

# Independent Auditor's Report

## To the Members of the St Kilda Saints Football Club

### Opinion

We have audited the Community Benefit Statement of the St Kilda Saints Football Club (the "Club") for the year ended 30 June 2023.

In our opinion, the Community Benefit Statement in relation to the St Kilda Saints Football Club presents fairly in accordance with applicable Accounting Standards in Australia, and is consistent with our understanding of sections 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 (the Act).

### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are 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 (the Code) that is relevant to our audit of the Community Benefit Statement in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

### Responsibility of the Directors for the Community Benefit Statement

The Directors of the Club are responsible for the Community Benefit Statement and have determined that the accounting policies used are appropriate and in accordance with the requirements of the Gambling Regulation Act 2003 administered by The Victorian Gambling and Casino Control Commission (VGCCC). This responsibility includes such internal controls as the Directors determine are necessary to enable the preparation of the Community Benefit Statement to be free from material misstatement, whether due to fraud or error.

### Auditor's responsibilities for the audit of the financial report

Our objectives are 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 our 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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Community Benefit Statement.



A further description of our responsibilities for the audit of the Community Benefit Statement is located at the Auditing and Assurance Standards Board website at: [https://www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar8.pdf) . This description forms part of our auditor's report.

A handwritten signature in black ink that reads "Grant Thornton". The signature is written in a cursive, flowing style.

Grant Thornton Audit Pty Ltd  
Chartered Accountants

Melbourne, 28 September 2023