

FLORENCE

AUDIT & ASSURANCE

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE BALLARAT GOLF CLUB INC

Scope

I have audited the Community Benefit Statement of the Ballarat Golf Club Inc. for the year ended 30 June 2021. The Committee is responsible for the Community Benefit Statement and has determined that the accounting policies used are appropriate to meet the needs of the club's Committee. I have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Committee on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Committee.

The Community Benefit Statement has been prepared for the Committee of the Ballarat Golf Club Inc. in order to meet the reporting requirements of the Gambling Regulation Act 2003 and the Minister for Gaming's Determination dated 28 June 2012. I disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the Committee of the Ballarat Golf Club Inc., or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the Gambling Regulation Act 2003. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with applicable Accounting Standards in Australia, and consistent with my understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

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

Audit Opinion

In my opinion:

- a) The attached Community Benefits Statement for the year ended 30th June, 2021 is in a form approved by the Minister, and presents fairly, in all material respects, in accordance with applicable Australian Accounting Standards
- b) The actual Community Benefit Contribution is greater than the required Community Benefit Contribution, and
- c) The Community Benefits Statement is prepared in a manner consistent with my understanding of sections 3.6.9(2)(a) and (b), and 3.6.9(3) of the Gambling Regulation Act 2003



Robert A Florence
Registered Company Auditor

Dated this 16th day of September, 2021