

Dual Licensed Sector  
VCGLR  
PO Box 1988  
Melbourne Victoria 3001



## **INDEPENDENT AUDIT REPORT**

### **Report on the Community Benefit Statement**

We have audited the attached Community Benefit Statement of the Swan Hill RSL Sub Branch Incorporated for the year ended 30<sup>th</sup> June 2019. We have conducted an independent audit of the Community Benefit Statements in order to express and opinion on it to the Victorian Commission for Gambling and Liquor Regulation.

We performed procedures to assess in all material respects the Community Benefit Statement presents fairly, in accordance with the Gambling Regulation Act 2003, Accounting Standards in Australia, and other mandatory financial reporting requirements in Australia.

We formed our audit opinion on the basis of these procedures, which included:

- Examining, on a test basis, information to provide evidence supporting the amounts and disclosures in the Community Benefit Statements; and
- Assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Committee of Management.

### **Audit Opinion**

In our opinion, the Community Benefit Statement of Swan Hill RSL Sub Branch Incorporated, present fairly in accordance with applicable Accounting Standards in Australia and Section 3.6.9(2)(a) and (b) and section 3.6.9(3) of the Gambling Regulation Act 2003 for the financial year ended 30<sup>th</sup> June 2019.

The Community Benefit Statement also presents fairly

- the application of gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- the value of non-financial contributions from gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- any amount payable under S136A(2) of the Gaming Machine Control Act 1991;
- the relationship of the above items to the required community benefit contribution for the year.

Signed on 6<sup>th</sup> September 2019

Name: Brian Cetinich

Auditor Qualifications: CPA – Registered Company Auditor  
Firm: Southern Cross Business Advisers  
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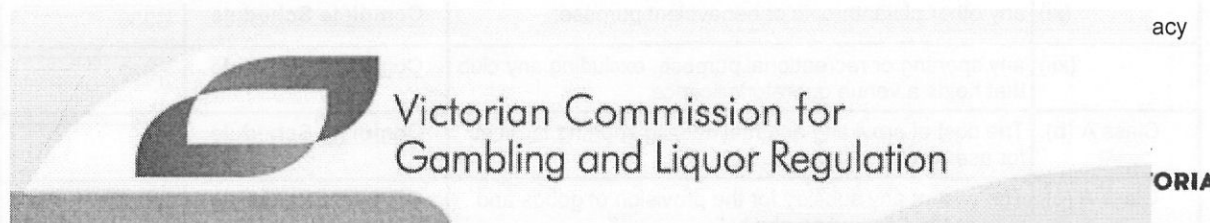
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**Community Benefit Statement**

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: SWAN HILL RSL  
 ADDRESS OF APPROVED VENUE: 138 CURLEWIS STREET SWAN HILL VIC 3585  
 VENUE OPERATOR: SWAN HILL RSL SUB-BRANCH INC  
 LICENCE NUMBER: V01095404  
 FINANCIAL YEAR ENDED: 30 JUNE 2019

**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;	<u>Complete Schedule</u>	2070
(ii)	the provision of health services or care;	<u>Complete Schedule</u>	0
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions;	<u>Complete Schedule</u>	0
(iv)	housing assistance for disadvantaged persons;	<u>Complete Schedule</u>	0
(v)	the relief of poverty;	<u>Complete Schedule</u>	0
(vi)	the provision of services and assistance for the aged;	<u>Complete Schedule</u>	0
(vii)	the provision of services and assistance for young people;	<u>Complete Schedule</u>	5313
(viii)	the protection and preservation of the environment;	<u>Complete Schedule</u>	0
(ix)	the provision of assistance to relieve distress caused by natural or other disasters;	<u>Complete Schedule</u>	0
(x)	the provision of advice, support and services to ex-service personnel, their carers and families;	<u>Complete Schedule</u>	237

(xi)	any other philanthropic or benevolent purpose;	<u>Complete Schedule</u>	9836
(xii)	any sporting or recreational purpose, excluding any club that holds a venue operator's licence.	<u>Complete Schedule</u>	5832
Class A (b).	The cost of providing and maintaining sporting facilities for use by club members.	<u>Complete Schedule</u>	0
Class A (c).	The cost of any subsidy for the provision of goods and services but excluding alcohol.	<u>Complete Schedule</u>	55017
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.	<u>Complete Schedule</u>	39770
Class A (e).	Advice, support and services provided by the RSL (Victorian Branch) to ex-service personnel, their carers and families.	<u>Complete Schedule</u>	19140
<b>CLASS A – TOTAL</b>			137215
<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.	<u>Complete Schedule</u>	0
Class B (b).	Financing Costs (including principal and interest).	<u>Complete Schedule</u>	0
Class B (c).	Retained earnings accumulated during the year.	<u>Complete Schedule</u>	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.	<u>Complete Schedule</u>	0
Class B (e).	Operating costs.	<u>Complete Schedule</u>	293857
<b>CLASS B – TOTAL</b>			293857
<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.	<u>Complete Schedule</u>	0
Class C (b).	Reimbursement of expenses reasonably incurred by volunteers.	<u>Complete Schedule</u>	91
Class C (c).	CBS preparation and auditing expenses to a maximum of \$3,000.	<u>Complete Schedule</u>	2845
<b>CLASS C – TOTAL</b>			2936
<b>CBS TOTAL (CLASS A + B + C)</b>			434008

I, TROY THAMM (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  (date), confirm that this CBS of SWAN HILL RSL SUB-BRANCH INC, in relation to SWAN HILL RSL, 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 SWAN HILL RSL SUB-BRANCH INC,'s (name of venue operator) compliance with the Act, in relation to SWAN HILL RSL, for the financial year ended 30 June 2019.

Attach Auditors Report:

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