

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF BENALLA BOWLS CLUB INC.

Scope

We have audited the Community Benefit Statement, being a special purpose financial statement, of the Benalla Bowls Club Inc. for the year ended 30 June 2019. The Committee of Management of the Benalla Bowls Club Inc. is responsible for the preparation and presentation of the statement and the information it contains. We have conducted an independent audit in order to express an opinion on it as required by the Victorian Commission for Gambling and Liquor Regulation.

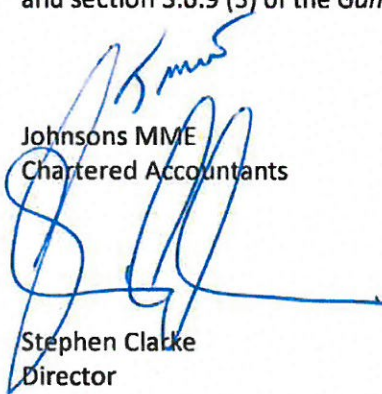
The statement has been prepared for the purpose of fulfilling the Committee of Management's reporting requirements under section 3.6.9 (2) (c) of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or on the statement to which it relates to any person other than the Victorian Commission for Gambling and Liquor Regulation, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts disclosed in the statement. These procedures have been undertaken to form an opinion as to whether, in all material respects, the statement is presented fairly in accordance with applicable Australian accounting standards and consistent with our understanding of sections 3.6.9 (2) (a) and (b), and section 3.6.9 (3) of the *Gambling Regulation Act 2003*.

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

Audit Opinion

In our opinion, the Community Benefit Statement of the Benalla Bowls Club Inc. presents fairly the transactions for the year ended 30 June 2019 in accordance with applicable Australian accounting standards and is consistent with our understanding of sections 3.6.9 (2) (a) and (b), and section 3.6.9 (3) of the *Gambling Regulation Act 2003*.


Johnsons MME
Chartered Accountants

Stephen Clarke
Director

Albury
26 September 2019

Community benefit statement

Date Rec'd / /
File No. _____

Instructions

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

You are required to show your contributions to community purposes equivalent to at least 8½ 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.

For venue operators submitting electronically

Access the community benefit page of our website, www.vcglr.vic.gov.au/cbs.

For venue operators submitting a paper form

Venue operators are to fill out the schedules at the back of this form first, and then insert the totals from each category in the table that commences on page two. If there is not enough space in one or more of the schedules, venue operators may submit additional pages.

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

On completion of this statement, attach a copy of the auditor's report and mail to:

Dual Licensed Sector
VCGLR
GPO Box 1988
Melbourne Vic 3001

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

Name of approved venue

BENALLA BOWLS CLUB

Address of approved venue

25 ARUNDEL STREET

BENALLA

Postcode

Venue operator

V9310095

Licence number

Financial year ended 30 June

2019

Privacy – The Victorian Commission for Gambling and Liquor Regulation is committed to responsible and fair handling of personal information consistent with the *Information Privacy Act 2000* and its obligations under the *Gambling Regulation Act 2003*.



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 | 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; | 1116 |
| (ii) the provision of health services or care; | 232 |
| (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; | 750 |
| (vi) the provision of services and assistance for the aged; | |
| (vii) the 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; | 4647 |
| (x) the provision of advice, support and services to ex-service personnel, their carers and families; | |
| (xi) any other philanthropic or benevolent purpose; | 100 |
| (xii) any sporting or recreational purpose, excluding any club that holds a venue operator's licence. | 1112 |
| Class A (b). The cost of providing and maintaining sporting facilities for use by club members. | 115 804 |
| Class A (c). The cost of any subsidy for the provision of goods and services but excluding alcohol. | 14 434 |
| 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. | |
| Class A (e). Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families. | 137 195 |
| CLASS A – TOTAL | |

Summary of contributions, continued

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. | |
| Class B (b). Financing Costs (including principal and interest). | 11,029 |
| Class B (c). Retained earnings accumulated during the year. | |
| 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. | 61,299 |
| Class B (e). Operating costs. | 873 793 |
| CLASS B - TOTAL | 946 121 |
| 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. | |
| Class C (b). Reimbursement of expenses reasonably incurred by volunteers. | |
| Class C (c). CBS preparation and auditing expenses to a maximum of \$3,000. | |
| CLASS C - TOTAL | |
| CBS TOTAL (CLASS A + B + C) | |

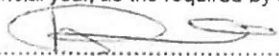
Lodgement certification

I, WENDY JOSEPH, certify that
The person lodging this CBS

- 1. The claims are consistent with the Ministerial Order made on 22 June 2012.
- 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 (for example, 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 VCGLR 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

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.



