

25 September 2013

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
MORWELL BOWLING CLUB & RECREATIONAL CENTRE INC.**

Scope

We have performed the procedures agreed with you in our engagement letter and described below with respect to the audit of the attached Community Benefit Statement for the year ended 30th June 2013 for Morwell Bowling Club and Recreational Centre Inc. being a report prepared in accordance to satisfy the requirements of the Gambling Regulation Act (2003). Our engagement was undertaken in accordance with Australian Auditing Standards applicable to agreed-upon procedures engagements. The procedures were performed solely to assist you in ensuring the accuracy and validity of the Community Benefit Statement to be submitted to the Victorian Commission for Gambling Regulation (VCGR) and are summarized as follows:

1. We obtained and checked the additions of all the schedules prepared by Morwell Bowling Club and Recreational Centre Inc. and, where applicable, compared the total to the balance in the related general ledger account.
2. We selected samples of financial data at random and vouched to source documents for certain items. We have performed either predictive tests or analytical review where supporting documents were not otherwise available and have obtained explanations for significant variances where deemed necessary.

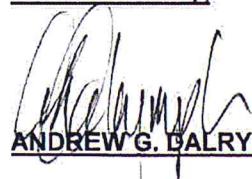
The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Community Benefit Statement presents fairly, in accordance with applicable accounting Standard in Australia and consistent with our understanding of sections 3.6.9(2)(a) & (b) and 3.6.9(3) of the Gambling Regulation Act 2003, the value of Community Benefits provided by Morwell Bowling Club Recreational Centre Inc.

Our report is solely for the purpose set forth in the first paragraph of this report and is not to be used for any other purpose or distributed to any other party. This report relates to the schedules and items specified above and does not extend to any financial report of Morwell Bowling and Recreational Centre Inc.

Yours Faithfully,



ANDREW G. DALRYMPLE - CPA

Dated: 25th September 2013

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