

Class 3 Audit and Prize Statement (Excluding Housie)

Gambling Act 2003
GC13

Office use only Application Number

Responsible Officer

DATE STAMP

Privacy Act 1993: The particulars in this form which relate to individuals are personal information under the Privacy Act. This information is required so that the Department of Internal Affairs can consider the society's application under the Gambling Act 2003. The information will be held by the Department of Internal Affairs and may also be disclosed to the Police and other agencies, subject to the Criminal Records (Clean Slate) Act 2004. Any person about whom information is collected has the right of access to, and correction of, that information.

Game of Chance, Instant Game, Lottery, and Prize Competition Game Rules under the Gambling Act 2003 state that a Society must provide an independently audited Audit and Prize Statement to the Department of Internal Affairs within three months from the date the class 3 gambling activity is drawn or determined.



The Society must retain all butts, unsold tickets, invoices, statements, and other documentation associated with the class 3 gambling activity for a period of **six months** after the date that the class 3 gambling activity is drawn or determined. These are to be produced by the Society at the request of the Department of Internal Affairs.

Please follow the information notes included in this form to assist you in completing the Audit and Prize Statement. Please complete the sections of this form relevant to the type of class 3 gambling activity that the Society conducted and return the form to the Department of Internal Affairs.

Please also ensure that you complete and return the Certification on page 9 of this form.
PLEASE PRINT CLEARLY.

A. Society Details

Licence Number

Name of society

Physical address

Suburb

Town/city

Postal address
if different from above

Suburb

Town/city

Contact person's last name All first names

Role in society

Daytime phone () Evening phone ()

Fax () Mobile ()

Email Web address

Preferred contact method *please tick* Daytime phone Evening phone Fax Mobile Email



The Gambling Act 2003 requires the maximisation of net proceeds and the minimisation of operating costs. This ensures the greatest possible return to authorised purposes.

B. Details of Class 3 Gambling Activity

Please transfer Total A to Income from Entries/Tickets Sold in Section G

Please fill in the details relating to the type of class 3 gambling activity conducted:

Lottery

Date Lottery Drawn _____

	X		=		A
<i>Number of Tickets Sold</i>		<i>Price per Ticket</i>		Income from Tickets Sold	
	÷		X 100 =		%
<i>Nuber of Tickets Sold</i>		<i>Total Number of Tickets Offered</i>		Percentage of Tickets Sold	

Game of Chance

Date of Determination of Results _____

	X		=		A
<i>Number of Tickets Sold</i>		<i>Price per Ticket</i>		Income from Tickets Sold	
	÷		X 100 =		%
<i>Nuber of Tickets Sold</i>		<i>Total Number of Tickets Offered</i>		Percentage of Tickets Sold	

Prize Competition

Date of Determination of Results _____

	X		=		A
<i>Number of Tickets Sold</i>		<i>Price per Ticket</i>		Income from Tickets Sold	
	÷		X 100 =		%
<i>Nuber of Tickets Sold</i>		<i>Total Number of Tickets Offered</i>		Percentage of Tickets Sold	

Calcutta

Date of Determination of Results _____

	X		=		A
<i>Number of Tickets Sold</i>		<i>Price per Ticket</i>		Income from Tickets Sold	
	÷		X 100 =		%
<i>Nuber of Tickets Sold</i>		<i>Total Number of Tickets Offered</i>		Percentage of Tickets Sold	



If a Calcutta was conducted please attach a copy of the Calcutta Auction Record Sheet that was completed at the event for auditing purposes.