For and on behalf of the venue operator

CEO

Position/title of signatory

3. I, _____, on _____ confirm that this
Today's date

CBS of _____, in relation
Name of venue operator

to _____,
Name of approved venue

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 _____'s compliance
Name of venue operator

with the Act, in relation to _____,
Name of approved venue

for the financial year ended 30 June _____,
Year

Community Benefit Statement – Schedules

Class A (a). Donations, gifts and sponsorship, including cash, goods and services (excluding purposes or activities conducted for profit or commercial purpose and excluding a gift or donation of alcohol) to another person resident in Victoria, not including to the club itself, for the purpose or activities set out below:

Class A (a). (i) any educational purpose, excluding education provided for the benefit of the members of a professional or business association;

| | Amount |
|--------------|-------------|
| Donations | 1116 |
| Gifts | |
| Sponsorships | |
| TOTAL | 1116 |

Optional details of contributions made (for example, cash donations made to two primary schools to purchase library books)

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Class A (a). (ii) the provision of health services or care;

| | Amount |
|--------------|------------|
| Donations | 232 |
| Gifts | |
| Sponsorships | |
| TOTAL | 232 |

Optional details of contributions made (for example, donation made to the Cancer Council during Cancer Awareness Week)

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Community Benefit Statement – Schedules, *continued*

Class A (a). (iii) services for the prevention and treatment of problem gambling and drug and alcohol addictions;

Amount

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|---------------------|--|
| Donations | |
| Gifts | |
| Sponsorships | |
| TOTAL | |

Optional details of contributions made (for example, cash donation made to a free financial counselling service that specialises in giving assistance to problem gamblers)

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Class A (a). (iv) housing assistance for disadvantaged persons, including the provision of housing support and assistance to those experiencing homelessness or at risk of becoming homeless;

Amount

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|---------------------|--|
| Donations | |
| Gifts | |
| Sponsorships | |
| TOTAL | |

Optional details of contributions made (for example, ongoing sponsorship of a respite centre for homeless persons)

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Community Benefit Statement – Schedules, continued

| Class A (a). (v) the relief of poverty; | | Amount |
|---|--------------|---------------|
| Donations | | 750 |
| Gifts | | |
| Sponsorships | | |
| | TOTAL | 750 |
| Optional details of contributions made (for example, cash donation made to local charity to help fund a hot meal for the underprivileged at Christmas) | | |
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| Class A (a). (vi) the provision of services and assistance for the aged; | | Amount |
| Donations | | |
| Gifts | | |
| Sponsorships | | |
| | TOTAL | |
| Optional details of contributions made (for example, donation of a new Wii computer game to the residents of a local nursing home) | | |
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Community Benefit Statement – Schedules, continued

| Class A (a). (vii) the provision of services and assistance for young people (a person aged 25 years or less); | | Amount |
|---|--------------|--------|
| Donations | | |
| Gifts | | |
| Sponsorships | | |
| | TOTAL | |
| Optional details of contributions made (for example, donation to help fund the construction of a local skating park by the local government) | | |
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| Class A (a). (viii) the protection and preservation of the environment, excluding conservation or rehabilitation activities conducted on private land; | | Amount |
| Donations | | |
| Gifts | | |
| Sponsorships | | |
| | TOTAL | |
| Optional details of contributions made (for example, donation to fund the purchase and planting of indigenous vegetation along the local community creek) | | |
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Community Benefit Statement – Schedules, continued

Class A (a). (ix) the provision of assistance to relieve distress caused by natural or other disasters;

Amount

| | |
|---------------------|-------------|
| Donations | 4647 |
| Gifts | |
| Sponsorships | |
| TOTAL | 4647 |

Optional details of contributions made (for example, donation of food and blankets to a community that has been devastated by a flood)

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Class A (a). (x) the provision of advice, support and services to ex-service personnel, their carers and families, including payments to the Victorian Veterans Fund or a patriotic fund under the *Veterans Act 2005* or to any fund for that purpose established by the Returned and Services League Australia (Victorian Branch);

Amount

| | |
|---------------------|--|
| Donations | |
| Gifts | |
| Sponsorships | |
| TOTAL | |

Optional details of contributions made (for example, advice given on how to receive relevant welfare payments)

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Community Benefit Statement – Schedules, continued

Class A (a). (xi) any other philanthropic or benevolent purpose including the promotion of art, culture, cultural diversity and community harmony, or charity including the benefiting of organisations endorsed by the Australian Taxation Office as 'Income Tax Exempt Charities'.

| | Amount |
|--------------|------------|
| Donations | 100 |
| Gifts | |
| Sponsorships | |
| TOTAL | 100 |

Optional details of contributions made (for example, donation made to fund the printing of posters to promote a 'Celebrating Multiculturalism' festival at the local park, organised by a refugee support group)

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Class A (a). (xii) any sporting or recreational purpose, including the benefiting of any sporting or recreational club or association, excluding any club that holds a venue operator's licence.

