

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF DAREBIN RSL SUB-BRANCH INC. IN RELATION TO  
THE FAIRFIELD & ALPHINGTON RSL**

We have audited the Community Benefit Statement of the Fairfield & Alphington RSL for the year ended 30 June 2016. The Committee is responsible for the Community Benefit Statement and have determined that the accounting policies used are appropriate and in accordance with the requirements of the Gambling Regulation Act 2003 administered by The Victorian Commission for Gambling and Liquor Regulation ("VCGLR"). We have conducted an independent of the Community Benefit Statement in order to express an opinion on it to the members.

Our audit has been conducted under the requirements of section 3.6.9(2)(a), 3.6.9(2)(b) and 3.6.9(3) of the Gambling Regulation Act 2003 and in accordance with other information issued from the VCGLR. We disclaim any assumption of responsibility for any reliance on this report or the statement to which it relates to any person other than the members or for any purpose other than that for which it is prepared.

Our audit has been conducted in accordance with applicable Australian Auditing Standards to provide reasonable assurance that the Community Benefit Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence support the calculation of amounts and other disclosures in the Community Benefit Statement, and the evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements of the Gambling Regulation Act 2003. No opinion is expressed as to whether the accounting policies used are appropriate and in accordance with the requirements of the VCGLR.

The audit opinion has been formed on the above basis.

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### *Independence*

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

### *Opinion*

In our opinion, the Community Benefit Statement in relation to the Fairfield & Alphington RSL presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of sections 3.6.9(2)(a), 3.6.9(2)(b) and 3.6.9(3) of the Gambling Regulation Act 2003, the Darebin RSL Sub-Branch Inc.'s compliance with the Act, in relation to the Fairfield & Alphington RSL for the financial year ended 30 June 2016.

A handwritten signature in black ink, appearing to read 'Tim Kelleher', with a horizontal line underneath it.

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**DFK BKM Audit Services**  
**Director: Timothy M. Kelleher**  
**Camberwell, Victoria**

**23 September 2016**