

Understanding the 'community benefit' of electronic gaming machines: an interim analysis of Victorian EGM Community Benefit Statements

Charles Livingstone¹

Abstract

Legislation regulating the operation of local hotel and club electronic gaming machine (EGM) venues in the state of Victoria, Australia, provides a taxation benefit for club venues in comparison to hotel venues, and concomitantly requires all venues to submit an annual community benefit statement to the gambling regulator. These statements set out the venue's claims for the monetary value of contributions to community benefit, and are published on the regulator's web-site. An analysis of claimed community benefits for the financial year 2005-06 was undertaken to ascertain the purposes to which claimed benefits were put. A total of 559 statements were analysed representing 523 hotel and club venues. This analysis revealed that 62.8% of aggregate claimed community benefits were wage costs for venue and management company staff, 14.2% of claimed benefits were in respect of the costs of fixed assets, and 13.3% were for direct and indirect operational costs. Gifts of funds or goods and sponsorships amounted to a total of 2.6% of total claimed benefits and a further 4.2% was claimed as costs of volunteer services and/or time. These categories are all allowed as community benefit claims under the relevant current Ministerial determination.

Purpose

This paper presents an interim summary of findings arising from analysis of electronic gaming machine (EGM) venue community benefit statements. These statements are required to be lodged annually, pursuant to Victorian legislation and regulation, and are required to set out the monetary value of community benefits claimed to have been provided by local EGM venues operating in Victoria. The purpose of this continuing research is to ascertain the purposes to which claimed community benefit expenditures have been put. This paper is the first of a series of reports addressing this issue and reports on our analysis of EGM venue community benefit statements for the year 2005-06.

Method

EGM venue community benefit statements are displayed on a website operated by the Victorian Commission for Gaming Regulation (VCGR). These statements are filed annually by local hotel and club EGM venues operating in Victoria, and are displayed on the VCGR's website as a series of single venue records, each of which reproduces the information provided, in a specified format, by venue operators/licensees, co-

¹ Department of Health Science, Monash University, Charles, Livingstone@med.monash.edu.au

licensees, management companies and/or associated entities. Each statement provides details of expenditure claimed to provide community benefits, as well as a limited amount of detail regarding the nature of such expenditure. Although venues are required to detail the broad categories of expenditure and indicate specific purposes, they are not required to detail the beneficiaries of community benefit expenditure. Statements are required to be audited and certified accordingly by a qualified auditor. Summaries of these data are also displayed on an aggregated Local Government Area (LGA) basis at the VCGR website. We did not utilise these latter records for the analysis reported in this paper.

For this study, we downloaded all individual EGM venue community benefit statements displayed on the VCGR website for the 2005-06 year (559). These related to a total of 523 venues and included statements provided by 36 co-licensees and/or associated entities. The data set out in these statements was then entered into a spreadsheet and matched with venue data also downloaded from the VCGR website. These data are summarised at Appendices A and D of this report.

Details of expenditure were entered in a manner which enabled them to be analysed within the various categories of expenditure against which claims of the value of community benefit may be made. Nine categories of expenditure are provided for. These are defined in VCGR documents, one of which is reproduced at Appendix B to this report. Claims for each category and for types of venue (club or hotel) were then summed and the proportion of expenditure for each category and type were calculated.

We were also able to examine data relating to the nature of expenditure items claimed as providing community benefits within each category. These data have not yet been systematically analysed, but we sampled from the data in order to gain some insight into the nature of the purposes to which expenditure within certain categories was put.

Results

The broad results of our analysis of venue community benefit statements is set out in Table 1. Table 1 sets out aggregate data for clubs and hotels and in total within each defined category of community benefit expenditure. It also sets out the proportion of expenditure claimed within each category for each of clubs, hotels and in total. Figure 1 graphically summarises expenditure data.

It is clear that the category 'employment expenses' represents by far the single greatest area of expenditure, providing 67.7% of hotel claims, 58.8% of club claims, and 62.8% of all claims. For clubs, the second most significant area of claimed expenditure was for fixed assets (13.8%), and for hotels the second largest category by proportion was that of 'direct and indirect costs' (16%). The third largest category for clubs was 'direct and indirect costs' (10.9%) and for hotels 'fixed assets' (14.7%).

For clubs, the combined categories of 'gifts of funds', 'sponsorships' and 'gifts of goods' amounted to 4.1% of the amounts claimed, and for hotels, 0.7%. Overall these categories amounted to 2.6% of the amounts claimed. The categories of 'voluntary services' and 'volunteer expenses' totalled 7.4% of claimed club community benefit

expenditure and effectively 0% of hotel claims. Overall these categories accounted for 4.2% of claimed community benefit.

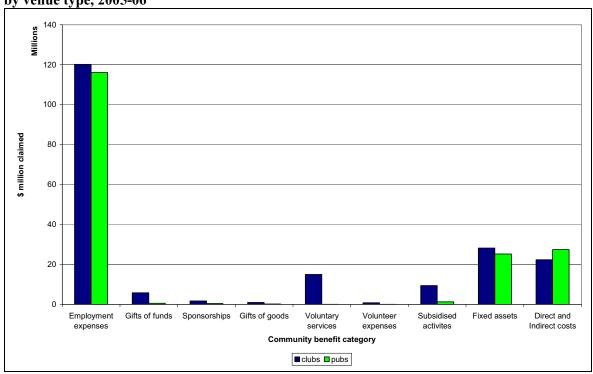
Table 1: Aggregate amounts and proportion of totals claimed within EGM venue

community benefit categories, by venue type, 2005-06

	Clubs \$	Hotels \$	Total \$	Clubs	Hotels	Total %
Employment	120,164,318	116,047,309	236,211,627	% 58.8%	% 67.7%	62.8%
expenses	,,	, ,				3_1375
Gifts of funds	5,825,243	563,180	6,388,423	2.8%	0.3%	1.7%
Sponsorships	1,730,079	450,751	2,180,830	0.8%	0.3%	0.6%
Gifts of	943,788	210,513	1,154,301	0.5%	0.1%	0.3%
goods						
Voluntary	14,989,042	59,982	15,049,024	7.3%	0.0%	4.0%
services						
Volunteer	832,665	50,023	882,688	0.4%	0.0%	0.2%
expenses						
Subsidised	9,418,612	1,324,565	10,743,177	4.6%	0.8%	2.9%
activities						
Fixed assets	28,251,132	25,244,811	53,495,943	13.8%	14.7%	14.2%
Direct and	22,375,826	27,465,366	49,841,192	10.9%	16.0%	13.3%
Indirect costs						
Total	204,530,705	171,416,500	375,947,205	100.0%	100.0%	100.0%

Source: VCGR 2007

Figure 1: Aggregate amounts claimed within EGM venue community benefit categories, by venue type, 2005-06



Source: VCGR 2007

The categories of 'employment expenses', 'fixed assets', 'subsidised activities' and 'direct and indirect costs' amounted to 88.1% of club community benefit claims, 99.2% of hotel claims and 93.2% of all claims.

Discussion

The tax rate for gambling on EGMs is set at a minimum of one third of net revenue (i.e. net revenue = aggregate gambler's losses) including the GST component. In the case of hotels, taxes equivalent to 41.3% of net revenue are levied, including an 8.3% contribution to the so-called Community Support Fund (CSF). CSF monies are used for specific contributions to infrastructure and provide funding for remedial gambling related services such as counselling, problem gambling advertising, and for community development activities. We propose to address the purposes to which the CSF is put in a subsequent paper.

In effect, hotels are able to retain 25% of their net EGM revenue. Clubs however retain 33.33%.

Gambling tax rates, in Victoria at least, are higher than normal taxes on consumption (which are typically 10%, the rate of the Goods and Services Tax or GST). Two broad reasons may account for this: firstly, there is implicit recognition that gambling causes considerable harm to the community, and high tax rates are a way of capturing some of the value of that harm for remedial or other public purposes. Secondly, under the Victorian regulatory framework, the duopoly operators enjoy the benefits of their duopoly, and can accordingly make super profits. They are in that position because gambling is seen to cause harm, requires strict and precise regulation of its ownership and licensing of all operators, and the duopoly approach is presently regarded as the best way of monitoring gambling operations to regulate effectively with an eye to reducing harm. Thus, the regulatory and taxation framework can be seen to echo these concerns.

It seems clear therefore that the state recognises that gambling, especially EGM gambling, causes considerable net harm to public health and well-being. The tax rates alone demonstrate this, and the establishment and maintenance of problem gambler and associated programs supports that view.

The requirement that EGM venues must provide annual community benefit statements, which were first required in respect of the 2003-04 year, represents a further strategy to address the issue of harm associated with EGM gambling, though in a quite different way. In Victoria, s.3.6.9 of the Gambling Regulation Act 2003 (GRA) requires that all EGM venues must provide an annual statement of their contributions to community purposes. The main point of this, also required by legislation, is to verify that club venues make a contribution to their community at least as great as the 8.3% Community Benefit Fund contribution that pub venues are required to pay in addition to other taxes and charges. Clubs enjoy their preferential tax status (retaining 33.33% of net revenue as against hotels' 25%) on the basis that clubs are thought to provide community benefits simply be being clubs. Pubs, being commercial profit making operations, pay the 8.3% Community Benefit Fund contribution. If a club can't substantiate community benefits equal at least in value to that 8.3%, they run the risk of losing their preferential tax position (see s.3.6.8(2) GRA).

However, both types of venue are required to lodge community benefit statements (see s.3.6.9(1) GRA). These are then reported on the website of the Victorian

Commission for Gambling Regulation (VCGR). In the aggregate, Victorian EGM venues claim to have provided about \$376 million of community benefit in 2005-06, from total EGM losses of about \$2.5 billion. This is a substantial sum, and no doubt helps to provide an important argument for the continuation of the current system of EGM operations. Whether it actually provides benefits to the Victorian community is another question, which this paper seeks to explore.

Community purposes are defined by a Ministerial determination dated 26 June 2003, which came into effect in January 2004 (see Appendix C). Section 1 of this determination, made by Andre Haermeyer as Acting Minister for Gaming, defines "the purposes that constitute community purposes" (the Minister's words) as what one might reasonably expect them to be – philanthropic or benevolent purposes, or sporting or recreational purposes. However, at section 2, the determination defines "the activities that constitute community purposes" to include "the employment expenses of all staff employed by venue operators, including employment expenses of staff in gaming and non-gaming areas" and various other purposes including gifts and sponsorships, subsidised activities such as meals at reduced cost, and the provision of fixed assets, but not fixed assets used for gaming purposes.

In other words, what constitutes a community purpose for the calculation of community benefit are what would generally be regarded as factors of production, plus whatever philanthropic or benevolent gifts are made by venues. Additionally, venues can claim that the proportion of heating, power and other costs, and the cost of furniture, plasma TVs and so on, can be claimed as a community benefits so long as they're not in that part of the premises used for gaming. Venue returns we have scrutinised for this paper include all of these purposes as well as building works, signage, and insurance expenses.

The VCGR provides written information and assistance to those required to lodge community benefit statements and we have reproduced extracts of that information at Appendix E. As this document demonstrates, not only direct employment costs but the wage related costs of management agreements may be claimed, and a relatively straightforward approach to claiming a range of expenses as community benefits is presented.

For example, apart from wage costs (which can include the wage costs of both gaming and non-gaming staff) gaming venue operators can claim a range of costs associated with operating the non-gaming areas of the venue. Gaming rooms typically comprise less than a quarter of the total floor space of venues, so a substantial proportion of the normal non-wage costs of running a business can be claimed as a community benefit for the purposes of this legislation. Additionally, as already noted, most of the employment costs of venues can be claimed as a community benefit – based on the proportion of the total venue revenue that comes from EGMs. Since this is typically the vast majority of revenues, often three-quarters or more, a similar proportion of wages costs can be claimed as a community benefit. These wages costs can be those of both gaming and non-gaming staff.

The Productivity Commission in its 1999 gambling industry report (PC 1999 pp.5.27 ff.) pointed out that gambling is no 'magic pudding'. Gambling doesn't create any more employment, or indeed any more consumption expenditure, than would be the

case were gambling opportunities to be less widespread. It simply substitutes one form of consumption for another. Indeed, it is also arguable that it generates substantially less employment than alternative consumption forms, such as eating out. For example, a recent study comparing a range of social and economic indicators in Victoria and Western Australia (there are no pub or club EGM venues in WA) reported that:

- national data indicates that the job intensity associated with gambling expenditure is quite low at 3.2 jobs per \$1 million of gambling income compared to 8.3 jobs per \$1 million of income from sales of liquor/beverages and 20.2 jobs per \$1 million of takings from food and meals;
- that the job intensity associated with gambling is low and that employment has failed to grow in line with gambling expenditure are both significant findings;
- expenditure may also have been drawn away from the café and restaurant sector. Western Australia has a higher prevalence of employment in this sector with 10 persons employed per 1,000 persons in comparison with 8 persons for Victoria;
- there was an average of 15.9 employees per café and restaurant business in Western Australia compared to 12.7 employees per business in Victoria (June 1999);
- the average number of employees per licensed premise was 16.3 in Victoria and 13.6 employees in Western Australia; thus, the legalisation of EGMs may reflect a shift of employment between sectors rather than increasing employment overall (SACES 2005, pp.(iii)-(iv))

Hotel EGM venues make about twice as much on average per EGM compared to clubs. Hotel EGMs net an average of about \$121,000 per year, compared to clubs which average about \$60,000 (AIPC 2006, pp.94, 97). However, they contribute somewhat less in all categories other than fixed costs. For example, clubs contributed 91% of gifts of funds, 79% of scholarships, and about 82% of the gifts of goods. Nonetheless, these still only represented a total of 4.2% of the benefits claimed overall by clubs.

Most businesses would struggle to argue that employment expenses or the costs of renovations somehow constitute a philanthropic or benevolent benefit to the general community. Of course, employment and access to facilities are a benefit of sorts, but no other category of business is systematically supported by government to make a virtue out of the necessity of employing staff and deploying resources to attract customers. The revenues of the EGM business are vast – Tattersall's and Tabcorp shared estimated net Victorian EGM revenue of well over \$800 million in 2005-06, and Victorian venues split an estimated \$685 million between them – an average of more than \$1.3 million per venue (see VCGR 2007a). Some, of course, did much better than this, given that EGM losses for big suburban pub venues can come close to \$20 million per year (AIPC 2006, p.93).

Given these observations, it is difficult to properly comprehend the purpose of the community benefit process. By defining community benefit to include employment and other expenses the legislation has made it virtually impossible for any club venue to fail to meet the community benefit test, other than by failing to lodge a return. However, if a strict test was applied, in which actual contributions to benevolent philanthropic purposes were to be measured, we estimate (on the basis of average revenue per EGM advised above) that about 16 clubs would actually meet the community benefit test. If the two categories of volunteer expenses are included, we calculate that this number rises to 96 clubs, or about 35% of the total. In the City of Maribyrnong in 2005-06, there were 13.2 EGMs per 1,000 adults, nearly twice the

state average of 6.9. Average EGM losses per adult in Maribyrnong were about \$1,131, compared to a state average of about \$693 per adult (VCGR 2007a). The club EGM venues in Maribyrnong in that year, according to their community benefit returns, averaged real contributions to philanthropic and benevolent purposes of 0.3% of their estimated share of EGM losses. If the two categories of voluntary expenses are included, this would rise to about 2.3%. If a strict community benefit test as outlined above were applied, none of these venues would meet it.

It should also be noted that while there are certainly clubs which provide benefits to their members in the form of sporting and social facilities and so on, there are also a number of clubs operated as 'satellite' venues by large organisations such as Australian Football League (AFL) clubs. A number of these venues are located in outer suburban areas and the genuine benefits they provide to the local communities are open to question.

Certainly, there are EGM venues that make significant philanthropic and benevolent contributions to their local communities, but these benefits appear to be nowhere near what the industry, and by implication the government, claims.

In its current form, the only justification for the extravagant claims made for the community benefit of EGM venues is a form of legitimation – in this case one further way of legitimising the harm caused by EGMs by dressing up the normal expenses of business as providing unusual benefits to local communities. Assessment of the costs and benefits of EGM gambling requires a reasonable and accurate accounting of both sides of the equation. Current community benefit statements appear to be incapable of demonstrating the value of the community benefit generated by EGM venues in a manner which would be reasonably acceptable to the broad community.

Acknowledgements

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Note: all websites last accessed 26 April 2007

Appendix A

EGM Venue Community Benefit Statements - summary

Claimed amounts - \$ - 2005-06 by category

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
ABRUZZO CLUB	586,649	352	31,496	0	0	0	0	0	47,656	666,153
ACES SPORTING CLUB	639,481	0	196,209	0	0	0	11,024	0	437,156	1,283,870
ALBION CHARLES HOTEL	303,066	0	0	0	0	0	0	59,121	61,057	423,244
ALBION CHARLES HOTEL	57,992	0	0	0	0	0	0	0	9,677	67,669
ALBION HOTEL	452,285	949	0	0	0	0	0	31,542	28,482	513,258
ALBION INN HOTEL	153,877	0	0	0	0	0	0	15,408	10,440	179,725
ALEXANDRA HOUSE TABARET	188,000	29,210	7,856	2,798	0	0	12,100	181,500	31,500	452,964
ALMA SPORTS CLUB	250,970	0	30	0	0	0	2,000	31,942	36,360	321,302
ALTONA BOWLING CLUB	285,460	2,301	2,502	956	44,120	0	43,561	44,975	45,885	469,760
ALTONA RSL	395,859	16,155	0	6,641	91,070	6,590	21,331	17,370	19,219	574,235
ALTONA SPORTS CLUB	622,840	844	0	0	123,880	0	81,623	137,271	28,541	994,999
AMSTEL GOLF CLUB	717,861	1,219	4,249	852	21,078	0	13,986	564,617	425,629	1,749,491
ANGEL TAVERN	338,175	0	0	0	0	0	0	98,653	12,422	449,250
ANGLERS TAVERN	125,038	0	0	0	0	0	0	0	0	125,038

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
ANGLESEA GOLF CLUB	274,846	0	0	0	16,930	0	34,157	24,504	94,345	444,782
ARARAT RSL	492,105	22,723	10,270	1,200	47,460	3,034	15,471	188,164	35,362	815,789
ASHLEY HOTEL	523,450	0	0	0	0	0	0	2,928	372,713	899,091
ASPENDALE EDITHVALE RSL	307,934	992	6,210	1,295	163,280	708	132,271	64,118	82,498	759,306
AUSTRAL HOTEL	95,492	425	1,132	64	0	0	0	696	5,709	103,518
AUSTRALIAN CROATIAN NATIONAL HALL	307,478	8,509	8,862	1,017	3,600	0	33,576	94,531	34,204	491,777
BACCHUS MARSH GOLF CLUB	251,207	1,532	0	0	116,885	0	0	12,532	47,011	429,167
BAIRNSDALE BOWLS CLUB	143,928	0	14,123	0	27,840	0	0	150,952	177,934	514,777
BAIRNSDALE CLUB	121,788	2,408	0	392	2,670	0	1,125	0	0	128,383
BAIRNSDALE RSL	595,125	6,256	8,760	3,955	92,260	8,228	5,008	113,689	59,635	892,916
BAKERS ARMS HOTEL	372,174	0	0	0	0	0	0	58,704	0	430,878
BALACLAVA HOTEL	467,237	0	0	0	0	0	0	12,738	71,887	551,862
BALACLAVA HOTEL	86,038	0	0	0	0	0	0	0	13,548	99,586
BALLARAT & DISTRICT TROTTING CLUB	769,979	6,129	2,743	0	16,790	214	9,769	38,196	113,138	956,958
BALLARAT GOLF CLUB	210,612	0	0	0	19,042	0	12,300	228,221	29,093	499,268
BALLARAT LEAGUES CLUB	400,966	3,244	11,415	0	0	0	12,419	103,616	58,672	590,332
BALLARAT RSL	96,658	0	0	0	22,110	0	10,400	0	0	129,168
BALLCOURT HOTEL	73,325	0	0	0	0	0	0	0	0	73,325

