

## Independent Auditor's Report

We have audited the Community Benefit Statement of the Italian Sports Club of Werribee Inc. for the year ended 30 June 2023. The Italian Sports Club of Werribee Inc. Venue Operator, the Italian Sports Club of Werribee Inc. is responsible for the preparation and presentation of the Community Benefit Statement and the information it contains. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Community Benefit Statement is free to material misstatement. Our examination included, on a test basis, evidence supporting the amounts and other disclosures in the Community Benefit Statement. The procedures have been undertaken to form an opinion as to whether, all material respects the Community Benefit Statement is presented fairly in accordance with Australian Accounting Standards, and other mandatory professional reporting requirements.

The audit opinion expressed in this report has been formed on the above basis.

### In our opinion:

The attached Community Benefit Statement presents so as to give a true and fair view of:

- (a) the application of gaming revenue to community purposes of a kind determined by the Minister for Gaming,
- (b) the value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming,
- (c) any amounts payable under section 3.6.8(2) for the *Gambling Regulation Act 2003*, and
- (d) the relationship of the above items to the required community benefit contribution for that year.

### Qualifications:

The above opinion is reliant on representations made by the Italian Sports Club of Werribee Inc. in respect to volunteer hours and subsidised goods and services for community purposes.

### Seed Accounting Pty Ltd



**Peter Vasta**

Director

Dated this 11 September 2023



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- (b) the value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming,
- (c) any amounts payable under section 3.6.8(2) for the *Gambling Regulation Act 2003*, and
- (d) the relationship of the above items to the required community benefit contribution for that year.
- (e) we note that after the first lodgement on 21 September 2023, the Club provided the amended CBS report with an updated Voluntary hour rate (from \$23/hour changed to \$20/hour). As a result, in the amendment CBS report, the amount claimed in Class A equals to \$28,040 (was \$32,246). That makes the revised CBS Total (Class A + B + C) changed to \$1,062,843 (was 1,067,049). After the change, the revised total CBS claim amount exceeds the 8 and 1/3% of the gaming revenue.

### Qualifications:

The above opinion is reliant on representations made by the Italian Sports Club of Werribee Inc. in respect to volunteer hours and subsidised goods and services for community purposes.

Seed Accounting Pty Ltd

A handwritten signature in black ink, appearing to read "P. Wanta".

Director

Dated this 22 September 2023