

## The Victorian Commission for Gambling Regulation

We have audited the attached Community Benefit Statements special purpose financial report of the Benalla Bowls Club Inc for the year ended 30 June 2014 as set out on pages 1 to 18. The Club's Committee of Management is responsible for the Community Benefit Statement. We have conducted an independent audit of the statement in order to express an opinion on it to the Victorian Commission for Gambling Regulation.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included the examination, on a test basis, of evidence supporting the amounts disclosed in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the attached Statement is presented fairly in accordance with the requirements of section 3.6.9 (2) (a) & (b) and section 3.6.9 (3) of the Gambling Regulation Act 2003.

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

### Audit Opinion

In our opinion, the attached Community Benefit Statement presents fairly in accordance with the requirements of section 3.6.9 (2) (a) & (b) and section 3.6.9 (3) of the Gambling Regulation Act 2003 in relation to Community Benefits for the year ended 30 June 2014.

Date: 17<sup>th</sup> September 2014

Firm: Kerr Andison & Kenny Pty Ltd

Address: 18 Baker Street  
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Director:   
STUART R HUTCHINSON