



McBAIN
McCARTIN & Co

CHARTERED ACCOUNTANTS
AUDIT & ASSURANCE SERVICES

PO BOX 82 BALWYN
VICTORIA, AUSTRALIA 3103
ABN 26 028 714 960

INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF CLAYTON BOWLS CLUB INC.

Opinion

We have audited the attached Community Benefits Statement (the Statement) of Clayton Bowls Club Inc. for the year ended 30 June 2022.

In our opinion, the Clayton Bowls Club Inc Community Benefits Statement presents fairly in accordance with the applicable Accounting Standards and section 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003* in compliance with the *Gambling Regulation Act 2003* for the financial year ended 30 June 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards to provide reasonable assurance whether the Statement is free of material misstatement.

We confirm that the independence requirements of the Australian professional accounting bodies, would be in the same terms if given to the committee as at time of this auditor's report.

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

We disclaim any assumption of responsibility for any reliance on this report to any person other than the Committees' or for any purpose other than that for which it was prepared.

Responsibilities of the Committee

The Committee are responsible for the preparation of the Community Benefit Statement to Victorian Gambling and Casino Control Commission, pursuant to the *Gambling Regulation Act 2003*. The Committee's responsibility also includes such internal control as the Committee determine is necessary to enable the preparation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities

Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Statement, including significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with the Accounting Standards, sections 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003*, other mandatory professional reporting requirements and statutory requirements, in Australia, so as to present a view which is consistent with our understanding of the Clayton Bowls Club Inc's gaming revenue and expenses as represented by the Community Benefit Statement.

Liability limited by a scheme approved under Professional Standards Legislation

Level 1, 123 Whitehorse Road Balwyn VIC 3103

Phone: +61 3 9817 0700 Facsimile: +61 3 9817 0799 E-mail: office@mcbainmccartin.com.au Web: www.mcbainmccartin.com.au

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the responsible persons regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



McBain McCartin & Co
Chartered Accountants

Dated this 2nd day of August 2022



Simon Aukstin (CA)
Partner

CLAYTON BOWLS CLUB INC
FOR THE YEAR ENDED 30 JUNE 2022
COMMUNITY BENEFIT STATEMENT SCHEDULE

Class A (a)	Donations, Gifts, Sponsorships	
(i)	educational purpose	\$ -
(ii)	provision of health services or care	\$ -
(iii)	services for the prevention and treatment of problem gambling and drug and alcohol addictions	\$ -
(iv)	housing assistance for disadvantaged persons	\$ -
(v)	relief of poverty	\$ -
(vi)	provision of services and assistance for the aged	\$ -
(vii)	provision of services and assistance for young people	\$ -
(viii)	protection and preservation of the environment	\$ -
(ix)	provision of assistance to relieve distress caused by natural or other disasters	\$ -
(x)	provision of advice, support and services to ex-service personnel, their carers and families	\$ -
(xi)	other philanthropic or benevolent purpose	\$ -
(xii)	sporting and recreational purposes	\$ -
Class A (b)	The cost of providing and maintaining sporting facilities for use by club members	\$ 134,264
Class A (c)	Room Hire Subsidy to Local Groups & Subsidised Meals	\$ 17,388
Class A (d)	Voluntary services provided by members and/or staff of the club to another person in the community	\$ 2,500
Class B (a)	Capital Expenditure	\$ -
Class B (b)	Financing Costs	\$ -
Class B (c)	Retained Earnings	\$ -
Class B (d)	Buildings, Plant and Equipment	\$ -
Class B (e)	General Admin Expenses	\$ 19,058
Class B (e)	Finance Charges	\$ 852
Class B (e)	Repairs & Maintenance	\$ 4,295
Class B (e)	Security Costs	\$ 478
Class B (e)	Legal and Professional	\$ 3,352
Class B (e)	Licences and Subscriptions	\$ 1,183
Class B (e)	Asset Costs	\$ 126
Class B (e)	Utilities	\$ 18,453
Class B (e)	Other Staff Costs	\$ 436
Class B (e)	Wages	\$ 172,996
Class B (e)	Superannuation	\$ 16,694
Class B (e)	Workcover	\$ 2,904
Class B (e)	Bistro Expenses	\$ 22,905
Class B (e)	Bar Expenses	\$ 41,635
Class B (e)	Bowls Expenses	\$ 12,338
Class C (a)	Provision of responsible gaming measures and activities.	\$ -
Class C (b)	Reimbursement of expenses reasonably incurred by volunteers	\$ -
Class C (c)	CBS preparation and auditing expenses	\$ 2,800
		<u>\$ 474,657</u>