

**INDEPENDENT AUDITOR'S REPORT**

<b>Community Benefit Statement</b>	<b>Werribee RSL Sub Branch</b>
<b>Australian Business Number (ABN)</b>	<b>35 916 972 848</b>
<b>Address</b>	<b>Kelly Park Synnot Street Werribee 3030</b>
<b>Year Ended</b>	<b>30<sup>th</sup> June 2025</b>

To:  
Victorian Gaming and Casino Control Commission  
and  
Members of the Werribee RSL Sub Branch

Independent Assurance Report for the Werribee RSL Sub Branch Community Benefit Statement for the year ended 30<sup>th</sup> June 2025

*Opinion*

In our opinion, the Werribee RSL Sub Branch Community Benefit Statement for the year ended 30<sup>th</sup> June 2025 does in all material aspects present fairly:

- the application of gaming revenue to community purposes of a kind determined by the Minister For Gaming
- The value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister For Gaming.
- Any amounts payable under S136A(2) of the Gaming Machine Control Act 1991
- Is consistent with our understanding of the sections 3.6.9 (2) (a) and (b) and section 3.6.9 (3) of the Gambling Regulation Act 2003.
- The relationship of the above items to the required community benefit contribution for that year.

*Basis for Opinion*

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3100. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **The Responsibility of Werribee RSL Sub-Branch**

Werribee RSL Sub-Branch is responsible for the requirements of the application of gaming revenue to community purposes of a kind determined by the Minister For Gaming.

The value of non-financial contributions from gaming revenue to community purposes of a kind determined by the Minister For Gaming.

Any amounts payable under S136A(2) of the Gaming Machine Control Act 1991

Meeting the minimum requirements of the sections 3.6.9 (2) (a) and (b) and section 3.6.9 (3) of the Gambling Regulation Act 2003.

### **Our Independence and Quality Control**

We have complied with the independence requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* and other relevant ethical requirements relating to assurance engagements and have applied APES 320 *Quality Control for Firms* in undertaking this assurance engagement.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on whether Werribee RSL Sub Branch's, Community Benefit Statement for the year ended 30<sup>th</sup> June 2025, with respects to materiality, presents fairly.

ASAE 3100 requires that we plan and perform our procedures to obtain reasonable assurance about whether Werribee RSL Sub Branch's, Community Benefit Statement for the year ended 30<sup>th</sup> June 2025, with respects to materiality, presents fairly.

An assurance engagement to report on the Werribee RSL Sub Branch's community benefit statement involves performing procedures to obtain evidence. The procedures selected depend on our judgement, including the identification and assessment of risks of material non-compliance with the minimum contribution expressed as a percentage of the venue's gaming revenue.

### **Inherent Limitations**

Because of the inherent limitations of assurance engagement, together with the internal control structure, it is possible that fraud, error or non-compliance with requirements may occur and not be detected.

Auditor's name: Andrew Davey

Auditor's signature:



Date Audit Completed: 29<sup>th</sup> September 2025