



PO Box 454  
Bendigo VIC 3552  
61-65 Bull Street  
Bendigo VIC 3550  
Phone (03) 5443 0344  
Fax (03) 5443 5304  
afs@afsbendigo.com.au  
www.afsbendigo.com.au  
ABN 51 061 795 337

**INDEPENDENT AUDIT REPORT  
COMMUNITY BENEFIT STATEMENT  
KYNETON RSL SUB BRANCH INC  
A.B.N. 63 468 357 449**

To the members of Kyneton RSL Sub Branch Inc.

**Scope**

We have audited the Community Benefit Statement of Kyneton RSL Sub Branch Inc for the year ended 30 June 2008. The Community Benefit Statement is derived from the Kyneton RSL Sub Branch Inc's accounting records and records of voluntary hours worked by members. The Sub Branch's elected officers are responsible for the Statement.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included the examination, on a test basis, of evidence supporting the values and amounts disclosed in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly and in accordance with Section 3.6.9 of the Gambling Regulation Act 2003 (the Act). The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In our opinion, the Community Benefit Statement, in relation to Kyneton RSL Sub Branch Inc, presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of Sections 3.6.9(2) (a) and (b) of the Act, the Kyneton RSL Sub Branch Inc's compliance with the Act, in relation to Kyneton RSL Sub Branch Inc, for the financial year ended 30 June 2008.

**Inherent Uncertainty Regarding Volunteer's Hours**

Without qualifying the opinion expressed above, we draw your attention to the following matter. The amount of Category 5 Voluntary Services provided to the community by volunteers is determined based on representations made as to the amount of time spent which is then multiplied by a rate of \$20.00 an hour.

Our Audit has agreed the Statement to this information but internal controls that operate for the Sub Branch do not ensure the completeness or accuracy of this information. Reliance is based on the written representations made by the volunteers.

**ANDREW FREWIN & STEWART**  
Chartered Accountants

  
.....  
**GRAEME STEWART - Partner**

61-65 Bull Street, Bendigo  
Date: 25<sup>th</sup> day of August 2008



Victorian Commission  
for Gambling Regulation

Community Benefit Statement

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

Name of approved venue ..... KYNEDON RSL .....

Address of approved venue ..... 37-39 Mollison St. Kynedon .....

Venue operator ..... Pam Hughes .....

Licence number ..... V9809 / 5056 .....

Financial year ended 30 June ..... 2008 .....

**Instructions**

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

You should enter details of contributions for community benefit made in the last financial year. The contribution must come from your venue's share of gaming revenue earned in the last financial year.

Please note that the audit report of the independent auditor **must** be attached to the Community Benefit Statement.

**For venue operators submitting electronically:** Venue operators are to fill out the drop-down boxes in the table below.

**For venue operators submitting a paper form:** Venue operators are to fill out the schedules at the back of this form and insert the totals from each category in the table below. If there is not enough space in one or more of the schedules, venue operators must submit additional pages. Employment expenses should be entered directly into the table.

**Contributions from venue operator's gaming revenue:**

| <b>Category</b>  | <b>Amount of gaming revenue applied in applicable year</b> |
|--|--|
| 1. Employment expenses of all staff met from gaming revenue. (refer to pages 3 -4 in the Notes and Frequently Asked Questions document)  | 352,128  |
| 2. Gifts of funds from gaming revenue, as detailed in the schedule for Category 2. (refer to pages 4 -5 in the Notes and Frequently Asked Questions document)  | 16,479   |
| 3. Sponsorships from gaming revenue, as detailed in the schedule for Category 3. (refer to page 5 in the Notes and Frequently Asked Questions document)  | 2,136  |
| 4. Gifts of goods to the community, paid for from gaming revenue, as detailed in the schedule for Category 4. (refer to page 5 in the Notes and Frequently Asked Questions document)   | 4,466  |
| 5. Voluntary services provided to the community, as detailed in the schedule for Category 5. (refer to page 5 in the Notes and Frequently Asked Questions document)  | 119,979  |
| 6. Expenses claims paid or reimbursed to volunteers, as detailed in the schedule for Category 6. (refer to page 6 in the Notes and Frequently Asked Questions document)  | 9,867  |
| 7. Activities subsidised using gaming revenue, where the venue provides a commercial service to members of the community at less than commercial rates, as detailed in the schedule for Category 7. (refer to page 6 in the Notes and Frequently Asked Questions document) | 101,407  |
| 8. Fixed assets provided for community purposes from gaming revenue, other than fixed assets used for gaming purposes, as detailed in the schedule for Category 8. (refer to pages 6 -8 in the Notes and Frequently Asked Questions document)                              | 136,523  |
| 9. Direct and indirect costs associated with the provision of community services, as detailed in the schedule for Category 9. (refer to pages 8 -9 in the Notes and Frequently Asked Questions document)   | 61,619   |
| <b>TOTAL</b>   | <b>804,604</b>   |

I, ..... [insert name of person signing for and on behalf of the venue operator] certify that:

- (a) the percentage (if any) of gaming revenue applied by the venue operator in the financial year to community purposes; 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 operator's gaming revenue in the financial year; and
- (c) any amount payable by a gaming operator in the financial year under a declaration made by the Commission under section 3.6.8(2) of the *Gambling Regulation Act 2003* in respect of the venue operator, expressed as a percentage of the venue operator'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"/> |

the required community benefit contribution within the meaning given by section 3.6.2 of the *Gambling Regulation Act 2003*.