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
BARWON HEADS HOTEL	82,053	19	28	0	220	0	0	5,142	4,686	92,148
BARWON HEADS HOTEL	64,352	154	171	34	51	0	0	4,432	2,162	71,356
BAXTER TAVERN HOTEL MOTEL	226,809	78	256	639	0	0	0	11,551	21,034	260,367
BAYSWATER HOTEL	643,314	0	0	0	0	0	0	474,317	389,832	1,507,463
BEAUMARIS EX- SERVICES CLUB	358,825	456	308	4,094	45,745	3,491	44,684	8,948	66,887	533,438
BELL PARK SPORT & RECREATION CLUB	239,139	3,275	630	0	4,480	0	4,116	33,627	53,848	339,115
BENALLA BOWLS CLUB	364,338	2,197	636	0	97,000	0	4,771	13,427	18,819	501,188
BENALLA GOLF CLUB	154,959	594	0	0	21,706	0	11,039	25,376	9,670	223,344
BENDIGO CLUB	435, 404	0	9,558	0	24,000	0	109,882	136,974	82,722	363,136
BENDIGO DISTRICT RSL CLUB	723,148	15,605	0	22,306	428,075	2,522	28,805	760,268	259,865	2,240,594
BENTLEIGH RSL	430,689	6,755	1,500	5,822	66,560	720	4,220	172,718	83,760	772,744
BERWICK INN TAVERNER	587,733	0	0	0	0	0	0	43,892	328,024	959,649
BIRALLEE TAVERN	99,102	546	406	533	0	0	5,895	38,259	8,837	153,578
BIRD & BOTTLE SPORTING CLUB	272,673	0	0	0	0	0	0	0	0	272,673
BLACKBURN HOTEL	659,750	0	0	0	0	0	0	86,364	324,970	1,071,084
BLAZING STUMP HOTEL	151,884	1,892	10,139	475	0	0	13	0	0	164,403
BLUE BELL HOTEL	293,278	0	0	0	0	0	0	21,134	97,219	411,631
BOUNDARY TAVERNER	668,328	0	0	0	0	0	0	35,150	401,341	1,104,819
BOURKE HILL'S WELCOME STRANGER	932,565	1,206	1,849	0	0	0	55,946	364,945	46,695	1,403,206

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
BOX HILL GOLF CLUB	252,431	0	0	0	28,850	1,656	10,018	88,315	11,165	392,435
BOX HILL RSL	801,241	50,227	1,719	109,773	404,940	22,067	270,437	466,672	189,494	2,316,570
BRAYBROOK TAVERNER	345,051	0	0	0	0	0	0	170,447	341,419	856,917
BROADMEADOWS SPORTING CLUB	656,071	2,788	34,418	0	12,720	0	26,818	106,105	181,776	1,020,696
BUNDOORA BOWLING CLUB	58,872	0	0	0	106,880	0	6,061	11,123	21,348	204,284
BUNDOORA TAVERNER	763,351	0	0	0	0	0	0	29,044	622,302	1,414,697
BUNINYONG GOLF CLUB	248,221	282	1,032	0	38,541	3,784	3,648	65,182	260	360,950
BURVALE HOTEL	693,851	0	0	0	0	0	0	76,664	458,610	1,229,125
CARLTON CRICKET & FOOTBALL SOCIAL CLUB	160,435	0	0	0	0	0	0	0	0	160,435
CASA D'ABRUZZO CLUB	1,361,119	31,908	4,875	0	13,920	0	49,538	0	0	1,461,360
CASTELLO'S BERWICK HOTEL	390,812	55,154	5,949	550	0	0	0	323,383	0	775,848
CASTELLO'S PAKENHAM HOTEL	110,727	865	1,500	0	0	0	0	94,761	0	207,853
CAULFIELD RACECOURSE TABARET	1,470,138	23,259	0	0	0	0	79,345	160,364	151,185	1,884,291
CAULFIELD RSL	553,561	956	0	1,018	7,970	8,437	79,528	107,145	90,736	849,351
CELTIC CLUB	251,764	235	0	0	30,791	0	6,245	2,889	12,924	304,848
CENTURY CITY ENTERTAINMENT	714,928	34,181	50,750	0	3,441	0	12,824	335,190	72,208	1,223,522
CHALAMBAR GOLF CLUB	195,915	83	0	0	5,750	0	23,154	23,616	0	248,518
CHELSEA HEIGHTS HOTEL	299,467	0	0	0	0	0	0	330,522	64,781	694,770

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
CHELSEA HEIGHTS HOTEL	55,195	0	0	0	0	0	0	0	14,061	69,256
CHELSEA RSL	299,228	29,675	0	0	176,320	9,154	88,612	0	0	602,989
CHELTENHAM MOORABBIN RSL	342,926	594	0	4,668	78,990	0	45,311	21,628	44,515	538,632
CHERRY HILL TAVERN	309,858	0	0	0	0	0	0	101,854	136,144	547,856
CHERRY HILL TAVERN	59,688	0	0	0	0	0	0	0	19,507	79,195
CHIRNSIDE PARK COUNTRY CLUB	214,678	2,734	0	10	43,354	0	0	3,500	46,267	310,543
CITY BOWLS CLUB COLAC	89,688	445	380	0	0	0	4,741	82,968	17,834	196,056
CITY FAMILY HOTEL	330,040	5,638	0	412	0	0	0	0	0	336,090
CITY MEMORIAL BOWLS CLUB	360,793	473	7,375	0	0	0	0	427,928	48,379	844,948
CLAYTON BOWLS CLUB	280,005	4,415	6,011	0	110,040	4,302	5,965	452,713	20,390	883,841
CLAYTON RSL	810,141	48,210	1,388	73,407	443,880	337	148,839	295,253	154,335	1,975,790
CLIFTON SPRINGS GOLF CLUB	339,513	0	911	0	58,896	0	10,402	186,552	98,881	695,155
CLOCKS AT FLINDERS STREET STATION	600,580	1,300,153	0	0	0	0	0	24,176	3,877	1,928,786
CLUB FOGOLAR FURLAN MELBOURNE	280,566	221	756	1,632	297,996	8,727	32,338	18,484	162,968	803,688
CLUB HOTEL (FERNTREE GULLY)	271,674	0	0	0	0	0	0	184,200	123,515	579,389
CLUB HOTEL (WARRAGUL)	443,429	550	4,500	10,089	800	0	0	97,555	28,600	585,523
CLUB KILSYTH	366,050	600	8,513	2,980	9,680	0	15,385	161,141	35,584	599,933
CLUB LAVERTON	479,952	5,710	0	4,314	2,880	0	31,021	237,673	35,120	796,670
CLUB LEEDS	286,093	0	0	1,005	0	0	0	0	0	287,098

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
CLUB TIVOLI	56,152	1,500	0	0	0	0	0	0	0	57,652
CLUB WARRANDYTE	151,219	0	91	0	0	0	0	1,321	13,741	166,372
COBDEN GOLF CLUB	273,605	3,560	2,020	450	1,080	600	2,800	91,619	37,722	413,456
COLAC BOWLING CLUB	113,110	70	611	72	44,820	850	8,370	14,153	34,824	216,880
COLAC RSL	240,359	1,657	0	0	116,420	7,758	4,125	18,679	52,504	441,502
COMMERCIAL HOTEL (CAMPERDOWN)	211,790	119	344	0	0	0	0	20,531	10,172	242,956
COMMERCIAL HOTEL (SWAN HILL)	108,805	0	7,220	4,580	0	0	2,450	0	0	123,055
COMMERCIAL TAVERNER	509,575	0	0	0	0	0	0	86,745	299,566	895,886
COOLAROO TAVERNER	419,287	0	0	0	0	0	0	40,802	287,664	747,753
CORRYONG SPORTING COMPLEX	87,054	0	0	0	0	0	0	0	14,339	101,393
COURT HOUSE HOTEL (BACCHUS MARSH)	320,397	163	0	0	0	0	0	90,750	28,112	439,422
COURT HOUSE HOTEL (BRUNSWICK)	90,385	0	0	0	0	0	0	3,377	17,557	111,319
COURT HOUSE HOTEL (BRUNSWICK)	14,150	0	0	0	0	0	0	0	3,390	17,540
COURT HOUSE HOTEL (FOOTSCRAY)	307,686	0	0	0	0	0	0	154,649	43,951	506,286
COURT HOUSE HOTEL (FOOTSCRAY)	56,628	0	0	0	0	0	0	0	11,710	68,338
COURT JESTER HOTEL	605,935	0	0	0	0	0	0	0	101,389	707,324
COWES GOLF CLUB	51,475	6	0	0	8,519	0	4,750	10,655	20,724	96,129
CRAIGIEBURN SPORTING CLUB	699,362	9,540	46,370	1,568	0	0	107,887	89,755	144,975	1,099,457
CRAIG'S ROYAL HOTEL	518,802	977	0	462	0	0	0	0	0	520,241

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
CRAMERS HOTEL	659,645	0	0	0	0	0	0	50,418	426,783	1,136,846
CRANBOURNE RSL	589,470	3,292	1,068	2,498	150,505	7,212	47,010	90,037	83,364	974,456
CROSS KEYS HOTEL	832,202	1,557	0	0	0	0	3,838	246,957	45,217	1,129,771
CROXTON PARK HOTEL	494,642	0	0	0	0	0	0	156,662	90,442	741,746
CROXTON PARK HOTEL	94,470	0	0	0	0	0	0	12,847	16,803	124,120
CROYDON GOLF CLUB	100,511	0	0	768	2,693	0	3,726	2,475	18,152	128,325
CROYDON HOTEL	413,351	1,149	0	0	0	0	0	468,540	0	883,040
CUMBERLAND HOTEL	468,424	1,840	2,894	0	700	0	0	223,111	27,315	724,284
DAISEY'S CLUB HOTEL	406,481	0	0	0	0	0	0	133,041	80,981	620,503
DAISEY'S CLUB HOTEL	77,476	0	0	0	0	0	0	0	17,930	95,406
DANDENONG CLUB	1,144,638	31,222	3,970	1,654	444,340	0	95,173	313,800	130,119	2,164,916
DANDENONG RSL	706,260	6,137	7,214	7,701	84,760	6,158	129,810	117,413	190,390	1,255,843
DANDENONG WORKERS SOCIAL CLUB	653,683	843	0	0	94,210	3,500	20,436	56,746	80,308	909,726
DAVA HOTEL	404,631	0	1,401	0	0	0	67,548	116,210	2,803	592,593
DAYLESFORD BOWLING CLUB	286,226	1,526	390	1,994	6,600	0	6,046	52,092	29,481	384,355
DEER PARK CLUB	618,814	1,374	44,761	7,053	112,820	0	21,031	95,752	29,018	930,623
DEER PARK HOTEL	620,851	0	0	0	0	0	0	71,924	387,599	1,080,374
DERRIMUT HOTEL	661,742	0	1,155	0	0	0	4,380	152,378	50,150	869,805

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
DIAMOND CREEK TAVERN	195,410	321	897	0	0	0	0	63,553	24,197	284,378
DICK WHITTINGTON TAVERN	148,049	129	81	0	0	0	3,887	62,110	8,806	223,062
DINGLEY INTERNATIONAL HOTEL	1,873,955	0	0	29,005	0	0	0	0	0	1,902,960
DONCASTER INN HOTEL	925,657	0	0	0	0	0	0	148,220	592,312	1,666,189
DORSET GARDENS HOTEL	597,804	8,415	0	0	0	0	4,500	385,061	0	995,780
DROMANA HOTEL	450,230	4,836	0	0	0	0	0	23,611	48,610	527,287
DROMANA RED HILL RSL	379,656	874	1,287	1,773	61,810	4,691	7,284	11,751	36,405	505,531
DRUMS HOTEL	780,777	2,187	731	0	0	0	0	23,147	59,170	866,012
EAST MALVERN RSL	297,700	779	62	0	127,163	0	0	61,328	55,243	542,275
EASTWOOD GOLF CLUB	96,972	0	0	0	0	0	0	0	0	96,972
ECHUCA HOTEL	127,000	14,500	0	0	0	0	0	0	0	141,500
ECHUCA WORKERS AND SERVICES CLUB	389,069	0	51,837	0	30,980	0	171,132	139,352	34,313	816,683
EDWARDES LAKE HOTEL	905,423	82	0	0	0	0	0	170,560	103,929	1,179,994
ELSTERNWICK HOTEL	134,293	0	0	0	0	0	0	98,175	44,942	277,410
ELTHAM HOTEL	292,221	0	0	0	0	0	0	7,908	168,374	468,503
ELTHAM RSL	180,067	118	114	0	76,810	1,644	0	12,883	37,830	309,466
ELWOOD RSL	265,978	0	2,379	2,206	0	0	43,386	30,060	31,293	375,302
EPPING HOTEL	444,087	2,306	2,107	0	0	0	0	110,596	21,536	580,632

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
EPPING PLAZA HOTEL	108,002	6,111	0	298	0	0	48,428	278,018	86,388	527,245
EPPING RSL	460,003	678	2,080	924	124,450	617	191,253	22,523	39,935	842,463
ESSENDON FOOTBALL & COMMUNITY SPORTING CLUB	1,149,023	13,543	18,719	1,243	0	0	32,472	68,083	34,866	1,317,949
EXCELSIOR HOTEL	527,928	0	0	0	0	0	0	1,503,755	93,300	2,124,983
EXCELSIOR HOTEL	84,109	0	0	0	0	0	0	477,634	17,075	578,818
FAIRFIELD & ALPHINGTON RSL	326,389	3,400	0	63	68,180	3,310	20,065	21,483	30,561	473,451
FAWKNER RSL	439,890	4,552	0	191	45,370	0	43,508	55,462	65,402	654,375
FERNTREE GULLY BOWLING CLUB	137,337	18,066	0	0	0	0	9,667	0	69,999	235,069
FERNTREE GULLY HOTEL	467,756	0	0	0	0	0	0	39,316	276,381	783,453
FIRST & LAST HOTEL	505,363	0	0	0	0	0	0	169,732	94,089	769,184
FIRST & LAST HOTEL	109,328	0	0	0	0	0	0	0	17,866	127,194
FLEMINGTON RACECOURSE TABARET	838,342	0	0	0	0	0	27,541	0	2,310	868,193
FOOTSCRAY FOOTBALL CLUB	653,235	182	359	1,447	29,674	1,353	4,204	10,523	5,689	706,666
FORESTERS ARMS HOTEL	343,826	740	688	0	0	0	0	8,230	16,413	369,897
FORESTERS ARMS HOTEL	83,007	0	0	59	0	0	0	0	3,080	86,146
FORTUNES BENDIGO	1,753,748	3,636	16,093	0	0	0	79,125	11,653	826,165	2,690,420
FOSTER GOLF CLUB	254,983	3,152	370	0	31,100	875	4,944	0	16,817	312,241

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
FOUNTAIN GATE TAVERNER	575,621	0	0	0	0	0	0	22,416	397,086	995,123
FRANKSTON FOOTBALL CLUB	210,003	4,089	1,226	11,738	18,520	309	14,786	15,716	172,180	448,567
FRANKSTON RSL	679,012	13,903	1,054	13,263	403,182	7,461	29,901	347,801	67,032	1,562,609
FRECCIA AZZURRA CLUB	272,766	0	16,318	5,463	0	0	75,301	34,806	0	404,654
GATEWAY HOTEL	324,285	0	0	0	0	0	0	17,648	136,395	478,328
GEELONG COMBINED LEAGUES CLUB	984,359	8,998	32,063	0	0	0	25,357	373,271	0	1,424,048
GEELONG FOOTBALL CLUB	798,958	0	0	0	0	0	0	16,092	160,093	975,143
GEELONG RSL	494,890	8,664	5,725	2,314	306,362	8,787	13,948	42,732	75,202	958,624
GEORGE HOTEL	319,134	3,552	12,190	1,286	0	0	0	0	1,700	337,862
GLADSTONE PARK HOTEL	1,211,263	695	1,108	0	0	0	0	263,614	54,306	1,530,986
GLENFERRIE HOTEL	37,170	32	0	3,600	0	0	0	11,026	1,457	53,285
GLENGALA HOTEL	391,571	0	0	0	0	0	0	47,515	81,239	520,325
GLENGALA HOTEL	77,922	0	0	0	0	0	0	0	14,614	92,536
GLENROY RSL	746,111	13,558	8,205	0	203,280	7,500	11,753	206,242	99,036	1,295,685
GOLDEN FLEECE HOTEL	315,296	201	931	0	0	0	0	209,760	52,265	578,453
GOLDEN NUGGET	466,121	497	0	0	0	0	0	431,562	227,102	1,125,282
GOLF HOUSE HOTEL	113,159	135	258	326	0	0	0	49,196	7,760	170,834
GORDON HOTEL	86,276	915	2,319	0	0	0	0	41,592	7,995	139,097
GOULBURN VALLEY HOTEL	254,173	0	0	0	0	0	0	147,045	52,399	453,617

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
GOULBURN VALLEY HOTEL	27,514	0	2,016	0	0	0	606	15,405	3,201	48,742
GRAND CENTRAL HOTEL (HAMILTON)	173,736	1,830	0	3,467	0	0	7,008	113,356	60,796	360,193
GRAND HOTEL	569,175	44,977	0	0	0	0	62,508	82,408	96,180	855,248
GRAND JUNCTION HOTEL	282,559	4,734	8,231	16,433	1,000	0	37,571	0	1,500	352,028
GRAND TERMINUS HOTEL MOTEL	187,951	150	3,600	1,210	1,950	0	0	0	0	194,861
GREAT WESTERN HOTEL	251,046	396	103	0	0	0	159	48,436	13,257	313,397
GREEN GULLY SOCCER CLUB	421,678	224	1,487	0	285,720	0	0	778,497	679,103	2,166,709
GREENSBOROUGH HOTEL	423,682	830	0	6,100	6,120	0	0	266,178	1,500	704,410
GREENSBOROUGH RSL	689,522	544	4,596	4,230	86,295	8,514	184,286	59,976	72,440	1,110,403
GROSVENOR HOTEL	114,781	0	0	0	0	0	0	14,685	6,995	136,461
GROVEDALE HOTEL	124,384	0	0	0	0	0	0	0	0	124,384
GROVEDALE HOTEL	398,937	181	1,807	344	16	0	0	2,570	37,023	440,878
HALLAM TAVERNER	631,115	0	0	0	0	0	0	281,768	548,904	1,461,787
HAMPTON BOWLS CLUB	273,285	0	0	0	0	0	0	0	0	273,285
HAMPTON PARK TAVERN	1,146,832	3,548	10,563	1,719	0	0	0	0	0	1,162,662
HAMPTON RSL	85,190	808	497	0	57,520	0	1,492	11,911	49,178	206,596
HARP OF ERIN HOTEL	236,148	462	41,927	0	0	0	0	0	0	278,537
HASTINGS CRICKET & FOOTBALL SOCIAL CLUB	475,597	13,611	19,817	11,240	0	0	4,850	237,867	0	762,982

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
HAWTHORN FOOTBALL SOCIAL CLUB	72,637	0	0	0	0	0	0	0	3,500	76,137
HEALESVILLE RSL	448,873	0	0	0	46,590	6,330	37,110	410,095	88,331	1,037,329
HEIDELBERG RSL	194,163	612	129	0	54,770	726	0	23,566	41,520	315,486
HIGHETT RETURNED & SERVICES CLUB	393,196	28,999	0	0	56,720	0	111,355	62,165	67,917	720,352
HIGHPOINT TAVERNER	513,159	0	0	0	0	0	0	19,160	440,764	973,083
HILL TOP GOLF AND COUNTRY CLUB	104,395	1,930	3,950	336	0	0	0	33,699	12,310	156,620
HILTON ON THE PARK	256,048	0	0	0	0	0	0	0	11,228	267,276
HOGANS HOTEL	120,406	234	1,461	585	104	0	0	23,751	0	146,541
HOPPERS CROSSING CLUB	828,769	0	0	0	0	0	0	337,402	0	1,166,171
HOPPERS CROSSING SPORTS CLUB	403,940	7,260	47,615	0	0	0	39,097	35,765	110,986	644,663
HORSHAM RACING CENTRE CLUB	223,877	226,440	5,301	0	41,600	0	13,983	0	24,201	535,402
HORSHAM RSL	210,879	1,472	0	1,523	28,226	738	3,674	30,021	39,782	316,315
HORSHAM SPORTS & COMMUNITY CLUB	450,355	1,324	51,575	20,243	29,960	0	57,608	162,533	98,016	871,614
HOTEL SORRENTO	62,182	177	71	0	0	0	0	13,680	27,177	103,287
HURSTBRIDGE BOWLING AND RECREATION CLUB	226,166	2,572	0	0	131,515	0	24,507	443	0	385,203
INVERLOCH ESPLANADE HOTEL	161,954	1,200	2,790	2,580	6,320	0	5,200	0	0	180,044
ISLE OF WIGHT HOTEL	104,485	3,300	500	500	64	0	0	0	15,794	124,643

