



# Independent Betting Arbitration Service

IBAS Annual Report 2006

# IBAS

## IBAS Limited

(Independent Betting Arbitration Service)  
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## IBAS Board

### Chairman:

Sir Tristram Ricketts, Bt.

### Directors:

Terry Ellis  
Jeremy Reed

### Chief Executive Officer:

Chris O'Keeffe

### Company Secretary:

Stephen Haywood

## IBAS Staff

Danny Cracknell: Arbitration Manager  
Sharon Powell: Administration &  
Projects Manager  
James Taylor: Case Manager  
John Samuels: Case Manager  
William Baker: Administration Assistant

## Panel Members

John Cobb  
Dave Compton  
Neil Cook  
Anthony Fairbairn  
Robert Fenton  
Keith Harris  
Kevin Pullein  
George White  
Sam Willock

## Professional Advisors

### Lawyers:

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London EC4R 9HA

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### Auditors:

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20 Farringdon Road  
London EC1M 3AP

## CHANGE OF NAME

(but NOT of initials)

As from 4th June 2007, the Independent Betting Arbitration Service will be known as the **Independent Betting Adjudication Service**.

This reflects both the growth and variety of betting in this technological age and the legal implications brought about by the introduction of the Gambling Commission and the Gambling Act which it will implement.



## CHAIRMAN'S STATEMENT

### FOR IBAS, 2006 WAS ANOTHER BUSY AND CONSTRUCTIVE YEAR IN WHICH FURTHER PROGRESS WAS MADE IN PURSUIT OF A NUMBER OF KEY STRATEGIC OBJECTIVES.

First, further improvements were made to the quality of service and operational procedures, with a particular focus on dispute prevention. Advice on ways of minimising the incidence of disputes and encouragement of in-house settlement of those that do arise continue to be key roles of the Service.

Secondly, bringing the funding of the Service into line with other adjudication bodies, whose funding is provided by the industries they serve. This has now been achieved thanks to a much increased financial commitment, from 1st January 2007, from SIS on behalf of sectors of the betting industry, enabling the Levy Board and Trinity Mirror to cease their contributions.

The SIS commitment complements the increasing contribution from other parts of the betting industry, including the Remote Gambling Association and Irish bookmaking bodies. The Board thanks all those whose contributions make the provision of this vital service possible.

Changes in the funding arrangements necessitate a review of the corporate structure of the Service. The present Board is committed to putting in place a new structure which fully preserves the vital independence of the Service.

Thirdly, IBAS has further strengthened its links and liaison with the Gambling Commission, who now require all licence applicants to name an independent body or person to adjudicate on disputes which cannot be resolved between the parties. IBAS's reputation is such that it will undoubtedly be the organisation of choice for many betting operators. To reflect more precisely the nature of its role in this new environment, IBAS is being renamed the Independent Betting Adjudication Service.

None of the above could have been so readily achieved without the hard work, loyalty and commitment of the IBAS staff. The Board again commends the contribution made by Chief Executive Chris O'Keeffe and his team of administrators and expert panellists.

**SIR TRISTRAM RICKETTS, BT.**  
CHAIRMAN



**IBAS Board** (from left to right)  
Jeremy Reed, Sir Tristram Ricketts Bt., Terry Ellis



# CHIEF EXECUTIVE OFFICER'S REVIEW

**THE INDEPENDENT BETTING ARBITRATION SERVICE WAS FOUNDED IN 1998 TO PROVIDE ADJUDICATION FOR BOOKMAKERS AND THEIR CUSTOMERS, PRINCIPALLY TO BETTING SHOPS. THE SERVICE'S SPHERE OF INTEREST IS CONSTANTLY BEING WIDENED TO ENCOMPASS OTHER SECTORS OF THE GAMBLING INDUSTRY. TODAY, IBAS OFFERS EFFECTIVE DISPUTE RESOLUTION PROCEDURES TO RETAIL, ONLINE, EXCHANGES AND E-GAMING SECTORS.**

A non profit-making organisation, the Service continues to advocate adjudication as an alternative to litigation. The key issue in the process of dispute resolution is to settle each case in a fair, timely and cost-effective way based on the bookmaker's or operator's rules that apply to the disputed situation. If any situation is not adequately covered under the company's rules the Panel will apply a fair principle to achieve resolution.

Significant challenges in this strand of the industry lie ahead following the repeal of the Betting, Gaming and Lotteries Act 1963 and the formation of the new regulator. New legislation will demand that bookmakers/operators put a far greater emphasis on open and fair play, which will in turn raise the profile and importance of non-statutory independent adjudication in betting disputes. Despite the fact that - with the enforceability of betting contracts - the betting public will have recourse to the courts from September 2007, I am strongly of the opinion that non-statutory adjudication will be preferable to litigation.

Moreover, litigation in betting disputes will in the main be lengthy, costly and uncertain while justice can often be better achieved by a good layman fully conversant with betting procedures rather than a lawyer unfamiliar with the complexities of gambling. The dispute-resolution procedures offered through IBAS will be generally more flexible, simpler and therefore potentially faster than the courts.

The year 2006 was one of major legislative change, with the official opening of the Gambling Commission. The Gambling Act which it is charged to deliver and implement as the regulator contains a series of conditions relating to one of its key objectives:

**"Ensuring that gambling is conducted in a fair and open way"**

The Commission has made it a stipulation that gambling operators under the new legislation nominate an external adjudicator to settle disputes. Against this backdrop it is gratifying that independent adjudication

has received the recognition it deserves through official inclusion in the Gambling Act that states:

**"All licencees must put in place procedures for resolving customer complaints and disputes. The procedures must provide for the involvement of an independent body or person to whom the complainant can refer if not satisfied with the licensee's proposed resolution of the dispute."**



**Chris O'Keeffe**  
Chief Executive Officer

In short, the Commission has agreed that there is a real need for an independent non-statutory body to resolve betting disputes when all other avenues have been exhausted and a genuine deadlock exists. While the Commission will not dictate to the industry the arrangements it should adopt, its chairman, Peter Dean, and other senior members have indicated publicly that IBAS has a dispute-resolution structure in place that is regarded as a blueprint for the future.

Clearly, the Commission accepts that the current role of IBAS in the industry is consistent with its objectives, and that IBAS has the credentials to fulfil this important role. I am pleased to report that dialogue with the Commission during 2006 has been intensive and that progress has been excellent. IBAS remains an integral part of the consultation process.

Both organisations are currently working towards the implementation of a formal information-sharing agreement with a view to this being in place and included in IBAS's terms and conditions before September 2007.

But lest you should think that everything in 2006 was about preparing for the changing landscape of the UK gambling industry let me recount some of the other highlights of the year.

It was a year in which the IBAS register rose to 679 companies; a year when IBAS identified and secured new funding revenues by offering its services to Football DataCo, the Remote Gambling Association (RGA) in the emerging e-gaming sector and the Irish bookmaking associations, all of whom joined the IBAS funding structure. IBAS now offers dispute resolution procedures to over 75% of the Irish retail and online bookmaking industry.

The Service also made a significant contribution in the dispute-prevention area through various channels that included regular industry meetings chaired by IBAS,



information broadcasts via Satellite Information Services (SIS) and liaison with national radio and print media. The dispute-prevention initiative has been a concentrated team effort. The Service's expertise and experience must be exploited on all levels. Experienced and confident staff can identify key issues of a dispute and recognise when merely advice is required rather than a formal ruling. This is clearly the right approach and good practice in avoiding unnecessary disputes.

One of the Service's key initiatives in 2006 under the dispute-prevention banner were broadcasts through SIS using the shop-feed facility to feature what would be the main causes of dispute during the World Cup, as reflected in cases previously brought to IBAS in the general football category.

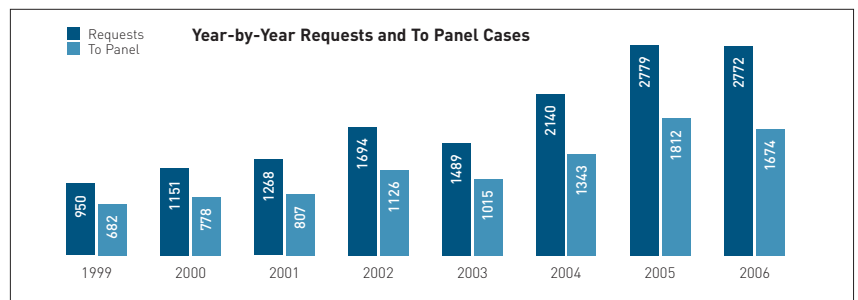
These broadcasts were presented in the format of an interview with an SIS presenter in which the issues were discussed and suggestions put forward for measures which shop staff might adopt to avoid unnecessary situations that could escalate into disputes.

