

D.W. GROOM C P A
PUBLIC ACCOUNTANT
REGISTERED COMPANY AUDITOR

41 Molan Street
Ringwood Vic 3134

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Liability limited by a scheme approved under
Professional Standards Legislation.

Postal Address
41 Molan Street
Ringwood 3134

30th September 2014

To The Directors
The Sunshine City Club
24 Talmage Street
SUNSHINE VIC 3020

INDEPENDENT AUDITORS REPORT

I have received a copy of the community benefit statement (Page 1-18) for the club in respect of the year ended 30 June 2014. I have identified this statement and supporting documents with the reference B1-B9 stating a claimable % of 41.02% \$357,717.50.

In my opinion the statement presents fairly, in accordance with applicable Australian Accounting Standards and consistent with my understanding of Section 3.6.9 (2) (a) and (b) and Section 3.6.9 (3) of the Gambling Regulation Act 2003, the amount qualifying expenditure demonstrates that The Sunshine City club has complied with the Act in relation to the year ended 30 June 2014.

Signed at Ringwood.



.....
Donald Groom
DW Groom R.C.A 9072

THE SUNSHINE CITY CLUB

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

| Total | Add | Total |
|----------|------|--------|
| Income | Back | Income |
| Accounts | Gst | CBS |
| \$ | \$ | \$ |

INCOME

| | | | |
|-------------------|------------|-----------|------------|
| Bar Sales | 280,340.58 | 28,034.06 | 308,374.64 |
| Gaming Revenue | 467,607.02 | 46,760.70 | 514,367.72 |
| Commissions | 5,624.22 | 562.42 | 6,186.64 |
| Hire of Premises | 227.27 | 22.73 | 250.00 |
| Pool Table | 738.19 | 73.82 | 812.01 |
| Coffee Machine | 446.82 | 44.68 | 491.50 |
| Commission Tab | - | - | - |
| Cup Nut Machine | 54.55 | 5.46 | 60.01 |
| Insurance Refunds | 2,616.00 | - | 2,616.00 |
| Interest | 4.89 | - | 4.89 |
| Memberships | 4,000.02 | 400.00 | 4,400.02 |
| Sundry Income | 31,200.72 | 3,120.07 | 34,320.79 |
| Vending Machine | 182.73 | 18.27 | 201.00 |

| | | |
|-------------------|------------------|-------------------|
| <u>793,043.01</u> | <u>79,042.21</u> | <u>872,085.22</u> |
|-------------------|------------------|-------------------|

CALCULATION OF CLAIMABLE PERCENTAGE

| | | |
|---------------------------|-------------------|------------------|
| Total of all other Income | 357,717.50 | 41.02% Claimable |
| Gaming Revenue | 514,367.72 | 58.98% |
| | <u>872,085.22</u> | 100.00% |

AUDITED BY DWGROON RCH 9072 B1
 M. Groon B1-B9)

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

2. Gifts of funds from gaming machine revenue:

| | |
|-------------|------|
| Art | 0.00 |
| Culture | 0.00 |
| Science | 0.00 |
| Religion | 0.00 |
| Educational | 0.00 |
| Charity | 0.00 |
| Sport | 0.00 |
| Recreation | 0.00 |

0.00 41.02%

0.00

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

3. Sponsorships from gaming machine revenue:

| | |
|---------------------------|------|
| Art | 0.00 |
| Culture | 0.00 |
| Science | 0.00 |
| Religion | 0.00 |
| Educational | 0.00 |
| Charity | 0.00 |
| Sport | 0.00 |
| Recreation | 0.00 |
| Sunshine North Footy Club | 0.00 |
| Ladies Bowl Club | 0.00 |

| | | |
|-------|---------|------|
| 0.00 | 100.00% | 0.00 |
| ----- | | |
| 0.00 | | 0.00 |
| ----- | | |
| | | - |
| ----- | | |

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

4. Gifts of goods from gaming machine revenue:

| | |
|-------------|------|
| Art | 0.00 |
| Culture | 0.00 |
| Science | 0.00 |
| Religion | 0.00 |
| Educational | 0.00 |
| Charity | 0.00 |
| Sport | 0.00 |
| Recreation | 0.00 |

0.00 41.02%
=====

0.00

THE SUNSHINE CITY CLUB

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

CALCULATION OF WAGES AND WAGES ONCOSTS

| | | Claimable |
|----------------|-------------------|------------------|
| Wages | Annual Leave | 41.02% |
| | <u>179,536.74</u> | <u>73,643.53</u> |
| Workcover | 3,901.50 | 1,600.34 |
| Superannuation | 13,385.14 | 5,490.40 |
| Staff Training | - | - |
| | <u>17,286.64</u> | |
| | <u>196,823.38</u> | <u>80,734.27</u> |