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
ITALIAN AUSTRALIAN SOCIAL & SPORTING CLUB	259,600	66	1,358	0	28,520	0	4,106	8,748	21,177	323,575
ITALIAN AUSTRALIAN SPORTING & SOCIAL CLUB OF GIPPSLAND	428,137	0	13,225	6,380	10,415	0	5,994	215,203	44,549	723,903
ITALIAN SPORTS CLUB OF WERRIBEE	543,979	3,711	0	0	408,749	0	29,700	427,166	61,775	1,475,080
ITALO AUSTRALIAN SPORTING CLUB	475,516	0	516	0	13,520	0	8,400	28,328	107,182	633,462
IVANHOE HOTEL	533,316	0	536	0	0	0	0	284,122	78,356	896,330
JOKERS ON RYRIE	414,396	938	0	0	0	0	0	48,234	40,644	504,212
JUNCTION HOTEL	484,351	0	0	0	0	0	27,732	134,497	33,575	680,155
JUNCTION TABARET	644,919	0	8,518	0	0	0	53,542	224,518	21,316	952,813
KANGAROO FLAT SPORTS CLUB	283,148	0	81,743	0	0	0	8,140	0	62,834	435,865
KARINGAL BOWLING CLUB	329,469	2,821	15,249	0	75,000	3,630	0	96,451	22,976	545,596
KEALBA HOTEL	540,911	10,837	649	0	0	0	0	461,731	0	1,014,128
KEILOR EAST RSL	267,226	4,982	1,044	14,894	156,970	11,432	119,751	179,947	110,955	867,201
KEILOR HOTEL	349,653	6,459	1,430	9,738	5,180	50,000	64,846	8,334	20,972	516,612
KEYSBOROUGH HOTEL	617,248	0	0	0	0	0	0	57,625	399,925	1,074,798
KILMORE TRACKSIDE	362,011	404	53,088	0	0	0	9,449	29,048	31,075	485,075
KINGS CREEK HOTEL	311,209	77	1,371	6,977	202	0	2,524	83,180	35,118	440,658
KIRKPATRICKS HOTEL	312,485	595	0	104	0	0	0	0	0	313,184
KNOX CLUB	1,045,130	4,403	8,557	0	5,440	0	63,814	331,253	54,162	1,512,759

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
KNOX TAVERN	1,121,597	6,185	32,161	27,037	0	0	37,630	0	0	1,224,610
KOORINGAL GOLF CLUB	1,217,667	26,612	1,000	4,080	11,920	0	38,215	78,100	417,055	1,794,649
KORUMBURRA HOTEL	275,262	0	0	0	0	0	0	0	0	275,262
KYABRAM CLUB	293,470	24,876	74,891	1,084	14,640	2,500	62,501	47,213	22,723	543,898
KYNETON BOWLING CLUB	366,429	14,567	1,665	0	34,165	0	70,833	82,121	18,210	587,990
KYNETON RSL	207,022	10,097	1,933	1,344	137,093	3,478	36,700	206,408	71,958	676,033
LAKES ENTRANCE BOWLS CLUB	480,105	3,649	3,251	0	19,520	2,630	172,182	123,453	47,687	852,477
LAKES ENTRANCE RSL	229,171	2,600	0	0	160,680	2,866	14,602	92,758	38,576	541,253
LALOR BOWLING CLUB	456,116	460	2,157	32	40,128	0	0	46,790	208,411	754,094
LANGWARRIN HOTEL	293,277	3,426	0	0	0	0	0	108,331	37,339	442,373
LARA HOTEL	269,388	0	0	2,674	666	0	2,015	125,442	85,467	485,652
LARA SPORTING CLUB	798,194	4,745	0	0	366,190	0	0	3,400	15,399	1,187,928
LEIGHOAK	690,170	1,523	1,440	5,200	1,700	0	38,634	284,471	26,459	1,049,597
LEONGATHA RSL	401,793	73,042	2,584	17,374	49,800	0	49,293	59,043	57,911	710,840
LEOPOLD SPORTSMANS CLUB	242,112	4,774	534	126	4,480	0	7,200	75,737	51,245	386,208
LILYDALE CROWN HOTEL	428,581	0	0	0	0	0	0	199,453	35,899	663,933
LILYDALE CROWN HOTEL	278,581	0	310	0	0	0	0	614	9,494	288,999
LINCOLNSHIRE ARMS HOTEL	327,372	740	779	26	0	0	0	113,754	53,571	496,242
LOCH SPORT RSL	63,553	37	0	1,586	63,720	0	0	5,890	9,727	144,513

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
LONDON TAVERN	531,655	88	526	0	0	0	0	17,501	14,968	564,738
LONG BEACH HOTEL	296,835	6,363	3,067	0	0	0	0	300,611	0	606,876
LORD OF THE ISLES TAVERN	601,468	1,518	3,149	917	0	0	0	45,906	31,696	684,654
LORNE HOTEL	53,345	106	601	0	180	0	0	3,611	6,682	64,525
LOWER PLENTY HOTEL	679,183	628	351	1,147	0	0	51,629	181,324	37,899	952,161
L'UNICO BAR & BISTRO	549,055	708	0	0	0	0	2,500	596,295	28,961	1,177,519
LYNDHURST CLUB HOTEL	195,549	0	0	0	0	0	0	72,110	43,205	310,864
LYNDHURST CLUB HOTEL	41,399	0	0	0	0	0	0	0	5,754	47,153
MAC'S HOTEL (MELTON)	503,838	0	0	0	0	0	0	44,808	251,747	800,393
MAC'S HOTEL (WARRNAMBOOL)	161,685	751	7,594	224	0	0	0	4,121	6,468	180,843
MAFFRA COMMUNITY SPORTS CLUB	308,570	41,952	21,327	0	4,100	0	14,139	64,470	16,451	471,009
MAGPIE AND STUMP HOTEL	137,386	70	31	56	0	0	0	42,268	7,268	187,079
MALVERN VALE CLUB HOTEL	139,000	2,700	0	0	0	0	0	0	0	141,700
MANHATTAN HOTEL	538,823	0	0	0	0	0	0	53,711	214,489	807,023
MANNINGHAM CLUB	1,030,702	10,382	4,610	0	6,800	0	33,736	383,176	103,176	1,572,582
MANSFIELD GOLF CLUB	214,845	0	0	0	4,700	0	27,468	29,656	37,548	314,217
MARINE HOTEL	285,423	7,750	0	0	0	0	0	0	0	293,173
MAROONDAH SPORTS CLUB	527,796	5,625	25,556	0	0	0	81,446	154,718	114,810	909,951
MARYBOROUGH GOLF CLUB	435,786	0	0	33,064	12,250	0	20,092	123,030	25,916	650,138

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
MARYBOROUGH HIGHLAND SOCIETY	585,769	15,056	3,303	10,842	62,685	0	20,264	121,001	151,804	970,724
MATTHEW FLINDERS TAVERNER	1,013,083	0	0	0	0	0	0	148,917	687,136	1,849,136
MCCARTINS HOTEL	202,800	7,912	825	130	0	0	0	0	0	211,667
MCKINNON HOTEL	138,158	0	0	0	0	0	2,708	30,477	11,165	182,508
MEADOW INN HOTEL	745,568	0	0	0	0	0	0	156,073	46,897	948,538
MELTON COUNTRY CLUB	690,579	0	7,039	22,135	0	0	109,219	32,324	335,346	1,196,642
MENTONE RSL	282,035	1,501	155	4,390	61,890	3,534	25,126	67,865	51,361	497,857
MENZIES TAVERN	95,327	0	0	0	0	0	3,170	0	69,735	168,232
MERBEIN CITIZENS CLUB	58,406	87	284	2,324	10,478	0	2,700	89,916	11,709	175,904
MERCURE GRAND HOTEL ON SWANSTON	1,037,434	66,823	0	0	0	0	0	0	0	1,104,257
MIDLANDS GOLF CLUB	201,608	0	0	0	22,140	0	0	40,151	9,903	273,802
MILANO'S HOTEL	449,368	0	0	0	0	0	0	100,492	51,249	601,109
MILANO'S HOTEL	83,604	0	0	0	0	0	0	0	10,408	94,012
MILDURA GATEWAY TAVERN	590,867	382	5,116	0	0	0	53,562	75,339	68,236	793,502
MILDURA GOLF CLUB	177,880	0	2,865	0	0	0	0	0	15,726	196,471
MILDURA GRAND HOTEL RESORT	117,183	879	14,713	0	0	0	0	0	0	132,775
MILDURA RSL	495,034	38,270	0	40,019	202,880	0	26,683	235,918	154,716	1,193,520
MILDURA WORKING MANS SPORTS & SOCIAL CLUB	933,842	74,662	44,013	0	22,507	0	45,694	0	41,510	1,162,228

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
MITCHAM HOTEL	554,559	0	0	0	0	0	0	49,548	259,224	863,331
MITCHAM RSL	288,479	512	3,624	0	111,564	9,132	20,009	0	0	433,320
MITCHELL RIVER TAVERN	115,209	0	0	0	0	0	0	157,990	0	273,199
MOE HOTEL	314,196	1,000	0	1,220	4,060	0	0	325,247	1,500	647,223
MOE RSL CLUB	333,423	7,513	502	7,130	93,349	6,744	63,536	84,594	59,314	656,105
MONASH HOTEL	354,636	0	0	0	0	0	0	38,765	60,069	453,470
MONASH HOTEL	71,151	0	0	0	0	0	0	0	13,077	84,228
MONBULK BOWLING CLUB	306,173	17,529	0	0	0	0	0	0	41,140	364,842
MONTMORENCY RSL	545,846	8,377	4,720	0	70,840	1,666	50,989	98,817	12,981	794,236
MOONEE VALLEY RACING CLUB [MOONEE VALLEY TABARET]	487,562	0	1,630	32,408	0	0	14,252	20,074	104,563	660,489
MOOROOPNA GOLF CLUB	304,496	6,545	0	0	0	0	0	166,621	0	477,662
MORELAND HOTEL	637,581	0	0	0	0	0	0	13,541	87,742	738,864
MORELAND HOTEL	122,532	0	0	0	0	0	0	0	17,653	140,185
MORNINGTON COUNTRY GOLF CLUB	53,511	4,144	0	0	0	0	44,501	0	0	102,156
MORNINGTON ON TANTI HOTEL	168,729	347	23	128	0	0	46,894	30,412	21,507	268,040
MORWELL BOWLING CLUB	557,836	5,977	0	0	17,000	0	5,302	68,370	36,548	691,033
MORWELL CLUB	310,068	1,992	19	0	19,210	3,906	7,188	0	41,594	383,977
MORWELL HOTEL	261,355	0	0	0	0	0	0	22,886	87,943	372,184

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
MORWELL RSL	583,743	11,903	6,585	952	120,666	6,668	7,690	227,517	9,952	975,676
MOTOR CLUB HOTEL	902,606	63	0	0	0	0	0	116,502	35,957	1,055,128
MOUNT BEAUTY COUNTRY CLUB	64,287	2,831	2,224	0	0	0	2,310	19,422	21,036	112,110
MOUNTAIN VIEW HOTEL	689,422	0	0	0	0	0	0	221,509	432,050	1,342,981
MULGRAVE COUNTRY CLUB	524,127	137,608	18,915	0	306,110	1,424	196,430	1,032,444	234,970	2,452,028
MYRTLEFORD SAVOY SPORTING CLUB	227,502	3,512	779	90	8,061	0	9,375	32,543	27,007	308,869
NAGAMBIE LAKES ENTERTAINMENT CENTRE	181,379	586	0	0	2,688	0	10,911	55,454	18,938	269,956
NEWMARKET TAVERN	1,217,114	41,540	4,800	0	0	0	4,927	0	372,733	1,641,114
NOBLE PARK FOOTBALL SOCIAL CLUB	304,287	301,248	0	0	448,640	0	52,653	110,441	61,679	1,278,948
NOBLE PARK RSL	627,415	1,132	1,545	0	161,320	1,962	13,267	0	29,301	835,942
NORLANE HOTEL	617,871	714	6,178	0	0	0	0	0	0	624,763
NORTH BALLARAT SPORTS CLUB	881,514	327,458	0	0	6,000	0	152,058	261,840	103,105	1,731,975
NORTH MELBOURNE FOOTBALL CLUB SOCIAL CLUB	40,931	0	0	72	0	0	260	1,710	1,938	44,911
NORTH SHORE SPORTS CLUB	293,710	0	0	17,845	0	0	2,500	0	11,938	325,993
NORTH SUBURBAN SPORTS CLUB	425,759	10,018	22,800	0	0	0	43,123	0	7,196	508,896
NORTHCOTE PARK FOOTBALL CLUB	659,930	0	0	0	0	293,280	0	155,520	133,598	1,242,328
NORTHCOTE RSL	432,660	6,871	0	14,665	24,928	11,954	8,128	135,825	74,763	709,794

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
NUMURKAH GOLF & BOWLS CLUB	247,257	5,687	1,560	0	0	0	41,983	35,584	83,491	415,562
OAKLEIGH JUNCTION HOTEL	342,499	0	0	0	0	0	0	7,898	85,813	436,210
OAKLEIGH JUNCTION HOTEL	63,953	0	0	0	0	0	0	0	11,711	75,664
OAKLEIGH-CARNEGIE RSL SUB-BRANCH	202,004	178	29	0	17,970	0	0	4,850	45,248	270,279
OASIS OZ HOTEL	154,887	112	281	0	1,619	0	0	2,386	103,770	263,055
OCEAN GROVE BOWLING CLUB	503,484	4,543	1,732	4,988	118,521	0	85,433	144,026	34,729	897,456
OLD DANDY INN	263,011	0	2,820	0	0	0	26,745	0	475	293,051
OLD ENGLAND HOTEL	973,782	7,471	1,380	591	0	0	0	29,626	72,094	1,084,944
OLINDA CREEK HOTEL	253,727	0	0	0	0	0	0	23,505	99,035	376,267
OLIVE TREE HOTEL	480,805	0	0	0	0	0	7,941	69,376	30,193	588,315
OLYMPIC HOTEL	1,422,091	4,193	1,748	0	0	0	0	191,119	0	1,619,151
OUYEN CLUB	54,824	1,600	2,500	1,500	800	0	5,000	4,500	2,750	73,474
PAKENHAM FOOTBALL SOCIAL CLUB	340,696	28,014	2,034	0	0	0	5,724	26,421	28,048	430,937
PAKENHAM INN	760,020	2,219	0	734	0	0	0	0	0	762,973
PAKENHAM RACING CLUB	668,731	0	0	0	0	0	0	0	132,693	801,424
PALACE HOTEL	314,155	0	0	0	0	0	0	494,112	64,997	873,264
PALACE HOTEL	52,640	0	0	0	0	0	0	0	13,914	66,554
PARK VIEW HOTEL	146,200	415	0	215	0	0	2,780	0	0	149,610

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
PASCOE VALE RSL	681,442	13,483	313	0	157,790	8,519	0	160,324	46,265	1,068,136
PASCOE VALE TAVERNER HOTEL	388,821	0	0	0	0	0	0	217,575	205,567	811,963
PENINSULA HOTEL MOTEL	473,091	78	0	0	0	0	0	56,110	48,955	578,234
PHILLIP ISLAND RSL	683,053	12,266	0	8,290	103,440	2,433	75,378	134,117	129,721	1,148,698
PIER HOTEL	525,727	0	0	0	0	0	0	56,960	481,068	1,063,755
PINSENT HOTEL	278,417	10	498	163	0	0	1,427	52,579	26,380	359,474
PLAYERS HOTEL	260,768	0	0	0	0	0	0	8,829	62,960	332,557
PLAYERS HOTEL	48,806	0	0	0	0	0	0	0	10,451	59,257
PLAYERS ON LYGON	246,120	1,230	439	0	0	0	0	2,934	3,555	254,278
PLOUGH HOTEL	737,869	0	0	0	0	0	0	100,239	458,426	1,296,534
PORTARLINGTON GOLF CLUB	441,116	0	0	0	16,798	0	14,280	165,152	209,395	846,741
PORTLAND FOOTBALL NETBALL CLUB	242,008	1,159	0	13,816	63,460	0	800	65,271	69,874	456,388
PORTLAND RSL MEMORIAL BOWLING CLUB	146,963	0	0	0	40,280	0	0	0	28,139	215,382
POWELL HOTEL	228,047	0	0	0	0	0	0	98,350	41,900	368,297
POWELL HOTEL	46,613	0	0	0	0	0	0	0	8,881	55,494
PRAHRAN FOOTBALL SOCIAL CLUB	553,775	14,836	0	0	47,240	0	180,146	52,334	0	848,331
PRESTON CLUB	80,412	361	502	0	3,993	195	2,741	3,728	29,238	121,170
PRESTON CLUB	54,532	367	0	0	24,732	1,292	1,860	0	18,836	101,619

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
PRESTON HOTEL	300,047	0	0	0	0	0	0	7,336	62,242	369,625
PRESTON HOTEL	53,775	0	0	0	0	0	0	0	11,049	64,824
PRESTON RSL	104,068	635	845	27,379	1,673	1,553	0	0	59,446	195,599
PRINCE MARK HOTEL	562,270	0	0	0	0	0	0	127,316	343,981	1,033,567
QUEENSCLIFF BOWLING TENNIS AND CROQUET CLUB	222,329	1,399	194	0	35,994	0	22,877	8,118	54,764	345,675
RACECOURSE HOTEL (MALVERN EAST)	111,120	0	0	0	0	0	0	22,937	16,126	150,183
RACECOURSE HOTEL (MALVERN EAST)	22,953	0	0	0	0	0	0	0	3,031	25,984
RACECOURSE HOTEL (WERRIBEE)	1,072,545	1,988	6,154	2,589	13,165	0	2,044	76,085	52,723	1,227,293
RAILWAY CLUB HOTEL	309,438	6,910	0	10,309	0	0	0	179,440	0	506,097
RED CLIFFS CLUB	258,092	12,353	0	0	22,425	0	13,600	7,886	0	314,356
RED LION HOTEL	294,846	0	5,943	2,294	0	0	0	26,165	233,582	562,830
REGGIO CALABRIA CLUB	125,975	1,331	0	0	10,400	15,695	21,488	0	8,990	183,879
RESERVOIR BOWLING CLUB	193,945	231	0	0	18,380	1,978	1,556	10,949	43,376	270,415
RESERVOIR RSL	707,646	35,672	0	5,672	76,115	40,428	140,090	291,495	62,202	1,359,320
RICHMOND TAVERN	131,671	0	6,912	0	0	0	976	0	57,933	197,492
RIFLE CLUB HOTEL	217,228	0	0	0	0	0	0	646,450	97,086	960,764
RINGWOOD RSL	625,009	23,847	761	0	96,793	2,957	120,838	158,644	100,478	1,129,327
RISING SUN HOTEL	539,922	3,092	9,657	2,336	0	0	2,254	24,598	29,142	611,001

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
RIVERSDALE HOTEL	195,728	1,653	500	0	0	0	0	19,336	302,754	519,971
RIVIERA HOTEL	198,470	509	943	0	0	0	0	138,418	27,786	366,126
ROBINVALE GOLF CLUB	266,383	0	0	0	0	0	0	110,433	54,699	431,515
ROSE SHAMROCK & THISTLE HOTEL	402,657	0	0	0	0	0	0	92,564	142,083	637,304
ROSEBUD COUNTRY CLUB	260,930	6,811	647	340	14,000	54,760	33,332	292,529	75,040	738,389
ROSEBUD HOTEL	1,595,363	0	0	0	0	0	0	0	0	1,595,363
ROSEBUD RSL	886,502	67,422	2,100	23,929	137,993	3,523	206,547	206,632	107,229	1,641,877
ROSSTOWN HOTEL	2,041,533	0	0	0	0	0	0	0	0	2,041,533
ROXBURGH PARK HOTEL	859,097	2,711	3,161	0	661	0	0	261,013	158,717	1,285,360
ROYAL EXCHANGE HOTEL	262,110	0	0	0	0	0	0	28,634	93,261	384,005
ROYAL HOTEL (BENALLA)	354,892	750	211	1,871	0	0	0	98,648	55,221	511,593
ROYAL HOTEL (DAYLESFORD)	130,410	123	564	57	0	0	0	17,689	72,355	221,198
ROYAL HOTEL (DAYLESFORD)	68,845	242	0	0	20	0	0	19,011	13,391	101,509
ROYAL HOTEL (ESSENDON)	406,548	0	0	0	0	0	0	25,414	182,993	614,955
ROYAL HOTEL (HORSHAM)	116,975	0	0	0	0	0	0	0	0	116,975
ROYAL HOTEL (SUNBURY)	252,063	0	0	0	0	0	0	60,362	123,930	436,355
ROYAL OAK HOTEL	351,764	9,182	29,333	1,364	0	0	0	264,034	0	655,677
ROYAL OAK RICHMOND	638,679	0	0	0	0	0	9,809	0	455,986	1,104,474
ROYAL TAVERNER	671,796	0	0	0	0	0	0	52,770	371,816	1,096,382

