

**LDB Audit Services Pty Ltd t/as  
Postan Miller and Associates**  
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## **Report on the Community Benefit Statement**

We have audited the Community Benefit Statement, of Kyneton Bowling Club Inc, for the year ended 30 June 2023.

### *Directors' Responsibility for the Financial Report*

The board of the Kyneton Bowling Club Inc are responsible for the preparation and fair presentation of the Community Benefit Statement and have determined that 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 directors' 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*

Our responsibility is to express an opinion on the Community Benefit Statement based on our audit. No opinion is expressed as to whether the accounting policies used are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian Auditing Standards. These Auditing 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 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 judgement, 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 purposes of fulfilling the directors' obligations under the *Gambling Regulations 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 members, or for any purpose other than that for which it was prepared.

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

### *Independence*

In conducting our audit, we have complied with the independence requirements of the Australian Professional and Ethical pronouncements.

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*Auditor's Opinion*

In our opinion the Community Benefit Statement of The Kyneton Bowling Club Inc for the year ended 30 June 2023 is consistent with our 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.

*LDB Audit Services Pty Ltd*

LDB AUDIT SERVICES PTY LTD  
Suite 32, 25 Claremont Street  
SOUTH YARRA VIC 3141

*Nicole Postan*

Nicole Postan  
Director  
18 September 2023