



Andrew Frewin Stewart
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Independent audit report on the Community Benefit Statement

Report to the Victorian Gambling and Casino Control Commission

Our opinion

In our opinion, the Community Benefit Statement of Kyneton RSL Sub-Branch Inc. for the year ended 30 June 2025 has been prepared, in all material respects, in accordance with section 3.6.9(2)(c) of the *Gambling Regulation Act 2003 (Vic)*.

What we have audited

We have audited the accompanying Community Benefit Statement of Kyneton RSL Sub-Branch Inc. for the year ended 30 June 2025.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the Community Benefit Statement section of our report.

We are independent of Kyneton RSL Sub-Branch Inc. in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* that are relevant to our audit of the Community Benefit Statement in Australia. We have also fulfilled our other ethical responsibilities in accordance with APES 110.

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

Committee of Management's responsibilities for the Community Benefit Statement

The Committee of Management of the Kyneton RSL Sub-Branch Inc. is responsible for the preparation of the Community Benefit Statement in accordance with section 3.6.9 of the *Gambling Regulation Act 2003 (Vic)* and for such internal control as the Committee of Management determines is necessary to enable the preparation of the Community Benefit Statement that is free from material misstatement, whether due to fraud or error.



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Auditor's responsibilities for the audit of the Community Benefit Statement

Our objectives are to obtain reasonable assurance about whether the Community Benefit Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of the Victorian Gambling and Casino Control Commission or other users taken on the basis of this Community Benefit Statement.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the Community Benefit Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- ii. Obtain an understanding of internal control relevant to the audit 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 such internal control.
- iii. Evaluate the overall presentation of the Community Benefit Statement, including whether the Community Benefit Statement is prepared in accordance with the requirements of section 3.6.9 of the *Gambling Regulation Act 2003 (Vic)*.

A handwritten signature in black ink, appearing to read 'Andrew Frewin Stewart', is positioned above the printed name.

Andrew Frewin Stewart
61 Bull Street, Bendigo, Vic, 3550
Dated: 25 September 2025

A handwritten signature in black ink, appearing to read 'Lachlan Tatt', is positioned above the printed name.

Lachlan Tatt
Lead Auditor