

## **Independent Auditor's Report on the Community Benefit Statement**

We have audited the Community Benefit Statement of Club Italia Sporting Club Inc. for the year ended 30 June 2023.

### **Responsibility for the Financial Report**

The Board of Club Italia Sporting Club Inc. 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 Regulations Act 2003 and are appropriate to meet the needs of the members. The directors' responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

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 judgement, including the assessment of the risks of material misstatement of the Community Benefit Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Community Benefit Statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the Community Benefit Statement.

The Community Benefit Statement has been prepared for the purposes of fulfilling the Board's obligations under the Gambling Regulations Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Independence**

In conducting our audit, we have complied with the independence requirements of the Australian Professional and Ethical pronouncements.



**Auditors Opinion**

The attached Community Benefit Statement presents so as to give a true and fair view 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.

MAZARS MELBOURNE ASSURANCE PTY LTD

**MAZARS MELBOURNE ASSURANCE PTY LTD**

A handwritten signature in blue ink, appearing to read "Craig Silvester", with a horizontal line underneath.

**CRAIG SILVESTER**

Director

Dated this 20th day of September 2023