



Certified Practising Accountants

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28 September 2023

To the Committee
Warragul Sporting & Social Club Inc.
55-57 Victoria Street
WARRAGUL VIC 3820

Dear Committee,

Scope

We have audited the attached Community Benefits Statement in relation to "Contributions from Gaming Revenue" for the year ended 30 June 2023.

The Committee is responsible for the preparation and fair presentation of the statement and the information contained therein and has determined that the basis of accounting used is appropriate to the needs of the members. We have conducted an independent audit of the statement in order to express an opinion on it to the members. No opinion is expressed as to whether the basis of accounting used is appropriate to the needs of the members.

The community benefits statement has been prepared for distribution to members of the association for the purpose of fulfilling the Committee's accountability requirements. We disclaim any assumption of responsibility for any reliance on this report of the statement to which it relates, to any person other than the members, of any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with the Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of significant accounting estimates. These procedures have undertaken to form an opinion as to whether in all material respects; the statement is presented fairly in accordance with the requirements of the Victorian Commission of Gaming Regulation.

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion the Community Benefits Statement in relation to the Warragul Sporting & Social Club Inc. presents fairly in accordance with applicable Accounting Standards in Australia and is consistent with the auditor's understanding of sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulations Act 2003*, the Warragul Sporting & Social Club Inc. Committee's compliance with the *Gambling Regulations Act 2003*, in relation to the Warragul Sporting & Social Club Inc. for the year ended 30 June 2023.



Neil Tyrrell

TYRRELL PARTNERS

Certified Practising Accountants

Moe – Warragul – Traralgon – Heyfield

03 51272255

This form must be submitted to the Victorian Gambling and Casino Control Commission by 30 September following the financial year to which it applies

VENUE DETAILS

NAME OF APPROVED VENUE: WARRAGUL CLUB
 ADDRESS OF APPROVED VENUE: 55 VICTORIA STREET WARRAGUL VIC 3820
 VENUE OPERATOR: WARRAGUL SPORTING & SOCIAL CLUB INC
 LICENCE NUMBER: V9780001
 FINANCIAL YEAR ENDED: 30 JUNE 2023

CLASS OF CLAIM AND CATEGORY WITHIN CLASS		Amount of revenue applied
CLASS A: Venue operators may claim up to 100 percent of revenue applied to a Class A purpose or activity.		
Class A (a).	Donations, gifts and sponsorship (including cash, goods and services) to another person resident in Victoria, not including to the club itself, for the purpose or activities set out below.	
(i)	any educational purpose;	120
(ii)	the provision of health services or care;	11144
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions;	600
(iv)	housing assistance for disadvantaged persons;	0
(v)	the relief of poverty;	0
(vi)	the provision of services and assistance for the aged;	7408
(vii)	the provision of services and assistance for young people;	250
(viii)	the protection and preservation of the environment;	3800
(ix)	the provision of assistance to relieve distress caused by natural or other disasters;	9945
(x)	the provision of advice, support and services to ex-service personnel, their carers and families;	650
(xi)	any other philanthropic or benevolent purpose;	7809
(xii)	any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	37265
Class A (b).	The cost of providing and maintaining sporting facilities for use by club members.	214378
Class A (c).	The cost of any subsidy for the provision of goods and services but excluding alcohol.	178737
Class A (d).	Voluntary services provided by members and/or staff of the club to another person in the community, in fulfilment of Class A(a)(i)-(xii) above.	0
Class A (e).	Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.	0
CLASS A – TOTAL		472106
CLASS B: Venue operators may claim an amount equal to the proportion of the club's non-gaming revenue to its total revenue for Class B.		
	Non-Gaming Revenue proportion % 36.91 (Provide this value BEFORE completing schedules)	
	Non-Gaming Revenue \$ 2432841 (Provide this value BEFORE completing schedules)	
Class B (a).	Capital expenditure.	0
Class B (b).	Financing Costs (including principal and interest).	0
Class B (c).	Retained earnings accumulated during the year.	0
Class B (d).	The provision of buildings, plant or equipment over \$10,000 per item excluding gaming equipment or the gaming machine area of the venue.	0
Class B (e).	Operating costs.	0
CLASS B – TOTAL		874584
CLASS C: Venue operators may claim up to 100 percent of revenue applied to a Class C purpose or activity.		
Class C (a).	The provision of responsible gambling measures and activities but excluding those required by law.	0
Class C (b).	Reimbursement of expenses reasonably incurred by volunteers.	0

