



## INDEPENDENT AUDIT REPORT

### TO THE MEMBERS OF HOPPERS CROSSING CLUB LIMITED AND VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION (VGCCC)

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#### Report on the Audit of Community Benefit Statement

##### Opinion

We have audited the Community Benefit Statement of **Bacchus Marsh Golf Club** for the year ended 30 June 2025.

In our opinion, the Community Benefit Statement 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) for the year ended 30 June 2025.

##### 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 Community Benefit Statement* section of our report. We are independent of the Company 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 are relevant to our audit 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 opinion.

##### Restricted Use

The Community Benefit Statement has been prepared to meet the requirements of the Act and reporting requirements of VGCCC. As a result, we disclaim any assumption of responsibility for any reliance on this report, to any person, or for any purpose other than for which it was prepared.



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## **INDEPENDENT AUDIT REPORT**

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### **Report on the Audit of Community Benefit Statement**

#### **Responsibilities of Management and Those Charged with Governance**

The management and those charged with governance of the Company is responsible for the preparation and fair presentation of the Community Benefit Statement in accordance with the Act and requirements of the VGCCC. Management is also responsible for such internal controls as necessary to enable the preparation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error.

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

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 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.

**WSC Group - Audit Pty Ltd**

A handwritten signature in black ink, appearing to read 'Robert John White'.

Robert John White  
**Registered Company Auditor (#5902)**

Dated this 26<sup>th</sup> September 2025