

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF THE BALLARAT BASKETBALL ASSOCIATION INC.**

Scope

We have audited the Community Benefit Statement of the Ballarat Basketball Association Inc. for the year ended 30 June 2013. The Treasurer is responsible for the Community Benefit Statement and has determined that the accounting policies used are appropriate to the needs of the club's Committee of Management. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Committee of Management on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Committee of Management.

The Community Benefit Statement has been prepared for the Committee of Management of the Ballarat Basketball Association 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 Committee of Management of the Ballarat Basketball Association 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.

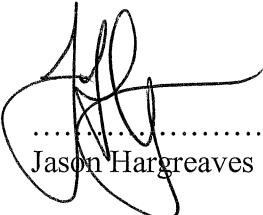
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Community Benefit Statement of the Ballarat Basketball Association 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 Basketball Association Inc's compliance with the Act, in relation to the Ballarat Basketball Association Inc. for the year ended 30 June 2013.

Dated this 6th day of September, 2013

PROWSE PERRIN & TWOMEY
Certified Practising Accountants



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Jason Hargreaves (Partner)