THE SUNSHINE CITY CLUB

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

5. Voluntary Services provided to the community:
(at the prescribed rate of \$ 20.00 per hour)

| | Total Hours | | |
|---------------------|-------------|------------|--|
| Art | 0.00 | 0.00 | |
| Culture | 0.00 | 0.00 | |
| Science | 0.00 | 0.00 | |
| Religion | 0.00 | 0.00 | |
| Educational | 0.00 | 0.00 | |
| Charity | 0.00 | 0.00 | |
| Sport | 0.00 | 0.00 | |
| Mr. Robert Mathers | 1,560.00 | 31,200.00 | (These 3 guys spend the hours in the Sunshine Bowls Club, mowing the lawn, maintaining the greens, general maintenance & helping with the handicapped players that attend the Club 4 times a week) |
| Mr. Malcolm D'Souza | 1,820.00 | 36,400.00 | |
| Mr. Kevin Lewis | 1,820.00 | 36,400.00 | |
| Recreation | | | |
| Mr. Brian Smart | 1,300.00 | 26,000.00 | (Office duties of the Sunshine Bowls Club, organising maintenance for the Club and any other duties required to keep the Club operating) |
| | | 130,000.00 | 100% |
| | | 130,000.00 | |

I, Brian Smart, as President/Director of the Sunshine City Club certify that the above hours are true and correct



MR BRIAN SMART

130,000.00
===== ✓

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

7. Activities subsidised using gaming machine revenue:
(Services to community at less than commercial rates)

40 persons per week for 40 weeks
at no cost
1,600 morning teas at \$ 4.50 per head

7,200.00

7,200.00

100.00%

7,200.00

7,200.00

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

8. Fixed Assets Provided for community income other than fixed assets used for gaming purposes over \$ 10,000.00:

| Description | Taxable Supply | Gst on Taxable Supply | Total | |
|--|----------------|-----------------------|-----------|--------------------|
| 2 New Airconditioners for the Club | 55,000.00 ✓ | 5,500.00 | 60,500.00 | |
| | ===== | ===== | ===== | |
| Percentage Applicable to Non Gaming Area | 55,000.00 | 5,500.00 | 60,500.00 | |
| | ===== | ===== | ===== | |
| | 84.00% | | 50,820.00 | 41.02% 20,845.67 ✓ |

LOAN REPAYMENTS

Interest on Loan with Westpac

| | | | | | |
|---------------|-------------|--------|-----------|--------|------------|
| Interest Paid | 20,018.29 ✓ | 84.00% | 16,815.36 | 41.02% | 6,897.43 ✓ |
| | ===== | | | | |

| | |
|--|-----------------|
| New Extension | 449.40 Squares |
| Existing Floor Area Prior to Construction | 671.70 Squares |
| Existing Area Demolished for Construction | -169.70 Squares |
| New Floor Area After Construction | 951.40 Squares |
| New Smoking Area | 2.60 Squares |
| New Floor Area After Construction Smoking Area | 954.00 Squares |
| Gaming Floor Area (Per plans) | 151.50 Squares |
| Other Floor Area | 802.50 Squares |
| Percentage Applicable to Non Gaming Area | 84.00% |

WORKSHEET COMMUNITY BENEFIT STATEMENT 2014

9. Direct and Indirect costs associated with the provision of community services:

| | Taxable Supply | Gst on Taxable Supply | Total | | Total | | |
|--|----------------|-----------------------|------------|--------|-------------|--|--|
| 1 Gardening Landscaping | 1,027.28 ✓ | 102.73 | 1,130.01 | 41.02% | 463.51 ✓ | | |
| 2 Repairs Maintenance Buildings (Apportioned to Floor Area \$2,293.10 x 84.00%) | 1,926.20 ✓ | 192.62 | 2,118.82 | | | | |
| 3 Repairs Maintenance General (Apportioned to Floor Area \$22,504.20 x 84.00%) | 18,903.53 ✓ | 1,890.35 | 20,793.88 | 41.02% | 9,398.48 ✓ | | |
| 4 Premises Lighting and Heating (Apportioned to Floor Area \$39,553.69 x 84.00%) | 33,225.10 ✓ | 3,322.51 | 36,547.61 | 41.02% | 14,991.33 ✓ | | |
| 5 Kitchen Equipment | - | - | - | | | | |
| 6 Cleaning and Waste (Apportioned to Floor Area \$15,099.90 x 84.00%) | 12,683.92 ✓ | - | 12,683.92 | | | | |
| (Apportioned to Floor Area \$5,214.26 x 84.00%) | 4,379.98 ✓ | 438.00 | 4,817.98 | 41.02% | 7,179.04 ✓ | | |
| 7 Insurance Club House and Contents (Apportioned to Floor Area \$9,314.55 x 84.00%) | 7,824.22 ✓ | 704.18 | 8,528.40 | 41.02% | 3,498.23 ✓ | | |
| 8 Entertainers | 29,675.00 ✓ | - | 29,675.00 | 41.02% | 12,172.28 ✓ | | |
| | | | 116,295.62 | | 47,702.88 | | |
| | | | 116,295.62 | | | | |