

**INDEPENDENT AUDITOR REPORT
TO THE COMMITTEE MEMBERS OF
RYE RSL SUB BRANCH INC**

We have audited the attached "Community Benefit Statement" of Rye RSL Sub Branch Inc for the financial year ended 30 June 2014. The statement has been prepared in accordance with the requirements of Section 3.6.9 of the *Gambling Regulation Act 2003*.

Committee Responsibility for the Statement

The committee members of Rye RSL Sub Branch Inc are responsible for the preparation of the statement in accordance with Sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2013*. The committee members are also responsible for such controls as they 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. We 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 about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgement, 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 controls relevant to the entity's preparation of the statement 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 controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee members, as well as evaluating the overall presentation of the statement.

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

Independence

In conducting our audit we have complied with the independence requirements of the Australian professional accounting bodies.

Opinion

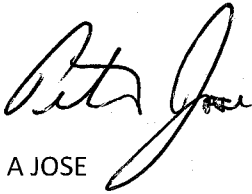
In our opinion, the attached Community Benefit Statement of Rye RSL Sub Branch Inc for the year ended 30 June 2014 is presented, in all material respects, in accordance with Sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*.

Inherent Uncertainty Regarding Voluntary Hours

Without qualification to the opinion expressed above, attention is drawn to the following matter. This Community Benefit Statement has been prepared based on the books and records of the Rye RSL Sub Branch Inc which are subject to an annual audit with the exception of the voluntary services provided to the community. This figure has been calculated based on declarations of voluntary hours worked by members of the committee and related sub committees.

Basis of Accounting and Restriction on Distribution

The Statement has been prepared for the purpose of fulfilling the requirements of sections 3.6.9(2) (a) and (b) and section 3.6.9(3) of the *Gambling Regulation Act 2003*. As a result, the statement may not be suitable for another purpose. Our report is intended solely for Rye RSL Sub Branch Inc and the Victorian Commission for Gambling Regulation and should not be distributed to parties other than the Rye RSL Sub Branch Inc or the Victorian Commission for Gambling Regulation.



P A JOSE
Partner

29 September 2014



PITCHER PARTNERS
Melbourne