Instant Game

Last Date the Prize Could be Claimed _____

	X		=		A
<i>Number of Tickets Sold</i>		<i>Price per Ticket</i>		Income from Tickets Sold	
	÷		X 100 =		%
<i>Nuber of Tickets Sold</i>		<i>Total Number of Tickets Offered</i>		Percentage of Tickets Sold	

C. Unclaimed Prizes

Three months after the date of determination of the class 3 gambling activity and after taking all reasonable steps to locate and/or identify the winner(s), the society must write to the Department of Internal Affairs within one month detailing the prize(s), ticket number(s) and any details of the winner(s). Prizes must then be disposed of according to the Department of Internal Affairs' directions. Unclaimed prizes of livestock or items of a perishable nature can be sold without previously notifying the Department of Internal Affairs. Details relating to the sale of unclaimed prizes of livestock or items of a perishable nature must be recorded in C2. below.

C1. Have all the prizes been claimed?

Yes

(If Yes, go to Section E)

No

(If No, please give details of each unclaimed prize)

Description of the unclaimed prize	Winning ticket number (if applicable)	Details of why the prize remains unclaimed, e.g. winner not located or identified, winner did not or could not accept the prize, ticket not sold.



Attach a list of unclaimed prizes if necessary.

C2. Sale of Unclaimed Prizes of Livestock or Items of a Perishable Nature

Please give details of all unclaimed prizes of livestock or perishable items sold.

Description of prize	Price the goods were sold for \$	Costs associated with the sale \$

Total - = **B**

Please transfer this total to Sale of Livestock or Perishable Unclaimed Prizes in Section G.



Please attach a list of all unclaimed prizes of livestock or perishable items sold if necessary.

Please attach receipts for the sale of goods and any costs associated with the sale.

D. Authorised Purpose


Have the proceeds from the Class 3 gambling activity been distributed to any other Society?

Yes No (If No, please go to Section G)

If Yes, please state the total proceeds distributed to all other Societies \$

E. Other Society - Authorised Purposes

 Sections E & F must be completed by any other Society that received net proceeds from the Class 3 gambling activity. If there is more than one Society then each Society must complete Sections E & F.

 Please attach a copy of this page (Sections E & F) for each recipient Society.

Name of Society _____

Physical Address _____

Suburb _____ Town/City _____

Postal Address if different from above _____

Suburb _____ Town/City _____

Email Address _____

Daytime Phone _____ Fax _____

Contact Person _____

Email Address _____

Daytime Phone _____ Fax _____

Monies received from the class 3 gambling activity \$

The proceeds were/will be applied to the following authorised purposes:

F. Certification by Two Principal Officers or Trustees of the Other Society

I understand that:

- The Department of Internal Affairs (the Department) may request additional information in relation to how proceeds received from the class 3 gambling activity have been spent.
- The Department may direct an audit of the proceeds of the class 3 gambling activity received by this Society, by a chartered accountant in public practice.
- The audit will be carried out in a manner approved by the Department, and within the timeframe specified by the Department, and at the cost of the Society.

Full name

(BLOCK LETTERS)

Position in Society

(BLOCK LETTERS)

Signature

Date

I understand that:

- The Department of Internal Affairs (the Department) may request additional information in relation to how proceeds received from the class 3 gambling activity have been spent.
- The Department may direct an audit of the proceeds of the class 3 gambling activity received by this Society, by a chartered accountant in public practice.
- The audit will be carried out in a manner approved by the Department, and within the timeframe specified by the Department, and at the cost of the Society.

Full name

(BLOCK LETTERS)

Position in Society

(BLOCK LETTERS)

Signature

Date

DEFINITIONS FOR FINANCIAL STATEMENT (on Page 8)

The descriptions on this page are only intended to provide guidance with the preparation of the financial statement. The guidance notes should not be treated as definitions and they do not replace any definitions in the Gambling Act 2003. The description of any item set out below does not denote the approval of that item as a cost of the class 3 gambling activity. In all cases, costs must be actual, reasonable and necessary and kept to a minimum.