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
RUBICON HOTEL MOTEL	195,980	568	445	0	1,001	0	410	39,739	57,960	296,103
RYE HOTEL	739,930	4,153	3,022	0	0	0	0	0	0	747,105
RYE RSL CLUB	1,245,992	49,312	12,551	0	96,380	9,805	27,427	657,047	105,529	2,204,043
SALE & DISTRICT GREYHOUND RACING CLUB	465,418	30,075	4,427	980	47,840	0	122,546	143,685	86,011	900,982
SALE COMMUNITY SPORTS CLUB	179,397	113	10,551	0	0	0	26,605	43,052	19,870	279,588
SALE RSL CLUB AND FITNESS CENTRE	305,360	2,500	0	0	111,820	0	26,166	84,834	0	530,680
SANDBELT CLUB HOTEL	663,518	0	0	0	0	0	0	148,546	466,760	1,278,824
SANDOWN GREYHOUNDS TABARET	690,692	750,000	0	0	0	0	0	347,654	119,647	1,907,993
SANDOWN PARK HOTEL	676,147	0	0	0	0	0	0	41,396	310,835	1,028,378
SANDOWN RACECOURSE - HIGHWAYS TABARET	1,278,716	739	0	0	0	0	54,525	29,254	246,775	1,610,009
SANDRINGHAM HOTEL	246,529	0	0	0	0	0	0	32,448	103,710	382,687
SANDS TAVERNER	439,814	0	0	0	0	0	0	13,536	268,425	721,775
SEAFORD RSL	140,069	550	0	1,380	202,600	89	56,830	122,996	37,639	562,153
SEAFORD TAVERNER	727,508	0	0	0	0	0	0	91,704	638,263	1,457,475
SEAGULLS NEST	582,266	2,730	7,069	0	0	0	0	127,279	344,657	1,064,001
SEBASTOPOL BOWLING CLUB	531,707	3,549	0	540	85,300	3,328	20,662	164,169	12,842	822,097
SEYMOUR CLUB	459,039	5,308	1,091	4,015	16,640	0	14,622	140,272	34,802	675,789

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
SEYMOUR GOLF CLUB	49,203	28	0	0	26,500	0	0	23,586	0	99,317
SHAMROCK HOTEL	684,260	1,922	7,146	0	0	0	9,380	70,522	574	773,804
SHANGHAI CLUB	185,019	0	0	0	0	0	0	0	284,986	470,005
SHELL CLUB	916,201	1,996	0	8,062	0	0	137,515	50,310	84,095	1,198,179
SHEPPARTON CLUB	779,013	1,795	2,309	315	11,520	200	250,993	296,490	324,880	1,667,515
SHEPPARTON RSL	945,745	13,040	2,058	10,920	121,370	3,400	86,131	229,074	192,182	1,603,920
SHERBOURNE TERRACE	402,355	82	10,825	1,555	0	0	0	42,052	51,582	508,451
SHOPPINGTOWN HOTEL	901,196	0	0	0	0	0	0	38,178	335,449	1,274,823
SHOPPINGTOWN HOTEL	175,880	0	0	0	0	0	0	0	44,678	220,558
SIR HENRY BARKLY HOTEL	658,074	4,481	4,228	0	0	0	0	10,509	40,134	717,426
SKYWAYS TAVERNER	850,954	0	0	0	0	0	0	291,817	734,557	1,877,328
SOMERVILLE HOTEL	273,159	0	0	0	0	0	0	157,034	104,370	534,563
SOUTH OAKLEIGH CLUB	205,188	417	6,038	0	198,720	0	34,583	34,368	8,878	488,192
SPHINX HOTEL	574,166	9,763	8,340	0	0	0	63,262	0	0	655,531
SPORTING LEGENDS CLUB	555,286	0	132,076	23,593	0	0	218,483	196,651	161,398	1,287,487
SPORTSPARK GAMING AND ENTERTAINMENT CENTRE	336,189	28,343	2,225	0	0	0	0	78,525	29,527	474,809
SPRINGVALE RSL CLUB	567,686	19,671	19,760	0	230,210	0	6,300	78,450	51,881	973,958
ST ALBANS HOTEL	614,305	252	3,534	229	0	0	0	91,424	265,661	975,405

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
ST ALBANS SPORTS CLUB	577,067	8,129	61,091	0	54,520	0	81,994	302,396	156,779	1,241,976
ST ARNAUD SPORTING CLUB	413,849	4,940	26,018	10,830	236,240	0	0	31,712	20,108	743,697
ST GEORGE WORKERS CLUB	482,672	12,416	0	706	21,280	0	0	32,942	0	550,016
ST KILDA ARMY & NAVY CLUB	353,111	0	0	233	30,460	4,957	24,906	92,665	0	506,332
ST KILDA FOOTBALL SOCIAL CLUB	590,094	632	0	128	0	954	0	4,567	458,955	1,055,330
STAMFORD HOTEL	701,643	0	0	0	0	0	0	326,264	367,895	1,395,802
STAR HOTEL (BRIGHT)	120,603	4,477	0	201	1,145	0	901	0	14,857	142,184
STAR HOTEL (SALE)	241,162	11,920	3,465	0	2,080	0	33,196	0	0	291,823
STAWELL HARNESS RACING CLUB	345,402	4,462	0	0	5,245	0	507	10,174	29,414	395,204
STEEPLES TABARET	660,301	896,187	1,179	0	0	0	0	179,988	31,983	1,769,638
STONEYS CLUB	299,570	655	149	0	7,084	0	0	98,984	17,023	423,465
SUMMERHILL HOTEL	953,567	8,243	757	0	0	0	192,002	239,310	62,914	1,456,793
SUMMERWORLD HOTEL	62,403	0	0	0	0	0	0	0	0	62,403
SUNBURY BOWLING CLUB	655,301	306	878	0	90,100	1,850	125,309	57,854	47,407	979,005
SUNBURY FOOTBALL SOCIAL CLUB	523,857	0	0	0	0	0	0	0	63,091	586,948
SUNBURY UNITED SPORTING CLUB	156,015	400	0	0	0	0	0	27,511	101,573	285,499
SUNSHINE CITY CLUB	174,909	0	1,741	0	56,560	0	0	53,948	51,089	338,247
SUNSHINE RSL	250,289	5,086	0	756	255,600	0	41,343	104,222	17,322	674,618
SWAN HILL CLUB	208,066	5,559	4,370	8,410	22,080	483	4,796	31,389	97,030	382,183

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
SWAN HILL RSL	147,091	236	380	45	74,713	0	19,589	44,125	88,989	375,168
SYLVANIA HOTEL	474,628	0	0	0	0	0	0	93,651	288,846	857,125
TANKERVILLE ARMS HOTEL	653,599	162	0	0	0	0	0	362,328	33,731	1,049,820
TAYLORS LAKES FAMILY HOTEL	2,542,639	19,750	4,700	0	0	0	46,366	0	845,678	3,459,133
TEMPLESTOWE HOTEL	233,630	100	2,120	16,636	0	0	16,440	0	0	268,926
THE BEACH	226,168	458	0	0	0	0	0	134,212	0	360,838
THE BENTLEIGH CLUB	399,303	0	2,108	732	48,620	0	22,326	107,619	39,794	620,502
THE BOROUGH CLUB	418,264	413	0	7,390	5,614	0	18,975	11,202	52,511	514,369
THE BRIDGE HOTEL	451,766	0	2,258	141	0	23	13,916	42,565	0	510,669
THE BRUNSWICK CLUB	216,757	1,057	0	28,398	67,600	0	102,856	42,419	14,371	473,458
THE CHASE HOTEL	883,638	15,000	550	612	0	0	92,131	125,536	1,800	1,119,267
THE CLUB	183,300	2,028	0	0	0	0	1,791	8,878	15,490	211,487
THE COACH AND HORSES	605,703	901	138	0	0	0	10,355	0	386,318	1,003,415
THE COVE HOTEL	387,563	367	177	0	0	0	0	19,597	29,403	437,107
THE DANISH CLUB	324,414	0	0	0	0	1,377	0	3,784	16,739	346,314
THE ELSTERNWICK CLUB	251,706	625	4,615	0	0	49,500	21,103	73,720	47,320	448,589
THE GRAND AT DANDENONG	314,851	0	0	0	0	0	0	28,537	7,863	351,251
THE GRAND A	T DANDENONG	142,0	071	0	0	0	0	0	0 51,2 09	12,702
THE GRAND HOTEL FRANKSTON	612,085	148	0	0	0	0	0	13,670	29,976	655,879

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
THE GRAND HOTEL FRANKSTON	7,791	0	0	0	0	0	0	5,841	320	13,952
THE HAWTHORN CLUB	296,158	1,051	172	0	0	0	23,294	19,512	23,307	363,494
THE INTERNATIONAL	558,758	70	6,591	0	0	0	72,276	0	0	637,695
THE KINGSTON CLUB	962,578	0	4,841	0	159,400	3,239	5,359	401,174	92,141	1,628,732
THE LAKES ENTERTAINMENT CENTRE	435,350	0	4,751	0	75,900	269	9,183	177,690	36,510	739,653
THE MEETING PLACE AT MELBOURNE CENTRAL	362,489	264,764	0	0	0	0	0	32,971	4,715	664,939
THE MILLERS INN HOTEL	730,273	684	5,264	0	0	0	0	162,467	176,377	1,075,065
THE OLD TOWN 'N' COUNTRY TAVERN	214,803	4,077	3,091	0	0	0	439	39,576	37,341	299,327
THE ORBOST CLUB	169,834	525	1,500	0	9,710	0	13,268	21,426	29,696	245,959
THE PRINCE OF WALES HOTEL - RICHMOND	518,619	516	103	0	0	0	0	163,972	67,964	751,174
THE REX	885,157	0	0	0	0	0	3,938	0	734,863	1,623,958
THE RICHMOND HENTY HOTEL	211,669	346	252	0	0	0	0	10,943	60,329	283,539
THE SETTLEMENT AT CRANBOURNE	981,270	841	0	370	0	0	0	0	0	982,481
THE SUGAR GUM HOTEL	345,381	282	2,921	0	180	0	0	35,232	33,580	417,576
THE TIGERS CLUBHOUSE	231,747	0	1,022	2,481	0	0	4,785	250,800	84,603	575,438
THE UNION CLUB HOTEL	129,589	0	55	0	0	0	6,781	44,763	21,585	202,773
THE VALE HOTEL	523,836	0	0	0	0	0	0	15,055	233,811	772,702

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
THE WHALERS INN	335,643	0	0	0	0	0	0	14,642	69,369	419,654
THE WHALERS INN	71,794	12	223	0	0	0	0	17,702	2,596	92,327
THE YARRAM COUNTRY CLUB	329,398	4,882	0	600	0	20,480	0	233,405	37,851	626,616
TOORADIN & DISTRICT SPORTS CLUB	454,433	7,369	26,876	1,756	18,760	0	4,445	351,071	134,226	998,936
TORQUAY GOLF CLUB	194,908	178	26	0	24,960	0	3,849	149,166	20,526	393,613
TORQUAY HOTEL	72,100	39	904	0	280	0	0	6,713	7,171	87,207
TOWER HOTEL	271,545	0	1,256	0	0	0	42,679	147,240	15,429	478,149
TOWN HALL HOTEL STAWELL	125,000	33,900	10,250	6,100	7,350	0	9,500	20,500	29,500	242,100
TRARALGON BOWLS CLUB	417,505	3,650	1,148	0	83,060	0	12,591	33,741	51,787	603,482
TRARALGON FOOTBALL CLUB	52,136	0	1,566	950	23,400	525	3,120	0	7,473	89,170
TRARALGON RSL	539,925	7,853	3,250	11,563	54,110	12,406	68,728	294,742	110,916	1,103,493
TRIOS TABARET	783,752	4,587	10,257	640	1,680	0	50,901	71,331	27,036	950,184
TUDOR INN HOTEL	448,198	0	0	0	0	0	0	25,359	242,731	716,288
TURFSIDE TABARET	526,797	0	0	0	0	0	0	0	0	526,797
UPPER YARRA RSL	229,118	1,881	0	263	36,555	0	4,980	11,702	15,310	299,809
VAUCLUSE HOTEL	58,151	0	0	0	0	0	0	7,095	4,012	69,258
VAUCLUSE HOTEL	319,913	0	5,000	18,897	0	0	1,840	3,471	59,693	408,814
VEGAS AT WAVERLEY GARDENS	1,473,594	0	1,848	0	0	0	14,538	0	1,580,227	3,070,207

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
VENETO CLUB	559,101	1,230	87	0	5,943	0	361	7,052	2,955	576,729
VERMONT FOOTBALL CLUB	402,193	0	0	28,677	0	0	165,972	213,437	52,447	862,726
VIC INN WILLIAMSTOWN	418,808	0	0	0	0	0	22,734	0	312,282	753,824
VICTORIA HOTEL (SHEPPARTON)	327,218	0	0	0	0	0	0	7,847	146,427	481,492
VICTORIA ON HYDE HOTEL	158,994	2,247	0	0	0	0	2,397	137,734	4,025	305,397
VICTORIAN TAVERN	478,399	0	14,000	0	0	0	5,833	131,200	95,829	725,261
VILLAGE BELLE HOTEL	88,680	0	0	0	0	0	0	30,924	11,942	131,546
VILLAGE GREEN HOTEL	727,791	0	0	0	0	0	0	90,092	468,564	1,286,447
VINE HOTEL RICHMOND	259,971	218	0	0	0	0	0	163,258	33,643	457,090
WALTZING MATILDA HOTEL	649,962	0	0	0	0	0	0	41,000	315,307	1,006,269
WALTZING MATILDA HOTEL	128,178	0	0	0	0	0	0	0	71,537	199,715
WANGARATTA CLUB	157,254	0	12,627	2,630	2,080	0	15,505	18,837	37,395	246,328
WANGARATTA RSL	401,463	5,556	649	3,050	131,092	9,483	5,775	76,295	137,441	770,804
WANTIRNA CLUB	517,412	2,292	0	9,865	0	0	28,673	268,209	21,983	848,434
WARRAGUL CLUB	821,490	855	10,052	1,253	800	16,500	142,396	109,003	195,913	1,298,262
WARRAGUL COUNTRY CLUB	275,856	64	0	0	4,340	1,087	42,924	12,127	13,670	350,068
WARRNAMBOOL BOWLS CLUB	389,672	2,230	3,873	7,030	6,920	169	11,470	62,324	115,559	599,247
WARRNAMBOOL FOOTBALL CLUB SOCIAL CLUB	376,565	11,525	5,612	0	0	0	140,284	103,491	62,715	700,192

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
WARRNAMBOOL RSL	153,383	0	728	100	78,125	7,223	4,425	76,998	65,011	385,993
WATERGARDENS HOTEL	1,007,155	1,984	103	377	0	0	53,047	273,592	86,538	1,422,796
WATERLOO CUP HOTEL	328,741	500	14,785	0	0	0	0	415,856	0	759,882
WATERLOO CUP HOTEL	199,805	413	206	0	0	0	14,841	33,885	10,754	259,904
WATSONIA RSL	766,730	2,797	8,507	0	333,200	10,453	146,738	98,021	42,058	1,408,504
WAURN PONDS HOTEL MOTEL	252,676	1,009	2,018	0	0	0	5,248	73,739	9,082	343,772
WAVERLEY RSL CLUB	647,385	10,227	272	3,812	81,614	1,949	54,284	175,992	123,709	1,099,244
WERRIBEE BOWLING CLUB	142,531	455	944	0	16,640	97	14,496	21,841	42,434	239,438
WERRIBEE PLAZA TAVERN	710,623	0	0	0	0	0	0	19,948	275,582	1,006,153
WERRIBEE RSL	523,827	3,446	9,541	4,298	98,680	4,924	45,207	49,194	59,005	798,122
WEST BENDIGO SPORTS & ENTERTAINMENT CENTRE - BENDIGO STADIUM	598,849	13,730	11,939	9,329	35,180	0	8,687	256,219	56,257	990,190
WEST HEIDELBERG RSL	243,190	8,142	5,708	0	20,940	675	60,526	42,424	58,381	439,986
WESTEND MARKET HOTEL	780,750	3,452	0	0	0	0	24,353	224,572	116,414	1,149,541
WESTERNPORT HOTEL	280,732	509	585	1,007	407	0	19,054	88,091	22,818	413,203
WESTMEADOWS TAVERN	301,800	0	0	0	0	0	0	46,881	108,953	457,634
WESTSIDE TAVERNER	524,896	0	0	0	0	0	0	86,382	305,949	917,227
WHEELERS HILL HOTEL	288,815	0	0	0	0	0	0	22,681	149,230	460,726

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
WHEELERS HILL HOTEL	54,883	0	0	0	0	0	0	0	18,816	73,699
WHITE EAGLE HOUSE	179,178	2,645	2,300	0	0	0	0	3,915	35,507	223,545
WHITTLESEA BOWLS CLUB	347,981	130	4,000	0	51,900	0	2,635	9,878	64,893	481,417
WILLIAMSTOWN RSL	410,052	179	2,947	2,920	65,100	0	58,853	163,609	81,801	785,461
WINDERMERE HOTEL	257,917	1,605	1,753	0	0	0	0	7,434	25,055	293,764
WODONGA HOTEL	559,030	0	4,500	6,137	1,000	0	4,460	232,436	83,579	891,142
WONTHAGGI CLUB	473,694	18,629	11,461	16,885	23,900	0	65,781	48,516	73,883	732,749
WONTHAGGI GOLF CLUB	122,286	0	0	0	35,024	0	16,294	6,191	28,765	208,560
WONTHAGGI WORKMEN'S CLUB	926,694	40,526	8,974	39,056	46,565	0	104,879	121,731	61,540	1,349,965
WOOL EXCHANGE HOTEL	121,123	156	468	1,017	0	0	8,120	208,126	48,608	387,618
YALLOURN BOWLING CLUB	321,206	570	1,545	2,500	6,480	4,200	1,600	23,558	22,649	384,308
YARRA VALLEY COUNTRY CLUB	1,204,002	3,746	9,951	0	19,640	0	88,792	31,466	54,646	1,412,243
YARRAVILLE CLUB	651,997	464	1,759	9,640	13,712	0	67,696	52,510	160,584	958,362
YARRAVILLE CLUB CRICKET CLUB	1,028,198	5,470	0	0	98,920	0	0	344,103	285,420	1,762,111
YARRAVILLE- FOOTSCRAY BOWLING CLUB	329,805	1,733	0	0	6,300	0	18,652	137,675	22,243	516,408
YORK ON LILYDALE TAVERNER RESORT	552,035	0	0	0	0	0	0	36,721	301,249	890,005
ZAGAME BORONIA	895,962	87	0	0	0	0	0	216,689	116,261	1,228,999
ZAGAME'S BALLARAT CLUB HOTEL	991,224	144	0	0	0	0	0	158,501	113,169	1,263,038

Venue	1 - Employment expenses	2 - Gifts of funds	3 - Sponsor- ships	4 - Gifts of goods	5 - Voluntary services	6 - Volunteer expenses	7 - Subsidised activities	8 - Fixed assets	9 - Direct and Indirect costs	Total claimed - \$
ZAGAME'S BRUNSWICK CLUB HOTEL	564,005	118	0	0	0	0	0	181,399	85,460	830,982
ZAGAME'S CAULFIELD CLUB HOTEL	1,516,707	873	0	0	0	0	0	630,807	103,787	2,252,174
TOTALS	236,211,627	6,388,423	2,180,830	1,154,301	15,049,024	882,688	10,743,177	53,495,943	49,841,192	375,947,205
TOTAL (%)	62.8%	1.7%	0.6%	0.3%	4.0%	0.2%	2.9%	14.2%	13.3%	100.0%

Data Source: Victorian Commission for Gaming Regulation

http://www.vcgr.vic.gov.au/CA256F650009C886/wCBSbyVenue?OpenView&RestrictToCategory=cbs2006&Count=600&Year=2006

Note: Where an individual venue has two entries, the second indicates that a co-licensee, associated entity or management company has also filed a return claiming community benefits as permitted via the relevant regulations. Details of associated entities are set out at Appendix D (below).

Appendix B

Notes provided by VCGR to EGM venues/licensees completing Community Benefit Statements

General

This form is to be completed on the basis of the <u>Minister's Determination</u> dated 24 June 2003 of the activities and purposes that constitute community purposes made pursuant to section 136AB of the *Gaming Machine Control Act 1991* and its successor, section 3.6.9 of the *Gambling Regulation Act 2003*.

Note that in completing this statement, only expenditure from gaming revenue meets the requirements of sections 3.6.8(2) and 3.6.9 of the *Gambling Regulation Act 2003*. Activities funded by revenue from other sources do not constitute community benefits for the purposes of sections 3.6.8(2) and 3.6.9 the *Gambling Regulation Act 2003*. Venue operators can adopt any practical or sensible method of apportionment of expenditure against gaming revenue, as long as the method that they choose enables them to meet the "true and fair" requirement in the Act. It is therefore intended that *pro rata* apportionment of expenditure against revenue will be accepted as a method of apportionment.

In the event of any uncertainty about whether a particular activity meets or does not meet the requirements of a community benefit for the purposes of the Community Benefit Statement, the test to be applied is whether the dominant purpose of the activity in question meets the community purposes definition contained in the Minister's Determination.

