

KANGAROO FLAT SPORTS CLUB INCORPORATED

INDEPENDENT REPORT TO MEMBERS

*Scope*

We have audited the attached Community Benefit Statement for the year ended 30 June 2013, of the Kangaroo Flat Sports Club Incorporated. The Committee of Management is responsible for the preparation and presentation of this statement and the information contained therein. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the statement, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the statement is presented fairly in accordance with Accounting Standards, the Associations Incorporation Act 1981, the Club's Constitution and the Gambling Regulation Act 2003, so as to present a view of which is consistent with our understanding of the association's financial position and performance as presented by the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

*Audit Opinion*

In our opinion the Community Benefit Statement of Kangaroo Flat Sports Club presents fairly, in accordance with applicable Accounting Standards, the Associations Incorporation Act 2003, the Kangaroo Flat Sports Club Incorporated's compliance with the act in relation to the Kangaroo Flat Sports Club, for the financial year ended 30 June 2013.

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Name of firm: Peter N Spurling

Auditor: Peter N Spurling Registered Company Auditor 7264

Address: 12 Mostyn Street  
CASTLEMAINE VIC 3450

Date: 23 September 2013

