

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF MULGRAVE COUNTRY CLUB INC.

Opinion

We have audited the compliance of the accompanying Community Benefit Statement of Mulgrave Country Club Inc. for the year ended 30 June 2023.

In our opinion, the Community Benefit Statement of Mulgrave Country Club Inc. has complied, in all material respects with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003* for the year ended 30 June 2023.

Basis for Opinion

Without modifying our opinion, we draw attention to the basis on which the Statement is prepared, The Statement has been prepared by Mulgrave Country Club Inc. to provide to the Victorian Gambling and Casino Control Commission pursuant to section 3.6.9(2)(c) of the *Gambling Regulation Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the Mulgrave Country Club Inc. or for any purpose other than that for which it was prepared.

Responsibilities of Committee of the Club for the Community Benefit Statement

The Committee of the Club are responsible for ensuring compliance with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. This responsibility includes establishing and maintaining internal controls 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 Responsibilities for the Audit of the Financial Report

Our responsibility is to express an opinion as to whether Mulgrave Country Club Inc. has complied with the requirements of sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*, in all material respects. Our audit has been conducted in accordance with applicable standards on Assurance Engagements (ASAE 3100 Compliance Engagements) to provide reasonable assurance that Mulgrave Country Club Inc. has complied with the requirements of sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. We have complied with all ethical requirements in accordance with ASAE 3100.

Our audit involves performing procedures to obtain audit evidence through enquiry, inspection, and observation about the organisation's compliance, in all material respects, with sections 3.6.9(2) (a) and (b) of the *Gambling Regulation Act 2003*. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Brisbane
Level 15
240 Queen Street
Brisbane QLD 4000
T + 61 7 3085 0888

Melbourne
Level 10
530 Collins Street
Melbourne VIC 3000
T + 61 3 8635 1800

Perth
Level 18
197 St Georges Terrace
Perth WA 6000
T + 61 8 6184 5980

Sydney
Level 7, Aurora Place
88 Phillip Street
Sydney NSW 2000
T + 61 2 8059 6800





Accountants & Advisors

Take the lead

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

A handwritten signature of the letters 'SW' in a cursive, light blue ink.

SW Audit (formerly ShineWing Australia)
Chartered Accountants

A handwritten signature of 'Tom Mullarkey' in a cursive, light blue ink.

Tom Mullarkey
Partner

Melbourne, 27 September 2023