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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NOBLE PARK FOOTBALL SOCIAL CLUB LTD

We have audited the attached Community Benefit Statement ("the Statement") of Noble Park Football Social Club Ltd for the financial year ended 30 June 2021.

### Directors' responsibility for the Community Benefit Statement

The Directors are responsible for the preparation and presentation of the Community Benefit Statement (the Statement) in accordance with the requirements of the Victorian Commission for Gambling and Liquor Regulation to show accountability for the contribution for community benefit and for such internal control as the committee determined is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to error or fraud.

### Auditor's Responsibility

Our responsibility is to express an opinion on the Statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and presentation of the 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 management, as well as evaluating the overall presentation of the Statement.

The Statement has been prepared in accordance with the requirements of Section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003. The Statement may not be suitable for another purpose. Our report is intended solely for the Noble Park Football Social Club Ltd and the Victorian Commission for Gambling and Liquor Regulation and should not be distributed to or used by other parties.

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

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### Audit Opinion

In our opinion, the attached Statement presents fairly in all material aspects, in accordance with applicable Accounting Standards in Australia and, consistent with our understanding of Sections 3.6.9.(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act"); of Noble Park Football Social Club Ltd compliance with the Act for the financial year ended 30 June 2021.

MORROWS AUDIT PTY LTD

A. M. FONG  
Director

Melbourne: 13 September 2021

