

**CLAYTON BOWLS CLUB INC.**  
Australian Business Number 79 956 099 275

**AUDITOR'S INDEPENDENCE DECLARATION  
UNDER SECTION 99(1) OF THE ASSOCIATIONS INCORPORATED ACT 2012  
TO THE BOARD OF MANAGEMENT  
CLAYTON BOWLS CLUB INC.**

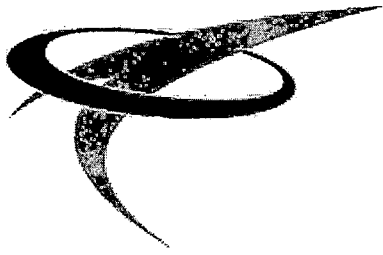
I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been:

- i) no contraventions of auditor independence requirements as set out in The Associations Incorporated Reform Act 2012 in relation to the audit of the Community Benefits Statement, and
- ii) no contraventions of any applicable code of professional conduct in relation to the audit.

Signed this 25 September 2024



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**Graeme J. Fleming** B.Bus (Acctg) MIPA FGIA  
Professional membership number 230990  
21 Thomas Street  
HEATHCOTE VIC 3053



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**Auditors and Consultants**

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*Liability limited by a scheme approved under  
Professional Standards Legislation*

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**INDEPENDENT AUDITOR'S REPORT  
COMMUNITY BENEFIT STATEMENT  
CLAYTON BOWLS CLUB INC**

**Report on the Financial Report**

I have audited the Community Benefit Statement, of Clayton Bowls Club Inc, for the year ended 30 June 2024.

**Directors' Responsibility for the Financial Report**

The committee of Clayton Bowls Club Inc are responsible for the preparation and fair presentation of the Community Benefit Statement and have determined that the accounting policies used are applicable and are appropriate to meet the requirements of the Gambling Regulations Act 2003, and are appropriate to meet the needs of the members. The committee members' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

My responsibility is to express an opinion on the Community Benefit Statement based on my audit. No opinion is expressed as to whether the accounting policies used are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The Community Benefit Statement has been prepared for the purpose of fulfilling the committee members' obligations under the Gambling Regulations Act 2003. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than for which it was prepared.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### **Independence**

In conducting my audit, I have complied with the independence requirements of the Corporations Act 2001. I confirm that the independence declaration required by the Corporations Act 2001, previously provided to the committee members of Clayton Bowls Club Inc would be in the same terms if provided to the directors as at the date of this auditor's report.

### **Auditor's Opinion**

In my opinion, the Community Benefit Statement of Clayton Bowls Club Inc for the year ended 30 June 2024 is consistent with my understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003 and presents fairly, in accordance with applicable Australian Accounting Standards.

Dated 25 September 2024



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**Graeme J. Fleming** B.Bus (Acctg) MIPA FGIA  
Professional Membership Number - 230990