

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
MITCHAM RSL SUB-BRANCH INC.**

Report on the Community Benefits Statement

I have audited the Community Benefits Statement (the Statement) of Mitcham RSL Sub-Branch Inc. for the year ended 30 June 2009.

Committees' Responsibility for Community Benefits Statement

The committee are responsible for the preparation and fair presentation of the Statement. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the 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.

Audit Responsibility

My responsibility is to express an opinion on the Statement based on my audit. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I 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 judgment, 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 fair 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 the committee, as well as evaluating the overall presentation of the Statement.

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

Independence

In conducting my audit, I have complied with the independence requirements of the *Corporations Act 2001*. I confirm that the independence declaration required by the *Corporations Act 2001*, provided to the committee of Mitcham RSL Sub-Branch Inc., would be in the same terms if provided to the committee as at the date of this auditor's report.

Auditor's Opinion

In my opinion the Community Benefits Statement of Mitcham RSL Sub-Branch Inc. is presented fairly so as to present a view which is consistent with my understanding of the requirements of Section 3.6.9 of the *Gambling Regulations Act 2003* for the year ended 30 June 2009.

BUCKLEY & CO.

Chartered Accountants



Martin Buckley

Dated this 25th day of September 2009.