For the general public broadcast the then Betting Shop Manager of the Year, Shaun Holden of Totesport, joined SIS presenters to explain the general pitfalls in football betting (particularly for novice punters). IBAS provided the general guidelines for the show titled 'World Cup Wagers' which was broadcast in betting shops across the country throughout the tournament.

This project highlighted how IBAS can broaden its services and develop its information role offering practical and positive guidance to both the industry and the betting consumer. The Service will continue to encourage all sectors of the industry to take a more proactive approach to dispute prevention.

On the operational front, in 2006 the Service received a total of 2,772 requests for arbitration, which was very similar to the figure for 2005 (2,779). This demonstrated that IBAS's accessibility to betting consumers remained very high.

The requests for arbitration and the cases that resulted in formal rulings conceal a more complex picture. The Service received many complaints that do not fall within its remit – relating, say, to misleading or badly drafted bookmaker promotions, tipping lines, problem gambling and issues of customer service. In those cases the Service seeks to assist complainants in an appropriate manner, by referring them to the relevant bodies.



It is important to point out that IBAS will not deal with customer service issues. Its remit is to address the matter of the disputed bet itself and to determine whether or not it has been correctly settled. IBAS should not aspire to any view on the background circumstances of the transaction. Allegations of poor customer service are complaints rather than disputes and should be communicated to and resolved through the company.

The Panel ruled on 1,674 cases during 2006. As ever the caseload was diverse but, unsurprisingly, the majority of cases relate to Football disputes (30 per cent) and Horseracing (28 per cent). Greyhound disputes represented seven per cent, while in the Sports Betting category (excluding Football) Cricket, Golf and Rugby were the top three, collectively accounting for 53 per cent of disputes. IBAS found in favour of 354 complainants gaining £239,675 in due winnings.

A cynical view would be that the number of cases requiring a formal ruling seems high. However, the figures must be viewed in the context that an estimated 12 million betting slips pass over betting shop counters every Saturday.

Disputed prices - more commonly known as 'Prices Laid in Error' - are the main cause for concern and it is fair to say feature prominently right across the board. IBAS customarily holds companies to their advertised prices and expects bookmakers/operators to take a corporate responsibility in regard to correct price information. However IBAS does recognise the existence of a genuine inadvertent system or human error.

Whenever a bookmaker/operator claims "error" IBAS insists that the company provide documentary validation in support of what it claims to have been the "true" price at the time. This can be either the contemporary record of price changes, or an image of the documentary record of the bet itself. This is obviously a necessary requirement to ensure that the

## CHIEF EXECUTIVE OFFICER'S REVIEW (CONT.)

customer receives fair play. It follows that a company operating in a straightforward way has nothing to fear from such a policy.

The documentation is almost invariably produced and IBAS can issue a ruling accordingly. At the same time, IBAS can assure the customer that the independent Panel has examined the documentation. Notwithstanding the absence of any power of enforcement, IBAS can and has imposed standards and best practices - rather than regulation - in all sectors of the industry through its validation procedures and rulings.

Although full compliance with our rulings was achieved, one registered bookmaker, Golfingods.com, was officially de-registered from the scheme due to the company's lack of co-operation.

Unfortunately, some members of the public seemed to perceive the Service as a regulator. IBAS is merely an adjudicator and therefore it is not responsible, as such, for the compliance of a bookmaker/operator following adjudication. However, de-registration is an executive power which IBAS can exercise in the case of a non-compliant or non co-operative bookmaker/operator with the object of maintaining the credibility of the register and the IBAS scheme.

IBAS can only operate within the scope of current legislation so the potential for an uncommitted bookmaker/operator to infiltrate the register is always there. Stricter criteria for the issuing and holding of a bookmaker's/operator's licence under the new regulator is welcomed and will have a salutary effect in eliminating rogue bookmakers/operators. This action will minimise the risk for customers and raise the profile of sound bookmakers/operators.

It is not necessarily a smooth, straight line to conclusion in betting disputes and there are inevitably a number of difficult issues to be clarified and considered in the whole process. While IBAS has its roots in the *Sporting Life's Green Seal Service*, the cases presented to our panellists today are vastly different from those considered by their forerunners and require a higher and broader level of expertise.

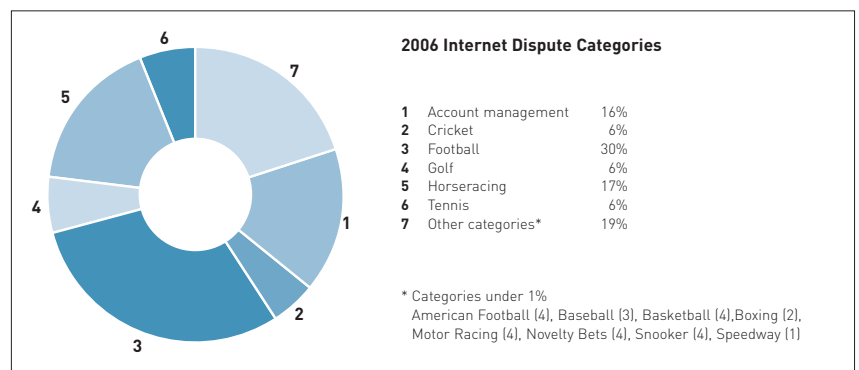
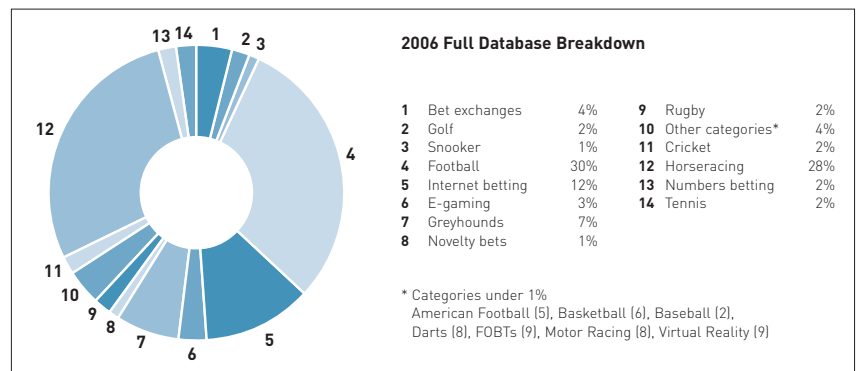
Obviously, there is still a measure of explaining how the ante-post rule works, or deciphering a figure two from a three. Today in the highly sophisticated world of gambling the Panel has to be conversant with online betting, the vagaries of charge backs, credit card authorisation and a vast range of new betting products and markets. Technology has opened up British

bookmaking to a worldwide market, but as with all advances the problems come before the solutions.

In conclusion, the gambling industry is now embarking upon a new era of acceptability and scrutiny, entering into uncharted territory. Betting consumers from all social groupings will now demand rather than expect - quite rightly - a fair deal under the industry's first regulator. Therefore it is quite natural and inevitable that IBAS will continue to grow and strive to deliver services of the highest calibre in a structure that is truly impartial and independent.

Finally, I would like to express my gratitude to the entire IBAS team who have carried out their duties with dedication and professionalism. Their genuine commitment and enormous contribution sustains my confidence that IBAS will continue to be an outstanding example of effective non-statutory adjudication.

**CHRIS O'KEEFFE**  
CHIEF EXECUTIVE OFFICER



## PANEL MEMBERS' PROFILES



Panel members, clockwise from top left:  
Inset, top right Neil Cook, bottom right Kevin Pullein

### **SAM WILLOCK**

Began his career as a branch manager before moving on to various senior managerial positions within the retail sector of the industry, including customer service and operational development. Has actively participated in various industry committees. He is a former Head of Trading with a leading bookmaking company, and with 40 years' experience in the industry, brings a wealth of knowledge to the Panel.

