

## Sale Community Bowls Club Incorporated

# Independent Audit Report to the members of Sale Community Bowls Club Incorporated and the Victorian Commission for Gambling and Liquor Regulation

### Audit Opinion

We have audited the attached Community Benefit Statement (CBS) of Sale Community Bowls Club Incorporated for the financial year ended 30 June 2021. In our opinion, the CBS of Sale Community Bowls Club Incorporated presents fairly in all material respects in accordance with applicable Accounting Standards in Australia, consistent with our understanding of Sections 3.6.9(2)(a),(b) and 3.6.9(3) of the Gambling Regulation Act 2003 (the Act) and in accordance with the reporting requirements of the Victorian Commission for Gambling and Liquor Regulation for the financial year ended 30 June 2021.

### 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 Sale Community Bowls Club Incorporated 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, and we have 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

The CBS has been prepared to assist Sale Community Bowls Club Incorporated to meet the requirements of the Act and the Victorian Commission for Gambling and Liquor Regulation. As a result the CBS may not be suitable for another purpose.

Our audit opinion is not qualified in respect of this matter.

### Committees' Responsibility for the Community Benefit Statement

The committee of Sale Community Bowls Club Incorporated is responsible for the preparation of the CBS and has determined that the basis of preparation is appropriate to meet the requirements of the Victorian Commission for Gambling and Liquor Regulation and the needs of its members. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation and fair presentation of the CBS that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the CBS 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 CBS is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the CBS. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the CBS, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the club's preparation and fair presentation of the CBS 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 club'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 CBS.

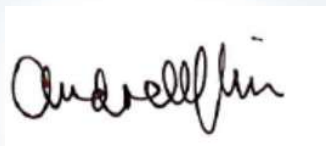
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Independence

In conducting our audit we have complied with the independence requirements of Australian professional ethical pronouncements.



Banks Group Assurance Pty Ltd, Chartered Accountants  
Authorised audit company number 294178 (ACN 115 749 598)



Andrew Fisher FCA, Partner  
Registration number 306364

Melbourne, Australia  
9 September 2021