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**Independent Auditor's Report  
To the Members of Ringwood RSL Sub-Branch**

**Report on the Community Benefits Statement**

We have audited the accompanying Community Benefits Statement of Ringwood RSL Sub-Branch for the period 1 July 2012 to 30 June 2013.

**Management's responsibility for the Community Benefits Statement**

The management of Ringwood RSL Sub-Branch are responsible for the preparation of the Community Benefits Statement in accordance with the Gambling Regulation Act 2003. This responsibility includes determining the basis of accounting for the preparation of the Community Benefits Statement and for such internal control as management determines is necessary to enable the preparation of the Community Benefits Statement that is free from material misstatement, whether due to fraud or error.

**Auditor's responsibility**

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

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

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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 Community Benefits Statement.

Our report has been prepared for the Victorian Commission for Gambling and Liquor Regulation, to show accountability for the community benefits expended and not for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. These procedures have been undertaken to form an opinion as to whether in all material respects the Statements are presented fairly in accordance with the applicable requirements under the Gambling Regulation Act 2003.

#### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

The audit opinion expressed in this report has been formed on the above basis.

#### **Opinion**

In our opinion the Community Benefits Statement:

- a Presents fairly, in all material respects, in accordance with sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the Gambling Regulation Act 2003, for the period 1 July 2012 to 30 June 2013; and
- b Has been extracted from the financial records of Ringwood RSL Sub-Branch, which has been prepared on the basis of accounting policies consistent with applicable Australian Accounting Standards.



GRANT THORNTON AUDIT PTY LTD  
Chartered Accountants



Nicholas E. Burne  
Partner - Audit & Assurance

Melbourne, 30 September 2013