### **GEORGE WHITE**

Started his journalistic career on Horse & Hound magazine. Founder Editor of the Sporting Life Weekender, moving on to become The Sporting Life's Managing Director between 1985-1991. Launched and was inaugural President of the Racing Times in the USA. Currently a systems analyst and computer programmer for American sports publications.

### **JOHN COBB**

The longest-serving racing editor on any national daily newspaper, having joined the sports desk of the Independent before its launch in 1986 after six years as a racing journalist at the Daily Mail. As racing editor at the Independent he has covered all the major developments in the horse racing industry in the last two decades as well as writing on other sports, sports betting, news and features.

### **ANTHONY FAIRBAIRN**

Director of the Racing Information Bureau, 1966-1986. Founder of the Racegoers Club 1968. Weekly correspondent, The Sporting Life, 1973-1980, (Charles Croft column), and from 1992-1996, (Tony Fairbairn's Monday Column). Founder of Racecall, 1986. Managing Director of Pothunters, Telephone bookmakers 1995-2000. Co-author with Terry Wogan of To Horse, To Horse (1982). Currently represents racegoers and punters on racing's Industry Committee.

### **KEITH HARRIS**

Graduated from Hull University with a BSc (Hons) in Maths and Management Sciences in 1982. Employed for six years with a major bookmaker in branch management before going on to become a manager in the Customer Relations Department. Since 1990 he has had a career with the Inland Revenue, rising to a senior investigating management position. Keith has been a member of the IBAS Panel since 1999.

### **DAVE COMPTON**

Betting shop manager before moving to a leading bookmaker's head office with the brief to oversee the installation of in-shop broadcasting systems. Head-hunted by Turfcall in 1989 to become Managing Editor of racing premium rate telephone services. 1991 became a freelance sports journalist and broadcaster. He currently broadcasts for Attheraces, SIS and Sky along with appearances on several Asian TV stations.

### **ROBERT FENTON**

Studied Science at Leeds Polytechnic and a graduate of journalism from the Belfast College of Business Studies. A sports journalist/sub editor for more than 30 years with the Belfast Telegraph, Ireland's largest selling evening paper with responsibility for covering football, cricket, greyhound and horse racing. He writes a weekly column dealing with all matters related to sports betting. Currently a committee member of the Irish Football Association.

### **NEIL COOK**

Editor of Sporting Life Weekender and Assistant Editor of The Sporting Life 1984-90. Managing Editor The Racing Times (USA) 1991. Editor-in-Chief of Daily Racing Form (USA) 1992-1997. Business consultant for the US and UK media and leisure industries 1997-2001. Financial Times International Companies Desk 2002-2004. Production Editor of leading European financial publishing group 2004. Ex-Managing Editor of The Sportsman and current Editor of the Gulf Times, Qatar.

### **KEVIN PULLEIN**

A recognised and respected leading authority on football betting, who writes for the Racing Post and also contributes a weekly column to the Guardian. He has developed a particular expertise in the mathematics of gambling. While soccer editor of the weekly Racing & Football Outlook, he also began writing daily for the Sporting Life. He has spent more than 16 years writing about football and betting for both specialist and general newspapers and magazines.



**John Samuels**  
Case Manager

# NOTES FROM A CASE MANAGER'S DIARY

## JOHN SAMUELS

### JANUARY

#### Formula 1 Racing

The New Year started with a number of disputes that had been carried over from 2005. These related to the USA F1 Grand Prix at Indianapolis.

Some bookmakers and their customers were in dispute due to a large number of F1 teams, who were using Michelin tyres, refusing to line-up on the grid for the race, following the opening "formation lap". Only six drivers, on Bridgestone tyres, made the grid and eventually Michael Schumacher in his Ferrari crossed the finish line first.

Several punters, who it appears were privy to inside information regarding tyre safety, recognised that there would be many drivers who, although completing the "formation lap", would refuse to compete in the whole race and consequently these punters correctly judged that Schumacher would have a great chance of victory and at an inflated price, while a number of the fancied Michelin runners would, due to non-participation, receive DNF (did not finish) classifications - a popular bet particularly with online punters.

Many bookmakers had a rule that stated that the start of the formation lap in a Grand Prix is deemed to be the start of the race. However, the official rules of the FIA, the governing body for F1, make it clear that as far as they are concerned the start of the race only occurs after all the cars have returned to the grid after the formation lap and the starting procedure is executed.

The Panel ruled in line with the bookmaker's rules. However, if the bookmaker had no specific rule in place the competition rules were applied.

### FEBRUARY

#### Wembley Stadium

The building of the new Wembley Stadium caused controversy - and a little light relief in the IBAS office - when a number of bookmakers' customers approached IBAS for adjudication as their bets, on whether or not the stadium would be built in time for the 2006 FA Cup, were delayed in being paid.

It may have been coincidental but the majority of these customers were based in the vicinity of Wembley and declared that they actually worked on the stadium site! Before the matter escalated to a formal Panel ruling the bookmakers conceded and all bets were paid.

### MARCH

#### Racecourse Judges

All in all, March was not a good month for race judges or punters who rely on accurate decisions. The 4.30 Lingfield on 6th March was a case in point where the judge called the wrong result in a photo finish. The judge noticed her mistake but only after the "weighed in" announcement was made and thus too late to make any difference to payments made by the Tote Pool and many other bookmakers.

The Cheltenham Festival was then soon upon us and, in the main, resulted in few betting disputes; albeit one betting market that did cause controversy involved the leading trainer prize.

The judges initially awarded the title to Nicky Henderson and consequently the majority of bookmakers paid out on this result. Some bookmakers however recognised that a mistake had been made and paid winning bets out on Paul Nicholls.

It was belatedly decided by the judges that Nicholls should indeed be the winner, as he had the same number of Cheltenham winners as Henderson but had won more prize money.

However, the episode left bookmakers and customers in doubt as to the correct way to settle bets on the winning trainer, and some punters were left disappointed that they, once again, were out of pocket following a judge's initial, incorrect, decision. IBAS ruled that bets should be settled on the original announcement.

In the Panel's view the existing standards of taking the result on the day or at the weighed-in for betting purposes has stood the test of time and most punters appreciate the fact that they are as likely to win as lose through this application.

#### Tipping Service

The month ended with IBAS helping to give some common-sense guidance to a man who had contacted IBAS with a tale of woe. He stated that he had given a sum of £2,000 to a man who had presented himself as a racehorse tipster. Not surprisingly, once the £2,000 was paid over the "tipster" was not heard from again.





Albeit outside of the remit of IBAS, the man who had paid over £2,000 was advised that he may wish to consider contacting his local Trading Standards Office and also his local police - courses of action that had not previously occurred to him. The following day the man contacted the office thanking IBAS for their advice and informing us that the Fraud Squad had visited him and were taking a keen interest in the matter. We live in hope rather than expectation that the police are able to track down and prosecute the con man and that the £2,000 will be recovered.

#### **APRIL** **Grand National**

One dispute of note, arising from the National, was where one bookmaker had caused to rue the efficiency of his display-screen system, when apparently a price of 16/1 was shown for there being no more than nine fallers in the big race. Many clients took advantage of these displayed odds only to find that the actual odds on offer referred to there being no more than nine fallers at the first fence in the National.

It is an established principle in betting that where there may be doubt over a proposition then the price is used to determine the bet. In this case the bookmaker stated the prices were displayed as being for the first fence in the Grand National but the customers claimed there was no mention of the first fence. It is, of course, impossible for the Panel to give an opinion on what was displayed but the odds themselves would make no sense if applied to the whole race rather than the first fence.

#### **Man Brought Back to Life?**

The remainder of the month was relatively quiet but a dispute involving whether or not a man would be brought back to life after being dead for 24 hours brought a somewhat macabre, yet humorous, note to proceedings.

A bookmaker had laid a client 1,000/1 that this would not happen before the year 2014. Soon after the bet was laid it was announced in a tabloid that this had indeed happened in Japan, but the customer complained that the bookmaker was refusing to pay out. Subsequent enquiries revealed that the man who had been "brought back to life" was in fact a Japanese soldier who had been "missing presumed dead" since the Second World War.

The lesson learned was that the conditions of a bet should always be clarified comprehensively by both parties before the bet is struck. Although the bet was not successful for the customer on this occasion, he does have a few more years remaining before his bet is a definite losing one!