The information in this form is to be provided for the latest financial year ending 30 June.

Venue operators or their accounting advisers should direct any questions in relation to completing this form to the Office of Gambling Regulation.

Note 1. Employment expenses include all on-costs except for payroll tax and fringe benefits tax. Training costs for staff, including gaming room staff, are also treated as employment expenses.

Where a venue operator has entered into a management contract that requires the contracted manager to employ and direct staff, the employment expenses of these staff can be included on the same basis as staff employed directly by the venue operator.

Note 2. Venue operators can only claim direct donations from gaming revenue as community benefits. Donations of vouchers are treated as donations of funds. Where venue operators conduct fundraising activities on behalf of charities or other community groups, they can only claim the labour component as a community activity.

Venue operators should categorise donations into the various classes of community purposes set out in the Minister's Determination dated 24 June 2003, that is, the promotion of art, culture, science, religion, education, charity, sporting or recreational purposes. The recipients do not need to be identified and in particular, individual recipients are not to be identified for privacy reasons.

Note 3. Venue operators may claim sponsorships paid from gaming revenue as community benefits.

Venue operators should categorise sponsorships into the various classes of community purposes set out in the Minister's Determination dated 24 June 2003, that is, the promotion of art, culture, science, religion, education, charity, sporting or recreational purposes. The recipients do not need to be identified and in particular, individual recipients are not to be identified for privacy reasons.

Note 4. The amount claimable as a community benefit for the gift of new goods is the amount paid from gaming revenue by the venue operator, including GST. The amount claimable for gifts of used or second-hand goods is the market value of the goods.

Venue operators should categorise gifts of goods into the various classes of community purposes set out in the Minister's Determination dated 24 June 2003, that is, the promotion of art, culture, science, religion, education, charity, sporting or recreational purposes. The recipients do not need to be identified and in particular, individual recipients are not to be identified for privacy reasons.

Note 5. This item covers voluntary services and the cost attributable to these services. The amount of the benefit to be credited for the voluntary activities is \$20.00 per hour.

Venue operators should categorise voluntary services into the various classes of community purposes set out in the Minister's Determination dated 24 June 2003, that is, the promotion of art, culture, science, religion, education, charity, sporting or recreational purposes. The recipients do not need to be identified and in particular, individual recipients are not to be identified for privacy reasons.

Note 6. The amount of the benefit is all costs incurred by volunteers in carrying out activities that the venue operator is entitled to claim as community benefits.

Venue operators should categorise costs incurred by volunteers into the various classes of community purposes set out in the Minister's Determination dated 24 June 2003, that is, the promotion of art, culture, science, religion, education, charity, sporting or recreational purposes. The recipients do not need to be identified and in particular, individual recipients are not to be identified for privacy reasons.

Note 7: The amount of the benefit is the difference between the commercial selling price and the selling price that the venue operator offers to the public.

Note 8. Expenditure on fixed assets in the last financial year, other than assets used for gaming purposes, can be included as a community benefit. The amount to be included in relation to fixed assets is:

- Where the asset is purchased by the venue operator using reserves, the cost of the fixed assets, including GST.
- Where the asset is purchased by the venue operator using borrowings, the costs of repaying that loan.
- Where the asset is leased by the venue operator, rental costs for that asset.

In all cases, the fixed asset must be provided for community purposes and the costs met from gaming revenue. Where venue operators have entered into rental agreements or borrowings for non-gaming fixed assets prior to 1 July 2003, payments made after 1 July 2003 under these agreements can be included as community benefits.

The breakdown between gaming and non-gaming areas is as follows: Venues can claim as community benefits the proportion of the non-gaming building floor area as a percentage of the total building area. For example, if 90% of a new building costing \$1 million is used for non-gaming purposes, and the building is funded from gaming revenue, then the calculated community benefit is \$900,000.

Note 9. This includes direct and indirect costs incurred by venue operators in providing community benefits. Examples include the venue operator's support of its own activities that meet the definition of community activity or benefit as set out in the Minister's Determination dated 24 June 2003, such as payments made to subsidise a club's sporting activities. It also includes costs such as heating and lighting, except where these are associated with gaming purposes. The breakdown between gaming and non-gaming areas is the same as that described in Note 8 above.

Source: Notes attached to VCGR Community Benefit Statement Form 2005-06, abstracted from completed returns using a return (in this case that provided by the Abruzzo Club) located at

http://www.vcgr.vic.gov.au/CA256F650009C886/0/CB45B698DE88AE6DCA2572890007C674

Appendix C

Minister's Determination of 26 June 2003

Victoria Government Gazette

SPECIAL No. S 124 Thursday 26 June 2003 By Authority. Victorian Government Printer

Gaming Machine Control Act 1991

I, Andre Haermeyer MP, Acting Minister for Gaming, pursuant to section 136AB of the **Gaming Machine Control Act 1991**, make the following determination of the kind of activities or purposes that constitute community purposes.

- 1. The purposes that constitute community purposes are:
- (a) any philanthropic or benevolent purpose, including the promotion of art, culture, science, religion, education or charity including the benefiting of organisations designated by the Australian Taxation Office as 'Income Tax Exempt Charities', and including the benefiting of a fund or part of a fund of the Australian Red Cross Society; or
- (b) any sporting or recreational purpose, including the benefiting of any sporting or recreational club or association, but excluding any club or association that holds a venue operator's licence.
- 2. The activities that constitute community purposes are:
- (a) employment expenses of all staff employed by venue operators, including employment expenses of staff in gaming and non-gaming areas, excluding State and Commonwealth taxes.
- (b) gifts and sponsorships by venue operators that fall within the definition in (1) above, including gifts of:
- i. funds:
 - A) donations of the venue operator's funds; and
 - B) sponsorships

ii. goods - donations of goods paid for by the venue operator are community benefits, but not collections of goods on behalf of charities or other community groups;

iii. services - all voluntary services provided by members and staff of the venue operator to the community in fulfilment of the community purposes. The amount of the benefit to be credited (as an hourly rate) for the voluntary

activities is \$20.00. Expenses incurred by volunteers may also be included as community benefits.

- (c) subsidised activities where the venue operator provides a commercial service to members of the community or community organisations at less than commercial rates, the amount of the benefit is the difference between the commercial selling price and the selling price that the venue operator offers to the public.
- (d) The provision of fixed assets, other than fixed assets used for gaming purposes.

Dated 24 June 2003 ANDRE HAERMEYER MP

Source: VCGR web site at

http://www.vcgr.vic.gov.au/CA256F800017E8D4/WebObj/D9950CEF43261D4ACA25701C003F274D/\$File/\$124-03.pdf

Appendix D

Venue licensee and other details

Licensees, associated entities, LGA, operator type of venue and EGMs

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Type	Current EGMs (N)
ABRUZZO CLUB	ABRUZZO CLUB	-	City of Moreland	Tattersall's	С	59
ACES SPORTING CLUB	ACES SPORTING CLUB INC	-	City of Greater Dandenong	TABCORP	С	83
ALBION CHARLES HOTEL	ALBION CHARLES HOTEL PTY LTD	ALBION CHARLES HOTEL (BMG) PTY LTD	City of Darebin	TABCORP	Н	65
ALBION HOTEL	LORD HAVEN PTY LTD	-	City of Greater Dandenong	Tattersall's	Н	28
ALBION INN HOTEL	COLLINGWOOD ALBION PTY LTD	-	City of Yarra	Tattersall's	Н	20
ALEXANDRA HOUSE TABARET	HAMILTON FOOTBALL-NETBALL CLUB INC	-	Shire of Southern Grampians	TABCORP	С	35
ALMA SPORTS CLUB	ALMA SPORTS CLUB	-	City of Glen Eira	Tattersall's	С	26
ALTONA BOWLING CLUB	ALTONA BOWLING CLUB INC	-	City of Hobsons Bay	TABCORP	С	37
ALTONA RSL	ALTONA RSL SUB-BRANCH INC	-	City of Hobsons Bay	Tattersall's	С	58

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
ALTONA SPORTS CLUB	ALTONA SPORTS CLUB INC	-	City of Hobsons Bay	Tattersall's	С	83
AMSTEL GOLF CLUB	AMSTEL GOLF CLUB INC	-	City of Casey	TABCORP	С	95
ANGEL TAVERN	BARCOLIN PTY LTD	-	City of Stonnington	TABCORP	Н	45
ANGLERS TAVERN	ANGLERS TAVERN PTY LTD	-	City of Maribyrnong	Tattersall's	Н	26
ANGLESEA GOLF CLUB	ANGLESEA GOLF CLUB INC	-	Surf Coast Shire	TABCORP	С	34
ARARAT RSL	ARARAT RSL SUB-BRANCH INC	-	Rural City of Ararat	Tattersall's	С	55
ASHLEY HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Maribyrnong	TABCORP	Н	80
ASPENDALE EDITHVALE RSL	ASPENDALE/EDITHVALE RSL SUB- BRANCH INC	-	City of Kingston	TABCORP	С	49
AUSTRAL HOTEL	WENTWORTH PINES PTY LTD	-	Shire of Colac-Otway	Tattersall's	Н	23
AUSTRALIAN CROATIAN NATIONAL HALL	AUST CROATIAN ASSOC 'CARDINAL ALOJZ STEPINAC' GEELONG INC	-	City of Greater Geelong	TABCORP	С	30
BACCHUS MARSH GOLF CLUB	BACCHUS MARSH GOLF CLUB LTD	-	Shire of Moorabool	TABCORP	С	30
BAIRNSDALE BOWLS CLUB	BAIRNSDALE BOWLS CLUB INC	-	Shire of East Gippsland	TABCORP	С	26

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
BAIRNSDALE CLUB	BAIRNSDALE CLUB INC	-	Shire of East Gippsland	Tattersall's	С	15
BAIRNSDALE RSL	BAIRNSDALE RSL SUB-BRANCH INC	-	Shire of East Gippsland	Tattersall's	С	72
BAKERS ARMS HOTEL	BAKERS ARMS HOTEL PTY LTD	-	City of Yarra	TABCORP	Н	32
BALACLAVA HOTEL	BALACLAVA HOTEL (BALACLAVA) PTY LTD	BALACLAVA HOTEL (BMG) PTY LTD	City of Port Phillip	Tattersall's	Н	56
BALLARAT & DISTRICT TROTTING CLUB	BALLARAT & DISTRICT TROTTING CLUB	-	City of Ballarat	TABCORP	С	50
BALLARAT GOLF CLUB	BALLARAT GOLF CLUB INC	-	City of Ballarat	TABCORP	С	28
BALLARAT LEAGUES CLUB	BALLARAT FOOTBALL LEAGUE SOCIAL CLUB INC	-	City of Ballarat	Tattersall's	С	50
BALLARAT RSL	BALLARAT RSL SUB-BRANCH INC	-	City of Ballarat	Tattersall's	С	10
BALLCOURT HOTEL	TORIA PROPERTIES PTY LTD	-	City of Hume	Tattersall's	Н	5
BARWON HEADS HOTEL	SUNNY SPRINGS PTY LTD	A.P.D. GROUP PTY LTD	City of Greater Geelong	Tattersall's	Н	29
BAXTER TAVERN HOTEL MOTEL	RANKINDI PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	30
BAYSWATER HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Knox	Tattersall's	Н	105

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
BEAUMARIS EX- SERVICES CLUB	BEAUMARIS RSL SUB-BRANCH INC	-	City of Bayside	Tattersall's	С	30
BELL PARK SPORT & RECREATION CLUB	BELREC INC	-	City of Greater Geelong	Tattersall's	С	28
BENALLA BOWLS CLUB	BENALLA BOWLS CLUB INC	-	Rural City of Benalla	Tattersall's	С	50
BENALLA GOLF CLUB	BENALLA GOLF CLUB INC	-	Rural City of Benalla	TABCORP	С	25
BENDIGO CLUB	BENDIGO CLUB INC	-	City of Greater Bendigo	TABCORP	С	44
BENDIGO DISTRICT RSL CLUB	BENDIGO DISTRICT RSL SUB-BRANCH INC	-	City of Greater Bendigo	Tattersall's	С	81
BENTLEIGH RSL	BENTLEIGH RSL SUB-BRANCH INC	-	City of Glen Eira	Tattersall's	С	75
BERWICK INN TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Casey	Tattersall's	Н	63
BIRALLEE TAVERN	LARENT NOMINEES PTY LTD	-	Rural City of Wodonga	TABCORP	Н	24
BIRD & BOTTLE SPORTING CLUB	CROYDON GOLF CLUB LTD	-	City of Maroondah	TABCORP	С	25
BLACKBURN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Whitehorse	Tattersall's	Н	102
BLAZING STUMP HOTEL	BLACK STUMP HOLDINGS PTY LTD	-	Rural City of Wodonga	Tattersall's	Н	20

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
BLUE BELL HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Ballarat	TABCORP	Н	48
BOUNDARY TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Glen Eira	TABCORP	Н	90
BOURKE HILL'S WELCOME STRANGER	128 BOURKE STREET PTY LTD	-	City of Melbourne	Tattersall's	Н	100
BOX HILL GOLF CLUB	BOX HILL GOLF CLUB	-	City of Whitehorse	Tattersall's	С	34
BOX HILL RSL	BOX HILL RSL SUB-BRANCH INC	-	City of Whitehorse	Tattersall's	С	100
BRAYBROOK TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Maribyrnong	Tattersall's	Н	56
BROADMEADOWS SPORTING CLUB	BROADMEADOWS SPORTING CLUB INC	-	City of Hume	TABCORP	С	66
BUNDOORA BOWLING CLUB	BUNDOORA BOWLING CLUB INC	-	City of Banyule	TABCORP	С	20
BUNDOORA TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Whittlesea	Tattersall's	Н	100
BUNINYONG GOLF CLUB	BUNINYONG GOLF CLUB INC	-	City of Ballarat	Tattersall's	С	29
BURVALE HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Whitehorse	Tattersall's	Н	103
CARLTON CRICKET & FOOTBALL SOCIAL CLUB	THE CARLTON CRICKET AND FOOTBALL SOCIAL CLUB	-	City of Melbourne	TABCORP	С	48

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
CASA D'ABRUZZO CLUB	CASA D'ABRUZZO CLUB	-	City of Whittlesea	Tattersall's	С	60
CASTELLO'S BERWICK HOTEL	AREAS OF HOSPITALITY PTY LTD	-	City of Casey	TABCORP	Н	65
CASTELLO'S PAKENHAM HOTEL	CARDINIA HOSPITALITY PTY LTD	-	Shire of Cardinia	TABCORP	Н	32
CAULFIELD RACECOURSE TABARET	VICTORIA AMATEUR TURF CLUB (INC THE MELB RACING CLUB)	-	City of Glen Eira	TABCORP	С	105
CAULFIELD RSL	CAULFIELD RSL SUB-BRANCH INC	-	City of Glen Eira	Tattersall's	С	52
CELTIC CLUB	THE CELTIC CLUB INC	-	City of Melbourne	Tattersall's	С	46
CENTURY CITY ENTERTAINMENT	CENTURY CITY ENTERTAINMENT PTY LTD	-	City of Monash	TABCORP	Н	75
CHALAMBAR GOLF CLUB	CHALAMBAR GOLF CLUB ARARAT INC	-	Rural City of Ararat	TABCORP	С	33
CHELSEA HEIGHTS HOTEL	CHELSEA HEIGHTS HOTEL PTY LTD	CHELSEA HEIGHTS HOTEL (BMG) PTY LTD	City of Kingston	Tattersall's	Н	40
CHELSEA RSL	CHELSEA RSL SUB-BRANCH INC	-	City of Kingston	Tattersall's	С	65
CHELTENHAM MOORABBIN RSL	CHELTENHAM MOORABBIN RSL SUB- BRANCH INC	-	City of Kingston	Tattersall's	С	41
CHERRY HILL TAVERN	CHERRY HILL TAVERN PTY LTD	CHERRY HILL TAVERN (BMG) PTY LTD	City of Manningham	TABCORP	Н	50

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Type	Current EGMs (N)
CHIRNSIDE PARK COUNTRY CLUB	CHIRNSIDE PARK COUNTRY CLUB LTD	-	Shire of Yarra Ranges	Tattersall's	С	37
CITY BOWLS CLUB COLAC	CITY BOWLS CLUB COLAC INC	-	Shire of Colac-Otway	TABCORP	С	20
CITY FAMILY HOTEL	TAVERNS OF VICTORIA PTY LTD	-	City of Greater Bendigo	Tattersall's	Н	39
CITY MEMORIAL BOWLS CLUB	CITY MEMORIAL BOWLS CLUB WARRNAMBOOL INC	-	City of Warrnambool	Tattersall's	С	40
CLAYTON BOWLS CLUB	CLAYTON BOWLS CLUB INC	-	City of Kingston	Tattersall's	С	29
CLAYTON RSL	CLAYTON RSL SUB-BRANCH INC	-	City of Monash	Tattersall's	С	80
CLIFTON SPRINGS GOLF CLUB	CLIFTON SPRINGS GOLF CLUB INC	-	City of Greater Geelong	TABCORP	С	40
CLOCKS AT FLINDERS STREET STATION	DOXA SOCIAL CLUB INC	-	City of Melbourne	Tattersall's	С	100
CLUB FOGOLAR FURLAN MELBOURNE	CLUB FOGOLAR FURLAN MELBOURNE	-	City of Darebin	Tattersall's	С	52
CLUB HOTEL (FERNTREE GULLY)	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Knox	TABCORP	Н	45
CLUB HOTEL (WARRAGUL)	ROWELL'S HOTEL'S PTY LTD	-	Shire of Baw Baw	Tattersall's	Н	30
CLUB KILSYTH	KILSYTH & MOUNTAIN DISTRICT BASKETBALL ASSOCIATION INC	-	City of Maroondah	TABCORP	С	100

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
CLUB LAVERTON	THE CARLTON CRICKET AND FOOTBALL SOCIAL CLUB	-	City of Hobsons Bay	TABCORP	С	60
CLUB LEEDS	FOOTSCRAY FOOTBALL CLUB LTD	-	City of Maribyrnong	Tattersall's	С	37
CLUB TIVOLI	CLUB TIVOLI - DEUTSCHER VEREIN MELBOURNE INC	-	City of Stonnington	Tattersall's	С	18
CLUB WARRANDYTE	WARRANDYTE FOOTBALL CLUB INC	-	City of Manningham	TABCORP	С	27
COBDEN GOLF CLUB	COBDEN GOLF CLUB INC	-	Shire of Corangamite	TABCORP	С	28
COLAC BOWLING CLUB	COLAC BOWLING CLUB INC	-	Shire of Colac-Otway	TABCORP	С	20
COLAC RSL	COLAC RSL INC	-	Shire of Colac-Otway	Tattersall's	С	25
COMMERCIAL HOTEL (CAMPERDOWN)	J.L. & J. MADDEN PTY LTD	-	Shire of Corangamite	TABCORP	Н	29
COMMERCIAL HOTEL (SWAN HILL)	TR & DM PEARCE PTY LTD	-	Rural City of Swan Hill	TABCORP	Н	18
COMMERCIAL TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Wyndham	Tattersall's	Н	75
COOLAROO TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Hume	Tattersall's	Н	60
CORRYONG SPORTING COMPLEX	CORRYONG SPORTING COMPLEX INC	-	Shire of Towong	TABCORP	С	10

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
COURT HOUSE HOTEL (BACCHUS MARSH)	COURT HOUSE HOTEL BACCHUS MARSH PTY LTD	-	Shire of Moorabool	Tattersall's	Н	40
COURT HOUSE HOTEL (BRUNSWICK)	THE COURTHOUSE BRUNSWICK PTY LTD	COURTHOUSE BRUNSWICK HOTEL (BMG) PTY LTD	City of Moreland	TABCORP	Н	20
COURT HOUSE HOTEL (FOOTSCRAY)	COURT HOUSE HOTEL (FOOTSCRAY) PTY LTD	COURTHOUSE HOTEL FOOTSCRAY (BMG) PTY LTD	City of Maribyrnong	Tattersall's	Н	40
COURT JESTER HOTEL	FASO PTY LTD	-	City of Stonnington	Tattersall's	Н	48
COWES GOLF CLUB	COWES GOLF CLUB INC	-	Bass Coast Shire	Tattersall's	С	8
CRAIGIEBURN SPORTING CLUB	THE CRAIGIEBURN SPORTING CLUB INC	-	City of Hume	TABCORP	С	63
CRAIG'S ROYAL HOTEL	THE CRANBOURNE HOTEL PTY LTD	-	City of Ballarat	TABCORP	Н	37
CRAMERS HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Darebin	Tattersall's	Н	100
CRANBOURNE RSL	CRANBOURNE RSL SUB-BRANCH INC	-	City of Casey	Tattersall's	С	62
CROSS KEYS HOTEL	MASC CORPORATION PTY LTD	-	City of Moonee Valley	TABCORP	Н	40
CROXTON PARK HOTEL	CROXTON PARK HOTEL PTY LTD	CROXTON PARK HOTEL (BMG) PTY LTD	City of Darebin	Tattersall's	Н	100
CROYDON GOLF CLUB	CROYDON GOLF CLUB LTD	-	City of Maroondah	TABCORP	С	16

