



**birchgrove**  
Accounting Pty Ltd

Birchgrove Accounting Pty Ltd  
ABN 97 230 234 450  
T 0427 484 608  
T 0438 395 416

PO Box 43  
Strathdale VIC 3550  
mark@birchgrove.com.au  
Director: Mark Lennox CPA  
Associate: Teagan Hayse CA

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE NORTH BALLARAT SPORTS CLUB INCORPORATED

### Scope

I have audited the Community Benefit Statement of the North Ballarat Sports Club Incorporated for the year ended 30 June 2020. I have conducted an Independent audit of the Community Benefit Statement in order to express an opinion on them to satisfy the requirements of Section 3.6.9(2)(c) of the Gambling Regulation Act 2003.

My audit has been conducted in accordance with Australian Auditing Standards, in particular Australian Auditing Standard AUS 802: "The Audit Report on Financial Information Other than a General Purpose Financial Report", and statement of Auditing Practice AUP 3: "Audit Independence" to provide reasonable assurance whether the Community Benefit Statement is free of material misstatement and confirm the Community Benefit contribution is greater than 8 1/3% of the venue operator's gaming revenue for the year.

### Audit Opinion

In my opinion, the Community Benefit Statement has been prepared in accordance with respect to Section 3.6.9(2)(a) and (b) of the Gaming Regulation Act 2003. We confirm the Community Benefit Statement contribution is greater than 8 1/3% of the venue operator's gaming revenue for the year ended 30 June 2020.

Mark E Lennox  
Certified Practising Accountant  
45 Edwards Road, Kennington Vic 3550

Date: 5<sup>th</sup> October 2020