

## Independent Auditor's Report to the Directors of Carlton Football Limited

### Opinion

We have audited the Community Benefit Statement (the Statement) of Club Laverton (the "Club") for the year ended 30 June 2017.

In our opinion, the financial information in the Community Benefit Statement of the Club for the year ended 30 June 2017 is prepared, in all material respects, in accordance with Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Club 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 Statement in Australia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Emphasis of Matter - Basis of Accounting and Restriction on Distribution

The Statement is prepared to assist the Club to meet the requirements of Gambling Regulation Act 2003. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the Club and Victorian Commission for Gambling and Liquor Regulation (collectively the 'Recipients') and should not be distributed to parties other than the Recipients.

### Responsibilities of Committee of Management for the Statement

The Club's management is responsible for the preparation of the Statement in accordance with Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

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

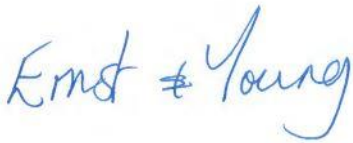
Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- ▶ Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- ▶ Obtain an understanding of internal control relevant to the audit 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 Club's internal control.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with the Committee, 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.



Ernst & Young  
Melbourne  
28 September 2017



## Community Benefit Statement

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

### VENUE DETAILS

NAME OF APPROVED VENUE: CLUB LAVERTON  
 ADDRESS OF APPROVED VENUE: 15 AVIATION ROAD LAVERTON 3028  
 VENUE OPERATOR: CARLTON FOOTBALL CLUB LIMITED  
 LICENCE NUMBER: V00095320  
 FINANCIAL YEAR ENDED: 30 JUNE 2017

### 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<sup>1/3</sup> 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
<b>CLASS A: Venue operators may claim up to 100 percent of revenue applied to a Class A purpose or activity.</b>			
<b>Class A (a).</b>	<b>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.</b>		
(i)	any educational purpose;	<a href="#">Complete Schedule</a>	0
(ii)	the provision of health services or care;	<a href="#">Complete Schedule</a>	0
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions;	<a href="#">Complete Schedule</a>	0
(iv)	housing assistance for disadvantaged persons;	<a href="#">Complete Schedule</a>	0
(v)	the relief of poverty;	<a href="#">Complete Schedule</a>	0
(vi)	the provision of services and assistance for the aged;	<a href="#">Complete Schedule</a>	0
(vii)	the provision of services and assistance for young people;	<a href="#">Complete Schedule</a>	0
(viii)	the protection and preservation of the environment;	<a href="#">Complete Schedule</a>	0
(ix)	the provision of assistance to relieve distress caused by natural or other disasters;	<a href="#">Complete Schedule</a>	0
(x)	the provision of advice, support and services to ex-service personnel, their carers and families;	<a href="#">Complete Schedule</a>	0
(xi)	any other philanthropic or benevolent purpose;	<a href="#">Complete Schedule</a>	150258
(xii)	any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	<a href="#">Complete Schedule</a>	15823
<b>Class A (b).</b>	The cost of providing and maintaining sporting facilities for use by	<a href="#">Complete Schedule</a>	

	club members.		0
Class A (c).	The cost of any subsidy for the provision of goods and services but excluding alcohol.	<a href="#">Complete Schedule</a>	0
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.	<a href="#">Complete Schedule</a>	0
Class A (e).	Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.	<a href="#">Complete Schedule</a>	0
<b>CLASS A – TOTAL</b>			15823
<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>			
Class B (a).	Capital expenditure.	<a href="#">Complete Schedule</a>	0
Class B (b).	Financing Costs (including principal and interest).	<a href="#">Complete Schedule</a>	0
Class B (c).	Retained earnings accumulated during the year.	<a href="#">Complete Schedule</a>	0
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.	<a href="#">Complete Schedule</a>	0
Class B (e).	Operating costs.	<a href="#">Complete Schedule</a>	1262006
<b>CLASS B – TOTAL</b>			1262006
<b>CLASS C: Venue operators may claim up to 100 percent 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.	<a href="#">Complete Schedule</a>	0
Class C (b).	Reimbursement of expenses reasonably incurred by volunteers.	<a href="#">Complete Schedule</a>	0
Class C (c).	CBS preparation and auditing expenses to a maximum of \$3,000.	<a href="#">Complete Schedule</a>	0
<b>CLASS C – TOTAL</b>			0
<b>CBS TOTAL (CLASS A + B + C)</b>			1277829

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

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 (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 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

(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 CARLTON FOOTBALL CLUB LIMITED, in relation to CLUB LAVERTON, 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 CARLTON FOOTBALL CLUB LIMITED,'s (name of venue operator) compliance with the Act, in relation to CLUB LAVERTON, for the financial year ended 30 June 2017.

Attach Auditors Report:  No file chosen

(see [Click Here for Lodgement Instruction Sheet](#))

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