LINE ITEMS AND DEFINITIONS

Income from Entries/Tickets Sold	Number of entries/tickets sold multiplied by the price per entry/ticket. For example, if there were 50,000 \$1 tickets sold, the Income from Tickets Sold would be \$50,000.
Interest	Interest income received on money generated through the class 3 gambling activity that is deposited at the bank (for example, term deposits or on call accounts).
Total Income from Auction <i>(only applicable for Calcutta)</i>	The total money received from all purchasers of a horse/team at the auction. This figure is calculated prior to the return of 50% of the purchase price to the original ticket holder of the horse/team.
Funny Money Sales <i>(only applicable for Game of Chance)</i>	Money (legal tender), received for selling additional pretend money for the purposes of playing particular games of chance.
Sale of Livestock or Perishable Unclaimed Prizes	Money received from selling livestock or perishable items that were offered as prizes but not claimed by the winners, minus the actual, reasonable and necessary costs for the sale of those items.
Other Income <i>(please itemise)</i>	Any other income that is part of the gambling activity.
Advertising	The cost associated with making the competition or game known to the public. For example, the cost of putting an advertisement in the paper. It does not include the cost of any strategy or advice associated with how best to make the competition or game known to the public. That is marketing.
Advertising Results	Publishing the details of winners/winning numbers of a competition in a publication such as a newspaper.
Application Fee	Fee payable to the Department of Internal Affairs to apply for a class 3 gambling licence.
Audit Fee	The cost of employing a chartered accountant to audit the financial information contained in this form.
Bank Charges	Fees charged by banks such as transaction charges. This excludes any interest costs.
Cost of Providing Prizes	Actual amount paid as a prize and/or to purchase prize(s).
GST Paid <i>(if GST inclusive)</i>	In some cases a society is registered for GST and will pay GST to the Inland Revenue Department. This category is used to report those payments where the figures have been presented on a GST inclusive basis. In the case that GST is received this would be reported as a negative figure.
Mail Order	The cost of the envelopes and/or the cost of postage associated with a competition or game.
Marketing	The cost of any strategy or advice associated with how best to make a competition or game known to the public.
Postage and Freight	The cost of sending a letter or package by courier or through the postal system.
Telecommunications	The cost of telecommunication services directly associated with the operation of the class 3 gambling activity, e.g. telephone answering services, line rental, website. Entries/tickets cannot be sold through a communication device.
Ticket Production including Printing	The cost of designing and printing tickets/entry forms.
Total Amount to Original Ticket Holder/s <i>(only applicable for Calcutta)</i>	50% of total income from auction.
Other Costs - Itemise each <i>(do not include prizes)</i>	Additional costs associated with running a game or competition which do not fit into any of the other categories. These costs need to be broken down in detail.
Licensed Promoter's Fee <i>(if applicable)</i>	The cost of using a licensed promoter to run the game or competition. Costs associated with a licensed promoter's fee can be no more than 10% of Income from Tickets Sold.
Percentage of Proceeds Returned from Class 3 Gambling Activity to Authorised Purposes	This is net proceeds paid out to authorised purposes divided by total proceeds.

The Gambling Act 2003 requires the maximisation of net proceeds and the minimisation of operating costs. This ensures the greatest possible return to authorised purposes.


G. Financial Statement

Please indicate if the information below is inclusive or exclusive of GST.

Includes GST

Excludes GST

PROCEEDS

Income from Entries/Tickets Sold	<input type="text"/>	A	Transferred from Section B.
Interest	<input type="text"/>		
Total Income from Auction <i>(only applicable for Calcutta)</i>	<input type="text"/>		
Funny Money Sales <i>(only applicable for Game of Chance)</i>	<input type="text"/>		
Sale of Livestock or Perishable Unclaimed Prizes	<input type="text"/>	B	Transferred from Section C2 <i>(if applicable)</i>
Other Income <i>(please itemise)</i>	<input type="text"/>		 Please attach itemised list of Other Income
TOTAL PROCEEDS	<input type="text"/>	C	

