

20th September 2011

PRIVATE & CONFIDENTIAL

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The Board of Management
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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 2011 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.

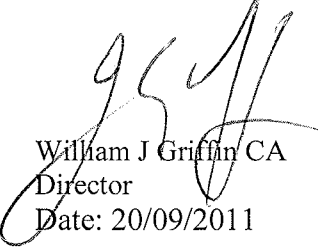
Use of Report

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
Suite 8, 758 Blackburn Rd, Clayton VIC 3168



William J Griffin CA
Director
Date: 20/09/2011