#### **MAY** **John Prescott**

The political arena was the subject of discussions amongst the IBAS Panel when a customer reported that a bet that he had placed on John Prescott losing his job was not paid by the bookmaker.

While the Panel agreed with the customer that the bet could have been more clearly defined, they did not agree that the fact that John Prescott was stripped of his role as Secretary of State for Local Government and the Regions means he had lost his job. He may no longer be performing that role but still officially held the office of Deputy Prime Minister and received a salary for that position. The Panel supported the bookmaker concluding that Prescott's job had changed but not ceased.

#### **JUNE** **90 Minute Football Rule**

June saw the start of the 2006 World Cup. Predictably the 90 minute rule, whereby all football bets are settled on the result at the end of 90 minutes' play, with there being three possible outcomes to the match (i.e. home win, away win and draw), was the source of many disputes.

Consequently, those having bets on a team to win, but that team winning only in extra time, were disappointed to discover that their bets were losers unless they had stipulated "outright win" or "to go through to the next round" or similar, on their bet.

Surprisingly, there were some customers who, having placed bets on the basis of 90 minutes' play, were still expecting their wagers to be winners when their bet was winning at the stroke of a TV clock showing that the game had been on for 90 minutes but that, due to injury time, etc., the referee had not blown his whistle for the end of normal time. Subsequently, with goals scored in injury time causing a selected team not to be a winner, many customers felt aggrieved that their bookmaker would not pay out.



## NOTES FROM A CASE MANAGER'S DIARY (CONT.)

### JOHN SAMUELS

#### JULY

##### World Cup Coupons

By the time the end of the 2006 World Cup was in sight (9th July) there had been one major dispute of note. This centred on a bookmaker distributing World Cup coupons with a price error, and many customers snapping up the odds of 3/1 on a treble that was advertised on the coupon, where in fact 2/1 was the actual odds that should have been on offer.

Some could say that the bookmaker 'palpable error' rule would cover this eventuality but others could also say that many would not be aware and further, that it is not obvious that a price of 3/1 should be 2/1.

Following correspondence with IBAS and before the case was presented to the Panel for a formal ruling the bookmaker concerned made what it deemed a 'discretionary payment' and settled the disputed bets at 3-1.

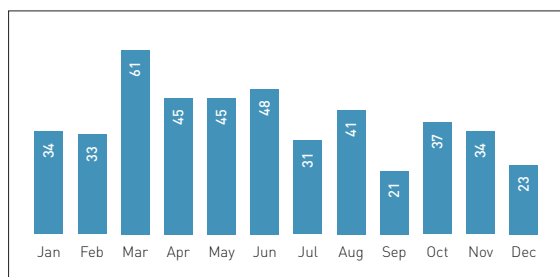
#### AUGUST

##### Cricket Ball Tampering

The fourth Test match between England and Pakistan brought more betting controversy when the officials decided that Pakistan had forfeited the match by refusing to return to the field after tea on day four at the Brit Oval. This followed the umpire awarding five penalty runs to England, due to an allegation of ball tampering by Pakistan.

Pakistan had been playing well and looked set to win the match. Generally bookmakers, to the annoyance of punters who had backed Pakistan and had been expecting to be on a winning bet, paid on the "official" result of an England win.

While the Panel recognised the disappointment of punters who backed Pakistan or the draw, the Panel could only confirm that the industry had settled the disputed bets correctly as losers as an official result was declared.



#### SEPTEMBER

##### Football Manager Appointment

Roy Keane's appointment as Sunderland's manager brought belated claims from those customers who, earlier in the year, had backed him to be the next Sunderland manager. In the interim, however, during July, Niall Quinn, the chairman, had also appointed himself as manager.

Customers who backed Keane and brought disputes to IBAS were arguing that the subsequent appointment of Keane as manager in August indicated that Quinn's appointment was only a temporary one and that bets placed before July for Keane to be appointed as "the next manager" should be classed as winners, i.e. ignoring the fact that Quinn had been appointed in the interim.

As a gesture of goodwill a few bookmakers paid on both results. However, the Panel supported those bookmakers and betting exchanges that had paid out on Quinn due to the fact that Sunderland FC had in a statement 'officially' confirmed the Quinn appointment.

##### Golf Sportsmanship Called into Question

The Ryder Cup was also not without controversy. During play on the last day of the tournament, with many players still out on the course, but with the Cup already won by Europe, one member of the European team, on the 18th hole, graciously conceded a long putt to his American opponent, thus resulting in their match being halved.

Many golf punters complained that this had denied them winning bets on the size of the European win margin and on the winner of this match in particular. One media representative of one of the larger bookmakers was quoted as saying "sporting events are not put on for the benefit of the betting public" thus it could be said that betting fortune, and luck, comes with the rub of the green.

The Panel in their ruling pointed out that although appreciating that the European player would not have conceded the putt if the Ryder Cup had been in the balance, it did not alter the fact that the official result was that the match was halved and the bookmaker's rules left them with no option but to settle on that official result.

2006 Month-by-Month Horseracing Disputes



## OCTOBER

### Bet Not Captured on Microfilm

IBAS are not only asked to provide rulings on how bets are to be settled based on the interpretation of a bookmaker's rules, IBAS can also independently validate any particular bet. Relevant staff from the IBAS office, including the Chief Executive, provided this in a disputed matter concerning the recording of a football wager with a potential £8,000 winning return. After viewing at length the microfilm from the branch, IBAS was satisfied that the bet was not captured on microfilm and therefore the bookmaker was entitled not to make payment on the bet. The Panel ruled the bet should be voided and stakes returned.

## NOVEMBER

### Bookmaker Limit Causes Controversy

November brought a dispute from a client who, despite winning over £244,750 for a stake of £42, was unhappy that more cash was not forthcoming.

His point was that his multiple each-way bet had money running on to a selection that, if the selection had won, would have hit the bookmaker's limit and thus the full winnings would not have been paid. Hence, he was claiming that a large part of this running-on money should be paid to him.

Although an interesting point, the IBAS Panel disagreed with the notion that money built up from winners in a multiple bet and then lost on one of the multiple bet selections, should be refunded to the customer.

