

25 September 2009

**PRIVATE & CONFIDENTIAL**

The Board of Management  
Hampton Bowls Club Inc.  
PO Box 61  
HAMPTON VIC 3188

Chartered Accountants

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Dear Gentlemen,

**Independent Audit Report  
Community Benefit Statement**

**Scope**

We have audited the Community Benefit Statement (the Statement) for the Hampton Bowls Club Inc. for the period 1 July 2008 to 30 June 2009. The Board of Management is responsible for the Statement. We have conducted an independent audit of the Statement in order to express an opinion on it to the Board of Management.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts in the 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 Statement is presented fairly in accordance with Accounting Standards.

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

**Audit Opinion**

In our opinion the Statement presents fairly in accordance with applicable Accounting Standards and is consistent with our understanding of sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the Gambling Regulation Act 2003.

**apl FINANCIAL**  
**Chartered Accountants**

  
W J Griffin  
**Partner**  
Our Ref: HAM067