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
CROYDON HOTEL	AREAS OF HOSPITALITY PTY LTD	-	City of Maroondah	TABCORP	Н	95
CUMBERLAND HOTEL	FROTHY BEER PTY LTD	-	Shire of Mount Alexander	Tattersall's	Н	30
DAISEY'S CLUB HOTEL	DAISEYS CLUB HOTEL PTY LTD	DAISEY'S CLUB HOTEL (BMG) PTY LTD	City of Maroondah	Tattersall's	Н	75
DANDENONG CLUB	DANDENONG CLUB	-	City of Greater Dandenong	Tattersall's	С	94
DANDENONG RSL	DANDENONG RSL SUB-BRANCH INC	-	City of Greater Dandenong	Tattersall's	С	65
DANDENONG WORKERS SOCIAL CLUB	DANDENONG WORKERS SOCIAL CLUB LTD	-	City of Greater Dandenong	Tattersall's	С	80
DAVA HOTEL	AVAD HOTELS PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	32
DAYLESFORD BOWLING CLUB	DAYLESFORD BOWLING CLUB INC	-	Shire of Hepburn	TABCORP	С	32
DEER PARK CLUB	DEER PARK CLUB INC	-	City of Brimbank	Tattersall's	С	68
DEER PARK HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Brimbank	TABCORP	Н	100
DERRIMUT HOTEL	BRICKLEY PTY LTD	-	City of Brimbank	TABCORP	Н	55
DIAMOND CREEK TAVERN	MINUS PTY LTD	-	Shire of Nillumbik	TABCORP	Н	40

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
DICK WHITTINGTON TAVERN	TRIO TAVERNS PTY LTD	-	City of Port Phillip	Tattersall's	Н	29
DINGLEY INTERNATIONAL HOTEL	WILLETTS D.I. PTY LTD	-	City of Kingston	TABCORP	Н	90
DONCASTER INN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Manningham	Tattersall's	Н	100
DORSET GARDENS HOTEL	DUNNELL PTY LTD	-	City of Maroondah	TABCORP	Н	97
DROMANA HOTEL	MOLWIN PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	41
DROMANA RED HILL RSL	DROMANA-RED HILL RSL SUB-BRANCH INC	-	Shire of Mornington Peninsula	Tattersall's	С	20
DRUMS HOTEL	DRUMS HOTEL PTY LTD	-	City of Moreland	Tattersall's	Н	85
EAST MALVERN RSL	EAST MALVERN RSL SUB-BRANCH INC	-	City of Stonnington	Tattersall's	С	33
EASTWOOD GOLF CLUB	EASTWOOD GOLF CLUB	-	City of Maroondah	Tattersall's	С	19
ECHUCA HOTEL	PADDY 'N' ED PTY LTD	-	Shire of Campaspe	TABCORP	Н	12
ECHUCA WORKERS AND SERVICES CLUB	ECHUCA WORKERS & SERVICES CLUB LTD	-	Shire of Campaspe	Tattersall's	С	84
EDWARDES LAKE HOTEL	ZAGAME CAULFIELD PTY LTD	-	City of Darebin	TABCORP	Н	100

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
ELSTERNWICK HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Port Phillip	Tattersall's	Н	34
ELTHAM HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	Shire of Nillumbik	Tattersall's	Н	57
ELTHAM RSL	ELTHAM RSL SUB-BRANCH INC	-	Shire of Nillumbik	Tattersall's	С	20
ELWOOD RSL	ELWOOD RSL SUB-BRANCH INC	-	City of Port Phillip	Tattersall's	С	34
EPPING HOTEL	SOUTH COAST HOTELS PTY LTD	-	City of Whittlesea	TABCORP	Н	40
EPPING PLAZA HOTEL	LUCKY EIGHTS PTY LTD	-	City of Whittlesea	TABCORP	Н	100
EPPING RSL	EPPING RSL SUB-BRANCH INC	-	City of Whittlesea	Tattersall's	С	40
ESSENDON FOOTBALL & COMMUNITY SPORTING CLUB	ESSENDON FOOTBALL CLUB	-	City of Moonee Valley	Tattersall's	С	100
EXCELSIOR HOTEL	WATERSIDE HOTEL PTY LTD	EXCELSIOR HOTEL (BMG) PTY LTD	City of Whittlesea	TABCORP	Н	105
FAIRFIELD & ALPHINGTON RSL	FAIRFIELD AND ALPHINGTON RSL SUB- BRANCH INC	-	City of Darebin	Tattersall's	С	30
FAWKNER RSL	FAWKNER RSL SUB-BRANCH INC	-	City of Moreland	Tattersall's	С	35
FERNTREE GULLY BOWLING CLUB	FERNTREE GULLY BOWLING CLUB INC	-	City of Knox	TABCORP	С	34

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
FERNTREE GULLY HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Knox	Tattersall's	Н	90
FIRST & LAST HOTEL	FIRST & LAST PTY LTD	FIRST AND LAST HOTEL (BMG) PTY LTD	City of Moreland	Tattersall's	Н	70
FLEMINGTON RACECOURSE TABARET	VICTORIA RACING CLUB	-	City of Melbourne	TABCORP	С	80
FOOTSCRAY FOOTBALL CLUB	FOOTSCRAY FOOTBALL CLUB LTD	-	City of Maribyrnong	TABCORP	С	55
FORESTERS ARMS HOTEL	A.F.A.H (NO.2) PTY LTD	A.F.A.H. PTY LTD	City of Monash	Tattersall's	Н	59
FORTUNES BENDIGO	BENDIGO SKYRIDER PTY LTD	-	City of Greater Bendigo	TABCORP	С	100
FOSTER GOLF CLUB	FOSTER GOLF CLUB INC	-	Shire of South Gippsland	TABCORP	С	25
FOUNTAIN GATE TAVERNER	FOUNTAIN JADE PTY LTD	-	City of Casey	TABCORP	Н	95
FRANKSTON FOOTBALL CLUB	FRANKSTON FOOTBALL CLUB INC	-	City of Frankston	TABCORP	С	27
FRANKSTON RSL	FRANKSTON RSL SUB-BRANCH INC	-	City of Frankston	Tattersall's	С	77
FRECCIA AZZURRA CLUB	FRECCIA AZZURRA CLUB	-	City of Kingston	Tattersall's	С	35
GATEWAY HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Greater Geelong	Tattersall's	Н	60

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
GEELONG COMBINED LEAGUES CLUB	GEELONG COMBINED LEAGUES CLUB LTD	-	City of Greater Geelong	TABCORP	С	105
GEELONG FOOTBALL CLUB	GEELONG FOOTBALL CLUB LTD	-	City of Greater Geelong	TABCORP	С	100
GEELONG RSL	GEELONG RSL SUB-BRANCH INC	-	City of Greater Geelong	Tattersall's	С	42
GEORGE HOTEL	GEORGE 2000 PTY LTD	-	City of Ballarat	Tattersall's	Н	34
GLADSTONE PARK HOTEL	GPO NOMINEES PTY LTD	-	City of Hume	TABCORP	Н	100
GLENFERRIE HOTEL	MOONLEAF PTY LTD	-	City of Boroondara	Tattersall's	Н	28
GLENGALA HOTEL	GLENGALA HOTEL PTY LTD	GLENGALA HOTEL (BMG) PTY LTD	City of Brimbank	Tattersall's	Н	60
GLENROY RSL	GLENROY RSL SUB-BRANCH INC	-	City of Moreland	Tattersall's	С	40
GOLDEN FLEECE HOTEL	UPDAY PTY LTD	-	Shire of Melton	TABCORP	Н	45
GOLDEN NUGGET	AVZUR HOTELS PTY LTD	-	City of Melbourne	TABCORP	Н	60
GOLF HOUSE HOTEL	BALLARAT TURF CLUB INC	-	City of Ballarat	TABCORP	Н	20
GORDON HOTEL	GLAZZEZUP PTY LTD	-	Shire of Glenelg	Tattersall's	Н	23

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
GOULBURN VALLEY HOTEL	ORRONG HOLDINGS PTY LTD	DECKBREW HOLDINGS PTY LTD	City of Greater Shepparton	Tattersall's	Н	40
GRAND CENTRAL HOTEL (HAMILTON)	50TH BRISTLING WOODS PTY LTD	-	Shire of Southern Grampians	Tattersall's	Н	40
GRAND HOTEL	B.R.K. PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	70
GRAND JUNCTION HOTEL	DABLON PTY LTD	-	City of La Trobe	TABCORP	Н	43
GRAND TERMINUS HOTEL MOTEL	ANGEL FALLS PTY LTD	-	Shire of East Gippsland	Tattersall's	Н	21
GREAT WESTERN HOTEL	ABERDEEN HOLDINGS (AUST) PTY LTD	-	City of Greater Geelong	TABCORP	Н	36
GREEN GULLY SOCCER CLUB	GREEN GULLY SOCCER CLUB LTD	-	City of Brimbank	TABCORP	С	70
GREENSBOROUGH HOTEL	B & M FRANCIS HOTEL PTY LTD	-	City of Banyule	TABCORP	Н	24
GREENSBOROUGH RSL	GREENSBOROUGH RSL SUB-BRANCH INC	-	City of Banyule	Tattersall's	С	78
GROSVENOR HOTEL	NEW THEME PTY LTD	-	City of Port Phillip	TABCORP	Н	22
GROVEDALE HOTEL	GROVEDALE STURT PTY LTD	WARRENWOOD PTY LTD	City of Greater Geelong	TABCORP	Н	70
HALLAM TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Casey	TABCORP	Н	92

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
HAMPTON BOWLS CLUB	HAMPTON BOWLS CLUB INC	-	City of Bayside	TABCORP	С	30
HAMPTON PARK TAVERN	HAMPTON PARK TAVERN PTY LTD	-	City of Casey	Tattersall's	Н	73
HAMPTON RSL	HAMPTON RSL SUB-BRANCH INC	-	City of Bayside	Tattersall's	С	20
HARP OF ERIN HOTEL	XERIFF PTY LTD	-	City of Boroondara	TABCORP	Н	37
HASTINGS CRICKET & FOOTBALL SOCIAL CLUB	HASTINGS CRICKET AND FOOTBALL SOCIAL CLUB INC	-	Shire of Mornington Peninsula	Tattersall's	С	50
HAWTHORN FOOTBALL SOCIAL CLUB	HAWTHORN FOOTBALL CLUB LTD	-			С	
HEALESVILLE RSL	HEALESVILLE RSL SUB-BRANCH INC	-	Shire of Yarra Ranges	Tattersall's	С	50
HEIDELBERG RSL	HEIDELBERG RSL SUB-BRANCH INC	-	City of Banyule	Tattersall's	С	25
HIGHETT RETURNED & SERVICES CLUB	HIGHETT RSL SUB-BRANCH INC	-	City of Kingston	Tattersall's	С	41
HIGHPOINT TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Maribyrnong	TABCORP	Н	86
HILL TOP GOLF AND COUNTRY CLUB	HILL TOP GOLF AND COUNTRY CLUB LTD	-	City of Greater Shepparton	TABCORP	С	20
HILTON ON THE PARK	PCH MELBOURNE PTY LTD	-	City of Melbourne	TABCORP	Н	44

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
HOGANS HOTEL	HOGAN'S HOTEL PTY LTD	-	Shire of Mitchell	TABCORP	Н	30
HOPPERS CROSSING CLUB	HOPPERS CROSSING CLUB LTD	-	City of Wyndham	TABCORP	С	70
HOPPERS CROSSING SPORTS CLUB	HOPPERS CROSSING SPORTS CLUB INC	-	City of Wyndham	TABCORP	С	35
HORSHAM RACING CENTRE CLUB	HORSHAM RACING CENTRE CLUB INC	-	Rural City of Horsham	TABCORP	С	34
HORSHAM RSL	HORSHAM RSL SUB-BRANCH INC	-	Rural City of Horsham	Tattersall's	С	36
HORSHAM SPORTS & COMMUNITY CLUB	HORSHAM SPORTS & COMMUNITY CLUB	-	Rural City of Horsham	Tattersall's	С	54
HOTEL SORRENTO	HOTEL SORRENTO PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	16
HURSTBRIDGE BOWLING AND RECREATION CLUB	HURSTBRIDGE BOWLING AND RECREATION CLUB INC	-	Shire of Nillumbik	Tattersall's	С	25
INVERLOCH ESPLANADE HOTEL	LICOLA DALE PTY LTD	-	Bass Coast Shire	TABCORP	Н	17
ISLE OF WIGHT HOTEL	ISLE OF WIGHT HOTEL PTY LTD	-	Bass Coast Shire	Tattersall's	Н	10
ITALIAN AUSTRALIAN SOCIAL & SPORTING CLUB	ITALIAN AUSTRALIAN SOCIAL & SPORTING CLUB BAIRNSDALE INC	-	Shire of East Gippsland	TABCORP	С	37
ITALIAN AUSTRALIAN SPORTING & SOCIAL CLUB OF GIPPSLAND	ITALIAN AUSTRALIAN SPORTING AND SOCIAL CLUB OF GIPPSLAND INC	-	City of La Trobe	Tattersall's	С	43

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
ITALIAN SPORTS CLUB OF WERRIBEE	ITALIAN SPORTS CLUB OF WERRIBEE INC	-	City of Wyndham	Tattersall's	С	57
ITALO AUSTRALIAN SPORTING CLUB	ITALO-AUSTRALIAN SPORTING CLUB INC	-	City of Brimbank	Tattersall's	С	38
IVANHOE HOTEL	IVANHOE ENTERTAINMENT PTY LTD	-	City of Banyule	Tattersall's	Н	100
JOKERS ON RYRIE	LORDGULL NOMINEES PTY LTD	-	City of Greater Geelong	Tattersall's	Н	47
JUNCTION HOTEL	SOUTHFORK PROPERTIES PTY LTD	-	City of Darebin	TABCORP	Н	46
JUNCTION TABARET	VICTORIA HARNESS RACING CLUB INC	-	City of Moonee Valley	TABCORP	С	80
KANGAROO FLAT SPORTS CLUB	KANGAROO FLAT SPORTS CLUB INC	-	City of Greater Bendigo	TABCORP	С	48
KARINGAL BOWLING CLUB	KARINGAL BOWLING CLUB INC	-	City of Frankston	TABCORP	С	29
KEALBA HOTEL	HOPIN PTY LTD	-	City of Brimbank	TABCORP	Н	86
KEILOR EAST RSL	KEILOR EAST RSL SUB-BRANCH INC	-	City of Moonee Valley	Tattersall's	С	25
KEILOR HOTEL	DODD HOTELS PTY LTD	-	City of Brimbank	Tattersall's	Н	50
KEYSBOROUGH HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Greater Dandenong	TABCORP	Н	100

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
KILMORE TRACKSIDE	KILMORE RACING INC	-	Shire of Mitchell	TABCORP	С	56
KINGS CREEK HOTEL	VICTORIAN CELLARS (VIC) PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	33
KIRKPATRICKS HOTEL	TAVERNS OF VICTORIA PTY LTD	-	Shire of Mornington Peninsula	Tattersall's	Н	40
KNOX CLUB	KNOX CLUB	-	City of Knox	Tattersall's	С	100
KNOX TAVERN	WHITVAN PTY LTD	-	City of Knox	TABCORP	Н	77
KOORINGAL GOLF CLUB	KOORINGAL GOLF CLUB	-	City of Hobsons Bay	TABCORP	С	49
KORUMBURRA HOTEL	GREIDY PTY LTD	-	Shire of South Gippsland	TABCORP	Н	16
KYABRAM CLUB	KYABRAM CLUB INC	-	Shire of Campaspe	Tattersall's	С	43
KYNETON BOWLING CLUB	KYNETON BOWLING CLUB INC	-	Shire of Macedon Ranges	Tattersall's	С	25
KYNETON RSL	KYNETON RSL SUB-BRANCH INC	-	Shire of Macedon Ranges	TABCORP	С	28
LAKES ENTRANCE BOWLS CLUB	LAKES ENTRANCE BOWLS CLUB INC	-	Shire of East Gippsland	TABCORP	С	60
LAKES ENTRANCE RSL	LAKES ENTRANCE RSL SUB-BRANCH INC	-	Shire of East Gippsland	TABCORP	С	37

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
LALOR BOWLING CLUB	LALOR BOWLING CLUB INC	-	City of Whittlesea	TABCORP	С	36
LANGWARRIN HOTEL	BERETTA'S LANGWARRIN PTY LTD	-	City of Frankston	TABCORP	Н	44
LARA HOTEL	TRIGGER WOOD PTY LTD	-	City of Greater Geelong	Tattersall's	Н	20
LARA SPORTING CLUB	LARA SPORTING CLUB INC	-	City of Greater Geelong	TABCORP	С	50
LEIGHOAK	MELBOURNE FOOTBALL CLUB LTD	-	City of Monash	TABCORP	С	100
LEONGATHA RSL	LEONGATHA RSL SUB-BRANCH INC	-	Shire of South Gippsland	Tattersall's	С	40
LEOPOLD SPORTSMANS CLUB	LEOPOLD SPORTSMANS CLUB INC	-	City of Greater Geelong	TABCORP	С	35
LILYDALE CROWN HOTEL	CROWN JEWEL OF LILYDALE PTY LTD	HOTEL 1 PTY LTD	Shire of Yarra Ranges	Tattersall's	Н	68
LINCOLNSHIRE ARMS HOTEL	RIVER VIEW PTY LTD	-	City of Moonee Valley	TABCORP	Н	38
LOCH SPORT RSL	LOCH SPORT RSL SUB-BRANCH INC	-	Shire of Wellington	Tattersall's	С	10
LONDON TAVERN	K.L.B. HOTEL (CAULFIELD) PTY LTD	-	City of Glen Eira	TABCORP	Н	50
LONG BEACH HOTEL	HOPIN PTY LTD	-	City of Kingston	TABCORP	Н	49

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
LORD OF THE ISLES TAVERN	KAPACABA (HOTELS) PTY LTD	-	City of Greater Geelong	Tattersall's	Н	60
LORNE HOTEL	HOT SUMMERS PTY LTD	-	Surf Coast Shire	Tattersall's	Н	22
LOWER PLENTY HOTEL	ESTAL NOMINEES PTY LTD	-	City of Banyule	TABCORP	Н	85
L'UNICO BAR & BISTRO	NEZIS NOMINEES PTY LTD	-	City of Monash	TABCORP	Н	35
LYNDHURST CLUB HOTEL	LYNDHURST CLUB HOTEL PTY LTD	LYNDHURST CLUB HOTEL (BMG) PTY LTD	City of Moreland	Tattersall's	Н	48
MAC'S HOTEL (MELTON)	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	Shire of Melton	TABCORP	Н	82
MAC'S HOTEL (WARRNAMBOOL)	PARKDALE QUEST PTY LTD	-	City of Warrnambool	Tattersall's	Н	35
MAFFRA COMMUNITY SPORTS CLUB	MAFFRA COMMUNITY SPORTS CLUB INC	-	Shire of Wellington	TABCORP	С	35
MAGPIE AND STUMP HOTEL	SWANROCK PTY LTD	-	Shire of Mitchell	TABCORP	Н	24
MALVERN VALE CLUB HOTEL	TAMARI HOLDINGS PTY LTD	-	City of Stonnington	TABCORP	Н	30
MANHATTAN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Maroondah	Tattersall's	Н	103
MANNINGHAM CLUB	MANNINGHAM CLUB LTD	-	City of Manningham	Tattersall's	С	100

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
MANSFIELD GOLF CLUB	MANSFIELD GOLF CLUB INC	-	Shire of Mansfield	TABCORP	С	29
MARINE HOTEL	RIOTESS PTY LTD	-	City of Bayside	Tattersall's	Н	40
MAROONDAH SPORTS CLUB	MAROONDAH SPORTS CLUB LTD	-	City of Maroondah	TABCORP	С	70
MARYBOROUGH GOLF CLUB	MARYBOROUGH GOLF CLUB INC	-	Shire of Central Goldfields	Tattersall's	С	50
MARYBOROUGH HIGHLAND SOCIETY	MARYBOROUGH HIGHLAND SOCIETY INC	-	Shire of Central Goldfields	TABCORP	С	64
MATTHEW FLINDERS TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Monash	Tattersall's	Н	105
MCCARTINS HOTEL	REIDY PTY LTD	-	Shire of South Gippsland	TABCORP	Н	20
MCKINNON HOTEL	KENWILL PTY LTD	-	City of Glen Eira	TABCORP	Н	19
MEADOW INN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Hume	Tattersall's	Н	85
MELTON COUNTRY CLUB	MELTON COUNTRY CLUB INC	-	Shire of Melton	Tattersall's	С	90
MENTONE RSL	MENTONE RSL SUB-BRANCH INC	-	City of Kingston	Tattersall's	С	25
MENZIES TAVERN	MENZIES TAVERN PTY LTD	-	City of Melbourne	TABCORP	Н	22

