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**Independent Audit Report to the members of
The Swan Hill Club Inc.**

Scope

We have audited the Community Benefit Statement of the Swan Hill Club Inc. for the period 1 July 2011 to 30th April 2012. The organisation's management is responsible for the Community Benefit Statement and have determined that the accounting policies used are appropriate and in accordance with the requirements of the Gambling Regulation Act 2003 administered by the Victorian Commission for Gambling Regulation (VCGR). We express an opinion on it to the members.

Our audit has been conducted under the requirements of section 3.6.9 of the Gambling Regulation Act 2003 and in accordance with other information as issued from The Victorian Commission for Gambling Regulation. We disclaim any assumption of responsibility for any reliance on this report or the statement to which it 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 the applicable Australian Auditing Standards to provide reasonable assurance that the Community Benefits Statement is free of material misstatement. Our procedures include examination, on a test basis, of evidence supporting the calculation of amounts and other disclosures in the Community Benefit Statement, and evaluation of accounting policies and significant accounting estimates used. These procedures have been undertaken to form an opinion on whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements 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 in relation to the Swan Hill Club Inc. 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.

GMG Accounting

Andy Millar
Partner

Date: 26th September 2012



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