

INDEPENDENT AUDIT REPORT TO THE TRUSTEES OF THE MELTON ENTERTAINMENT TRUST

We have audited the Community Benefits Statement of Melton Entertainment Trust (Tabcorp Park) for the financial year ended 30 June 2016.

The Community Benefits Statement has been prepared for the purpose of fulfilling the Trustee's responsibilities pursuant to section 3.6.9 of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report to any other person, or for any purpose other than that for which it was prepared.

The Trustees' Responsibility for the Financial Report

The Trustees of the Melton Entertainment Trust are responsible for the preparation and fair presentation of the Community Benefits Statement in accordance with Ministerial Order of 8 February 2008 which sets out the activities or purposes that constitute community purposes, pursuant to section 3.6.9(3) of the *Gambling Regulation Act 2003*. This responsibility includes such internal controls as the Trustees determine are 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 Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the report. 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 entity's preparation and fair presentation of the financial report 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 Trustee, as well as evaluating the overall presentation of the financial report.

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

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Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Opinion

In our opinion, the Community Benefits Statement for Melton Entertainment Trust (Tabcorp Park) totalling \$3,187,790 presents fairly, in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of sections 3.6.9(2)(a) and (b) and section 3.6.9(3) of the Gambling Regulation Act 2003, in respect of Melton Entertainment Trust's compliance with the Gambling Regulation Act 2003 for the financial year ended 30 June 2016.

McLean Delmo Bentleys Audit Pty Ltd

McLean Delmo Bentleys Audit Pty Ltd



Adam Roberts
Partner

Hawthorn
29/9/2016