COSTS

Advertising	<input type="text"/>		
Advertising Results	<input type="text"/>		
Application Fee	<input type="text"/>		
Bank Charges	<input type="text"/>		
Cost of Providing Prizes	<input type="text"/>		
GST Paid <i>(if GST inclusive)</i>	<input type="text"/>		
Mail Order	<input type="text"/>		
Marketing	<input type="text"/>		
Postage and Freight	<input type="text"/>		
Telecommunications	<input type="text"/>		
Ticket Production Including Printing <i>(if applicable)</i>	<input type="text"/>		
Total Amount to Original Ticket Holder(s) <i>(only applicable for Calcutta)</i>	<input type="text"/>		
Other Costs - Itemise each <i>(do not include prizes)</i>	<input type="text"/>		 Please attach itemised list of Other Costs
Subtotal Costs	<input type="text"/>	D	
Licence Promoter's Fee <i>(if applicable)</i>	<input type="text"/>	E	
TOTAL COSTS D + E	<input type="text"/>	F	
NET PROCEEDS C - F (for authorised purposes)	<input type="text"/>	G	
Percentage of Proceeds Raised for Authorised Purposes $G \div C$	<input type="text"/>		

H. Auditor's Statement

! This section must be completed by a chartered accountant in public practice who is not associated, directly or indirectly, with the conduct of the class 3 gambling activity or the Society's licensed promoter (if one is employed).

Date Audit Held _____

Name of Auditor _____

Company _____

Physical Address _____

Suburb _____ Town/City _____

Postcode _____

Postal address
if different from above _____

Suburb _____ Town/City _____

Postcode _____

Email Address _____

Daytime Phone _____

Fax _____

As auditor for the Society I have examined the records of the class 3 gambling activity and in my opinion this Audit and Prize Statement gives a true and accurate record of the conduct of the class 3 gambling activity.

Signature _____

Date _____

CERTIFICATION BY TWO PRINCIPAL OFFICERS OR TRUSTEES

The two principal officers or trustees signing this section must be named on the Society's Application for a Licence to Conduct Class 3 Gambling.

In submitting this Audit and Prize Statement on behalf of the Society I certify that:

- I believe that details in this Audit and Prize Statement are true and correct.
- All net proceeds from the class 3 gambling activity have been or will be applied to the authorised purposes stated on the Society's Application for a Licence to Conduct Class 3 Gambling.
- I understand that the Department of Internal Affairs may request additional information in relation to how the proceeds from this class 3 gambling activity have been spent.

Full Name

_____ (BLOCK LETTERS)

Position in Society

_____ (BLOCK LETTERS)

Signature

Date

In submitting this Audit and Prize Statement on behalf of the Society I certify that:

- I believe that details in this Audit and Prize Statement are true and correct.
- All net proceeds from the class 3 gambling activity have been or will be applied to the authorised purposes stated on the Society's Application for a Licence to Conduct Class 3 Gambling.
- I understand that the Department of Internal Affairs may request additional information in relation to how the proceeds from this class 3 gambling activity have been spent.

Full Name

_____ (BLOCK LETTERS)

Position in Society

_____ (BLOCK LETTERS)

Signature

Date

Checklist - please tick

- Copy of complete Calcutta Auction Record Sheet *(if Calcutta conducted)*
- List of unclaimed prizes *(if applicable)*
- List of unclaimed prizes of livestock or perishable items sold *(if applicable)*
- Receipts from the sale of livestock or perishable unclaimed prizes *(if applicable)*
- Copy of Sections E & F for each other Society *(if applicable)*
- Itemised list of Other Income *(if applicable)*
- Itemised list of Other Costs *(if applicable)*

You may be required to provide further information to assist the Department in assessing your application.

If your application is incomplete or missing supporting documentation, it will be returned to you without being processed. Please also check the accuracy of the application and supporting information as inaccuracies/inconsistencies will cause significant delays.

Return Address

Please return the complete Audit and Prize Statement to:

**Gambling Licensing Unit
Department of Internal Affairs
PO Box 10-095
Wellington 6143**

To find more about class 3 gambling visit our website www.dia.govt.nz or call us toll free on 0800 257 887.