

GAMBLING

**COMMUNITY
BENEFIT FUND**

Acquitting your Super Round grant



Why do I need to acquit my grant?

Acquitting a grant means accurately reporting on the funded activities and the expenditure. You are required to demonstrate the funding has been used for the purpose intended in the application and ensure the terms of the funding agreement have been met.

How do I acquit my Super Round grant?

To acquit a Super Round grant (over \$35,000), recipients are required to provide the following:

1

An audit by a qualified auditor and a completed **Audit Statement**

Super Round recipients need to engage a suitably qualified financial auditor to audit the grant expenditure against the funding guidelines.

Your organisation can use up to **\$1,000** of grant funds to cover the cost of this audit.

The audit must contain the **Audit Statement**, completed and signed, showing that the grant funding has been spent according to the funding guidelines.

Once you complete the **Audit Statement**, forward to your auditor with all relevant invoices and receipts.

The auditor will undertake their audit and finalise and complete the **Audit Statement**.

2

Copies of all relevant invoices or receipts and a certified income and expenditure statement

Invoices or receipts showing expenditure of grant funds must be provided.



Acceptable invoices/receipts must:

- be for approved items only
- be dated on or after the date the grant (or if applicable variation) was approved
- be issued in the name of the organisation
- describe the items/services purchased
- be issued on commercial terms, ensuring there are no conflicts of interest
- show facility improvements undertaken by a licenced contractor (with their licence number, if applicable by law).



Not acceptable invoices/receipts:

- invoices or receipts that are:
 - dated before the application or variation was approved
 - for items not approved
 - not issued in the name of the organisation
 - for items purchased overseas without written approval from us
- purchase/sales orders, quotes and pro forma invoices are also not acceptable.

A certified **income and expenditure statement** must also be provided and must include:

- relevant dates;
- particulars of goods/services purchased; and
- amounts (indicating inclusive or exclusive of GST).

3

Benefit Statement

Complete the **Benefit Statement** by answering the questions about how the grant funds have benefited the Queensland community.

Provide photos of the purchased items or completed project with the **Benefit Statement**.

1

Audit Statement

Complete this **Audit Statement** to declare that grant funds from the Gambling Community Benefit Fund (GCBF) are expended in accordance with the funding guidelines and terms and conditions.

Provide the following documents:

- all original invoices and receipts and other relevant financial documents related to the funded application
- an income and expenditure statement for the project including dates, particulars of goods and services purchased and amounts (indicating whether amounts are inclusive or exclusive of GST).

If there is insufficient space, please supply the required information on an attachment page.

To be completed by the organisation

Application no.

Purpose of grant

Legal entity name

Sponsor entity name (if applicable)

Date grant approved / /

Acquittal due date / /

To be completed by the auditor

I certify the following statements are true and correct:

- I am a registered company auditor, or a member of the Institute of Chartered Accountants in Australia or CPA Australia, who does not have a conflict of interest (e.g. being an officer, employee or member of the funded/sponsored organisation).
- I have read and understood the GCBF funding guidelines and terms and conditions.
- I have verified that all grant funds were spent in accordance with the funding guidelines and terms and conditions.
- I have verified that all payments were made between the grant approved date and the acquittal due date.
- I have verified that grant funds were received in the legal entity's bank account.

Signature Date

Name Company

Contact phone number Email

Address



2 Support documents

Have you scanned and attached your supporting documents?
For a full list see page 2.



3 Benefit Statement

Complete this **Benefit Statement** listing the outcomes of your grant awarded from the Gambling Community Benefit Fund Super Round. If there is insufficient space, please supply the required information on an attachment page.

1. How has the grant enhanced your organisation's capacity to either provide services, leisure activities and/or opportunities for the people of Queensland?

2. Have the funds allowed your organisation to complete the proposed need for the grant and fulfil the purpose of the grant as outlined within your application?

Benefit Statement continued over page



Benefit Statement continued

3. Has this grant allowed your organisation to identify any new requirement(s)?

4. Outline the benefits of this grant to the organisation and the community.

a. What improvements have occurred to the quality of service?

b. What enrichment outcomes to people's lives can you report?

c. What data can you provide to qualify the benefits?

5. Can you describe any unexpected results of this grant in terms of individual and/or community benefit?



Benefit Statement continued

6. Are there any 'lessons learned' from receiving this grant that you would like to share?



GAMBLING COMMUNITY BENEFIT FUND

You have now completed the documentation... what next?

Email the completed acquittal to cbf@justice.qld.gov.au including:



1

Audit Statement

2

Support documents

Invoices
/receipts



Certified
income and
expenditure
statement



3

Benefit Statement

including
scanned
photos

What if we haven't spent all the funds?

If we determine through the acquittal that there are unspent grant funds of more than **\$300**, we will contact you about the return of these funds. If you have less than \$300 in unspent funds this does not need to be accounted for. In some cases we may request additional documents to verify or confirm acquittal of funds.

Need more help? That's OK.

Visit our website
www.justice.qld.gov.au/grants

If you still have questions
please contact the team on
1800 633 619 (freecall)
or email cbf@justice.qld.gov.au



Queensland
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