



RSM Australia Pty Ltd

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INDEPENDENT AUDITOR'S REPORT
To the Committee of the Ararat RSL Sub-Branch
Incorporated

Scope

We have audited the Community Benefit Statement of the Ararat RSL Sub-Branch Incorporated (the "RSL") for the year ended 30 June 2020. The Committee is responsible for the Community Benefit Statement and has determined that the accounting policies used are appropriate and in accordance with the requirements of the *Gambling Regulation Act 2003* administered by The Victorian Commission for Gambling and Liquor Regulation (VCGLR). We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Committee on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to those needs.

The Community Benefit Statement has been prepared for the Committee of the RSL in order to meet the reporting requirements of the *Gambling Regulation Act 2003* and the Minister for Gaming's Determination dated 28 June 2012. We disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the Committee of the RSL or for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the *Gambling Regulation Act 2003*. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with applicable Accounting Standards in Australia and consistent with our understanding of sections 3.6.9(2)(a) and (b), and 3.6.9(3) of the *Gambling Regulation Act 2003*.

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

Independence

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

Audit opinion

In our opinion, the Community Benefit Statement, in relation to the RSL, presents fairly in accordance with applicable Accounting Standards in Australia and is consistent with our understanding of sections 3.6.9(2)(a) and (b) and 3.6.9(3) of the *Gambling Regulation Act 2003* and the RSL's compliance with the Act for the financial year ended 30 June 2020.

RSM

RSM AUSTRALIA PTY LTD

JOHN FINDLAY

Director

Ballarat, Victoria

Dated this 30th day of October 2020

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