INDEPENDENT AUDITOR'S REPORT

To the members of: **Clifton Springs Golf Club Inc**

We have audited the accompanying Community Benefit Statement of Clifton Springs Golf Club Inc for the period 1st July 2024 to 30th June 2025.

Committees' Responsibility for the Financial Report:
The Committee is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting interpretations) and the Gambling Regulation Act 2003. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report 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 financial report 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 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 risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report 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.

Independence:

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

Audit Opinion

In our opinion, the financial report of Clifton Springs Golf Club Inc is in accordance with the Associations Incorporations Reform Act 2012, and presents fairly, in all material aspects;

1. The claims are consistent with the Ministerial Order made on 22 June 2012

2. a) The percentage (if any) of the venue's gaming revenue applied in the financial year to community purposes or activities under Classes A, B and C, and
   b) the value of any non-financial contribution to community purposes (e.g. voluntary work) by, or on behalf of, the venue operator in the financial year, expressed as a percentage of the venue's revenue in the financial year; and
   c) any amount payable by a gaming operator in the financial year under a declaration made by the VGCCC under section 3.6.9(2)(a) and (b) & section 3.6.9(3) of the Gambling Regulation Act 2003 (the Act) in respect of the Club expressed as a percentage of the venue's gaming revenue of the financial year is greater than 8 1/3% of the venue's gaming revenue for that financial year, as required by the Act.

Margaret Leigh – CPA

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18th September 2025

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