

## INDEPENDENT AUDIT REPORT

To the members of The Fawkner RSL Sub-Branch Inc.:

### Scope

I have audited the attached special purpose financial report comprising the Community Benefit Statement, of Fawkner RSL Sub-Branch Inc, in relation to the approved venue, Fawkner RSL Sub-Branch Inc for the year ended 30 June 2006. The Committee of Management of Fawkner RSL Sub-Branch Inc is responsible for the financial report and have determined that the accounting policies used are consistent with the financial reporting requirements of the their constitution and are appropriate to meet the needs of the members. We have conducted an independent audit of the financial report in order to express an opinion on it to the members of the Fawkner RSL Sub-Branch Inc. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members.

The financial report has been prepared for the purpose of fulfilling the Committee of Management's financial reporting requirements under the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, 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 financial report and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly. (These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements in Australia).

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

### Qualification

Members conducting voluntary work are not required to provide evidence of their service other than advising the hours worked. Accordingly, we are unable to express an opinion on whether the voluntary hours worked are accurate.

### Audit Opinion

In our opinion, and subject to the above, the Community Benefit Statement of the Fawkner RSL Sub-Branch Inc as at 30 June 2006 is fairly presented.

Date: 27 September 2006  
Firm: HBD Partners (Vic) Pty Ltd  
Address: 3/69 Evans Street, Sunbury Vic 3429  
Director: Andrew Buchanan

