

26th September 2014

PRIVATE & CONFIDENTIAL

Mr B Davis
C/- Hampton Bowls Club Inc.
PO Box 61
HAMPTON VIC 3188

Dear Brian,

RE: 2014 Community Benefit Statement

Please find enclosed the completed Community Benefit Statement (CBS) for the year ended 30 June 2014 and the Independent Auditor's Compliance Audit Report for the same period. A copy of this report has been enclosed for your records. Please review carefully and contact us if there are any amendments. Please sign and date where indicated and return a copy to our offices as soon as possible.

If there are no further amendments, please lodge the completed CBS and attach a copy of the signed Independent Auditor's Compliance Audit Report via the Victorian Commission for Gambling Regulation (VCGR) website on or before **30th September 2014**. Failure to lodge by the due date will result in higher taxes imposed by VCGR.

A copy of the lodged CBS should then be forwarded to our office for record-keeping purposes.

Should you have any queries, please contact me on (03) 9558 6288.

apl FINANCIAL Pty Ltd
Accountants & Business Advisors


W J Griffin CA
Director
Our Ref: HAM067

26th September 2014

PRIVATE & CONFIDENTIAL

P.O. Box 300, Mulgrave Victoria 3170
Suite 8, 758 Blackburn Road,
Clayton Victoria, 3168

The Board of Management
C/- Hampton Bowls Club Inc.
PO Box 61
HAMPTON VIC 3188

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INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT COMMUNITY BENEFIT STATEMENT

Report on the Community Benefit Statement

We have audited the compliance of the accompanying Community Benefit Statement of the Hampton Bowls Club Inc. for the year ended 30 June 2014 with the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Respective Responsibilities

The Hampton Bowls Club Inc. board of management is 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.

Our responsibility is to express an opinion as to whether Hampton Bowls Club Inc. 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 Hampton Bowls Club Inc. has complied with 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 *Compliance Engagements*. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Community Benefit Statement. Our procedures depended on the auditor's judgment, including the assessment of the risks of material misstatement of the Community Benefit Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Community Benefit Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board of management, as well as evaluating the overall presentation of the Community Benefit Statement.

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

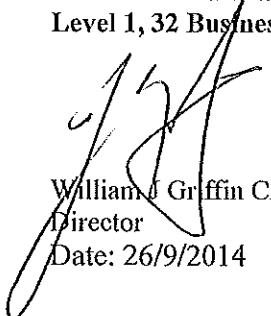
Use of Report

This compliance audit report has been prepared for the Hampton Bowls Club Inc. to provide to the Victorian Commission for Gambling Regulation pursuant to section 3.6.9(2)(c) 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 persons or users other than the Hampton Bowls Club Inc. or for any purpose other than that for which it was prepared.

Conclusion

In our opinion, the Community Benefit Statement of Hampton Bowls Club Inc. has complied, in all material respects, with applicable Accounting Standards in Australia, and is consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

apl FINANCIAL Pty Ltd
Accountants and Business Advisors
Level 1, 32 Business Park Drive , Notting Hill 3168



William J Griffin CA
Director
Date: 26/9/2014