,045	2,045	0.39
C36	60	451,271	26,453	5.86	4,060	0.90	0	1,023	1,023	0.23
C38G9	31	346,924	53,677	15.47	51,816	14.94	0	0	0	0.00
C33	20	275,019	17,223	6.26	16,473	5.99	350	0	350	0.13
C48	26	266,754	17,111	6.41	600	0.22	0	0	0	0.00
C37G9	15	251,591	25,974	10.32	25,073	9.97	0	0	0	0.00
C18G4	50	229,876	28,243	12.29	16,867	7.34	0	0	0	0.00
C5	17	145,562	9,268	6.37	2,392	1.64	0	0	0	0.00
C27G6	30	126,671	77,058	60.83	63,617	50.22	0	0	0	0.00
C2G1	1	124,000	19,000	15.32	17,327	13.97	0	0	0	0.00
C17G4	15	113,462	9,244	8.15	8,177	7.21	0	711	711	0.63
C41	8	102,746	22,242	21.65	22,242	21.65	0	0	0	0.00
C42	8	88,374	10,755	12.17	0	0.00	9,440	1,315	10,755	12.17
C6	15	82,819	183,795	221.92	166,786	201.39	1,715	400	2,115	2.55
C9	11	65,543	3,820	5.83	0	0.00	0	550	550	0.84
C43	14	14,490	13,900	95.93	13,900	95.93	0	0	0	0.00
C32	9	10,976	4,200	38.27	0	0.00	0	4,200	4,200	38.27
C4	13	10,608	4,327	40.79	0	0.00	900	773	1,673	15.77
C19	14	335	3,000	895.52	3,000	895.52	0	0	0	0.00
C23	60	0	0	0.00	0	0.00	0	0	0	0.00
TOTAL	4956	167,216,733	10,739,108	6.42	7,479,175	4.47	492,005	566,815	1,058,819	0.63

Club code	EGMs N	Problem gambling				Women's sport			
		Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR
C28	400	0	0	0	0.00	41,768	24,096	65,864	0.26
C13G3	282	33,951	0	33,951	0.22	7,000	2,385	9,385	0.04
C24G6	295	0	0	0	0.00	977	1,527	2,505	0.01
C35G8	254	0	0	0	0.00	0	1,070	1,070	0.00
C20G5	238	0	0	0	0.00	11,000	0	11,000	0.11
C3G1	225	0	0	0	0.00	0	0	0	0.00
C25G6	195	0	0	0	0.00	652	0	652	0.01
C46G10	231	0	0	0	0.00	14,181	41,819	56,000	0.19
C46G10	183	0	0	0	0.00	11,234	5,073	16,307	0.16
C1G1	197	5,722	216	5,938	0.09	0	0	0	0.00
C21G5	153	0	0	0	0.00	0	2,382	2,382	0.00
C44G10	150	0	0	0	0.00	9,209	0	9,209	0.18
C40	150	0	0	0	0.00	0	0	0	0.00
C45G10	140	0	0	0	0.00	8,595	10,000	18,595	0.18
C15G3	95	10,579	0	10,579	0.24	15,301	0	15,301	0.35
C22G5	90	0	0	0	0.00	0	973	973	0.00
C26G6	160	0	0	0	0.00	543	0	543	0.01
C29G7	114	0	0	0	0.00	500	73	573	0.01
C47	140	0	0	0	0.00	200	4,238	4,438	0.01
C14G3	61	6,900	0	6,900	0.20	47,800	0	47,800	1.38
C30G7	99	0	0	0	0.00	4,652	0	4,652	0.14
C39G9	97	0	0	0	0.00	5,516	0	5,516	0.24
C11	130	0	0	0	0.00	0	0	0	0.00
C31G7	150	0	0	0	0.00	800	1,332	2,132	0.04
C8G2	77	0	0	0	0.00	0	10,443	10,443	0.00
C7G2	67	0	0	0	0.00	0	9,087	9,087	0.00
C16G3	50	5,710	0	5,710	0.35	0	12,867	12,867	0.00
C34G8	40	0	0	0	0.00	8,000	8,955	16,955	0.75
C10	40	0	0	0	0.00	0	0	0	0.00
C12	36	0	0	0	0.00	500	2,309	2,809	0.10

