

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF DAYLESFORD BOWLING CLUB INC.**

Scope

We have audited the Community Benefit Statement of the Daylesford Bowling Club Inc. for the year ended 30 June 2017. The Committee is responsible for the Community Benefit Statement and have determined that the accounting policies used are appropriate to meet the needs of the club's Committee. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Committee on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Committee.

The Community Benefit Statement has been prepared for the Committee of the Daylesford Bowling Club Inc. in order to meet the reporting requirements of the Gambling Regulation Act 2003 and the Minister for Gaming's Determination dated 28 June 2012. We disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the Committee of the Daylesford Bowling Club Inc., 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 and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the Gambling Regulation Act 2003. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with applicable Accounting Standards in Australia, and consistent with our understanding of sections 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 our opinion, the Community Benefit Statement of the Daylesford Bowling Club Inc. presents fairly in accordance with applicable Accounting Standards in Australia and consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, Daylesford Bowling Club Inc.'s compliance with the Act, in relation to the Daylesford Bowling Club Inc. for the year ended 30 June 2017.

PPT Audit Pty Ltd
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PPT Audit Pty Ltd


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Jason Hargreaves (Director)

20 Lydiard Street South, Ballarat
13 September, 2017