

# ACCOUNTANTS ADVISERS AUDITORS PTY LTD

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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HOPPERS CROSSING CLUB LIMITED

ACN 006 602 311 ABN 74 006 602 311

TRADING AS

### HOPPERS CROSSING CLUB

#### Opinion

We have audited the Community Benefits Statement of Hoppers Crossing Club Limited trading as Hoppers Crossing Club for the year ended 30 June 2022.

In our opinion, the Community Benefits Statement in relation to Hoppers Crossing Club Limited, trading as Hoppers Crossing Club, presents fairly, in accordance with applicable Accounting Standards in Australia, and consistent with our understanding of sections 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 (the Act), the Hoppers Crossing Club Limited's compliance with the Act, in relation to the Hoppers Crossing Club for the year ended 30 June 2022.

#### Responsibilities of the Board

The Board is responsible for the Community Benefits Statement and have determined that the accounting policies used are appropriate and in accordance with the Gambling Regulation Act 2003 as administered by The Victorian Commission for Gambling Regulation (VCGR).

#### Auditor's Responsibilities for the Audit of the Community Benefits Statement

Our audit has been conducted under the requirements of section 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 and in accordance with other information as issued from The Victorian Commission for Gambling Regulation (VCGR). We disclaim any assumption of responsibility for any reliance on this report or the statement to which it relates to any person other than the members or for any purpose other than that for which it is prepared.

We conducted our audit in accordance with Australian Auditing Standards to provide reasonable assurance that the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefits Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with the requirements of Gambling Regulation Act 2003.

Accountants

Advisers

Auditors

Liability limited by a scheme approved under Professional Standards Legislation

## Independence

We are independent of the company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the Community Benefits Statement. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Name of firm:** **Accountants Advisers Auditors Pty Ltd**  
Public Accountants & Auditors

**Auditor's name and signature:** **Robert White**  
Registered Company Auditor (# 5902)  
Registered SMSF Auditor (# 100211005)  
Tax Practitioner

**Dated:** 27 September 2022



ACCOUNTANTS ADVISERS AUDITORS  
AAA service with care

**SUMMARY OF CONTRIBUTIONS**

Note: Full details of claims are to be provided in the Schedules from page five onwards.

CLASS OF CLAIM AND CATEGORY WITHIN CLASS	Total	% Revenue Applied	Reference
<b>CLASS A : Venue operators may claim up to 100 % of revenue applied to a Class A purpose or Activity.</b>			Reference
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;			
(ii) the provision of health services or care;			
(iii) services for the prevention and treatment of problem gambling and drug and alcohol addictions;			
(iv) housing assistance for disadvantaged persons;			
(v) the relief of poverty;			
(vi) the provision of services and assistance for the aged;			
(vii) provision of services and assistance for young people;			
(viii) the protection and preservation of the environment;			
(ix) the provision of assistance to relieve distress caused by natural or other disasters;			
(x) the provision of advice, support and services to ex-service personnel, their carers and families;			
<b>(xi) any other philanthropic or benevolent purpose;</b>	11,878.41	11,878.41	A(xi)'A1
(xii) any sporting or recreational purpose, excluding any club that holds a venue operator's licence.			
<b>Class A (c). The cost of any subsidy for the provision of goods and services but excluding alcohol.</b>	6,797.47	6,797.47	A(c)'A1
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)-(xi) above.			Volunteer Logbook?
Class A(e). Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.			
<b>CLASS A - TOTAL</b>		18,675.88	
<b>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.</b>			
<b>Class B (a). Capital Expenditure over \$10,000</b>	21,732.60	7,359.93	B(a)'A1
<b>Class B (b). Financing Costs (including principal and interest).</b>	133,995.85	45,378.87	B(b)'A1
<b>Class B (c). Retained earnings accumulated during the year.</b>	468,054.04	158,510.59	P&L Jul21-Jun22'A1
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.			
<b>Class B (e). Operating Costs.</b>	2,449,846.11	829,661.80	P&L Jul21-Jun22'A1
<b>CLASS B - TOTAL</b>		1,040,911.19	
<b>CLASS C: Venue operators may claim up to 100% of revenue applied to a Class C purpose or activity.</b>			
Class C (a). The provision of responsible gambling measures and activities but excluding those required by law.			
Class C (b). Reimbursement of expenses reasonably incurred by volunteers.			
<b>Class C (c). CBS preparation and auditing expenses to a maximum of \$3,000.</b>		TBC	Auditors invoice - TBC
<b>CLASS C - TOTAL</b>		TBC	
<b>CBS TOTAL (CLASS A + B + C)</b>	-	1,059,587.07	

Minimum CBS Contribution

**\$288,490.49**

Income Analysis	
Gaming Machine Revenue GST Exclusive	3,463,271.23
Total Other Revenue	1,773,467.26
Total Venue Revenue	5,236,738.49
Total Other Revenue as % of total revenue	0.34
Gaming Machine Revenue as % of total revenue	0.66
Amount to be spent on approved community purposes	288,490.49
Actual	1,059,587.07

Gaming Revenue - VGCCC'A1

P&L Jul21-Jun22'A1

## Electronic Gaming Machine Venue Level Expenditure

NOTE: Yellow highlights below represent filterable fields. Place cursor over field to access options

**TABLE A: 3 Year Expenditure Summary by Venue**

VENUE NAME	EGM Number	EGM EXPENDITURE			
		Jun-22	Jul - Dec 21	Jan - Jun 22	TOTAL
HOPPERS CROSSING CLUB	91	\$ 1,341,662.31	\$ 2,467,936.04	\$ 3,809,598.35	
	Jun-21	Nov - Dec 20	Jan - Jun 21	TOTAL	
	91	\$ 519,244.87	\$ 2,183,340.62	\$ 2,702,585.49	
	Jun-20	Jul - Dec 19	Jan - Jun 20	TOTAL	
	91	\$ 3,028,682.04	\$ 1,287,184.34	\$ 4,315,866.38	

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