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
MERBEIN CITIZENS CLUB	THE MERBEIN CITIZENS CLUB INC	-	Rural City of Mildura	TABCORP	С	20
MERCURE GRAND HOTEL ON SWANSTON	COLIVON PTY LTD	-	City of Melbourne	TABCORP	Н	90
MIDLANDS GOLF CLUB	MIDLANDS GOLF CLUB INC	-	City of Ballarat	Tattersall's	С	32
MILANO'S HOTEL	ROYAL TERMINUS BRIGHTON BEACH PTY LTD	MILANOS HOTEL (BMG) PTY LTD	City of Bayside	Tattersall's	Н	60
MILDURA GATEWAY TAVERN	MIRBEAU PTY LTD	-	Rural City of Mildura	Tattersall's	Н	75
MILDURA GOLF CLUB	MILDURA GOLF CLUB INC	-	Rural City of Mildura	TABCORP	С	20
MILDURA GRAND HOTEL RESORT	CARRAZZA & CO. PTY LTD	-	Rural City of Mildura	TABCORP	Н	19
MILDURA RSL	MILDURA RSL SUB-BRANCH INC	-	Rural City of Mildura	Tattersall's	С	45
MILDURA WORKING MANS SPORTS & SOCIAL CLUB	MILDURA WORKING MAN'S SPORTS & SOCIAL CLUB INC	-	Rural City of Mildura	TABCORP	С	67
MITCHAM HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Whitehorse	Tattersall's	Н	100
MITCHAM RSL	MITCHAM RSL SUB-BRANCH INC	-	City of Whitehorse	TABCORP	С	25
MITCHELL RIVER TAVERN	LICENSED PREMISES PTY LTD	-	Shire of East Gippsland	TABCORP	Н	20

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
MOE HOTEL	B & M FRANCIS HOTEL PTY LTD	-	City of La Trobe	Tattersall's	Н	33
MOE RSL CLUB	MOE RSL SUB-BRANCH INC	-	City of La Trobe	Tattersall's	С	45
MONASH HOTEL	MONASH HOTEL PTY LTD	MONASH HOTEL (BMG) PTY LTD	City of Monash	TABCORP	Н	60
MONBULK BOWLING CLUB	MONBULK BOWLING CLUB INC	-	Shire of Yarra Ranges	TABCORP	С	30
MONTMORENCY RSL	MONTMORENCY RSL SUB-BRANCH INC	-	City of Banyule	Tattersall's	С	35
MOONEE VALLEY RACING CLUB [MOONEE VALLEY TABARET]	MOONEE VALLEY RACING CLUB INC	-	City of Moonee Valley	TABCORP	С	105
MOOROOPNA GOLF CLUB	MOOROOPNA GOLF CLUB INC	-	City of Greater Shepparton	TABCORP	С	44
MORELAND HOTEL	MORELAND HOTEL PTY LTD	MORELAND HOTEL (BMG) PTY LTD	City of Moreland	TABCORP	Н	70
MORNINGTON COUNTRY GOLF CLUB	MORNINGTON GOLF CLUB INC	-	Shire of Mornington Peninsula	Tattersall's	С	8
MORNINGTON ON TANTI HOTEL	PANIER PTY LTD	-	Shire of Mornington Peninsula	TABCORP	Н	23
MORWELL BOWLING CLUB	MORWELL BOWLING CLUB RECREATION CENTRE INC	-	City of La Trobe	TABCORP	С	70
MORWELL CLUB	THE MORWELL CLUB INC	-	City of La Trobe	Tattersall's	С	39

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
MORWELL HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of La Trobe	Tattersall's	Н	38
MORWELL RSL	MORWELL RSL SUB-BRANCH INC	-	City of La Trobe	Tattersall's	С	46
MOTOR CLUB HOTEL	NEW BON PTY LTD	-	City of Casey	Tattersall's	Н	70
MOUNT BEAUTY COUNTRY CLUB	MOUNT BEAUTY COUNTRY CLUB INC	-	Alpine Shire	TABCORP	С	19
MOUNTAIN VIEW HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Monash	Tattersall's	Н	100
MULGRAVE COUNTRY CLUB	MULGRAVE COUNTRY CLUB	-	City of Monash	TABCORP	С	105
MYRTLEFORD SAVOY SPORTING CLUB	MYRTLEFORD SAVOY SPORTING CLUB INC	-	Alpine Shire	TABCORP	С	26
NAGAMBIE LAKES ENTERTAINMENT CENTRE	NAGAMBIE ROWING CLUB INC	-	Shire of Strathbogie	Tattersall's	С	32
NEWMARKET TAVERN	NEWMARKET TAVERN PTY LTD	-	City of Moonee Valley	Tattersall's	Н	68
NOBLE PARK FOOTBALL SOCIAL CLUB	NOBLE PARK FOOTBALL SOCIAL CLUB	-	City of Greater Dandenong	Tattersall's	С	48
NOBLE PARK RSL	NOBLE PARK RSL SUB-BRANCH INC	-	City of Greater Dandenong	Tattersall's	С	33
NORLANE HOTEL	E. KORONEOS & SONS PTY LTD	-	City of Greater Geelong	TABCORP	Н	105

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
NORTH BALLARAT SPORTS CLUB	NORTH BALLARAT SPORTS CLUB INC	-	City of Ballarat	Tattersall's	С	90
NORTH MELBOURNE FOOTBALL CLUB SOCIAL CLUB	NORTH MELBOURNE FOOTBALL CLUB SOCIAL CLUB LTD	-	City of Melbourne	TABCORP	С	40
NORTH SHORE SPORTS CLUB	NORTH SHORE SPORTS AND COMMUNITY CLUB INC	-	City of Greater Geelong	Tattersall's	С	48
NORTH SUBURBAN SPORTS CLUB	NORTH SUBURBAN SPORTS CLUB INC	-	City of Moonee Valley	Tattersall's	С	50
NORTHCOTE PARK FOOTBALL CLUB	NORTHCOTE PARK FOOTBALL CLUB INC	-	City of Moreland	TABCORP	С	85
NORTHCOTE RSL	NORTHCOTE RSL SUB-BRANCH INC	-	City of Darebin	Tattersall's	С	56
NUMURKAH GOLF & BOWLS CLUB	NUMURKAH GOLF & BOWLS CLUB INC	-	Shire of Moira	TABCORP	С	38
OAKLEIGH JUNCTION HOTEL	OAKLEIGH JUNCTION HOTEL PTY LTD	OAKLEIGH JUNCTION HOTEL (BMG) PTY LTD	City of Monash	Tattersall's	Н	60
OAKLEIGH- CARNEGIE RSL SUB-BRANCH	OAKLEIGH-CARNEGIE RSL SUB-BRANCH INC	-	City of Monash	Tattersall's	С	22
OASIS OZ HOTEL	INKAVAR PTY LTD	-	City of Melbourne	Tattersall's	Н	22
OCEAN GROVE BOWLING CLUB	OCEAN GROVE BOWLING CLUB INC	-	City of Greater Geelong	TABCORP	С	60
OLD DANDY INN	JANDALOR PTY LTD	-	City of Greater Dandenong	TABCORP	Н	32

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
OLD ENGLAND HOTEL	OLD ENGLAND HOTEL PTY LTD	-	City of Banyule	Tattersall's	Н	105
OLINDA CREEK HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	Shire of Yarra Ranges	TABCORP	Н	60
OLIVE TREE HOTEL	BAIBRENICK HOLDINGS PTY LTD	-	City of Hume	TABCORP	Н	38
OLYMPIC HOTEL	KEVAK HOTELS PTY LTD	-	City of Darebin	TABCORP	Н	80
OUYEN CLUB	THE OUYEN CLUB INC	-	Rural City of Mildura	TABCORP	С	5
PAKENHAM FOOTBALL SOCIAL CLUB	PAKENHAM FOOTBALL SOCIAL CLUB INC	-	Shire of Cardinia	Tattersall's	С	38
PAKENHAM INN	PAKENHAM INN TAVERN PTY LTD	-	Shire of Cardinia	Tattersall's	Н	50
PAKENHAM RACING CLUB	PAKENHAM RACING CLUB INC	-	Shire of Cardinia	TABCORP	С	92
PALACE HOTEL	THE PALACE HOTEL (HAWTHORN) PTY LTD	PALACE HOTEL HAWTHORN (BMG) PTY LTD	City of Boroondara	Tattersall's	Н	48
PARK VIEW HOTEL	SANGUINE HOTELS PTY LTD	-	City of Yarra	Tattersall's	Н	30
PASCOE VALE RSL	PASCOE VALE RSL SUB-BRANCH INC	-	City of Moreland	Tattersall's	С	35
PASCOE VALE TAVERNER HOTEL	TAVERNER HOTEL GROUP PTY LTD	-	City of Moreland	Tattersall's	Н	51

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
PENINSULA HOTEL MOTEL	KATDEAN HOTELS PTY LTD	-	City of Greater Geelong	Tattersall's	Н	55
PHILLIP ISLAND RSL	PHILLIP ISLAND RSL SUB-BRANCH INC	-	Bass Coast Shire	Tattersall's	С	53
PIER HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Frankston	Tattersall's	Н	97
PINSENT HOTEL	BELGRAVIA HOTEL PTY LTD	-	Rural City of Wangaratta	TABCORP	Н	44
PLAYERS HOTEL	PLAYERS HOTEL (DANDENONG) PTY LTD	NU HOTEL (BMG) PTY LTD	City of Greater Dandenong	TABCORP	Н	32
PLAYERS ON LYGON	JODAY PTY LTD	-	City of Melbourne	Tattersall's	Н	75
PLOUGH HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Whittlesea	Tattersall's	Н	100
PORTARLINGTON GOLF CLUB	PORTARLINGTON GOLF CLUB INC	-	City of Greater Geelong	TABCORP	С	55
PORTLAND FOOTBALL NETBALL CLUB	PORTLAND FOOTBALL NETBALL CRICKET CLUB INC	-	Shire of Glenelg	TABCORP	С	25
PORTLAND RSL MEMORIAL BOWLING CLUB	PORTLAND RSL MEMORIAL BOWLING CLUB INC	-	Shire of Glenelg	Tattersall's	С	25
POWELL HOTEL	POWELL HOTEL (FOOTSCRAY) PTY LTD	POWELL HOTEL FOOTSCRAY (BMG) PTY LTD	City of Maribyrnong	Tattersall's	Н	47
PRAHRAN FOOTBALL SOCIAL CLUB	PRAHRAN FOOTBALL SOCIAL CLUB INC	-	City of Stonnington	TABCORP	С	81

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
PRESTON CLUB	THE PRESTON CLUB INC	DAREBIN RSL SUB- BRANCH INC	City of Darebin	Tattersall's	С	45
PRESTON HOTEL	PRESTON HOTEL (PRESTON) PTY LTD	PRESTON HOTEL (BMG) PTY LTD	City of Darebin	Tattersall's	Н	41
PRESTON RSL	DAREBIN RSL SUB-BRANCH INC	-	City of Darebin	Tattersall's	С	20
PRINCE MARK HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Casey	Tattersall's	Н	103
QUEENSCLIFF BOWLING TENNIS AND CROQUET CLUB	QUEENSCLIFF BOWLING TENNIS AND CROQUET ASSOC. INC	-	Borough of Queenscliffe	TABCORP	С	30
RACECOURSE HOTEL (MALVERN EAST)	RACECOURSE HOTEL PTY LTD	RACECOURSE HOTEL (BMG) PTY LTD	City of Stonnington	TABCORP	Н	40
RACECOURSE HOTEL (WERRIBEE)	VEGAS NOMINEES PTY LTD	-	City of Wyndham	TABCORP	Н	52
RAILWAY CLUB HOTEL	BARRYCO PTY LTD	-	Shire of Mitchell	TABCORP	Н	33
RED CLIFFS CLUB	THE RED CLIFFS CLUB INC	-	Rural City of Mildura	TABCORP	С	34
RED LION HOTEL	BACCENEY PTY LTD	-	City of Ballarat	Tattersall's	Н	45
REGGIO CALABRIA CLUB	REGGIO CALABRIA CLUB INC	-	City of Moreland	Tattersall's	С	40
RESERVOIR BOWLING CLUB	RESERVOIR BOWLING CLUB INC	-	City of Darebin	Tattersall's	С	23

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
RESERVOIR RSL	RESERVOIR RSL SUB-BRANCH INC	-	City of Darebin	TABCORP	С	68
RICHMOND TAVERN	NORTH MELBOURNE GIANTS BASKETBALL CLUB LTD	-	City of Yarra	Tattersall's	С	30
RIFLE CLUB HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Hobsons Bay	Tattersall's	Н	59
RINGWOOD RSL	RINGWOOD RSL SUB-BRANCH INC	-	City of Maroondah	Tattersall's	С	70
RISING SUN HOTEL	RISING SUN (BGO.) PTY LTD	-	City of Greater Bendigo	Tattersall's	Н	35
RIVERSDALE HOTEL	C K & SONS PTY LTD	-	City of Boroondara	TABCORP	Н	42
RIVIERA HOTEL	G.M.B. HOTELS PTY LTD	-	City of Frankston	TABCORP	Н	45
ROBINVALE GOLF CLUB	ROBINVALE GOLF CLUB INC	-	Rural City of Swan Hill	TABCORP	С	25
ROSE SHAMROCK & THISTLE HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Darebin	Tattersall's	Н	60
ROSEBUD COUNTRY CLUB	ROSEBUD COUNTRY CLUB	-	Shire of Mornington Peninsula	TABCORP	С	60
ROSEBUD HOTEL	ROSEBUD PUB PTY LTD	-	Shire of Mornington Peninsula	Tattersall's	Н	70
ROSEBUD RSL	ROSEBUD RSL SUB-BRANCH INC	-	Shire of Mornington Peninsula	Tattersall's	С	75

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
ROSSTOWN HOTEL	ROSSTOWN HOLDINGS PTY LTD	-	City of Glen Eira	TABCORP	Н	103
ROXBURGH PARK HOTEL	RPH PTY LTD	-	City of Hume	TABCORP	Н	80
ROYAL EXCHANGE HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of La Trobe	Tattersall's	Н	44
ROYAL HOTEL (BENALLA)	ROYAL HOTEL BENALLA PTY LTD	-	Rural City of Benalla	TABCORP	Н	20
ROYAL HOTEL (DAYLESFORD)	SPAZOR PTY LTD	A.R.A.C WHOLESALERS PTY LTD	Shire of Hepburn	Tattersall's	Н	18
ROYAL HOTEL (ESSENDON)	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Moonee Valley	TABCORP	Н	70
ROYAL HOTEL (HORSHAM)	BJ & DK SMITH PTY LTD	-	Rural City of Horsham	Tattersall's	Н	23
ROYAL HOTEL (SUNBURY)	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Hume	TABCORP	Н	31
ROYAL OAK HOTEL	AREAS OF HOSPITALITY PTY LTD	-	City of Kingston	TABCORP	Н	76
ROYAL OAK RICHMOND	RICHMOND FOOTBALL CLUB LTD	-	City of Yarra	TABCORP	С	80
ROYAL TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Knox	Tattersall's	Н	90
RUBICON HOTEL MOTEL	K.N.D.A. PTY LTD	-	Shire of Murrindindi	TABCORP	Н	16

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
RYE HOTEL	MYNDIT PTY LTD	-	Shire of Mornington Peninsula	Tattersall's	Н	30
RYE RSL CLUB	RYE RSL SUB-BRANCH INC	-	Shire of Mornington Peninsula	Tattersall's	С	100
SALE & DISTRICT GREYHOUND RACING CLUB	SALE & DISTRICT GREYHOUND RACING CLUB INC	-	Shire of Wellington	TABCORP	С	70
SALE COMMUNITY SPORTS CLUB	SALE COMMUNITY SPORTS CLUB INC	-	Shire of Wellington	Tattersall's	С	33
SALE RSL CLUB AND FITNESS CENTRE	SALE RSL SUB-BRANCH INC	-	Shire of Wellington	Tattersall's	С	36
SANDBELT CLUB HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Kingston	TABCORP	Н	100
SANDOWN GREYHOUNDS TABARET	GREYHOUND PROMOTIONS PTY LTD	-	City of Greater Dandenong	TABCORP	С	100
SANDOWN PARK HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Greater Dandenong	Tattersall's	Н	98
SANDOWN RACECOURSE - HIGHWAYS TABARET	VICTORIA AMATEUR TURF CLUB (INC THE MELB RACING CLUB)	-	City of Greater Dandenong	TABCORP	С	100
SANDRINGHAM HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Bayside	TABCORP	Н	45
SANDS TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Frankston	Tattersall's	Н	70
SEAFORD RSL	SEAFORD RSL SUB-BRANCH INC	-	City of Frankston	Tattersall's	С	25

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
SEAFORD TAVERNER	MARKESSA PTY LTD	-	City of Frankston	TABCORP	Н	105
SEAGULLS NEST	WILLIAMSTOWN FOOTBALL CLUB	-	City of Hobsons Bay	TABCORP	С	61
SEBASTOPOL BOWLING CLUB	SEBASTOPOL BOWLING CLUB INC	-	City of Ballarat	Tattersall's	С	50
SEYMOUR CLUB	THE SEYMOUR CLUB LTD	-	Shire of Mitchell	Tattersall's	С	50
SEYMOUR GOLF CLUB	SEYMOUR GOLF CLUB INC	-	Shire of Mitchell	NIL	С	0
SHAMROCK HOTEL	CLOVER HOTELS (BENDIGO) PTY LTD	-	City of Greater Bendigo	TABCORP	Н	45
SHANGHAI CLUB	DAZELINE PTY LTD	-	City of Melbourne	Tattersall's	Н	48
SHELL CLUB	SHELL CLUB (SPORTING & SOCIAL) INC	-	City of Greater Geelong	Tattersall's	С	100
SHEPPARTON CLUB	SHEPPARTON CLUB INC	-	City of Greater Shepparton	TABCORP	С	61
SHEPPARTON RSL	SHEPPARTON RSL SUB-BRANCH INC	-	City of Greater Shepparton	Tattersall's	С	80
SHERBOURNE TERRACE	CASZUR NOMINEES PTY LTD	-	City of Greater Shepparton	TABCORP	Н	39
SHOPPINGTOWN HOTEL	SHOPPINGTOWN HOTEL PTY LTD	SHOPPINGTOWN HOTEL (BMG) PTY LTD	City of Manningham	Tattersall's	Н	100

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
SIR HENRY BARKLY HOTEL	OBISAX PTY LTD	-	City of Banyule	Tattersall's	Н	65
SKYWAYS TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Moonee Valley	Tattersall's	Н	100
SOMERVILLE HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	Shire of Mornington Peninsula	TABCORP	Н	39
SOUTH OAKLEIGH CLUB	SOUTH OAKLEIGH CLUB INC	-	City of Glen Eira	Tattersall's	С	42
SPHINX HOTEL	DUN-RA INVESTMENTS PTY LTD	-	City of Greater Geelong	Tattersall's	Н	63
SPORTING LEGENDS CLUB	SPORTING LEGENDS CLUB INC	-	Shire of Wellington	TABCORP	С	75
SPORTSPARK GAMING AND ENTERTAINMENT CENTRE	BALLARAT BASKETBALL ASSOCIATION INC	-	City of Ballarat	TABCORP	С	35
SPRINGVALE RSL CLUB	SPRINGVALE RSL SUB-BRANCH INC	-	City of Greater Dandenong	Tattersall's	С	47
ST ALBANS HOTEL	AVZUR HOTELS PTY LTD	-	City of Brimbank	Tattersall's	Н	50
ST ALBANS SPORTS CLUB	THE ST. ALBANS SPORTS CLUB INC	-	City of Brimbank	TABCORP	С	30
ST ARNAUD SPORTING CLUB	ST ARNAUD SPORTING CLUB INC	-	Shire of Northern Grampians	TABCORP	С	35
ST GEORGE WORKERS CLUB	ST GEORGE WORKERS CLUB INC	-	City of Greater Geelong	TABCORP	С	35

