

*INDEPENDENT AUDIT REPORT*

Scope

We have audited the Community Benefit Statement of the Werribee Football Club Limited, in relation to the venue known as The Tigers Clubhouse, for the year ended 30 June 2023.

The Directors of Werribee Football Club Limited are responsible for the preparation and fair presentation of the Community Benefit Statement and have determined that accounting policies used are applicable and are appropriate to meet the requirements of the Gambling Regulation Act 2003 and are appropriate to meet the needs of the members.

Our responsibility is to express an opinion on the Community Benefit Statement to the Victorian Gambling and Casino Control Commission based on our audit.

Our audit has been conducted in accordance with applicable Australian Auditing Standards to provide reasonable assurance that the Community Benefit Statement is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefit Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements 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 Werribee Football Club Limited, in relation to the venue known as The Tigers Clubhouse, presents fairly, in accordance with applicable Australian Accounting Standards, and is consistent with our understanding of sections 3.6.9(2) (a) and (b) and section 3.6.9(3) of the Gambling Regulation Act 2003, for the financial year ended 30 June 2023.

  
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Lou D'Orazio CPA B.Bus (Acc)  
CS ACCOUNTING & TAXATION PTY LTD  
A.C.N. 097 398 037  
108 Watton Street,  
Werribee VIC 3030

Dated: 22<sup>nd</sup> day of September, 2023