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MORWELL BOWLING CLUB RECREATION CENTRE INC.

INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MORWELL BOWLING CLUB RECREATION CENTRE INC.

Scope

We have audited the attached Community Benefits Statement for the Morwell Bowling Club Recreation Centre Inc. for the year ended 30 June 2007. The Committee is responsible for the preparation of the Community Benefits Statement. We have conducted an independent audit of the Statement in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefits Statement, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with Accounting Standards in Australia and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the association's compliance with the Gambling Regulation Act 2003.

Audit Opinion

In our opinion, the Community Benefits Statement of Morwell Bowling Club Recreation Centre Inc. is in accordance with applicable Accounting Standards and, consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act"), the association's compliance with the Act for the year ended 30 June 2007.

PATISON PARTNERS

ANDREW DALRYMPLE C.P.A.

Partner
Warragul