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29 August 2010

**Mr Peter Yuill**  
**Portland Football Netball Cricket Club Inc**  
Hanlon Park  
Henty Street  
Portland VIC 3305

Ballarat  
Casterton  
Colac  
Coleraine  
Geelong  
Hamilton  
Mt Gambier  
Ocean Grove  
Stawell  
Warrnambool

Dear Sir,

**RE: 2009 COMMUNITY BENEFIT STATEMENT AUDIT**

We have completed our audit of the Community Benefit Statement for Portland Football Netball Cricket Club Inc for the year ended 30 June 2010 in accordance with your instructions received. We enclose our Independent Auditor's Report and Community Benefit Statement for the year ended 30 June 2010 for your lodgement with the Victorian Commission for Gambling Regulation by 30 September 2010.

portland@whk.com.au  
[www.whk.com.au](http://www.whk.com.au)

WHK Pty Ltd  
ABN 84 006 466 351

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Greg Tomkins'.

**Gregory B Tomkins**  
**Principal**  
**Audit & Assurance Services**

Encl.

## INDEPENDENT AUDITOR'S REPORT TO

### PORTLAND FOOTBALL NETBALL CRICKET CLUB INC

#### Scope

We have audited Portland Football Netball Cricket Club Inc Community Benefit Statement for the year ended 30 June 2010. The Committee is responsible for the Community Benefit Statement. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it.

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 the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with Accounting Standards, other mandatory professional reporting requirements and in accordance with Section 3.6.9 (2) (a) and (b) of the Gaming Regulation Act 2003 so as to present fairly the Clubs Community Benefits Statement.

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

#### Audit Opinion

In our opinion, the Community Benefit Statement of Portland Football Netball Cricket Club Inc for the year ended 30 June 2010 presents a true and fair view in accordance with applicable Accounting Standards and other mandatory professional reporting requirements and in accordance with Section 3.6.9 (2) (a) and (b) of the Gaming Regulations Act 2004.

Dated: 29 August 2010, Portland



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Gregory B Tomkins – Principal  
WHK

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