



McBAIN
McCARTIN & Co

CHARTERED ACCOUNTANTS
AUDIT & ASSURANCE SERVICES

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INDEPENDENT AUDIT REPORT TO THE COMMITTEE OF CLAYTON BOWLS CLUB INC.

Scope

We have audited the attached financial report comprising the Community Benefits Statement of Clayton Bowls Club Inc. for the year ended 30 June 2021. The Clayton Bowls Club Inc's committee is responsible for the Community Benefit Statement. We have conducted an independent audit of Community Benefits Statement in order to express an opinion on it to the committee of Clayton Bowls Club Inc.

The Community Benefit Statement has been prepared for the purpose of fulfilling the committee's responsibility pursuant to the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report to any person other than the committees' or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, including significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with the Accounting Standards, sections 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003*, other mandatory professional reporting requirements and statutory requirements, in Australia, so as to present a view which is consistent with our understanding of the Clayton Bowls Club Inc's gaming revenue and expenses as represented by the Community Benefit Statement.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

Audit Opinion

In our opinion, the Clayton Bowls Club Inc Community Benefits Statement presents fairly in accordance with the applicable Accounting Standards and section 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003* compliance with the *Gambling Regulation Act 2003* for the financial year ended 30 June 2021.

McBain McCartin & Co
Chartered Accountants

Simon Aukstin (CA)
Partner

Dated this 8th day of September 2021

Liability limited by a scheme approved under Professional Standards Legislation

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CLAYTON BOWLS CLUB INC.
COMMUNITY BENEFIT STATEMENT SCHEDULE FOR THE YEAR ENDED 30 JUNE 2021

Class A (a)	Donations, Gifts, Sponsorships	
(i)	educational purpose	\$ -
(ii)	provision of health services or care	\$ -
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions	\$ -
(iv)	housing assistance for disadvantaged persons	\$ -
(v)	relief of poverty	\$ -
(vi)	provision of services and assistance for the aged	\$ -
(vii)	provision of services and assistance for young people	\$ -
(viii)	protection and preservation of the environment	\$ -
(ix)	provision of assistance to relieve distress caused by natural or other disasters	\$ -
(x)	provision of advice, support and services to ex-service personnel, their carers and families	\$ -
(xi)	other philanthropic or benevolent purpose	\$ -
(xii)	sporting and recreational purposes	\$ -
Class A (b)	The cost of providing and maintaining sporting facilities for use by club members	\$ 107,525
Class A (c)	Room Hire Subsidy to Local Groups & Subsidised Meals	\$ 24,664
Class A (d)	Voluntary services provided by members and/or staff of the club to another person in the community	\$ 3,800
Class B (a)	Capital Expenditure	\$ -
Class B (b)	Financing Costs	\$ -
Class B (c)	Retained Earnings	\$ -
Class B (d)	Buildings, Plant and Equipment	\$ -
Class B (e)	General Admin Expenses	\$ 14,192
Class B (e)	Finance Charges	\$ 2,036
Class B (e)	Repairs & Maintenance	\$ 2,741
Class B (e)	Security Costs	\$ 236
Class B (e)	Legal and Professional	\$ 3,903
Class B (e)	Licences and Subscriptions	\$ 1,221
Class B (e)	Asset Costs	\$ 45
Class B (e)	Utilities	\$ 16,306
Class B (e)	Other Staff Costs	\$ 122
Class B (e)	Wages	\$ 221,026
Class B (e)	Superannuation	\$ 14,136
Class B (e)	Workcover	\$ 3,333
Class B (e)	Bistro Expenses	\$ 25,077
Class B (e)	Bar Expenses	\$ 38,203
Class B (e)	Bowls Expenses	\$ 3,102
Class C (a)	Provision of responsible gaming measures and activities.	\$ -
Class C (b)	Reimbursement of expenses reasonably incurred by volunteers	\$ -
Class C (c)	CBS preparation and auditing expenses	\$ 2,900
		<u>\$ 484,568</u>