



Gippsland Audit & Assurance Services Pty Ltd

INDEPENDENT AUDITOR'S REPORT

To: the Committee of the Bairnsdale Bowls Club Inc.

We have audited the accompanying Community Benefit Statement (the statement), being a special purpose financial report, of Bairnsdale Bowls Club Inc (the Association) for the year ended 30 June 2023, which has been prepared in accordance with section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 (the Act).

Opinion

In our opinion, the statement presents fairly, in all material respects, in accordance with the applicable Australian Accounting Standards and in accordance with section 3.6.9(2)(a) and (b) of the Act.

Basis of Accounting

Without modifying our opinion, we note that the statement has been prepared in accordance with Australian Accounting Standards and in accordance with section 3.6.9(2)(a) and (b) of the Act. As a result, the financial report may not be suitable for another purpose.

Independence

We are independent of the Bairnsdale Bowls Club Inc in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Officers' Responsibility for the Financial Report

The officers of Bairnsdale Bowls Club Inc are responsible for the preparation and fair presentation of the statement, and have determined that the basis of preparation in accordance with Australian Accounting Standards is appropriate to meet the needs of the Club. The officers' responsibility also includes such internal control as the officers determine is necessary to enable the preparation and fair presentation of the statement that is free from material misstatement, whether due to fraud or error.

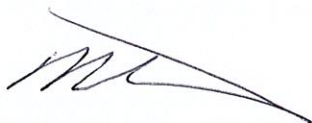


Auditor's Responsibility

Our responsibility is to express an opinion on the statement based on the audit. We have 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 the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts disclosed in the statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation and fair presentation 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 association's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the officers, as well as evaluating the overall presentation of the statement.

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

A handwritten signature in black ink, appearing to read 'Daniel Dalton', with a long horizontal stroke extending to the right.

Daniel Dalton **CA**

25 September 2023

27 Service Street
Bairnsdale VIC 3875