INDEPENDENT AUDIT REPORT TO THE COMMITTEE OF MANAGEMENT OF THE FERNTREE GULLY BOWLING CLUB INC.

Scope

We have audited the Community Benefits Statement for the year ended 30 June 2014 of the FERNTREE GULLY BOWLING CLUB INC.

Executive Management is responsible for the Statement.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures include the re-performance of the calculations in the Statement and examination on a test basis of evidence supporting the amounts used. These procedures have been undertaken to form an opinion whether, in all material respects the attached Community Benefits Statement is presented fairly in accordance with applicable Accounting Standards in Australian and, consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act").

Audit Opinion

In our opinion, the attached Community Benefits Statement for the Ferntree Gully Bowling Club Inc presents fairly, in accordance with "the Act" for the year ended 30 June 2014.

COTTLE AND HICKIE Certified Practising Accountants

ROBERT A COTTLE FCPA. RCA.

Partner

Signed on 31st July 2014 at Forest Hill.