P. Hughes ..... for and on behalf of the venue operator  
Manager ..... (position/title of signatory)

I, Pam Hughes ..... [insert name of person signing for and on behalf of the venue operator] confirm that this Community Benefit Statement of Kyneton RSL Sub-Branch [insert name of venue operator], in relation to the approved venue Kyneton RSL [insert name of venue] has been audited by GRAEME W. STEWART [insert name of auditor] of ANDREW FRENCH & STEWART [insert name of auditor's firm]. An independent auditor's statement dated ..... [insert date on statement] has been received and states, that, in the auditor's opinion, this Community Benefit Statement, in relation to Kyneton RSL Sub-Branch Inc [insert name of venue] presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with the auditor's understanding of sections 3.6.9(2)(a) and (b) of the *Gambling Regulation Act 2003* (the Act), the Kyneton RSL SUB-BRANCH [insert name of venue operator]'s [insert name of venue operator] compliance with the Act, in relation to Kyneton RSL Sub-Branch [insert name of venue], for the financial year ended 30 June 2008.

| <b>COMMUNITY BENEFIT STATEMENT - SCHEDULES</b>  |               |
|---|---------------|
| <b>Category 2 : Gifts of funds from venue operator's share of gaming revenue</b>          |               |
| <b>Category of community purpose: (list each amount against its appropriate category)</b> | <b>Amount</b> |
| Art   | 2,326         |
| Culture   | 2,023         |
| Science   | 1,700         |
| Religion  | -             |
| Educational   | 7,718         |
| Charity   | 1,393         |
| Sport   | 775           |
| Recreation  | 544           |
| <b>TOTAL</b>  | <b>16,479</b> |

| <b>COMMUNITY BENEFIT STATEMENT - SCHEDULES</b>  |               |
|---|---------------|
| <b>Category 3: Sponsorships from venue operator's share of gaming revenue</b>             |               |
| <b>Category of community purpose: (list each amount against its appropriate category)</b> | <b>Amount</b> |
| Art   |               |
| Culture   | 680           |
| Science   |               |
| Religion  |               |
| Educational   | 240           |
| Charity   | 340           |
| Sport   | 876           |
| Recreation  |               |
| <b>TOTAL</b>  | <b>2,136</b>  |

| <b>COMMUNITY BENEFIT STATEMENT – SCHEDULES</b>   |               |
|--|---------------|
| <b>Category 4 : Gifts of goods by the venue to the community paid for by the venue operator from its share of gaming revenue</b> |               |
| <b>Category of community purpose: (list each amount against its appropriate category)</b>  | <b>Amount</b> |
| Art  |               |
| Culture  | 3,247         |
| Science  |               |
| Religion   |               |
| Educational  |               |
| Charity  | 1,219         |
| Sport  |               |
| Recreation   |               |
| <b>TOTAL</b>   | <b>4,466</b>  |

| <b>COMMUNITY BENEFIT STATEMENT - SCHEDULES</b>  |                |
|---|----------------|
| <b>Category 5: Voluntary services provided to the community</b>                           |                |
| <b>Category of community purpose: (list each amount against its appropriate category)</b> | <b>Amount</b>  |
| Art   |                |
| Culture   |                |
| Science   |                |
| Religion  |                |
| Educational   |                |
| Charity   | 119,979        |
| Sport   |                |
| Recreation  |                |
| <b>TOTAL</b>  | <b>119,979</b> |



| <b>COMMUNITY BENEFIT STATEMENT - SCHEDULES</b>  |               |
|---|---------------|
| <b>Category 6: Expenses claims paid or reimbursed to volunteers</b>                       |               |
| <b>Category of community purpose: (list each amount against its appropriate category)</b> | <b>Amount</b> |
| Art   |               |
| Culture   |               |
| Science   |               |
| Religion  |               |
| Educational   | 1,644         |
| Charity   | 8,223         |
| Sport   |               |
| Recreation  |               |
| <b>TOTAL</b>  | <b>9,867</b>  |





| COMMUNITY BENEFIT STATEMENT -SCHEDULES  |        |
|---|--------|
| Category 9: Direct and indirect costs met from the venue operator's share of gaming revenue associated with the provision of community services. Provide details of each of the direct and indirect costs |        |
| Description of direct and indirect costs  | Amount |
| Telephone   | 1,344  |
| Electricity   | 15,500 |
| Gas   | 1,687  |
| Water   | 527    |
| Printing   Stationery   | 3,248  |
| Postage   | 1,045  |
| Bookkeeping   | 5,083  |
| Cleaning   Gardening  | 3,208  |
|   |        |
| Internet  | 429    |
| Repairs & maintenance   | 18,705 |
| Subscriptions   | 303    |
| Auditing fees   | 881    |
| Insurance   | 9,613  |
|   |        |
| TOTAL   | 61,619 |