

**AUDIT REPORT – COBDEN GOLF CLUB INCORPORATED
COMMUNITY BENEFIT STATEMENT**

We have examined the attached Community Benefit Statement of the Cobden Golf Club Incorporated for the year ended 30 June 2014. Our audit has been conducted in accordance with Australian Auditing Standards, and in our opinion the Community Benefit Statement presents fairly:

1. The period covered by the audit, 1 July 2013 to 30 June 2014.
2. The application of gaming revenue to community purposes of a kind determination by the Minister for Gaming.
3. The value of non-financial contributions from gaming revenue to community purposes of a kind determination by the Minister for Gaming.
4. The Community Benefit Statement has been prepared in accordance with S 3.6.9 of the Gambling Regulation Act 2003.
5. The relationship of the above items to the required community benefit contribution for the year.



N.L. MCLEAN
PARTNER
COFFEY HUNT

Dated this 24th day of September 2014.

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

Cobden Golf Club.

Address of approved venue

Neylon Street
Cobden

Postcode 3266

Venue operator

Cobden Golf Club Inc.

Licence number

V 9410142

Financial year ended 30 June

2014

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;	
(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) 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;	
(x) the provision of advice, support and services to ex-service personnel, their carers and families;	
(xi) any other philanthropic or benevolent purpose;	435
(xii) any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	4,527
Class A (b). The cost of providing and maintaining sporting facilities for use by club members.	127,683
Class A (c). The cost of any subsidy for the provision of goods and services but excluding alcohol.	
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.	
CLASS A - TOTAL	132,645

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).	
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.	
Class B (e). Operating costs.	329,237
CLASS B - TOTAL	329,237
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.	600
CLASS C - TOTAL	600
CBS TOTAL (CLASS A + B + C)	462,482

Lodgement certification

I, Andrew Carter 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 1/2 per cent of the venue's gaming revenue for that financial year as required by section 3.6.2 of the Act.

[Signature]
.....
For and on behalf of the venue operator
General Manager
.....
Position/Title of signatory

af

3. I, Andrew Carter

on 24/9/2014 confirm that this
Today's date

CBS of Cobden Golf Club Inc in relation
Name of venue operator

to Cobden Golf Club
Name of approved venue

has been audited by the suitably qualified person of

Narelle McLean
Name of auditor

of Coffey Hunt
Name of audit organisation

I also confirm that an independent auditor's statement dated 24/9/2014 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 Cobden Golf Club Inc 's compliance
Name of venue operator

with the Act, in relation to Cobden Golf Club
Name of approved venue

for the financial year ended 30 June 2014
Year

Lodgement certification

I, Andrew Carter, 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

General Manager
.....
Position/title of signatory

3. I, Andrew Carter,
on 24/9/2014 confirm that this
Today's date
CBS of Cobden Golf Club Inc, in relation
Name of venue operator
to Cobden Golf Club,
Name of approved venue
has been audited by the suitably qualified person of
Narelle McLean,
Name of auditor
of Coffey Hunt,
Name of audit organisation

I also confirm that an independent auditor's statement dated
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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 Cobden Golf Club Inc's compliance
Name of venue operator
with the Act, in relation to Cobden Golf Club,
Name of approved venue
for the financial year ended 30 June 2014.
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	
Gifts	
Sponsorships	
TOTAL	

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

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

Amount

Donations	
Gifts	
Sponsorships	
TOTAL	

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

Community Benefit Statement – Schedules, continued

Class A (a) (iii) services for the prevention and treatment of problem gambling and drug and alcohol addictions,		Amount
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)		
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
Donations		
Gifts		
Sponsorships		
	TOTAL	
Optional details of contributions made (for example, ongoing sponsorship of a respite centre for homeless persons)		

Community Benefit Statement – Schedules, continued

Class A (a) (v) the relief of poverty,		Amount
Donations		
Gifts		
Sponsorships		
	TOTAL	
Optional details of contributions made (for example, cash donation made to local charity to help fund a hot meal for the underprivileged at Christmas)		
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)		

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)		
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)		

Community Benefit Statement – Schedules, *continued*

Class A (a). (ix) the provision of assistance to relieve distress caused by natural or other disasters,		Amount
Donations		
Gifts		
Sponsorships		
	TOTAL	
Optional details of contributions made (for example, donation of food and blankets to a community that has been devastated by a flood)		
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 <i>Veterans Act 2005</i> 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)		

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		435
Gifts		
Sponsorships		
	TOTAL	435.
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)		
Avel. Institute of Policing		
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		
Gifts		
Sponsorships		4527
	TOTAL	4527
Optional details of contributions made (for example, sponsorship of local Little Athletics group)		
Cobden Football Netball Club.		

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
Chemicals / Fungicides	8699
Fert / Sand / Soil	10331
Fuel / Oil - Golf Course	7787
Maintenance - Golf	15,234
Licences / Rental	9,321
Supervision - Golf Course	4140
Wages - Golf Course	44,752
Water - Golf Course	26,097
Contracted Labour.	1,322
TOTAL	127,683

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
TOTAL	

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
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
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

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
Book-keeper	1,560
cleaning & maintenance	9,565.
Heating - club House	1,459
Electricity - Club House	22,002
Insurance - Club House	8880.
Superannuation - Bar / Gaming / Admin	19,658
Telephone	3,367
Wages - Bar / Gaming / Admin	254,525.
Waste Removal.	2,879
Security	1,668
Rates.	3,614
TOTAL	329,237.

