

Independent Auditor's Report

We have audited the Community Benefit Statement of the Watsonia RSL Sub Branch Inc. for the year ended 30 June 2009. The Watsonia RSL Sub Branch Inc's Venue Operator, the Watsonia RSL Sub Branch Inc. is responsible for the preparation and presentation of the Community Benefit Statement and the information it contains. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Community Benefit Statement is free to material misstatement. Our examination included, on a test basis, evidence supporting the amounts and other disclosures in the Community Benefit Statement. The procedures have been undertaken to form an opinion as to whether, all material respects the Community Benefit Statement is presented fairly in accordance with Australian Accounting Standards, and other mandatory professional reporting requirements.

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

In our opinion:

The attached Community Benefit Statement presents so as to give a true and fair view of:

- (a) the application of gaming revenue to community purposes of a kind determined by the Minister for Gaming,
- (b) the value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming,
- (c) any amounts payable under section 3.6.8(2) for the *Gambling Regulation Act 2003*, and
- (d) the relationship of the above items to the required community benefit contribution for that year.

Qualifications:

The above opinion is reliant on representations made by the Watsonia RSL Sub Branch Inc. in respect to volunteer hours and subsidised goods and services for community purposes.

Cummings Flavel McCormack Assurance



Peter Vasta

Dated this 18th day of September 2009