| | Amount |
|--------------|-------------|
| Donations | 1112 |
| Gifts | |
| Sponsorships | |
| TOTAL | 1112 |

Optional details of contributions made (for example, sponsorship of local Little Athletics group)

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Community Benefit Statement – Schedules, continued

Class A (b). The cost of providing and maintaining sporting facilities for use by club members. This includes the cost of maintaining a racetrack by a racing club or a football stadium by a football club. Where a maintenance claim is made under Class A (b), a claim cannot also be made under Class A (c). Please provide details of each of the assets and the cost of each asset.

| | Amount |
|------------------------------------|----------------|
| Cost of maintaining bowling Greens | |
| Wages | 93418 |
| W/cover | 1672 |
| Super | 8820 |
| Uniforms | 355 |
| Electricity | 1434 |
| Green Repairs & maintenance | 671 |
| Chemicals | 1626 |
| Green Equip | 1951 |
| Water | 1687 |
| Surrounds | 2049 |
| Telephone | 1352 |
| Fuel | 700 |
| Misc. | 69 |
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| From MYOB | |
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| TOTAL | 115,804 |

Community Benefit Statement – Schedules, continued

Class A (c). The cost of any subsidy provided for the provision of goods and services but excluding the provision of alcohol. This would include goods or services provided to club members and non-members at no cost or at less than commercial rates. This could also include the use of club facilities such as meeting and function rooms by community groups at a discounted rate. *Please provide details and the amount for each subsidy.*

Amount

| | |
|--------------------------------------|--------|
| | |
| Free use club facilities. | |
| Room hire for various Not for Profit | |
| Community organisations + clubs | |
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| TOTAL | 14,434 |

Class A (d). Voluntary services provided by members and/or staff of the club to another person in the community (including an incorporated entity) for the fulfilment of those purposes or activities (i) to (xii) in paragraph (a), but excluding those voluntary services provided by club members to the club itself or another club that holds a venue operator's licence. A maximum claim of \$20 per hour can be claimed per volunteer. *Please provide details and the amount of each type of volunteer service.*

Amount

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| TOTAL | |

Community Benefit Statement – Schedules, continued

Class A (e). Where the club that holds the venue operator's licence is a sub-branch of the Returned and Service League Australia (RSL) (Victorian Branch), the provision of advice, support and services provided by that club to ex-service personnel, their carers and families, including payments to the Victorian Veterans Fund or a patriotic fund under the *Veterans Act 2005* or to any fund for that purpose established by the RSL (Victorian Branch). *Please provide details and the amount for each service or payment.*

Amount

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Community Benefit Statement – Schedules, continued

Class B (a). Capital expenditure. Buildings, plant and equipment that have a value of less than \$10,000 and gaming equipment or capital expenditure relating to any form of gambling cannot be claimed under paragraph (a). A motor vehicle can only be claimed where the motor vehicle is used for club purposes. *Please provide the details and the amount for each item of capital expenditure above \$10,000.*

Amount

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| TOTAL | |

Community Benefit Statement – Schedules, continued

Class B (b). Financing Costs (including principal and interest). If financing costs are claimed, a claim cannot also be made in relation to the items financed. Financing costs for payment of gaming machine entitlements and purchase of gaming machines cannot be claimed as community benefits.

Amount

| | |
|-------------------------|-------|
| Capital Repayments | |
| | |
| Interest NAB loan 27503 | 11029 |
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| MYOB | |
| TOTAL | |

Class B (c). Retained earnings accumulated during the year for which the community benefit is claimed. Retained earnings can only be claimed for the year during which they were earned. If retained earnings are claimed, a claim cannot also be made when those funds are expended.

Amount

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Community Benefit Statement – Schedules, continued

Class B (e). Operating costs. Operating costs include employment costs, but do not include the cost of staff whose principal place of employment is outside Victoria. Employment costs also include wages and salaries plus all on-costs such as superannuation and other entitlements, and benefits to the employee that attract fringe benefits tax. Operating costs also include management fees (not ancillary to gambling services), electricity, rent etc. Payments made to players and officials of sporting clubs are claimable as operating costs. *Please provide details and the amount for each item.*

Amount

| | |
|-----------------------|----------------|
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| Total operating Costs | |
| 2,179,036 | |
| 40.10% | 873,793 |
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| TOTAL | 873 793 |

Community Benefit Statement - Schedules, continued

Class C (a). The provision of responsible gambling measures and activities but excluding those required by law. Responsible gambling measures include any measures or activities required by statute, licence, contract, agreement, deed, memorandum of understanding, etc.

Amount

TOTAL

Class C (b). Reimbursement of expenses reasonably incurred by volunteers

Amount

TOTAL

Class C (c). CBS preparation and auditing expenses to a maximum of \$3,000

Amount

TOTAL