

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CLAYTON RSL SUB BRANCH INC

We have audited the accompanying Community Benefit Statement of the gaming facility of Clayton RSL Sub Branch Inc for the period ended 30 June 2023. We have concluded an independent audit of the Community Benefit Statement in order to express an opinion on it to the Members of Clayton RSL Sub Branch Inc for the purpose of fulfilling the requirements of section 3.6.6(2)(c) of the Gambling Regulation Act 2003.

The Community Benefit Statement has been prepared for the distribution to the Victorian Gambling and Casino Control Commission pursuant to the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or the Community Benefit Statement to which it relates, to any party other than the Members of Clayton RSL Sub Branch Inc or for any purpose other than that for which it was prepared.

Committee of Management's Responsibility for the Financial Report

The Club's committee of management is responsible for the preparation and fair presentation of the Community Benefit statement in accordance with Australian Accounting Standards and with section 3.6.9 of the Gambling Regulation Act 2003. The committee's responsibility also includes such internal control as deemed is necessary to enable the preparation of a community benefit 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 Community Benefit Statement based on our audit. We have conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the community benefit statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement that gives a true and fair view, 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 the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the Community Benefit Statement.

Advisory Tax Audit.

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

Registered Audit Company 291969

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Independence

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

Opinion

In our opinion, the Community Benefit Statement of Clayton RSL Sub Branch Inc presents fairly:

1. The application of gaming revenue to community purposes of a kind determined by the Minister for Gaming
2. The value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister for Gaming
3. Is consistent with the auditors understanding of section 3.6.9.2 (a) and (b) of the Gambling Regulations Act 2003
4. Clayton RSL Sub Branch Inc compliance with the Act for the period ended 30 June 2023

Basis of Accounting

Without modifying our opinion, we draw attention that the Community Benefit statement has been prepared for distribution to the Victorian Gambling and Casino Control Commission. As a result, the Community Benefit Statement may not be suitable for another purpose.



NEXIA MELBOURNE AUDIT PTY LTD
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BEN BESTER
DIRECTOR

Dated in Melbourne on this 22nd day of September 2023