

**INDEPENDENT AUDIT REPORT  
TO THE MEMBERS OF ECHUCA WORKERS AND SERVICES CLUB LTD.****Scope**

We have audited the Community Benefit Statement of the Echuca Workers and Services Club Ltd. for the year ended 30 June 2014. The Directors are responsible for the Community Benefit Statement and have determined that the accounting policies used are appropriate to the needs of the club's Board of Directors. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Board of Directors on its preparation and presentation. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the Board of Directors.

The Community Benefit Statement has been prepared for the Board of Directors of the Echuca Workers and Services Club Ltd. in order to meet the reporting requirements of the Gambling Regulation Act 2003 and the Minister for Gaming's Determination dated 28 June 2012. We disclaim any assumption of responsibility for any reliance on this report or on the Community Benefit Statement to which it relates to any person other than the Board of Directors of the Echuca Workers and Services Club Ltd., or for any purpose other than that for which it was prepared.

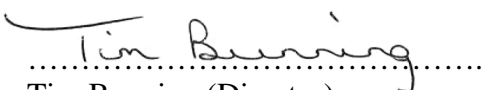
Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefit Statement including the adequacy of the community benefit contribution within the meaning given by section 3.6.2 of the Gambling Regulation Act 2003. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with applicable Accounting Standards in Australia, and consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

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

**Audit Opinion**

In our opinion, the Community Benefit Statement of the Echuca Workers and Services Club Ltd. presents fairly in accordance with applicable Accounting Standards in Australia and consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003, Echuca Workers and Services Club Ltd's compliance with the Act, in relation to the Echuca Workers and Services Club Ltd. for the year ended 30 June 2014.

**PPT Audit Pty Ltd**  
**Certified Practising Accountants**



Tim Bunning (Director)

20 Lydiard Street South, Ballarat

Dated this 29<sup>th</sup> day of September, 2014