

**INDEPENDENT AUDITOR'S REPORT ON THE COMMUNITY BENEFIT STATEMENT  
OF CITY MEMORIAL BOWLS CLUB WARRNAMBOOL INC  
FOR THE VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION**

**Opinion**

We have Audited the accompanying Community Benefit Statement (the Statement) of City Memorial Bowls Club Warrnambool Inc. for the financial year ended 30 June 2025.

In our opinion, the Community Benefit Statement City Memorial Bowls Club Warrnambool Inc. presents fairly in all material respects, in accordance with the requirements of sections 3.6.9(2)(a) and (b) of the *Gambling Regulations Act 2003* (the Act), the community benefit contributions made by the entity for the financial year ended 30 June 2024.

**Basis for Opinion**

We conducted our Audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of this report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our Audit of the Statement in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

**Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use**

The Statement is prepared in accordance with the relevant sections of the Act, together with the instructions issued by the Victorian Gambling and Casino Control Commission (the Commission), which determine the basis of preparation for this Statement. As the Statement, has been prepared for the purpose of fulfilling the Boards reporting obligations under the Act, the Statement may not be suitable for another purpose. Our opinion is not modified in this respect.

**Responsibility of the Responsible Entities for the Statement**

The Board is responsible for the preparation and fair presentation of the Statement and has determined that the basis is appropriate to meet the requirements of the Commission in reporting the community benefit contributions as required by Section 3.6.9 of the Act. The responsibility also includes such internal controls as the Board determines necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

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Our Offices:

Warrnambool  
Casterton

Colac  
Mortlake

Hamilton  
Port Fairy

Mount Gambier  
Terang

Camperdown  
Timboon

**Auditor's Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an Audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an Audit in accordance with 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 financial report, 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.
- Obtain an understanding of internal control relevant to the Audit 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 internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board

We communicate with those charged with governance 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.



**FELICITY MELICAN  
PRINCIPAL**

Dated this 24 September  
2025

257 Timor Street  
Warrnambool VIC 3280