

INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF  
LALOR BOWLS CLUB INC. and VGCCC

**Scope**

I have audited the Community Benefits Statement being a special purpose financial report of Lalor Bowls Club Inc for the year ended 30<sup>th</sup> of June 2024. I have conducted an independent audit of this Community Benefit Statement to express an opinion on it to the members of Lalor Bowls Club and the VGCCC.

The Community Benefits Statement has been prepared for the purpose of fulfilling the requirements of section 3.6.9(2)C of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis of evidence supporting the amounts in the Community Benefits Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefits Statement presents fairly in accordance with applicable Accounting Standards in Australia and, is consistent with our understanding of Section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. The audit opinion expressed in this report has been formed on the above basis.

**Audit Opinion**

In my opinion, the Community Benefit Statement of Lalor Bowls Club presents fairly for the year ended 30<sup>th</sup> of June 2024 in accordance with appropriate Accounting Standards in Australia, and, is consistent with our understanding of Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.



Nigel Bird CPA

CPA member no. 1783782

Dated 29th Day of September 2024