



**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE BALLARAT & DISTRICT TROTTHING CLUB INC.**

Scope

We have audited the Community Benefit Statement of the Ballarat & District Trotting Club Inc. for the year ended 30 June 2025. The Directors are responsible for the Community Benefit Statement and has determined that the accounting policies used are appropriate to the needs of the Club's Board of Directors. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Board of Directors on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board of Directors.

The Community Benefit Statement has been prepared for the Board of Directors of the Ballarat & District Trotting Club Inc. in order to meet the reporting requirements of the Gambling Regulation Act 2003 and the Minister for Gaming's Determination dated 28 June 2012. We disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the Board of Directors of the Ballarat & District Trotting Club Inc., or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the Gambling Regulation Act 2003. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with applicable Accounting Standards in Australia, and consistent with our understanding of sections 3.6.9(2)(a) and (b) 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 Community Benefit Statement of the Ballarat & District Trotting Club Inc. presents fairly in accordance with applicable Accounting Standards in Australia and consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, the Ballarat & District Trotting Club Inc.'s compliance with the Act, in relation to the Ballarat & District Trotting Club Inc. for the year ended 30 June 2025.

CountPro Audit Pty Ltd
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A handwritten signature in blue ink, appearing to read 'J. Hargreaves', is written over a horizontal dotted line.

Jason Hargreaves (Director)

180 Eleanor Drive, Lucas
23 September 2025

CountPro Audit Pty Ltd is an ASIC Authorised Audit Company (No. 452914) and a nominee of CountPro Pty Ltd

CountPro Pty Ltd (ABN 34 601 275 441) – Directors: **Phillip M. Brown** B.Com, CPA, DipFP, **Jason D. Hargreaves** B.Com, CPA, ASIC Registered Auditor

CountPro Audit Pty Ltd (ACN 167 596 714) – Directors: **Jason D. Hargreaves** B.Com, CPA, ASIC Registered Auditor, **William C.P. Ko** B.Com, CPA, ASIC Registered Auditor