



STS
ACCOUNTING
GROUP

Surfcoast Taxation Services Pty Ltd

ACN 097 406 472

Certified Practising Accountants

INDEPENDENT AUDITOR'S REPORT

To the members of: **Clifton Springs Golf Club Inc Community Benefits Statement**

We have audited the accompanying Community Benefits Statement of Clifton Springs Golf Club Inc Community Benefits Statement for the period 1st July 2015 to 30th June 2016.

Committees' Responsibility for the Financial Report:

The Committee is responsible for the preparation and fair presentation of the Community Benefits Statement in accordance with Australian Accounting Standards (including the Australian Accounting interpretations) and the Associations Incorporations Reform Act 2012. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Community Benefits Statement that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies: and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility:

Our responsibility is to express an opinion on the Community Benefits Statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing 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 Community Benefits Statement is free from material misstatement.

An Audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Community Benefits Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Community Benefits Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Community Benefits Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of 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.

Audit Opinion

In our opinion, subject to the above modification, the Community Benefits Statement of Clifton Springs Golf Club Inc Community Benefits Statement presents fairly, in all material aspects:

- (a) giving a true and fair view of the Incorporations financials position as at 30th June 2016 and of its performance for the year ended on that date: and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Associations Incorporations Reform Act 2012.

Margaret Leigh – CPA

19/08/2016

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