

INDEPENDENT AUDITOR'S REPORT to the members of Mildura Working Man's Club Incorporated and the Victorian Commission for Gambling and Liquor Regulation

Report on the Audit of Community Benefit Statement

Opinion

We have audited the accompanying Community Benefit Statement ("the schedule") of Mildura Working Man's Club Inc. for the year ended 30 June 2019. The Statement has been prepared by management based on sections 3.6.9(2)(a) and 3.6.9(2)(b) of the *Gambling Regulation Act 2003*.

In our opinion, the financial information in the Community Benefit Statement for the year ended 30 June 2019 presents fairly, in accordance with applicable Australian Accounting Standards and is consistent, in all material respects, in accordance with sections 3.6.9(2)(a) and 3.6.9(2)(b) of the *Gambling Regulation Act 2003*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. We are independent of the association 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 financial report in Australia. We have also 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 audit opinion.

Basis of Accounting and Restriction on Distribution

The accounting basis used to prepare the schedule is consistent with the accounting basis described in note 1 to Mildura Workingman's Club Incorporated's financial statements for the year ended 30 June 2019. The Statement is prepared to assist Mildura Working Man's Club Inc. to meet the requirements of the Victorian Commission for Gambling and Liquor Regulation.

As a result, the Statement may not be suitable for another purpose. Our report is intended solely for Mildura Working Man's Club Inc. to meet the requirements of the Victorian Commission for Gambling and Liquor Regulation and should not be distributed to parties other than Mildura Working Man's Club Inc. to meet the requirements of the Victorian Commission for Gambling or Liquor Regulation.

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Responsibilities of Management and Committee Members for the Financial Report

The board of management is responsible for the preparation and fair presentation of the schedule in accordance with sections 3.6.9(2)(a) and 3.6.9(2)(b) of the *Gambling Regulation Act 2003*, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

In preparing the schedule, the board of management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the board of management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Statement of Income and Expenditure

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this schedule.

In making those risk assessments, the auditor considers internal control relevant to the company's preparation of the schedule 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 company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

Crowe Murray Darling

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JOSH PORKER
Senior Manager

7 August 2019
Mildura