

**DIRECTORS**

- BARRIE M. MANSOM, FCA, DipFP, CTA, JP
- AILEEN POWELL, CA, DipFP, CTA

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**INDEPENDENT AUDITOR'S COMPLIANCE AUDIT REPORT  
TO VICTORIAN GAMBLING AND CASINO CONTROL COMMISSION**

**Qualified Audit Opinion**

I, together with the assistance of my staff, have audited the **Community Benefit Statement of the Red Cliffs Club Inc.** ("Club") for the year ended 30<sup>th</sup> June, 2025 in accordance with Australian Accounting Standards and the Gaming Regulations Act 2003.

In my opinion, the accompanying Community Benefit Statement gives a true and fair view of the gaming activities of the Sub-Branch in accordance with the applicable Accounting Standards, Section 3.6.9(2) (a), Section 3.6.9(2) (b), Section 3.6.9(3) of the Gaming Regulation Act, 2003 and:-

- The application of gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- The value of non-financial contributions from gaming revenue to community purpose of a kind determined by the Minister for Gaming;
- Any amount payable under S136A(2) of the Gaming Machine Control Act 1991;
- The relationship of the above items to the required community benefit contribution for the year.

**Basis for Qualified Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Community Benefit Statement section of my Report. I am independent of the Sub-Branch in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) ("the Code") that are relevant to my audit of the Community Benefit Statement in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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Hallett Cove SA 5158

**MURRAY BRIDGE**

4A Third Street  
Murray Bridge SA 5253

**VICTOR HARBOR**

1/23 Victoria Street  
Victor Harbor SA 5211

**Qualifications****This report is subject to the following qualifications: -**

The return has been prepared on an accruals basis due to the records maintained by the Club not providing sufficient information to report on a cash basis.

**Responsibilities of Management and Those Charged with Governance for the Community Benefit Statement**


Management is responsible for the preparation of the Community Benefit Statement, which gives a true and fair view in accordance with Australian Accounting Standards and the Gaming Regulation Act, 2003 and for such internal control as the committee and management determines is necessary to enable the preparation of a Community Benefit Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

My objective is 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 my 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.

I 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 I identify during my audit.

Dated this 30<sup>th</sup> day of September, 2025

**BARRIE M. MANSOM**

Registered Company Auditor