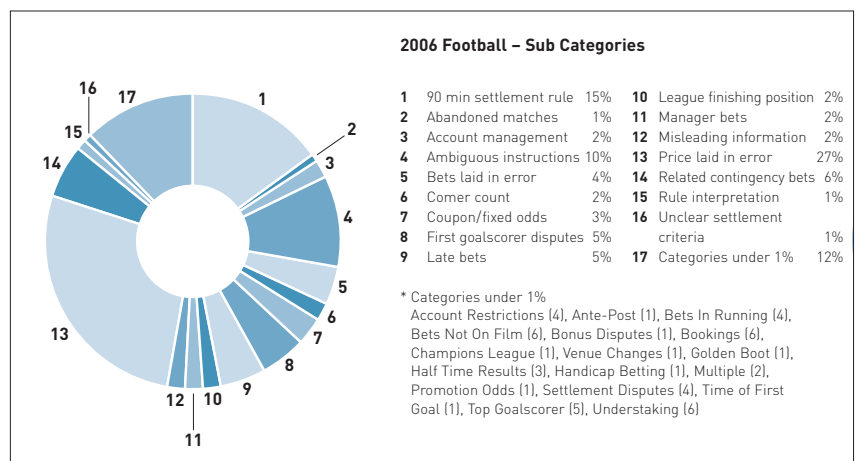
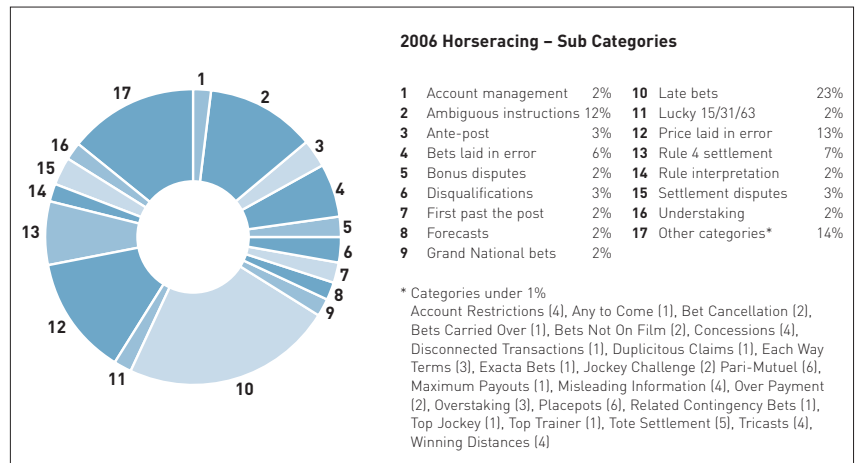
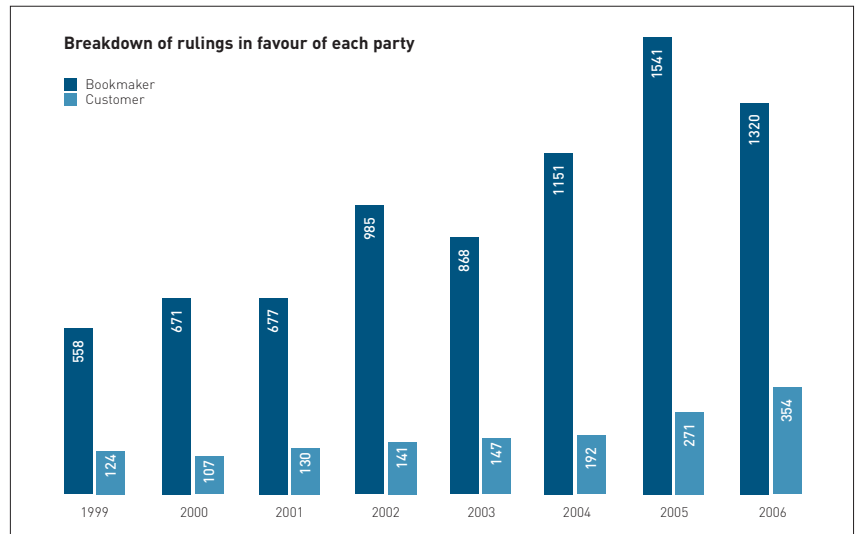
## DECEMBER

### Snow Time!

December is normally a historically quiet month for betting but, with Christmas approaching, novelty bets form part of the festive period. 'Snow at Christmas' has always been a popular medium for betting and, maybe surprisingly, this can also result in disputes.

The end of 2006 saw one interesting dispute where a customer placed a 'Snow at Christmas' multiple wager, which was made up of predictions of snow falling on towns throughout the South of England. The bookmaker concerned was only offering singles on this bet and the bet was accepted in error by his staff.

IBAS ruled that the bet was obviously related and the bookmaker was entitled to settle the bet as split stake singles. This is on the basis that if snow falls in one town within Southern England then it is highly likely that it will also fall in another town within regions in close proximity.



# FINANCIALS

Extract from the unaudited Accounts for the year ended 31st December 2006

## 1. BACKGROUND

### Independent Betting Arbitration Service Ltd

Company number 04826792

Incorporated on 9th July 2003

Commenced trading on 1st January 2004

### Formation

The formation of IBAS into a limited company followed the decision of the Horserace Betting Levy Board to become a contributor. At the same time IBAS moved to its present offices as a sub-tenant of the HBLB at its premises in Grosvenor Gardens. Limited company status was formed to regularise IBAS's activities and finances.

### Shareholders of IBAS Ltd

IBAS Ltd is a company limited by guarantee and does not have a share capital.

Each of its members has guaranteed to contribute £1 in the event of the company being wound up.

Currently the three shareholders are:

- a) Horserace Betting Levy Board (HBLB)
- b) Satellite Information Services Ltd (SIS)
- c) Trinity Mirror (MGN)

### Directors

The current serving Directors are:

Jeremy Peter Reed (MGN)

Terry Ellis (SIS)

Sir Tristram Ricketts Bt (HBLB)

Stephen Haywood, Company Secretary (HBLB)

### Auditors

PKF (UK) LLP is the company's auditor

## 2. IBAS LTD ACCOUNTS HAVE BEEN PREPARED USING THE FOLLOWING ACCOUNTING POLICIES:

### (a) Basis of preparation of IBAS financial statements

IBAS financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE effective 2005).

### (b) Turnover

Turnover represents the amounts receivable from members for the furtherance of the activities and subscriptions.

### (c) Property, plant and equipment

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their expected useful lives on the following basis. Office Equipment 25%.

### (d) Pensions

The company makes contributions, on behalf of certain employees, to a defined benefit pension scheme which is administered by MGN Pension Trustees Limited. MGN Group Limited are the previous employers and are the principal company in the scheme. The scheme is a multi-employer scheme and consequently it is not possible to identify each employer's share of the underlying assets and liabilities in the scheme on a reasonable and consistent basis.

Accordingly, the scheme has been treated as a defined contribution scheme and contributions are charged to the profit and loss account in the year in which they fall due.

The MGN scheme is in deficit and in the event that it were to be wound up or if IBAS were to withdraw from the scheme, its share of any deficit in the scheme would be based on the liabilities of the IBAS members of the scheme but would only be in respect of its period of participation in the scheme.

### (e) Foreign currencies

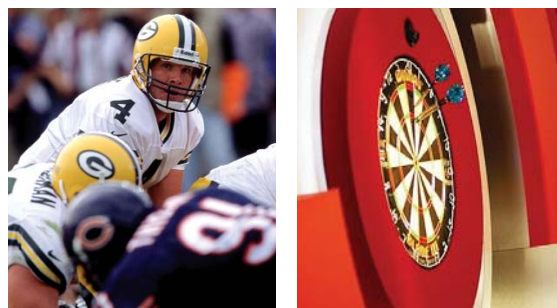
Monetary assets and liabilities expressed in foreign currencies are translated into Sterling at the rates of exchange ruling at the balance sheet date. Transactions entered into foreign currencies are recorded at the rate of exchange ruling at the transaction date. All translation differences are dealt with in the profit and loss account.

### (f) Unaudited Accounts

The Accounts presented are currently unaudited pending clarification of IBAS's proportion of the MGN Group Limited defined benefit pension scheme deficit.

It has been agreed by the Board that, as a result of changes to the future funding structure, any funding deficit will be financed from reserves and additional contributions from the present Shareholders.





### 3. TURNOVER

| Members' contributions are: | 2006    | 2005    |
|-----------------------------|---------|---------|
|                             | £       | £       |
| HBLB                        | 104,232 | 98,118  |
| SIS                         | 161,343 | 150,825 |
| MGN                         | 48,011  | 46,613  |
| Total contributions         | 313,586 | 295,556 |
| Subscriptions               | 73,812  | 5,334   |
| Total Turnover              | 387,398 | 300,890 |

### 4. OPERATING PROFIT

| Operating profit is after charging: | 2006    | 2005    |
|-------------------------------------|---------|---------|
|                                     | £       | £       |
| Staff costs                         | 151,360 | 124,216 |
| Pension contributions               | 10,857  | 9,699   |
| Panellists                          | 71,713  | 64,442  |
| Legal & Professional                | 3,161   | 7,651   |
| Audit fees                          | 3,000   | 3,995   |
| Rent                                | 39,000  | 39,000  |
| Depreciation                        | 4,125   | 2,617   |
| Other office costs                  | 57,171  | 48,796  |
| Total administration                | 340,387 | 300,416 |

### 5. TAXATION

| UK Corporation tax | 2006  | 2005  |
|--------------------|-------|-------|
|                    | £     | £     |
|                    | 8,700 | 0,000 |

### 6. TANGIBLE FIXED ASSETS

|                       | 2006   | 2005   |
|-----------------------|--------|--------|
|                       | £      | £      |
| Cost:                 |        |        |
| At 1st January        | 10,792 | 9,061  |
| Additions             | 11,446 | 1,731  |
| Disposals             | 0      | 0      |
| At 31st December      | 22,238 | 10,792 |
| Depreciation:         |        |        |
| At 1st January        | 4,882  | 2,265  |
| charge for the period | 4,125  | 2,617  |
| At 31st December      | 9,007  | 4,882  |
| Net book amount       | 13,231 | 5,910  |

