

## Independent Auditor's Report To the Members of Box Hill Golf Club

### Opinion

We have audited the accompanying Community Benefit Statement (the "Statement") of Box Hill Golf Club (the "Entity") for the year ended 30 June 2023.

In our opinion, the Statement of Entity presents fairly, in all material respects, in accordance with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003* for the year ended 30 June 2023.

### Responsibilities of the Directors for the Statement

The directors are responsible for the preparation and fair presentation of the Statement in accordance with the measurement and recognition requirements of Australian Accounting Standards and with sections 3.6.9 of the *Gambling Regulation Act 2003*, and has determined that the basis of preparation is appropriate to meet the requirements of the Victorian Gambling and Casino Control Commission in reporting the community benefit contributions. The responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the 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 Responsibilities for the Audit of the Statement

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the 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 Statement 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 directors, as well as evaluating the overall presentation of the Statement.

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.

## Basis of Preparation

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared. The Statement has been prepared for the Entity to provide to the Victorian Gambling and Casino Control Commission pursuant to 3.6.9(2) (c) of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or the Statement to which it relates, to any party other than the Entity or for any purpose other than that for which it was prepared.

E. F. McPHAIL & PARTNERS

A handwritten signature in black ink, appearing to read "Wayne Durdin". The signature is written in a cursive style with a horizontal line extending to the right.

WAYNE C. DURDIN  
Partner

20 September 2023  
Melbourne