



**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
NAGAMBIE ROWING CLUB INCORPORATED**

**Scope**

We have audited the Community Benefit Statement, being a special purpose financial report of Nagambie Rowing Club Incorporated for the year ended 30 June, 2018. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it to the members of Nagambie Rowing Club Incorporated

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of Section 3.6.9(2)C of the Gambling Regulation Act 2003. We 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 member, 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 in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Section 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 Nagambie Rowing Club Incorporated presents fairly for the year ended 30 June, 2018 in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

  
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**ACCOUNTING & AUDIT SOLUTIONS BENDIGO**  
Catherine Gaskell

Dated: 25<sup>th</sup> day of September 2018

Liability limited by a scheme approved under Professional Standards Legislation

**OFFICE** 61 Powells Avenue. Bendigo VIC 3550 // **POSTAL** PO Box 5092 Sandhurst East VIC 3550  
**PH** 03 54 444 417 **FAX** 03 54 444 427 // **E** info@asbendigo.com.au // **W** www.asbendigo.com.au