



**INDEPENDENT AUDIT REPORT
TO THE COMMITTEE MEMBERS OF
RYE RSL SUB BRANCH INC**

Scope

We have audited the attached "Community Benefit Statement" of Rye RSL Sub Branch Inc for the financial year ended 30 June 2013. The president is responsible for the Statement. We have conducted an independent audit of the Statement in order to express an opinion to the Committee of Management on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Committee of Management.

The Statement has been prepared in order for Rye RSL Sub Branch Inc to comply with Section 3.6.9 of the *Gambling Regulation Act 2003*, which requires each venue operator who receives gaming revenue to forward to the Victorian Commission for Gambling Regulation a Community Benefit Statement for each financial year. We disclaim any assumption of responsibility for any reliance on this report or on the Statement to which it relates to any person other than the Committee of Management, 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 agreeing, on a test basis, the underlying books and records of the Rye RSL Sub Branch Inc. to the amounts and other disclosures in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects:

- (a) the Statement presents fairly, in accordance with applicable Accounting Standards in Australia and the books and records of the Rye RSL Sub Branch Inc.; and
- (b) the Statement is consistent with our understanding of sections 3.6.9(2) (a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

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

Audit Opinion

In our opinion, the attached Community Benefit Statement of Rye RSL Sub Branch Inc for the year ended 30 June 2013 presents fairly:

- (a) in accordance with applicable Accounting Standards in Australia and the books and records of the Rye RSL Sub Branch Inc.; and
- (b) is consistent with our understanding of sections 3.6.9(2) (a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Inherent Uncertainty Regarding Voluntary Hours

Without qualification to the opinion expressed above, attention is drawn to the following matter. This Community Benefit Statement has been prepared based on the books and records of the Rye RSL Sub Branch Inc which are subject to an annual audit with the exception of the voluntary services provided to the community. This figure has been calculated based on declarations of voluntary hours worked by members of the committee and related sub committees.

PITCHER PARTNERS

P A JOSE

Partner

Melbourne 30 September 2013