

**Community Benefit Statement (CBS)
Lodgement Certification**

I, Lisbeth Ross (the person lodging this CBS), certify that:

1 The claims are consistent with the Ministerial Order dated 8 February 2008.

- 2.a) The percentage (if any) of the venue's gaming revenue applied in the financial year to community purposes or activities under Classes A, B and C; and
- b) the value of any non-financial contribution to community purposes (e.g. voluntary work) by, or on behalf of, the venue operator in the financial year, expressed as a percentage of the venue's revenue in the financial year; and
- c) any amount payable by a gaming operator in the financial year under a declaration made by the VCGR under section 3.6.8 (4A) of the Gambling Regulation Act 2003 (the Act) in respect of the club, expressed as a percentage of the venue's gaming revenue in the financial year –

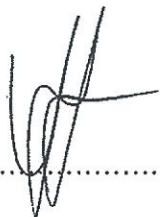
is (tick one of the following)

less than

equal to

greater than

8½ per cent of the venue's gaming revenue for that financial year, as the required section 3.6.2 of the Act.



.....for and on behalf of the venue operator

GENERAL MANAGER

I, Lisbeth Wilson, on this 24th day of September 2014 confirm that this CBS of Moe RSL Sub Branch Inc, in relation to Moe RSL Club has been audited by the suitably qualified person of Nicholas Burne of Grant Thornton Audit Pty Ltd. I also confirm that an independent auditor's statement dated 24/9/2014 has been received which states that, in the auditor's opinion, this CBS, in relation to the abovementioned venue, presents fairly, in accordance with applicable Accounting Standards in Australia, and, is consistent with the auditor's understanding of sections 3.6.9 (2) (a) and (b) and section 3.6.9 (3) of the Act, the Moe RSL Sub Branch Inc's compliance with the Act, in relation to Moe RSL Club for the financial year ended 30 June 2014.



Grant Thornton

The Rialto, Level 30
525 Collins St
Melbourne Victoria 3000

Correspondence to:
GPO Box 4736
Melbourne Victoria 3001

T +61 3 8320 2222
F +61 3 8320 2200
E info.vic@au.gt.com
W www.granthornton.com.au

Independent Auditor's Report To the Members of Moe RSL Sub-Branch

Report on the Community Benefits Statement

We have audited the accompanying Community Benefits Statement of Moe RSL Sub-Branch for the period 1 July 2013 to 30 June 2014.

Management's responsibility for the Community Benefits Statement

The management of Moe RSL Sub-Branch are responsible for the preparation of the Community Benefits Statement in accordance with the Gambling Regulation Act 2003. This responsibility includes determining the basis of accounting for the preparation of the Community Benefits Statement and for such internal control as management determines is necessary to enable the preparation of the Community Benefits 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 Benefits Statement based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance whether the Community Benefits Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Community Benefits Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Community Benefits Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Moe RSL's preparation and fair presentation of the Community Benefits 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 Moe RSL's internal control.

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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management as well as evaluating the overall presentation of the Community Benefits Statement.

Our report has been prepared for the Victorian Commission for Gambling and Liquor Regulation, to show accountability for the community benefits expended and not for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. These procedures have been undertaken to form an opinion as to whether in all material respects the Statements are presented fairly in accordance with the applicable requirements under the Gambling Regulation Act 2003.

The audit opinion expressed in this report has been formed on the above basis.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Opinion

In our opinion the Statement of Income and Expenditure:

- a Presents fairly, 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, for the period 1 July 2013 to 30 June 2014; and
- b Has been extracted from the financial records of Moe RSL Sub-Branch, which has been prepared on the basis of accounting policies consistent with applicable Australian Accounting Standards.



GRANT THORNTON AUDIT PTY LTD
Chartered Accountants



Nicholas E. Burne
Partner - Audit & Assurance

Melbourne, 24 September 2014