

DIRECTORS

- BARRIE M. MANSOM, FCA, DipFP, CTA, JP
- AILEEN POWELL, CA, DipFP, CTA

All Correspondence to:

PO Box 1236
UNLEY SA 5061

**INDEPENDENT AUDITOR'S REPORT
MILDURA GOLF CLUB INCORPORATED
COMMUNITY BENEFIT STATEMENT**

Audit Opinion

I, together with the assistance of my staff, have audited the **Community Benefit Statement of the Mildura Golf Club Incorporated** ("Club") for the year ended 30th June, 2024 in accordance with Australian Accounting Standards and the Gaming Regulations Act 2003.

In my opinion, the accompanying Community Benefit Statement gives a true and fair view of the gaming activities of the Club in accordance with the applicable Accounting Standards, Section 3.6.9(2) (a), Section 3.6.9(2) (b), Section 3.6.9(3) of the Gaming Regulation Act, 2003 and:-

- The application of gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- The value of non-financial contributions from gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- Any amount payable under S136A(2) of the Gaming Machine Control Act 1991;
- The relationship of the above items to the required community benefit contribution for the year.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Community Benefit Statement section of my Report. I am independent of the Club in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* ("the Code") that are relevant to my audit of the Community Benefit Statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

*Advisors to Business & Individuals • MYOB Certified Consultants • Registered Tax Agents • Registered Company Auditors
• Registered SMSF Auditors • Corporate Recovery • Litigation Support • SMSF Administration • Xero Certified Consultants*

MC Practice Co. Pty. Ltd. ABN 18 008 080 331

Liability limited by a scheme approved under Professional Standards Legislation

ADELAIDE

5/102 Greenhill Road
Unley SA 5061

HALLETT COVE

2/1 Zwerner Drive
Hallett Cove SA 5158

MURRAY BRIDGE

4A Third Street
Murray Bridge SA 5253

VICTOR HARBOR

1/23 Victoria Street
Victor Harbor SA 5211

Responsibilities of Management and Those Charged with Governance for the Community Benefit Statement

Management is responsible for the preparation of the Community Benefit Statement, which gives a true and fair view in accordance with Australian Accounting Standards and the Gaming Regulation Act, 2003 and for such internal control as the committee and management determines is necessary to enable the preparation of a Community Benefit Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Community Benefit Statement

My objective is to obtain reasonable assurance about whether the Community Benefit Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Dated this 25th day of September, 2024

A handwritten signature in black ink, appearing to read 'Barrie M. Mansom', with a long horizontal line extending to the right.

BARRIE M. MANSOM
Registered Company Auditor