### 7. DEBTORS

|                         | 2006   | 2005   |
|-------------------------|--------|--------|
|                         | £      | £      |
| Amounts owed by members | 18,696 | 11,653 |
| Other                   | 37,149 | 5,402  |
|                         | 55,845 | 17,055 |

### 8. CREDITORS

| Amount falling due within one year | 2006   | 2005   |
|------------------------------------|--------|--------|
|                                    | £      | £      |
| Amount owed to members             | 0      | 52,853 |
| Corporation tax                    | 8,700  | 0      |
| Other taxation and social sec      | 5,159  | 3,153  |
| Other creditors                    | 10,670 | 17,217 |
| Deferred income                    | 5,556  | 0      |
|                                    | 30,085 | 73,233 |

### Profit and Loss Account at 31 December 2006

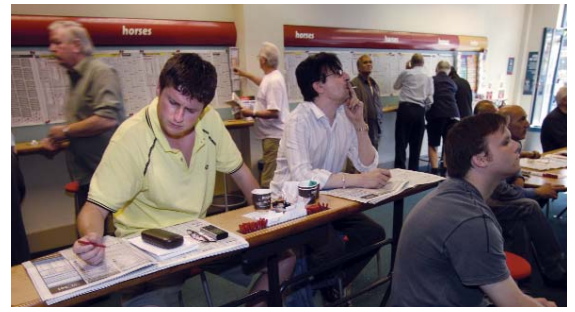
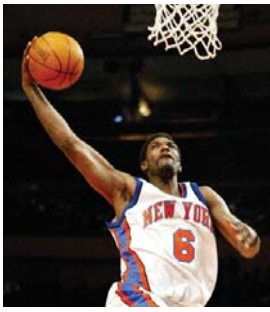
|   |       | 2006      | 2005      |
|---|-------|-----------|-----------|
|   |       | £         | £         |
|   | Notes |           |           |
| Turnover                                      | 3     | 387,398   | 300,890   |
| Administration                                |       | (340,387) | (300,416) |
| Operating Profit                              | 4     | 47,011    | 474       |
| Interest receivable                           |       | 1,632     | 2,236     |
| Profit on Ordinary Activities before Taxation |       | 48,643    | 2,710     |
| Taxation                                      | 5     | 8,700     | 0         |
| Profit for the Financial Year                 |       | 39,943    | 2,710     |

### Balance Sheet as at 31 December 2006

|                                       |       | 2006     | 2005     |
|---------------------------------------|-------|----------|----------|
|                                       |       | £        | £        |
|                                       | Notes |          |          |
| Fixed Assets                          | 6     | 13,231   | 5,910    |
| Debtors                               | 7     | 55,845   | 17,055   |
| Cash & Bank                           |       | 15,317   | 64,623   |
|                                       |       | 71,162   | 81,678   |
| Creditors:                            | 8     | (30,085) | (73,223) |
| Net Assets                            |       | 41,072   | 8,455    |
| Total Assets less Current Liabilities |       | 54,308   | 14,365   |
| Capital & Reserves                    |       |          |          |
| Reserves                              |       |          |          |
| Profit/(loss)                         |       | 54,308   | 14,365   |
| Total Capital & Reserves              |       | 54,308   | 14,365   |

