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## **Independent Auditor's Report to Bell Park Sports & Recreation Club Inc (V9310025) and the Victorian Commission for Gambling Regulation**

We have audited the attached Community Benefit Statement (the Statement) of Bell Park Sports & Recreation Club Inc for the financial year ended 30 June 2022.

### **The Responsibility of the Committee of Management of the Sub-Branch for the Statement**

The Committee of Management is responsible for the preparation and fair presentation of the Statement and has determined that the basis of preparation is appropriate to meet the requirements of the Victorian Commission for Gambling Regulation (the Commission) in reporting the community benefit contributions as required by Section 3.6.9 of the *Gambling Regulation Act 2003* (the Act). The responsibility also includes such internal control as the Committee of Management determines necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on the Statement based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Committee of Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Independence**

In conducting our audit we have met the independence requirements of the Australian professional accounting bodies.

### **Auditor's Opinion**

In our opinion, the Community Benefit Statement of Bell Park Sports & Recreation Club Inc presents fairly, in all material respects, in accordance with the requirements of sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*, the community benefit contributions for the financial year ended 30 June 2022.

**Basis of Preparation**

Without modifying our opinion, we draw attention to the above-referred sections of the Act, together with the instructions issued by the Commission, which determine the basis of preparation of the Statement. As the Statement has been prepared for the purpose of fulfilling the Committee of Management's reporting responsibilities under the Act, the Statement may not be suitable for another purpose.

**Signed:**A handwritten signature in black ink, appearing to read 'Peter A. Landers', written in a cursive style.**Peter A. Landers FCPA FCANZ LLB****DIRECTOR****Registered Auditor No: 9159****Geelong, 27<sup>th</sup> September 2022**

**Community Benefit Statement**

This form must be submitted to the Office of Gambling Regulation by 30 September following the financial year to which it applies.

Name of approved venue: Bell Park Sport & Recreation Club  
 Address of approved venue: 34-70 Calvert Street, Hamlyn Heights 3215  
 Venue operator: Belrec Inc  
 Licence number: V9310025  
 Financial year ended: 30 June 2022

Contributions from Gaming Revenue Category	Amount of gaming revenue applied in applicable year
<b>CLASS A</b>	
Donations, Gifts and Sponsorship	
(i)	\$ -
(ii) Health Services or Care	\$ -
(iii)	\$ -
(iv)	\$ -
(v) Relief of Poverty	\$ -
(vi)	\$ -
(vii) Assistance of the Young	\$ -
(viii)	\$ -
(ix)	\$ -
(x) Advice, Support and services to ex-service personnel	\$ -
(xi) Other philanthropic or benevolent purpose	\$ 600.00
(xii) Any sporting or recreational purpose	\$ -
Sporting Facilities Maintenance Costs	\$ 9,105.39
Subsidised Goods and Services	\$ 2,000.00
Volunteer Services	
(i) Bell Park Cares Community Group	\$ 1,000.00
(ii)	\$ -
(iii)	\$ -
(iv)	\$ -
(v)	\$ -
(vi)	\$ -
(vii)	\$ -
(viii)	\$ -
(ix)	\$ -
(x)	\$ -
(xi) Other philanthropic or benevolent purpose	\$ -
(xii) Any sporting or recreational purpose	\$ -
Advice, Support and Services provided by the RSL	\$ -
<b>CLASS B</b>	
Capital Expenditure	\$ 41,925.47
Financing Costs	\$ 93,107.73
Retained Earnings Accumulated during the year	\$ -
Buildings, Plant & Equipment 10.	\$ -
Operating Costs	\$ 527,748.37
<b>CLASS C</b>	
Responsible Gambling Measures	\$ -
Reimbursement of expenses reasonably incurred by volunteers	\$ -
CBS preparation and auditing expenses to a maximum of \$3,000	\$ 600.00
<b>Total</b>	\$ 676,086.96