

## INDEPENDENT AUDIT REPORT

### TO THE COMMITTEE OF GLENROY R.S.L SUB-BRANCH INCORPORATED

#### Scope

We have audited the accompanying Community Benefit Statement ("the Statement") of Glenroy R.S.L Sub-Branch Incorporated for the year ended 30 June 2013. The Statement has been prepared by the Committee of Management based on the requirements of the *Gambling Regulations Act 2003*.

#### Committee's responsibility

The entity's Committee is responsible for the preparation of the Community Benefit Statement in accordance with the *Gambling Regulations Act 2003* and for such internal control as the Committee determines is necessary to enable the preparation of the Statement that is free from misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express an opinion on whether the Community Benefit Statement prepared by the Glenroy R.S.L Sub-Branch Incorporated in all material respects, has been prepared in accordance with the requirement of Sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulations Act 2003*.

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 whether, in all material respects, the Community Benefit Statement has been prepared in accordance with applicable Accounting Standards in Australia and sections 3.6.9 (2)(a) and (b) 3.6.9(3) of the *Gambling Regulations Act 2003*.

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 financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Committee'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 control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee.

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

### **Audit Opinion**

In our opinion, the attached Community Benefits Statement in relation to Glenroy R.S.L Sub-Branch Incorporated presents fairly, in accordance with applicable Accounting Standards in Australia and our understanding of section 3.6.9(2)(a) and (b) and section 3.6.9(3) of the *Gambling Regulations Act 2003* and the instructions provided by the Victorian Commission for Gambling regulation, Glenroy R.S.L Sub-Branch Incorporated's compliance with the relevant legislation for the year ended 30 June 2013.

### **Basis of Accounting and Restriction on Distribution**

Without modifying our opinion, we draw attention to the Community Benefit Statement which includes instructions for its completion. The Statement is prepared to assist Glenroy R.S.L Sub-Branch Incorporated to meet the requirements of the Victorian Commission for Gambling Regulation. As result, the Statement may not be suitable for another purpose. Our report is intended solely for Glenroy R.S.L Sub-Branch Incorporated and the Victorian Commission for Gambling Regulation and should not be distributed to parties other than Glenroy R.S.L Sub-Branch Incorporated or the Victorian Commission for Gambling Regulation.

*DFK Collins*

**DFK COLLINS**

**CHARTERED ACCOUNTANTS**

*Robert Wernli*

Robert Wernli  
Partner  
23 September 2013  
Melbourne