

Level 10, 530 Collins Street
Melbourne VIC 3000

T +61 (0)3 8635 1800
F +61 (0)3 8102 3400

www.moorestephens.com.au

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS OF THE ST ALBANS SPORTS CLUB

Report on the Community Benefit Statement

We have audited the compliance of the accompanying Community Benefit Statement of St Albans Sports Club for the year ended 30 June 2014.

Directors' Responsibility for the Statement

The Directors of the Club are responsible for ensuring compliance with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Community Benefit Statement that is 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 as to whether St Albans Sports Club has complied with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, in all material respects. Our audit has been conducted in accordance with applicable standards on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance that the Club has complied with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. We have complied with all ethical requirements in accordance with ASAE 3100

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection, and observation about the organisation's compliance, in all material respects, with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the St Albans Sports Club or for any purpose other than that for which it was prepared.

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

Audit Opinion

In our opinion, the Community Benefit Statement of St Albans Sports Club has complied, in all material respects with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 for the year ended 30 June 2014.

Basis of Accounting

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared. The Statement has been prepared for St Albans Sports Club to provide to the Victorian Commission for Gambling Regulation pursuant to 3.6.9(2)(c) of the Gambling Regulation Act 2003. As a result, the Statement may not be suitable for another purpose.



MOORE STEPHENS
Chartered Accountants



Hayley Underwood
Partner

Melbourne, 29 September 2014