

INDEPENDENT AUDITOR'S REPORT

To the board of Hoppers Crossing Sports Club

Report on the Financial Report

We have audited the accompanying Community Benefits Statement ("the Statement") of Hoppers Crossing Sports Club ('Club'), being special purpose financial information for the year ended 30 June 2015.

Board's Responsibility for the Financial Report

The Club's Board is responsible for the preparation and presentation of the Statement. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the Statement, in accordance with the *Gambling Regulations Act 2003*, that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are responsible in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the Statement prepared by the Club, in all material aspects, has been prepared in accordance with the requirements of Sections 3.6.9 (2)(a) and (b) and Section 3.6.9(3) of the *Gambling Regulation Act 2003*.

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether, in all material respects, the Statement has been prepared in accordance with the applicable Accounting Standards in Australia and Sections 3.6.9 (2)(a) and (b) and Section 3.6.9(3) of the *Gambling Regulation Act 2003*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation of the 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee.

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

Audit Opinion

In our opinion, the attached Statement in relation to the Club presents fairly, in accordance with the applicable Accounting Standards in Australia and Sections 3.6.9 (2)(a) and (b) and Section 3.6.9(3) of the *Gambling Regulation Act 2003* and the instructions provided by the Victorian Commission for Gambling and Liquor Regulation, Hoppers Crossing Sports Club's compliance with the relevant legislation for the year ended 30 June 2015.



Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to the Statement which includes instructions for its completion. The Statement is prepared to assist the Club to meet the requirements of the Victorian Commission for Gambling and Liquor Regulation. As a result, the Statement may not be suitable for another purpose. Our report is intended solely for the directors of the Club, and the Victorian Commission for Gambling and Liquor Regulation and should not be distributed to parties other than the Club or the Victorian Commission for Gambling and Liquor Regulation.

BDO East Coast Partnership

A handwritten version of the BDO logo, with the letters 'BDO' in a cursive, black ink style.

A handwritten signature in black ink, which appears to read 'James Mooney'.

James Mooney
Partner

Melbourne, 28 September 2015