

INDEPENDENT AUDIT REPORT ON THE COMMUNITY BENEFIT STATEMENT TO THE TRUTREE OF MELTON ENTERTAINMENT TRUST (TABCORP PARK)

Scope

We have audited the attached special purpose financial report comprising the Community Benefit Statement of the Melton Entertainment Trust for the financial year ended 30 June 2011. The Melton Entertainment Trust's trustee is responsible for the Community Benefit Statement. We have conducted an independent audit of Community Benefit Statement in order to express an opinion on it to the trustee of the Melton Entertainment Trust.

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

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefit Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with Accounting Standards, sections 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003*, other mandatory professional reporting requirements and statutory requirements, in Australia, so as to present a view which is consistent with our understanding of the Melton Entertainment Trust financial position, and performance as represented by the Community Benefit Statement.

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

Audit Opinion

In our opinion, the Melton Entertainment Trust Community Benefit Statement presents fairly in accordance with applicable Accounting Standards and sections 3.6.9 (2) (a) and (b) of the *Gambling Regulation Act 2003* for the financial year ended 30 June 2011.

LD Assurance

LD Assurance
Chartered Accountants

Stephen O'Kane

Stephen O'Kane
Partner

19 September 2011
Melbourne