Class C (c).	CBS preparation and auditing expenses to a maximum of \$3,000.	0
CLASS C – TOTAL		0
CBS TOTAL (CLASS A + B + C)		1346690

I, Nicholas Norris (the person lodging this CBS), certify that:

- The claims are consistent with the Ministerial Order made on 22 June 2012.
- The percentage (if any) of the venue's gaming revenue applied in the financial year to community purposes or activities under Classes A, B and C; and
 - the value of any non-financial contribution to community purposes (e.g. voluntary work) by, or on behalf of, the venue operator in the financial year, expressed as a percentage of the venue's revenue in the financial year; and
 - any amount payable by a gaming operator in the financial year under a declaration made by the VGCCC under section 3.6.8(4A) of the Gambling Regulation Act 2003 (the Act) in respect of the Club, expressed as a percentage of the venue's gaming revenue in the financial year -

is [tick one of the following]

less than	<input type="checkbox"/>
equal to	<input type="checkbox"/>
greater than	<input checked="" type="checkbox"/>

8 1/3 per cent of the venue's gaming revenue for that financial year, as the required by section 3.6.2 of the Act.

Nicholas Norris for and on behalf of the venue operator

General Manager

- I, Nicholas Norris (insert name of person signing for and on behalf of the venue operator), on 21/09/2023, confirm that this CBS of WARRAGUL SPORTING & SOCIAL CLUB INC, in relation to WARRAGUL CLUB, has been audited by the suitably qualified person of Neil Tyrrell, of Tyrrell Partners. I also confirm that an independent auditor's statement dated 21/09/2023 has been received which states that, in the auditor's opinion, this CBS, in relation to the abovementioned venue, presents fairly, in accordance with applicable Accounting Standards in Australia, and, is consistent with the auditor's understanding of sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the Act, the WARRAGUL SPORTING & SOCIAL CLUB INC, 's (name of venue operator) compliance with the Act, in relation to WARRAGUL CLUB, for the financial year ended 30 June 2023.

COMMUNITY BENEFIT STATEMENT - SCHEDULES

Class	Details	Amount
Class A (a). (i)	Donations / Gifts / Sponsorships	\$120
Class A (a). (ii)	Donations / Gifts / Sponsorships	\$11,144
Class A (a). (iii)	Donations / Gifts / Sponsorships	\$600
Class A (a). (ix)	Donations / Gifts / Sponsorships	\$9,945
Class A (a). (vi)	Donations / Gifts / Sponsorships	\$7,408
Class A (a). (vii)	Donations / Gifts / Sponsorships	\$250
Class A (a). (viii)	Donations / Gifts / Sponsorships	\$3,800
Class A (a). (x)	Donations / Gifts / Sponsorships	\$650
Class A (a). (xi)	Donations / Gifts / Sponsorships	\$7,809
Class A (a). (xii)	Donations / Gifts / Sponsorships	\$37,265
Class B (e).	Advertising	\$30,045
Class B (e).	Audit Fees	\$3,322
Class B (e).	Bank Charges	\$8,781
Class B (e).	Cleaning	\$48,524
Class B (e).	Computer Software	\$11,172
Class B (e).	Courtesy Bus	\$2,000
Class B (e).	Electricity	\$48,108
Class B (e).	Entertainment	\$24,101
Class B (e).	Sky	\$8,078
Class B (e).	General Expenses	\$8,453
Class B (e).	General Expenses	\$8,453
Class B (e).	Insurance	\$38,735
Class B (e).	Land Tax	\$11,894
Class B (e).	Legal Costs	\$751
Class B (e).	Permits	\$14,137
Class B (e).	Postage	\$5,251
Class B (e).	Printing & Stationery	\$6,602
Class B (e).	Prizes & Trophies	\$346
Class B (e).	Rates	\$17,735
Class B (e).	Repairs & Maintenance	\$33,810
Class B (e).	Security	\$23,409
Class B (e).	Staff Expenses	\$9,359
Class B (e).	staff training	\$27
Class B (e).	Subscriptions	\$2,503
Class B (e).	Telephone	\$3,248
Class B (e).	Travelling Expenses	\$3,392
Class B (e).	Employee Cost Wage	\$420,236
Class B (e).	Employee Cost Superannuation	\$75,125
Class B (e).	Employee Cost Workcover	\$6,987
Class A (b).	Lawn Bowls Dome	\$214,378
Class A (c).	Food Discounts	\$150,554
Class A (c).	Non-Alcoholic Bev Discounts	\$25,653
Class A (c).	Taxi Vouchers	\$2,530