



Community Benefit Statement

Please review the details and then click a button at end of form.

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: KARINGAL BOWLING CLUB
 ADDRESS OF APPROVED VENUE: 248 SKYE ROAD FRANKSTON VIC 3199
 VENUE OPERATOR: KARINGAL BOWLING CLUB INC
 LICENCE NUMBER: V9510027
 FINANCIAL YEAR ENDED: 30 JUNE 2016

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;	0
(ii)	the provision of health services or care;	0
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions;	0
(iv)	housing assistance for disadvantaged persons;	0
(v)	the relief of poverty;	0
(vi)	the provision of services and assistance for the aged;	0
(vii)	the provision of services and assistance for young people;	0
(viii)	the protection and preservation of the environment;	0
(ix)	the provision of assistance to relieve distress caused by natural or other disasters;	0
(x)	the provision of advice, support and services to ex-service personnel, their carers and families;	0
(xi)	any other philanthropic or benevolent purpose;	13306
(xii)	any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	0
Class A (b).	The cost of providing and maintaining sporting facilities for use by club members.	94978
Class A (c).	The cost of any subsidy for the provision of goods and services but excluding alcohol.	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.	0
Class A (e).	Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.	0
CLASS A – TOTAL		108284
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.	21168
Class B (b).	Financing Costs (including principal and interest).	0
Class B (c).	Retained earnings accumulated during the year.	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.	0
Class B (e).	Operating costs.	161113
CLASS B – TOTAL		182281
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.	0
Class C (b).	Reimbursement of expenses reasonably incurred by volunteers.	0
Class C (c).	CBS preparation and auditing expenses to a maximum of \$3,000.	700
CLASS C – TOTAL		700
CBS TOTAL (CLASS A + B + C)		291265

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

- The claims are consistent with the Ministerial Order made on 22 June 2012.
- 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
 - 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
 - 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	<input type="checkbox"/>
equal to	<input type="checkbox"/>
greater than	<input checked="" type="checkbox"/>

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.

Clyde D Hillier for and on behalf of the venue operator

Accountant

- I, Clyde D Hillier (insert name of person signing for and on behalf of the venue operator), on 02/08/2016, confirm that this CBS of KARINGAL BOWLING CLUB INC, in relation to KARINGAL BOWLING CLUB, has been audited by the suitably qualified person of Scott Cosgrove, of Sheppard Webster & O'Neill. I also confirm that an independent auditor's statement dated 02/08/2016 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 KARINGAL BOWLING CLUB INC,'s (name of venue operator) compliance with the Act, in relation to KARINGAL BOWLING CLUB, for the financial year ended 30 June 2016.

COMMUNITY BENEFIT STATEMENT - SCHEDULES

Class	Details	Amount
Class A (a). (xi)	Donations to Local Community Groups.	\$13,306
Class A (b).	Resurfacing of Russell Green	\$30,900
Class A (b).	Maintenance of the Club Greens	\$64,078
Class B (a).	Upgrade of Club CCTV system	\$8,095
Class B (a).	Administration Computer Server	\$3,810
Class B (a).	Club Refurbishment	\$9,263
Class B (e).	Superannuation	\$6,200
Class B (e).	Wages	\$65,092
Class B (e).	Workcover	\$555
Class B (e).	Staff Training	\$52
Class B (e).	Staff Out of Pockets	\$177
Class B (e).	Bingo Supplies	\$1,825
Class B (e).	Accounting Fees	\$948
Class B (e).	Advertsing	\$68
Class B (e).	Affiliation Fees	\$1,798
Class B (e).	Audit Fees	\$3,065
Class B (e).	Bank Charges	\$705
Class B (e).	Bar Supplies	\$1,285
Class B (e).	Bookkeeping Fees	\$2,022
Class B (e).	Promotions	\$4,583
Class B (e).	Catering for Members and Guests	\$2,471
Class B (e).	Cleaning	\$9,306
Class B (e).	Club Clothing	\$660
Class B (e).	Computer/Office Equipment	\$2,251
Class B (e).	Consultant Fees	\$37
Class B (e).	Death Notices	\$245
Class B (e).	Electricity & Gas	\$5,205
Class B (e).	Filing Fees	\$545
Class B (e).	Indoor Plants	\$260
Class B (e).	Invitation Days	\$50
Class B (e).	Friday Bowls Catering	\$3,831
Class B (e).	Repairs - Furniture & Fittings	\$75
Class B (e).	Freight	\$5
Class B (e).	Honorariums	\$1,981
Class B (e).	Internet Charges	\$183
Class B (e).	Insurance	\$1,863
Class B (e).	Legal Fees	\$159
Class B (e).	Members Amenities	\$197
Class B (e).	Members Draw	\$1,009
Class B (e).	Minor Equipment	\$181
Class B (e).	Club Coach	\$1,982
Class B (e).	Postage	\$347
Class B (e).	Printing	\$1,145
Class B (e).	Raffles	\$2,884
Class B (e).	Repairs & Maintenance	\$9,269
Class B (e).	Rates & Taxes	\$397
Class B (e).	Waste Removal	\$2,024
Class B (e).	Club Merchandise	\$16
Class B (e).	Security	\$1,589
Class B (e).	Signwriting	\$875
Class B (e).	Stationery	\$793
Class B (e).	Subscriptions	\$1,245
Class B (e).	Sundries	\$384
Class B (e).	General Maintenance	\$1,338
Class B (e).	Telephone	\$719
Class B (e).	Travel & Accomodation	\$455
Class B (e).	Trophies	\$350
Class B (e).	Water Usage	\$1,975
Class B (e).	Welfare Expenses	\$31
Class B (e).	Annual Leave Taken	\$7,703
Class B (e).	Long Service Leave Taken	\$6,703

Class C (c).	Auditing of CBS	\$700
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**KARINGAL BOWLING CLUB INC
LICENCE NUMBER V9780030
INDEPENDENT AUDIT REPORT TO THE MEMBERS**

Scope

We have audited the Community Benefit Statement of Karingal Bowling Club Inc for the period ended 30 June 2016. The Board are responsible for the Statement and have determined that the calculations used are appropriate to meet the needs of the Victorian Commission for Gambling Regulation. We have conducted an independent audit of this Statement in order to express an opinion on them to the members.

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of the Gaming Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Board's Responsibility for the Financial Report

The Board are responsible for the preparation of the Community Benefit Statement of Karingal Bowling Club Inc for the period ended 30 June 2016.

This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the Community Benefit 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 financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**KARINGAL BOWLING CLUB INC
LICENCE NUMBER V9780030**

INDEPENDENT AUDIT REPORT TO THE MEMBERS (CONTINUED)

Audit Opinion

In our opinion, the Community Benefit Statement 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 Gaming Regulation Act 2003 (the Act), the Karingal Bowling Club Inc compliance with the Act, in relation to Karingal Bowling Club Inc for the financial year ended 30 June 2016.

Dated at Frankston on the 15th of August 2016



SHEPARD WEBSTER & O'NEILL AUDIT PTY LTD

Certified Practising Accountant

Authorised Audit Company No 415478

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DAVID A SZEPFALUSY

Director