

### INDEPENDENT AUDITOR'S REPORT TO THE COMMITTEE OF MORDIALLOC SPORTING CLUB INCORPORATED.

#### Scope

We have audited the accompanying Community Benefit Statement ("the Statement") of Mordialloc Sporting Club Incorporated for the year ended 30 June 2021. The Statement has been prepared by the Committee of Management based on the requirements of the *Gambling Regulations Act 2003*.

#### Committee's responsibility

The entity's Committee is responsible for the preparation of the Community Benefit Statement in accordance with the *Gambling Regulations Act 2003* and for such internal control as the Committee determines is necessary to enable the preparation of the Statement that is free from misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on whether the Community Benefit Statement prepared by the Mordialloc Sporting Club Incorporated in all material respects, has been prepared in accordance with the requirement of Sections 3.6.9(2)(a) and (b) of the *Gambling Regulations Act 2003*

We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether, in all material respects, the Community Benefit Statement has been prepared in accordance with applicable Accounting Standards in Australia and sections 3.6.9 (2)(a) and (b) of the *Gambling Regulations Act 2003*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Community Benefit Statement. The procedures selected depend on the auditor's judgment, 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 Committee's preparation of the statement 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 committee

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Audit Opinion**

In our opinion, the attached Community Benefits Statement in relation to Mordialloc Sporting Club Incorporated presents fairly, in accordance with applicable Accounting Standards in Australia and our understanding of section 3.6.9(2)(a) and (b) of the *Gambling Regulations Act 2003* and the instructions provided by the Victorian Commission for Gambling and Liquor Regulation, Mordialloc Sporting Club Incorporated's compliance with the relevant legislation for the year ended 30 June 2021.

### **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to the Community Benefit Statement which includes instructions for its completion. The Statement is prepared to assist Mordialloc Sporting Club Incorporated to meet the requirements of the Victorian Commission for Gambling and Liquor Regulation. As result, the Statement may not be suitable for another purpose. Our report is intended solely for Mordialloc Sporting Club Incorporated and the Victorian Commission for Gambling and Liquor Regulation and should not be distributed to parties other than Mordialloc Sporting Club Incorporated or the Victorian Commission for Gambling and Liquor Regulation.



Michael Raffoul  
**Chartered Accountant**

Registered Company Auditor  
**486825**

Dated this 20<sup>th</sup> day of September 2021