

INDEPENDENT AUDIT STATEMENT TO THE MEMBERS OF MORWELL BOWLING CLUB & RECREATION CENTRE INC.

Scope

We have audited the attached Community Benefits Statement for the Morwell Bowling Club & Recreation Centre Inc. for the year ended 30 June 2024.

The Committees responsibility for the financial report

The Committee of Morwell Bowling & Recreational Centre Inc. are responsible for the preparation and fair presentation of Community Benefit Statement in accordance with Australian Accounting Standards and Gambling Regulations Act 2003 administered by The Victorian Gambling and Casino Control Commission (VGCCC). This responsibility also includes such internal control as the committee determine is necessary to enable the preparation and fair presentation of a Community Benefit Statement that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report Community Benefits Statement based on our audit. We have conducted our audit in accordance with Australian auditing standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those assessments, the auditor considers internal control relevant to the Association's preparation and fair presentation of the financial report that gives a fair presentation, 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

**INDEPENDENT AUDIT STATEMENT TO THE MEMBERS OF
MORWELL BOWLING CLUB & RECREATION CENTRE INC. (CONTINUED)**

Audit Opinion

In our opinion, the Community Benefits Statement of Morwell Bowling Club & Recreation Centre Inc. is in accordance with applicable Accounting Standards and, consistent with our understanding of sections 3.6.9(2)(a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 ("the Act"), the association's compliance with the Act for the year ended 30 June 2024.

Yours faithfully,

PATISON ACCOUNTANTS & ADVISORS

Clinton Foster

Clint Foster CPA

Associate Director

Dated 26 September 2024

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