



M V ANDERSON & CO

Chartered Accountants

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Independent auditor's report to the Management of Dandenong Cranbourne RSL Sub Branch Inc.

We have audited the accompanying Community Benefit Statement (the "Statement") of the Cranbourne RSL for the year ended 30 June 2016. The statement has been prepared by management based on the requirements of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

Management's Responsibility for the Statement

The RSL committee of management is responsible for the preparation of the Statement in accordance with sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, and for such internal controls as the committee determine are necessary to enable the preparation of the 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 Statement based on our audit. Our audit has been conducted under the requirements of section 3.6.9(2) (a) and (b) and 3.6.9(3) of the Gambling Regulation Act 2003 and in accordance with other information as issued from VCGLR. We disclaim any assumption of responsibility for any reliance on this report or the statement to which it relates to any person other than the committee or for any purpose other than that for which it is prepared.

Our audit has been conducted in accordance with applicable Australian Auditing Standards to provide reasonable assurance that the Community Benefit Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefit Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements of the Gambling Regulation Act 2003. No opinion is expressed as to whether the accounting policies used are appropriate and in accordance with the requirements of the VCGR.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Independence

In conducting our audit, we have complied with the applicable independence requirements of the Australian Accounting Profession and the Corporations Act 2001.

Audit Opinion

In our opinion, the Community Benefit Statement in relation to Cranbourne RSL for the year ended 30 June 2016 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.

M V Anderson & Co

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Chartered Accountants

Dated: 6 September, 2016



GRAEME S. DAY
Partner