# REGISTERED BOOKMAKERS AND OPERATORS LIST

|                                    |  |                                      |   |                                  |
|------------------------------------|--|--------------------------------------|---|----------------------------------|
| 10Bet Ltd                          | Betfred - Done Brothers (Cash Betting) Ltd | Chase Racing                         | Eurogaming                              | Horsefair Racing II              |
| 21st Century Bookmakers Ltd        | BetInterent.com Plc                        | Chaseway Ltd                         | Exhall Racing                           | Hucclecote Racing                |
| 32Red                              | Betmax Ltd                                 | Chequered Racing Ltd                 | F. T. Waldron Racing                    | Hugh Gunning Racing              |
| 5 Star Bookmakers                  | Betoddoreven Ltd                           | Cheshire Racing Leisure              | F.New Turf Accountant Ltd               | Hughes Bookmakers                |
| 888.com                            | Betonsports                                | Chestergreen Bookmakers              | Fairbet                                 | Hyperion Racing                  |
| A & J Laird                        | Betpoint Ltd                               | Chisholm Bookmakers                  | Fairbet Racing                          | I. Morris (Kent) Ltd             |
| A McLean                           | Betrite Bookmakers                         | Choicebet Ltd                        | Fairholme Racing                        | I. Morris Ltd                    |
| A. Buckley Ltd                     | Betsense                                   | Chris Graham Racing                  | Fairways                                | Ian Ruddock Racing               |
| A.C. Bookmakers                    | Betsshop.com                               | Chris Pluck                          | Finnegan Brothers                       | Ian Storey-Moore                 |
| A.J. Carson & Co.                  | Betsmart Bookmakers                        | Cinque Ports Racing (Bookmakers) Ltd | First UK Racing Ltd                     | IBETX Ltd                        |
| A.P.Pinkney Bookmakers             | Betsport                                   | citibet.com                          | Fitzdares Bookmaker                     | IG Index Plc                     |
| Abercarn Betting Shop              | Betsquare                                  | City Sports Bookmakers               | Fletcher Bookmakers                     | Independent Bookmakers           |
| Admiral Sports Betting (UK) Ltd    | Bettadays Bookmakers                       | Clark Racing                         | Flutters Bookmakers Ltd                 | insidesport.com                  |
| Admiral World Of Betting           | Better                                     | Classic Bookmakers Ltd               | Fordette Bookmakers                     | Inter Racing Ltd                 |
| Aerial Bookmakers                  | Betting World                              | Classic Racing                       | Forest Racing                           | Interweb Management Co. Ltd      |
| Ajax Betting                       | Biggie Entertainment Ltd                   | Clover Racing                        | Fossy's Bookmakers                      | Invest Interactive Ltd           |
| Alan J. Bunney                     | Bloxhams Bookmakers Ltd                    | Clynebank Racing                     | Fox's Bookmakers                        | Ivor Prosser                     |
| Alan Kelly (Bookmaker)             | Blue Sq Ltd                                | CM Johnston                          | Frank Pike Racing                       | J & C Turf Accountants           |
| Alan Shone Bookmakers Ltd          | Bob & Red                                  | Colin Aston                          | Frank Whitehouse Ltd                    | J & P Leisure Bookmakers         |
| Alan Swift Bookmakers              | Bob Dixon Cambridge Ltd                    | College Racing                       | Freddie Williams Bookmakers             | J & R Racing                     |
| Alan Turner (Bookmaker)            | Bob Johnson Ltd                            | Collins Ltd                          | Friargate Racing                        | J. B. Aspinall Ltd               |
| Alex Anderson                      | Bob Jones Bookmakers                       | Coltman Bookmakers                   | Futters Bookmakers                      | J. B. Racing Ltd                 |
| Allan Jones/Devonshire Racing      | Bob Menzies Ltd                            | Con Minoli & Sons                    | G & D Racing                            | J. Cross                         |
| Allsports Teletabling Ltd          | Bob Webb Racing Ltd                        | Cornell Racing                       | G. B. Racing                            | J. E. F. Bookmakers              |
| Andy Peters Racing                 | Bob Winstone                               | Coopers Bookmakers                   | G. B. Racing Services                   | J. G. Racing Ltd                 |
| Ansells                            | Bobby Swift Bookmakers                     | Corbett Bookmakers                   | G. Hughes Ltd                           | J. Geddes Bookmakers             |
| Arc Racing                         | Bold Venture Racing                        | Cornish Racing                       | G. I. Davis                             | J. H. Racing                     |
| Arcade Racing                      | Bown The Bookmaker                         | Country Boy Bookmakers               | G. R. Racing                            | J. K. Racing                     |
| Archers Racing Ltd                 | Boyd Mortimer Bookmakers                   | Coverdale Racing                     | G. T. L. Bookmakers                     | J. Newbury                       |
| Archie Tate Bookmakers Ltd         | Boyle Bookmakers                           | Cowan Racing                         | Gala Coral Group                        | J. P. Racing (Essex)             |
| Arena Racing Ltd                   | Boylesports                                | Crolla Bookmakers                    | Gallagher Racing Ltd                    | J. P. Racing (Tetbury)           |
| Arnold Ward                        | Brampton Racing                            | Cross-Bet Bookmakers                 | Gallop Bookmakers Ltd                   | J. R. Racing                     |
| Arthur Nicholls Bookmakers         | Braybrook Racing                           | Crown Bookmakers Ltd                 | Gamebookers (UK) Ltd                    | J. R. Turner                     |
| Ash Racing                         | Brian Clayton Racing                       | Cuff Bookmakers                      | Gee & Gee Turf Accountants              | J. Rainey Bookmaker              |
| Ashley Racing                      | Brian Marklew (Turf Accountants)           | Cumberland Racing                    | George Burgess Bookmakers               | J. Rooney Racing Bookmaker       |
| Ashley Racing Ltd                  | Britannia Bookmakers                       | Cutler Allen Ltd                     | George Madden Bookmakers                | J. Thompson & Son                |
| Aspull Racing                      | Brooke Racing Ltd                          | D. G. Harries                        | George Racing                           | Jack Bevan & Co                  |
| Attheraces                         | Bruce Betting                              | D. Russell Bookmakers                | Gerard O'Connor                         | Jack Brown Bookmaker             |
| Aylesham Turf Accountants          | Bruce Kean Bookmakers                      | D.M. Campbell                        | Gerry Fox Bookmakers                    | Jack Hayward Racing Ltd          |
| B & J Bookmakers                   | BT Bookmakers                              | Dagwood & Partington                 | Gilbert Allen & Sons                    | Jackpot Bookmakers               |
| B & M Racing (Berks)               | Bush Bookmakers                            | Dave Smith                           | Gillespie Bookmakers                    | Jacksons                         |
| B & M Racing (Notts)               | Byrnes Bookmakers                          | Dave Toms Turf Accountant            | Gleeson's Bookmakers                    | James Allan Racing               |
| B & S Racing                       | C & R Racing                               | David Kirkwood                       | Global Betbrokers Ltd                   | James Crombie Bookmakers         |
| BG Bet                             | C. J. Racing                               | David Lucas Bookmaker                | Global Sports (UK) Ltd                  | Jean M. Lipp                     |
| Backhouse Bet                      | C. M. S. Racing                            | David Parsons Racing                 | Globet International Sports Betting Ltd | Jeff Mabey Ltd                   |
| Bailey's Racing                    | Camber Bookmakers                          | David Pluck Ltd                      | Glory                                   | Jem Racing                       |
| Bambury Bookmakers                 | Campbells (Bookmakers) Ltd                 | Dayrich Bookmakers                   | Gold Bookmakers                         | Jennings Racing                  |
| Barney's Bookies                   | Canbet.com                                 | Deeside Bookmakers Ltd               | Goldliner Racing                        | Jennings The Bookmaker           |
| Barninghams Bookmakers             | Cantor Index                               | Delta Bookmakers                     | Goodwins Racing Ltd                     | Jim Ramsbottom Bookmaker Ltd     |
| Barrett Bookmakers                 | Capital Bookmakers Ltd                     | Demmy Sportsbet.com                  | Goodwood Racing                         | Joe Inness Ltd                   |
| Bartlets Bookmakers Ltd            | Capital Sports Retail Ltd                  | Demmy The Bookmaker Ltd              | Greenhill Racing Ltd                    | Joe Jennings Betting Ltd         |
| Baz Oxtoby Bookmakers              | Carefree Racing                            | Derbywise (CSP) Ltd                  | Griffin Racing                          | Joe Jennings Bookmakers Ltd      |
| Beaney The Bookmakers Ltd          | Caribuk.com                                | Derek Pugh (Racing) Ltd              | Grimes Bookmakers                       | Joe Molloy Bookmakers            |
| Bechers Racing                     | Carnegie Racing Ltd                        | Don Bruce Bookmakers                 | Gwent Racing                            | Joe Rylatt of Lincoln Bookmakers |
| Belgard Bookmakers                 | Carrigill Bookmakers                       | Don Foyle Bookmakers                 | H & H Racing                            | John Chandler Racing Ltd         |
| Bernard Murphy Racing              | Carysforth Racing                          | Don Noble                            | H. E. J. Turf Accountants               | John Chappell Bookmaker          |
| Bert Frame Ltd                     | Cashcade                                   | Don Simmons Racing                   | Hacketts Bookmakers                     | John Fox                         |
| Best Bet Bookmakers                | Causeway Racing                            | Donnelly Racing                      | Hall Sports Ltd                         | John Gibbs (Racing) Ltd          |
| Bet and Game                       | CBM Bookmakers                             | Doran Racing                         | Hamilton Racing Services / Deckerway    | John Horwood (Turf Accountant)   |
| Bet (Microskill) Ltd               | Celtic Bookmakers                          | E. Coomes Holdings Ltd               | Harcourt Bookmakers                     | John J. Fogarty Bookmakers       |
| Bet Right Ltd                      | Celtic Racing                              | East Coast Racing                    | Hardy's The Bookmaker                   | John Joyce                       |
| Bet Stop (Robert Burns Racing Ltd) | Central Bookmakers                         | Eastern Sporting                     | Harney Bookmakers                       | John Mulholland Bookmaker        |
| Bet UK                             | Centrebet UK Ltd                           | Eastwood Bookmakers                  | Harry Corry SP                          | John Rumble Bookmakers           |
| Bet-A-Bet                          | Centurion                                  | Easybet                              | Head Racing                             | John Slapp Bookmakers            |
| bet365.com                         | Cert Racing Centre                         | Ebor Racing                          | Heathorns                               | John Toner                       |
| Betabet Bookmakers                 | Champion Bookmakers                        | Eclipse Bookmakers Ltd               | Helston Racing                          | John Warren                      |
| Betdaq Racing (Betting Exchange)   | Charlotte Games Ltd                        | Eden Bookmakers                      | Henry Mann Bookmakers                   | John Wood Bookmakers             |
| BetDirect (Littlewoods)            | Chas Kendall                               | Elite Racing                         | Hooper & Cox Racing Ltd                 | Johnny Ridley (Starting Price)   |
| Betex Limited                      | (Turf Accountants) Ltd                     | Emerald Racing                       |   | Johnsons Ltd                     |



Jones Bookmakers  
 K & M Bookmakers  
 K Johnson Bookmakers  
 K. Gordon (Bookmakers)  
 K. P. Racing  
 Keith Davies Racing  
 Keith Hill Bookmakers  
 Keith Little (Turf Accountants) Ltd  
 Keith Tomlin Bookmakers  
 Ken Blanks Turf Accountants  
 Ken Howells & Son  
 Kernow Racing  
 Kevin Kearney  
 Kieron's Sports Bookmakers  
 Kingsmeadow Bookmakers  
 KK Bets Bookmakers  
 Knights Bookmakers  
 Krullind Ltd  
 Ladbrokes  
 Lakeland Racing  
 Lambourne Racing  
 Lance Hetherington  
 Lawrence Racing  
 Lawson (West End)  
 Lawson's of Mayfair  
 Lee Becroft  
 Leisure & Gaming  
 Len Grove  
 Len Mattocks Bookmakers  
 Lester Racing  
 Levelbetting.com  
 Lewis Bookmakers  
 Lewis Botto (Jarrow) Ltd  
 Lewis Racing  
 Liam Cashman Organisation  
 Liam McLaughlin  
 Lifford Racing  
 Liles Racing  
 Lillywhite Racing  
 Lincoln Racing  
 Lion Bookmakers  
 Livingstone Bookmakers Ltd  
 Logan Brothers  
 Longfield Bookmakers  
 Longville Racing Ltd  
 Louis Nolan  
 Lowe Brothers Turf  
 Accountants Ltd  
 LSD Partners  
 Lucky 8  
 Lyndhurst Racing  
 M & F Racing  
 M & J Racing  
 M. B. M.  
 M. C. Lee Turf Accountants  
 M. Cook Bookmakers  
 M. J. Anderton  
 M. J. Racing  
 M. V. McCartan  
 Macbets  
 Mace-Layton (t/a) Ltd  
 Maddison Racing  
 Manny Bernstein Bookmakers  
 Mark Comber Bookmakers  
 Mark Jarvis Ltd  
 Martin Clark Turf Accountant  
 Maurice Ball Bookmaker  
 Max Thomas Bookmakers  
 Mayfair Racing