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
ST KILDA ARMY & NAVY CLUB	ST KILDA RSL SUB-BRANCH INC	-	City of Port Phillip	Tattersall's	С	60
ST KILDA FOOTBALL SOCIAL CLUB	ST. KILDA FOOTBALL SOCIAL CLUB LTD	-	City of Kingston	TABCORP	С	83
STAMFORD HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Knox	Tattersall's	Н	103
STAR HOTEL (BRIGHT)	M. & S. WHELAN INVESTMENTS PTY LTD	-	Alpine Shire	TABCORP	Н	18
STAR HOTEL (SALE)	GANSTONE PTY LTD	-	Shire of Wellington	Tattersall's	Н	29
STAWELL HARNESS RACING CLUB	STAWELL HARNESS RACING CLUB INC	-	Shire of Northern Grampians	TABCORP	С	30
STEEPLES TABARET	MORNINGTON RACING CLUB INC	-	Shire of Mornington Peninsula	TABCORP	С	75
STONEYS CLUB	DARLEY FOOTBALL CLUB INC	-	Shire of Moorabool		С	
SUMMERHILL HOTEL	SUMMERHILL HOTEL PTY LTD	-	City of Darebin	TABCORP	Н	100
SUMMERWORLD HOTEL	RASHLEIGH INVESTMENTS PTY LTD	-	City of Moreland	TABCORP	Н	28
SUNBURY BOWLING CLUB	SUNBURY BOWLING CLUB INC	-	City of Hume	Tattersall's	С	78
SUNBURY FOOTBALL SOCIAL CLUB	SUNBURY FOOTBALL SOCIAL CLUB LTD	-	City of Hume	TABCORP	С	38

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
SUNBURY UNITED SPORTING CLUB	SUNBURY UNITED SPORTING CLUB LTD	-	City of Hume	TABCORP	С	27
SUNSHINE CITY CLUB	THE SUNSHINE CITY CLUB	-	City of Brimbank	TABCORP	С	23
SUNSHINE RSL	SUNSHINE RSL SUB-BRANCH INC	-	City of Brimbank	Tattersall's	С	60
SWAN HILL CLUB	SWAN HILL CLUB INC	-	Rural City of Swan Hill	TABCORP	С	35
SWAN HILL RSL	SWAN HILL RSL SUB-BRANCH INC	-	Rural City of Swan Hill	Tattersall's	С	30
SYLVANIA HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Hume	TABCORP	Н	90
TANKERVILLE ARMS HOTEL	RANIA CORPORATION PTY LTD	-	City of Yarra	Tattersall's	Н	49
TAYLORS LAKES FAMILY HOTEL	TAYLORS LAKES FAMILY HOTEL PTY LTD	-	City of Brimbank	Tattersall's	Н	105
TEMPLESTOWE HOTEL	RAMM HOSPITALITY GROUP PTY LTD	-	City of Manningham	TABCORP	Н	50
THE BEACH	CHARISMATIC HOTELS PTY LTD	-	City of Port Phillip	Tattersall's	Н	38
THE BENTLEIGH CLUB	THE BENTLEIGH CLUB	-	City of Glen Eira	TABCORP	С	100
THE BOROUGH CLUB	BENDIGO STADIUM LTD	-	City of Greater Bendigo	TABCORP	С	40

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
THE BRIDGE HOTEL	DOYLE'S BRIDGE HOTEL PTY LTD	-	City of Kingston	Tattersall's	Н	50
THE BRUNSWICK CLUB	THE BRUNSWICK CLUB	-	City of Moreland	Tattersall's	С	50
THE CHASE HOTEL	VICTORIAN TAVERNS PTY LTD	-	City of Whitehorse	TABCORP	Н	90
THE CLUB	COLLINGWOOD FOOTBALL CLUB LTD	-	Shire of Melton	Tattersall's	С	60
THE COACH AND HORSES	COLLINGWOOD FOOTBALL CLUB LTD	-	City of Maroondah	TABCORP	С	100
THE COVE HOTEL	YADNUM PTY LTD	-	City of Kingston	TABCORP	Н	45
THE DANISH CLUB	THE DANISH CLUB "DANNEBROG" INC	-	City of Port Phillip	TABCORP	С	43
THE ELSTERNWICK CLUB	THE ELSTERNWICK CLUB INC	-	City of Glen Eira	TABCORP	С	32
THE GRAND AT DANDENONG	DOXA SOCIAL CLUB INC	DANDENONG BASKETBALL ASSOCIATION INC	City of Greater Dandenong	Tattersall's	С	47
THE GRAND HOTEL FRANKSTON	WINBURY PTY LTD	HAMDAY PTY LTD	City of Frankston	TABCORP	Н	64
THE HAWTHORN CLUB	THE HAWTHORN CLUB INC	-	City of Boroondara	TABCORP	С	43
THE INTERNATIONAL	COLLINGWOOD FOOTBALL CLUB LTD	-	Shire of Yarra Ranges	Tattersall's	С	80

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
THE KINGSTON CLUB	MORDIALLOC SPORTING CLUB INC	-	City of Kingston	TABCORP	С	70
THE LAKES ENTERTAINMENT CENTRE	LAKES ENTRANCE GOLF CLUB INC	-	Shire of East Gippsland	Tattersall's	С	38
THE MEETING PLACE AT MELBOURNE CENTRAL	DOXA SOCIAL CLUB INC	-	City of Melbourne	TABCORP	С	56
THE MILLERS INN HOTEL	MCGAURAN (ALTONA) PTY LTD	-	City of Hobsons Bay	Tattersall's	Н	70
THE OLD TOWN 'N' COUNTRY TAVERN	BETHRICA PTY LTD	-	Rural City of Wangaratta	Tattersall's	Н	29
THE ORBOST CLUB	THE ORBOST CLUB INC	-	Shire of East Gippsland	TABCORP	С	24
THE PRINCE OF WALES HOTEL - RICHMOND	CALMIK PTY LTD	-	City of Yarra	Tattersall's	Н	40
THE REX	PORT MELBOURNE FOOTBALL CLUB LTD	-	City of Port Phillip	Tattersall's	С	57
THE RICHMOND HENTY HOTEL	THE RICHMOND HENTY HOTEL PTY LTD	-	Shire of Glenelg	TABCORP	Н	32
THE SETTLEMENT AT CRANBOURNE	THE CRANBOURNE HOTEL PTY LTD	-	City of Casey	TABCORP	Н	44
THE SUGAR GUM HOTEL	SPAR HOLDINGS PTY LTD	-	Shire of Melton	TABCORP	Н	40
THE TIGERS CLUBHOUSE	WERRIBEE FOOTBALL CLUB INC	-	City of Wyndham	TABCORP	С	50

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
THE UNION CLUB HOTEL	E.H. LASCELLES PTY LTD	-	Shire of Colac-Otway	TABCORP	Н	22
THE VALE HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Monash	TABCORP	Н	70
THE WHALERS INN	BUANGOR NOMINEES PTY LTD	SOUTHERN RIGHT WHALES PTY LTD	City of Warrnambool	TABCORP	Н	48
THE YARRAM COUNTRY CLUB	THE YARRAM COUNTRY CLUB INC	-	Shire of Wellington	Tattersall's	С	37
TOORADIN & DISTRICT SPORTS CLUB	TOORADIN & DISTRICT SPORTS CLUB LTD	-	City of Casey	TABCORP	С	42
TORQUAY GOLF CLUB	TORQUAY GOLF CLUB	-	Surf Coast Shire	Tattersall's	С	40
TORQUAY HOTEL	SRAM NOMINEES PTY LTD	-	Surf Coast Shire	TABCORP	Н	15
TOWER HOTEL	RUMOTEL PTY LTD	-	City of Boroondara	TABCORP	Н	25
TOWN HALL HOTEL STAWELL	WET REDGUM PTY LTD	-	Shire of Northern Grampians	Tattersall's	Н	23
TRARALGON BOWLS CLUB	TRARALGON BOWLS CLUB INC	-	City of La Trobe	TABCORP	С	60
TRARALGON FOOTBALL CLUB	TRARALGON COMMUNITY SPORTS CLUB LTD	-			С	
TRARALGON RSL	TRARALGON RSL SUB-BRANCH INC	-	City of La Trobe	Tattersall's	С	41

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
TRIOS TABARET	CRANBOURNE SPORTS & ENTERTAINMENT CENTRE PTY LTD	-	City of Casey	TABCORP	С	75
TUDOR INN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Kingston	Tattersall's	Н	56
TURFSIDE TABARET	MOE RACING CLUB INC	-	City of La Trobe	TABCORP	С	75
UPPER YARRA RSL	UPPER YARRA RSL SUB-BRANCH INC	-	Shire of Yarra Ranges	Tattersall's	С	30
VAUCLUSE HOTEL	YORK HOTELS (VIC) PTY LTD	PIERDON PTY LTD	City of Yarra	TABCORP	Н	31
VEGAS AT WAVERLEY GARDENS	HAWTHORN FOOTBALL CLUB LTD	-	City of Monash	Tattersall's	С	94
VENETO CLUB	VENETO CLUB	-	City of Manningham	Tattersall's	С	90
VERMONT FOOTBALL CLUB	VERMONT FOOTBALL CLUB INC	-	City of Knox	TABCORP	С	60
VIC INN WILLIAMSTOWN	FOOTSCRAY FOOTBALL CLUB LTD	-	City of Hobsons Bay	Tattersall's	С	60
VICTORIA HOTEL (SHEPPARTON)	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Greater Shepparton	Tattersall's	Н	45
VICTORIA ON HYDE HOTEL	HOLSI PTY LTD	-	City of Maribyrnong	TABCORP	Н	31
VICTORIAN TAVERN	10TH BRISTLING WOODS PTY LTD	-	Shire of Macedon Ranges	TABCORP	Н	36

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
VILLAGE BELLE HOTEL	BARJEN PTY LTD	-	City of Port Phillip	TABCORP	Н	20
VILLAGE GREEN HOTEL	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Monash	TABCORP	Н	103
VINE HOTEL RICHMOND	LANGMIK PTY LTD	-	City of Yarra	Tattersall's	Н	26
WALTZING MATILDA HOTEL	WALTZING WHEELER HOTELS PTY LTD	WALTZING MATILDA HOTEL (BMG) PTY LTD	City of Greater Dandenong	TABCORP	Н	91
WANGARATTA CLUB	WANGARATTA CLUB INC	-	Rural City of Wangaratta	TABCORP	С	25
WANGARATTA RSL	WANGARATTA RSL SUB-BRANCH INC	-	Rural City of Wangaratta	Tattersall's	С	32
WANTIRNA CLUB	RICHMOND FOOTBALL CLUB LTD	-	City of Knox	Tattersall's	С	77
WARRAGUL CLUB	THE WARRAGUL CLUB INC	-	Shire of Baw Baw	TABCORP	С	80
WARRAGUL COUNTRY CLUB	WARRAGUL COUNTRY CLUB INC	-	Shire of Baw Baw	Tattersall's	С	45
WARRNAMBOOL BOWLS CLUB	WARRNAMBOOL BOWLS CLUB INC	-	City of Warrnambool	TABCORP	С	46
WARRNAMBOOL FOOTBALL CLUB SOCIAL CLUB	WARRNAMBOOL FOOTBALL CLUB INC	-	City of Warrnambool	TABCORP	С	53
WARRNAMBOOL RSL	WARRNAMBOOL RSL SUB-BRANCH INC	-	City of Warrnambool	Tattersall's	С	25

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
WATERGARDENS HOTEL	WGH PTY LTD	-	City of Brimbank	TABCORP	Н	70
WATERLOO CUP HOTEL	MOONEE VALLEY HOSPITALITY PTY LTD	ASTONMILL PTY LTD	City of Moonee Valley	TABCORP	Н	70
WATSONIA RSL	WATSONIA RSL SUB-BRANCH INC	-	City of Banyule	Tattersall's	С	73
WAURN PONDS HOTEL MOTEL	JANSSON PTY LTD	-	City of Greater Geelong	TABCORP	Н	35
WAVERLEY RSL CLUB	WAVERLEY RSL SUB-BRANCH INC	-	City of Monash	Tattersall's	С	67
WERRIBEE BOWLING CLUB	WERRIBEE RSL SUB-BRANCH INC	-	City of Wyndham	TABCORP	С	19
WERRIBEE PLAZA TAVERN	TAVERNER HOTEL GROUP PTY LTD	-	City of Wyndham	TABCORP	Н	80
WERRIBEE RSL	WERRIBEE RSL SUB-BRANCH INC	-	City of Wyndham	Tattersall's	С	60
WEST BENDIGO SPORTS & ENTERTAINMENT CENTRE - BENDIGO STADIUM	BENDIGO STADIUM LTD	-	City of Greater Bendigo	TABCORP	С	75
WEST HEIDELBERG RSL	HEIDELBERG-WEST HEIDELBERG RSL SUB-BRANCH INC	-	City of Banyule	TABCORP	С	31
WESTEND MARKET HOTEL	WESTEND MARKET HOTEL PTY LTD	-	City of Brimbank	Tattersall's	Н	88
WESTERNPORT HOTEL	A & S WESTERNPORT PTY LTD	-	Shire of Mornington Peninsula	Tattersall's	Н	40

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
WESTMEADOWS TAVERN	AUSTRALIAN LEISURE AND HOSPITALITY GROUP LTD	-	City of Hume	Tattersall's	Н	42
WESTSIDE TAVERNER	TAVERNER HOTEL GROUP PTY LTD	-	City of Wyndham	TABCORP	Н	70
WHEELERS HILL HOTEL	WALTZING WHEELER HOTELS PTY LTD	WHEELERS HILL HOTEL (BMG) PTY LTD	City of Monash	TABCORP	Н	50
WHITE EAGLE HOUSE	POLISH COMMUNITY ASSOCIATION IN GEELONG INC	-	City of Greater Geelong	TABCORP	С	35
WHITTLESEA BOWLS CLUB	WHITTLESEA BOWLS CLUB INC	-	City of Whittlesea	TABCORP	С	35
WILLIAMSTOWN RSL	WILLIAMSTOWN RSL SUB-BRANCH INC	-	City of Hobsons Bay	Tattersall's	С	42
WINDERMERE HOTEL	PIEDAY PTY LTD	-	City of Greater Bendigo	Tattersall's	Н	40
WODONGA HOTEL	WEATHERALLS WODONGA HOTEL PTY LTD	-	Rural City of Wodonga	Tattersall's	Н	80
WONTHAGGI CLUB	THE WONTHAGGI CLUB	-	Bass Coast Shire	TABCORP	С	58
WONTHAGGI GOLF CLUB	WONTHAGGI GOLF CLUB INC	-	Bass Coast Shire	TABCORP	С	15
WONTHAGGI WORKMEN'S CLUB	WONTHAGGI WORKMENS CLUB INC	-	Bass Coast Shire	Tattersall's	С	55
WOOL EXCHANGE HOTEL	WOOL EXCHANGE HOTEL PTY LTD	-	Bass Coast Shire	Tattersall's	С	55

Venue	Licensee 1	Licensee 2 or associated entity	LGA	Operator	Туре	Current EGMs (N)
YALLOURN BOWLING CLUB	YALLOURN BOWLING CLUB INC	-	City of La Trobe	TABCORP	С	25
YARRA VALLEY COUNTRY CLUB	YARRA VALLEY COUNTRY CLUB INC	-	City of Manningham	TABCORP	С	100
YARRAVILLE CLUB	YARRAVILLE CLUB INC	-	City of Maribyrnong	Tattersall's	С	90
YARRAVILLE CLUB CRICKET CLUB	YARRAVILLE CLUB CRICKET CLUB INC	-	City of Maribyrnong	TABCORP	С	93
YARRAVILLE- FOOTSCRAY BOWLING CLUB	YARRAVILLE-FOOTSCRAY BOWLING CLUB INC	-	City of Maribyrnong	TABCORP	С	34
YORK ON LILYDALE TAVERNER RESORT	TAVERNER HOTEL GROUP PTY LTD	-	Shire of Yarra Ranges	Tattersall's	Н	72
ZAGAME BORONIA	ZAGAME BORONIA PTY LTD	-	City of Knox	TABCORP	Н	80
ZAGAME'S BALLARAT CLUB HOTEL	GOLDEN POINT MANAGEMENT PTY LTD	-	City of Ballarat	TABCORP	С	105
ZAGAME'S BRUNSWICK CLUB HOTEL	VAMSUN PTY LTD	-	City of Moreland	TABCORP	Н	50
ZAGAME'S CAULFIELD CLUB HOTEL	ZAGAME CAULFIELD PTY LTD	-	City of Glen Eira	TABCORP	Н	100
TOTAL	523	36				27,212
TOTAL HOTELS					247	13617
TOTAL CLUBS					276	13595
TOTAL TATTS				255		13537
TOTAL TAB				264		13675
TOTAL NIL EGMs				4		

Appendix E

Extracts from VCGR 'Frequently Asked Questions' document

The following definitions of some of the types of 'community benefit' are abstracted from the VCGR Community Benefit Statements "Notes and Frequently Asked Questions" document, available at

http://www.vcgr.vic.gov.au/CA256F800017E8D4/WebObj/F4A9D9CBEE69E08CCA2571A800038044/\$File/CBS%20NFAQs%202005-06.pdf

EMPLOYMENT EXPENSES (Category 1)

11. Do employment expenses include persons engaged to provide services under a management contract?

Yes, where a venue operator has entered into a management contract that requires the contracted manager to employ and direct staff, the employment expenses of these staff can be included on the same basis as staff employed directly by the venue operator, if paid from gaming revenue.

12. We pay staff salaries out of our general account, which combines gaming machine revenue with other venue income. How do I apportion salary expenditure between our gaming and nongaming revenue?

Venue operators can adopt any practical or sensible method of apportionment of expenditure against its share of gaming revenue, as long as the method that they choose enables them to meet the "true and fair" requirement in the Act. It is therefore intended that pro rata apportionment of expenditure against revenue will be accepted as a method of apportionment. For example, if you choose to use pro rata apportionment, then if your share of gaming revenue provides threequarters of your revenue and other activities provide one quarter of your revenue, three quarters of staff costs can be allocated as community benefits.

GIFTS OF FUNDS (Category 2)

Venue operators can only claim direct gifts of funds from its share of gaming revenue as community benefits. Gifts of vouchers are treated as gifts of funds. Where venue operators conduct fundraising activities on behalf of charities or other community groups, they can only claim the labour component as a community activity.

GIFTS OF GOODS (Category 4)

The amount claimable as a community benefit for the gift of new goods is the amount paid, including GST, from its share of gaming revenue by the venue operator.

The amount claimable for gifts of used or second hand goods is the written-down (book) value or market value of the goods.

VOLUNTARY SERVICES (Category 5)

This Category covers voluntary services and the cost attributable to the provision of these services by a venue operator. The amount of the benefit that can be claimed for the voluntary services is \$20.00 per hour.

VOLUNTEER EXPENSES (Category 6)

The amount of volunteer expenses claimable are costs incurred by volunteers in carrying out volunteer activities by venue operators.

SUBSIDISED ACTIVITIES (Category 7)

The amount that can be claimed is the difference between the commercial selling price and the lower selling price that the venue operator offers to the public. Please note that only the value of a subsidy can be claimed, the claimable amount being the difference between the normal commercial selling price and the subsidised price. Any ancillary expenses (such as advertising and printing costs) incurred in conducting a promotion cannot be claimed as a community benefit.

FIXED ASSETS (Category 8)

Expenditure on fixed assets in the last financial year. other than assets used for gaming purposes, can be claimed as a community benefit. The amount to be claimed in relation to fixed assets is:

Where the asset is purchased by the venue operator using reserves, the cost of the fixed assets, including GST.

Where the asset is purchased by the venue operator using borrowings, the total loan repayments (including principal and interest) in relation to that borrowing.

Where the asset is leased by the venue operator, the actual lease payments for that asset.

29. Are maintenance costs for fixed assets claimable as community benefits? Money spent on maintaining assets that meet the community activities or purposes tests is itself a community purpose or activity. For example, the cost of repainting a club building, repairing the plumbing of the bowling green toilet block, dry cleaning of the bistro carpet or polishing the timber on the bar would be claimable as a community benefit. 30. If a new building has gaming and non-gaming

areas, how is the amount of the community

benefit to be calculated?

The proportion of the non-gaming building floor area as a percentage of the total building area can be claimed as a community benefit. For example, if 90% of the floor area of a new building costing \$1,000,000 is used for non-gaming purposes, then the calculated community benefit is \$900,000.

DIRECT & INDIRECT COSTS (Category 9)

Direct and indirect costs are those incurred by venue operators in providing community benefits. Examples include the venue operator's support of its own activities that meet the definition of community purposes or benefit as set out in the Minister's Determination, such as payments made to subsidise a club's sporting activities.

34. Can I claim all the heating and lighting costs for my venue as a community benefit?

No, only the heating and lighting costs associated with the non-gaming areas of venues can be claimed as community benefits, insofar as such costs meet the definition of community purposes or benefit as set out in the Minister's Determination. The breakdown between gaming and non-gaming areas is the same as that described in question 30.