

September 20, 2011

**Independent Audit Report
To the Committee and Members of St Kilda RSL Sub Branch**

Scope

We have audited the attached Community Benefits Statement of St Kilda RSL Sub Branch Inc, the source documents and other records used to complete this form for the year ended 30 June 2011.

Our audit has been conducted in accordance with Australian Auditing Standards and the Gambling Regulation Act 2003.

Audit Opinion

In our opinion, the Community Benefits Statement of the St Kilda RSL Sub Branch Inc presents fairly;

- The application of gaming revenue to community purposes of a kind determined by the Minister of Gaming;
- The value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister of Gaming;
- Any amounts payable under Section 3.6.9 of the Gambling Regulation Act 2003; and
- The relationship of the above items to the required community benefit contribution for that year in accordance with Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Yours sincerely,
PCM Accountants & Business Advisors



Stephen Chenoweth FCA CPA
Managing Director



Victorian Commission
for Gambling Regulation

Community Benefit Statement

This form must be submitted to the Victorian Commission for Gambling Regulation (VCGR) by 30 September following the financial year to which it applies

VENUE DETAILS

NAME OF APPROVED VENUE: ST KILDA ARMY & NAVY CLUB
 ADDRESS OF APPROVED VENUE: 88 ACLAND STREET ST KILDA VIC 3182
 VENUE OPERATOR: ST KILDA RSL SUB-BRANCH INC
 LICENCE NUMBER: V99095287
 FINANCIAL YEAR ENDED: 30 JUNE 2011

INSTRUCTIONS

Detailed notes on filling out this form are provided in the 'Notes and Frequently Asked Questions' document.

Enter details of all contributions for community benefit made in the last financial year. You are required to show your contributions to community purposes equivalent to at least 8^{1/3} per cent of the venue's gaming revenue in the last financial year. You are encouraged to record all community contributions made by your club in the financial year.

The independent auditor's report **must** be attached to the Community Benefit Statement. Statements without an audit report will be regarded as not having been properly lodged. To view the [FAQ](#)

Please note that the information provided in schedules will be published on the VCGR's website. Do not include the names of individuals.

CONTRIBUTIONS FROM GAMING REVENUE

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;	<u>Complete Schedule</u>	1555
(ii)	the provision of health services or care;	<u>Complete Schedule</u>	445
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions;	<u>Complete Schedule</u>	0
(iv)	housing assistance for disadvantaged persons;	<u>Complete Schedule</u>	0
(v)	the relief of poverty;	<u>Complete Schedule</u>	0
(vi)	the provision of services and assistance for the aged;	<u>Complete Schedule</u>	0
(vii)	the provision of services and assistance for young people;	<u>Complete Schedule</u>	1136
(viii)	the protection and preservation of the environment;	<u>Complete Schedule</u>	0
(ix)	the provision of assistance to relieve distress caused by natural or other disasters;	<u>Complete Schedule</u>	1170

(x)	the provision of advice, support and services to ex-service personnel, their carers and families;	<u>Complete Schedule</u>	0
(xi)	any other philanthropic or benevolent purpose;	<u>Complete Schedule</u>	0
(xii)	any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	<u>Complete Schedule</u>	3025
Class A (b).	The cost of providing and maintaining sporting facilities for use by club members.	<u>Complete Schedule</u>	282
Class A (c).	The cost of any subsidy for the provision of goods and services but excluding alcohol.	<u>Complete Schedule</u>	16192
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.	<u>Complete Schedule</u>	16940
Class A (e).	Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.	<u>Complete Schedule</u>	7975
CLASS A – TOTAL			48720
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.			
Class B (a).	Capital expenditure.	<u>Complete Schedule</u>	0
Class B (b).	Financing Costs (including principal and interest).	<u>Complete Schedule</u>	0
Class B (c).	Retained earnings accumulated during the year.	<u>Complete Schedule</u>	7887
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.	<u>Complete Schedule</u>	0
Class B (e).	Operating costs.	<u>Complete Schedule</u>	182428
CLASS B – TOTAL			190315
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.	<u>Complete Schedule</u>	0
Class C (b).	Reimbursement of expenses reasonably incurred by volunteers.	<u>Complete Schedule</u>	5834
Class C (c).	CBS preparation and auditing expenses to a maximum of \$3,000.	<u>Complete Schedule</u>	1750
CLASS C – TOTAL			7584
CBS TOTAL (CLASS A + B + C)			246619

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

1. The claims are consistent with the Ministerial Order dated 8 February 2008.
2. a) 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
 - b) 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
 - c) any amount payable by a gaming operator in the financial year under a declaration made by the VCGR 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
- equal to
- greater than

81/3 per cent of the venue's gaming revenue for that financial year, as the required by section 3.6.2 of the Act.

_____ for and on behalf of the venue operator

_____ (position/title of signatory)

3. I, _____ (insert name of person signing for and on behalf of the venue operator), on _____ confirm that this CBS of ST KILDA RSL SUB-BRANCH INC, in relation to ST KILDA ARMY & NAVY CLUB, has been audited by the suitably qualified person of _____ (name of auditor), of _____ (name of audit organisation). I also confirm that an independent auditor's statement dated _____ 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 ST KILDA RSL SUB-BRANCH INC, 's (name of venue operator) compliance with the Act, in relation to ST KILDA ARMY & NAVY CLUB, for the financial year ended 30 June 2011.

Attach Auditors Report: _____ (see [Click Here for Lodgement Instruction Sheet](#))

