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INDEPENDENT AUDIT REPORT

HEALESVILLE RSL SUB-BRANCH INC.

To the members of the Healesville RSL Sub-Branch Inc.

Scope

We have audited the Community Benefit Statement of the Healesville RSL Sub-Branch Inc. for the year ended 30 June 2012. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it to the members of the Healesville RSL Sub-Branch Inc.

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of Section 3.6.9(2)C of the *Gambling Regulations Act 2003*. We disclaim any assumption of responsibility for any reliance on this report or on the financial report which is 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 Australian Auditing Standards. Our procedures included examination, on a test basis of evidence supporting the amounts in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Section 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 Healesville RSL Sub-Branch Inc. presents fairly for the year ended 30 June 2012 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*.

ANDREW FREWIN & STEWART

Chartered Accountants

A handwritten signature in black ink, appearing to read 'A. Downing', is written over a horizontal dotted line.

ADRIAN DOWNING

Partner

61-65 Bull Street, Bendigo

Date: 24th day of September 2012

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