Club code	EGMs N	Problem gambling				Women's sport			
		Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR
C36	60	0	0	0	0.00	0	0	0	0.00
C38G9	31	0	0	0	0.00	1,763	0	1,763	0.51
C33	20	0	0	0	0.00	0	0	0	0.00
C48	26	0	0	0	0.00	0	0	0	0.00
C37G9	15	0	0	0	0.00	853	0	853	0.34
C18G4	50	0	0	0	0.00	0	0	0	0.00
C5	17	0	0	0	0.00	0	0	0	0.00
C27G6	30	0	0	0	0.00	0	0	0	0.00
C2G1	1	0	0	0	0.00	1,673	0	1,673	1.35
C17G4	15	0	0	0	0.00	0	0	0	0.00
C41	8	0	0	0	0.00	0	0	0	0.00
C42	8	0	0	0	0.00	0	0	0	0.00
C6	15	0	0	0	0.00	0	1,675	1,675	0.00
C9	11	0	0	0	0.00	770	0	770	1.17
C43	14	0	0	0	0.00	0	0	0	0.00
C32	9	0	0	0	0.00	0	0	0	0.00
C4	13	0	0	0	0.00	0	0	0	0.00
C19	14	0	0	0	0.00	0	0	0	0.00
C23	60	0	0	0	0.00	0	0	0	0.00
TOTAL	4,956	62,862	216	63,078	0.04	193,487	140,303	333,790	0.12

Club code	EGMs N	Non-profit activities				Community infrastructure			
		Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR
C28	400	66,832	12,536	79,368	0.50	0	0	0	0.00
C13G3	282	682	61,110	61,791	0.40	53,014	0	53,014	0.34
C24G6	295	84,202	130,659	214,861	1.71	0	0	0	0.00
C35G8	254	33,876	419,199	453,075	3.89	0	0	0	0.00
C20G5	238	0	0	0	0.00	0	0	0	0.00
C3G1	225	10,000	33,047	43,047	0.50	0	0	0	0.00
C25G6	195	66,397	9,712	76,109	0.94	0	0	0	0.00
C46G10	231	21,047	46,142	67,189	0.89	0	0	0	0.00
C46G10	183	11,095	25,036	36,131	0.51	0	0	0	0.00
C1G1	197	700	5,739	6,439	0.10	0	0	0	0.00
C21G5	153	5,000	49,109	54,109	0.96	0	0	0	0.00
C44G10	150	8,255	0	8,255	0.16	0	0	0	0.00
C40	150	0	0	0	0.00	0	0	0	0.00
C45G10	140	10,414	1,091	11,505	0.24	0	0	0	0.00
C15G3	95	5,682	13,520	19,202	0.44	0	0	0	0.00
C22G5	90	350	25,009	25,359	0.62	0	0	0	0.00
C26G6	160	55,331	63,133	118,463	2.93	0	0	0	0.00
C29G7	114	190	8,846	9,036	0.24	0	0	0	0.00
C47	140	0	2,509	2,509	0.07	0	0	0	0.00
C14G3	61	22,182	5,800	27,982	0.81	0	0	0	0.00
C30G7	99	300	8,355	8,655	0.26	0	0	0	0.00
C39G9	97	308	0	308	0.01	0	0	0	0.00
C11	130	0	1,182	1,182	0.05	0	0	0	0.00
C31G7	150	1,625	52,990	54,615	2.69	0	0	0	0.00
C8G2	77	1,518	12,900	14,418	0.71	0	0	0	0.00
C7G2	67	1,204	53,900	55,104	3.21	0	0	0	0.00
C16G3	50	136	4,789	4,925	0.30	0	0	0	0.00
C34G8	40	2,250	96,041	98,291	9.24	0	0	0	0.00
C10	40	0	36,500	36,500	5.31	0	0	0	0.00
C12	36	740	73,216	73,956	14.23	0	0	0	0.00

Club code	EGMs N	Non-profit activities				Community infrastructure			
		Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR	Monetary (\$)	In-kind (\$)	TOTAL (\$)	% of NGR
C36	60	0	21,370	21,370	4.74	0	0	0	0.00
C38G9	31	0	99	99	0.03	0	0	0	0.00
C33	20	400	0	400	0.15	0	0	0	0.00
C48	26	0	16,511	16,511	6.19	0	0	0	0.00
C37G9	15	0	48	48	0.02	0	0	0	0.00
C18G4	50	0	11,376	11,376	4.95	0	0	0	0.00
C5	17	0	6,876	6,876	4.72	0	0	0	0.00
C27G6	30	0	13,441	13,441	10.61	0	0	0	0.00
C2G1	1	0	0	0	0.00	0	0	0	0.00
C17G4	15	0	356	356	0.31	0	0	0	0.00
C41	8	0	0	0	0.00	0	0	0	0.00
C42	8	0	0	0	0.00	0	0	0	0.00
C6	15	606	0	606	0.73	12,613	0	12,613	15.23
C9	11	0	2,500	2,500	3.81	0	0	0	0.00
C43	14	0	0	0	0.00	0	0	0	0.00
C32	9	0	0	0	0.00	0	0	0	0.00
C4	13	0	2,655	2,655	25.02	0	0	0	0.00
C19	14	0	0	0	0.00	0	0	0	0.00
C23	60	0	0	0	0.00	0	0	0	0.00
TOTAL	4956	411,321	1,327,299	1,738,620	1.04	65,627	0	65,627	0.04



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