McAlevy Racing  
 McBurney Racing  
 McGranaghan Racing  
 McKellar Bookmakers  
 McManus Bookmakers  
 Meadrand Racing  
 Merryston Bookmakers  
 Metrobet Ltd  
 Micklegate  
 Midland Turf Agency  
 Mike Botwright (Bookmakers) Ltd  
 Mike Smale  
 Million-2-1  
 Mobile Betting Ltd  
 Mooney Racing  
 Morrisons Bookmakers Ltd  
 MotorOdds.com  
 Mullingar Racing  
 Multisports Bookmakers  
 N. Charles  
 Naughton Bookmakers  
 Needwood Racing Ltd  
 Neilston Bookmakers  
 Netbetsports.com  
 Nightwood Racing  
 Norfolk Racing  
 North Cotswold Bookmakers  
 North East Racing Group  
 Bookmakers  
 Northwest Bookmakers Ltd  
 Norway Racing  
 Nuala Kaye  
 O'Callaghan Bookmakers  
 O'Riordan's Betting Office  
 Oakfield Racing  
 Odds-On  
 Oddsit Bookmakers  
 Off Course Bookmakers Ltd  
 Off Shore Betting Ltd  
 Oscott Racing  
 Ostlers  
 P. Megarity  
 P. Walker Sports Betting  
 P.C. Sports Betting  
 P.J. McCartan  
 Paddock Bookmakers Ltd  
 Paddy Power Bookmaker  
 Pagebet  
 Panbet Ltd  
 Parade Bookmakers  
 Paradisebet Ltd  
 Parbet Ltd  
 Parsons & Co  
 ParSport Bookmakers Ltd  
 PartyGaming  
 Partypoker Sportsbook  
 Pat Toolan Bookmaker  
 Patrick Higgins Bookmaker  
 Paul Dean (Football & Turf  
 Accountant) Ltd  
 Pennine Racing Ltd  
 Perry Racing Services  
 Pete Smith Turf Accountants  
 Peter (Midlands) S.P. Ltd  
 Peter Jolliffe Bookmaker  
 Peter Oliver (Bookmaker)  
 Peter Scott  
 Peter Spencer (Turf Accountant) Ltd  
 Picken Racing

Pickerings  
 Pickwick Racing  
 Pinnacle Racing  
 Pitt Bookmakers  
 PKR  
 Playboysportsbook.com  
 Portland Bookmakers  
 Premier Bet Ltd  
 Premier Bookmakers (Essex)  
 Premier Bookmakers (Midlands)  
 Premier Racing  
 Prestige Racing Ltd  
 Pridmore Bookmakers  
 R & B Bookmakers  
 R & M Bookmakers  
 R. Cuncliffe  
 R. J. Clough Bookmakers  
 R.B.A. Racing  
 Raceway Sports Betting Ltd  
 Racing Betline  
 Racing Colours  
 Randoibet.com  
 Ray Hamer Bookmakers  
 Ray Howell Racing Ltd  
 Red Rose Racing  
 Reeves Racing  
 Reg Boyle Ltd  
 Regal Racing (Coventry)  
 Regency Bookmakers  
 Regency Racing  
 Reliant Racing  
 Rhodes Racing  
 Riband Racing  
 Rich Racing  
 Richardsons Commissions Ltd  
 Richmond Racing  
 Ride Racing  
 Ritz  
 Riverside Racing  
 Rob The Bookie  
 Robert Charles  
 Robert Peak Bookmakers  
 Robinson Bookmaker  
 Rodger Hunt Bookmaker  
 Ron Allen Racing Centre  
 Rossy Brothers  
 Roy Brodie Bookmakers  
 Royal Racing  
 Rupert Smith  
 Russ Adams Racing Ltd  
 Ryan Gill Bookmakers  
 Ryde Racing  
 Rylatt of Lincoln  
 S & D Bookmakers  
 S & F Turf Accountants  
 S.P. Graham  
 S.P. Racing (Devon)  
 S.P. Racing (Durham)  
 S.P. Racing (Powys)  
 S.T. Racing  
 Saltire Racing Ltd  
 Sam Johnson  
 Sam Mills  
 Sammie J Racing  
 Samvo Entertainment Ltd  
 Sandwich Turf Accountants  
 Sawey's S.P  
 SCG Enterprises Ltd  
 Scotscoop The Bookies

Scott-Bet  
 Semilong Racing  
 Sennatelyn Turf Accountants  
 Seymour & Story Group  
 Shetland Turf Accountants Ltd  
 Shire Racing  
 Showbet Bookmakers  
 Sid Kiki Turf Accountants  
 Sidemoor Turf Accountants  
 Silks Racing  
 Simpson Betting  
 Skybet  
 South Bank Racing  
 South East (Racing) Ltd  
 South Midland Bookmakers  
 Southwell Racing  
 Spa Turf Bookmakers  
 Spencers Bookmakers  
 Sport of Kings  
 Sporting Bookmakers (Sussex)  
 Sporting Bookmakers Ltd  
 Sporting Odds  
 sportingbet.com (UK)  
 Sports Bookmakers  
 Sports of the West  
 Sports.com Betting  
 Sportsmans Bookmakers  
 Stacey Racing  
 Stan Ephgrave  
 Stan James  
 Stan James Gibraltar  
 Stanley Racing  
 Star Bookmakers Ltd  
 Star Racing  
 Starkins Bookmakers  
 Stephan Hearle (Turf Accountant)  
 Steve Mason Bookmakers  
 Stuart Treviskis Racing Ltd  
 Summerhayes Bookmakers  
 Sunderlands  
 Super Odds UK  
 Super Soccer Ltd  
 Supreme Odds Ltd  
 Sutton Racing Services  
 T.B. Gravell  
 T.P. Racing Ltd  
 Talarius  
 Tara Racing  
 Taybridge Bookmakers  
 Taylor's Racing Service Ltd  
 Ted Rodgers  
 Terry Fox  
 Terry Rogers Bookmakers  
 Tews Turf Accountants  
 Thames Bookmakers  
 The Best Bookies in Town Ltd  
 The Bookies  
 The Gaming Club Sportsbook  
 The Hill Racing Ltd  
 The Mayne Bookmaker  
 The Reg Allen Organisation  
 The Thomas Colwyn Organisation  
 The Weigh-In Bookmakers  
 The Winning Channel/The Roulette  
 Channel  
 The Winning Post  
 the.bookmakers@13crookes.co.uk  
 Timebox Ltd  
 Toals Bookmakers

Tom Currigan Ltd  
 Tom Hamilton (Racing)  
 Tom Sheldon Ltd  
 Tony Haywood Bookmakers Ltd  
 Tony Huskins  
 Tony Kiely Bookmakers  
 Tony Thompson  
 Total Sport Bookmakers  
 Totalbet  
 Totesport  
 Trax Credit Ltd  
 Tremayne Racing Ltd  
 Turf Paradise  
 Turf Sports Betting Lounge  
 Turfland  
 Turnbull Racing Ltd  
 UBET2WIN  
 UK248  
 Ukbetting.com  
 Unibet  
 Unicorn Racing & Sports Betting  
 Unicorn Racing Ltd  
 V & M Racing Ltd  
 Vegas Betting Ltd  
 Vic Cottle Ltd  
 Victor Chandler International  
 Village Racing  
 VIPSports.com  
 Virgin Games  
 W & A Smart Turf Accountants  
 W Stock and Co. Ltd  
 W. Davis  
 W. H. Williams (Turf Accountants) Ltd  
 WBX  
 W.R. Bird  
 Wager Works UK Ltd  
 Walker & Holland  
 Walker Racing  
 Wannabet  
 Watsons Bookmakers  
 Wellington Racing Centre Ltd  
 Westbury Racing  
 Wignalls  
 Wilf Gilbert (Staffordshire) Ltd  
 William Claridge Ltd  
 William Hill  
 William King Bookmakers  
 Williams Bookmakers  
 Wilsonbet  
 Windmill Racing  
 Windsor Racing  
 Winning Post Bookmakers  
 Winsome Turf Accountants  
 Winwood & Ridley  
 Wonderbet.com  
 Wragg Bookmakers  
 www.bettingdirect.co.uk  
 www.winamax.com Ltd  
 Y. Doherty  
 Yeates & Swordy



