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HAWTHORN RSL SUB-BRANCH INC.
ABN 88 425 520 997
INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Hawthorn RSL Sub-Branch Inc.

Report on the Financial Report

Conclusion

We have reviewed the accompanying financial report, being a special purpose financial report, of Hawthorn RSL Sub-Branch Inc. (the association), which comprises the committee's report, the assets and liabilities statement as at 31 December 2024, the income and expenditure statement for the year then ended, cash flow statement, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the financial report of Hawthorn RSL Sub-Branch Inc. does not present fairly, in all material respects, and of its financial performance and its cash flows for the year then ended, in accordance with the requirements of the Associations Incorporation Reform Act 2012 (Vic).

Basis for Conclusion

We conducted our review in accordance with ASRE 2410 Review of a Financial Report Performed by the Independent Auditor of the Entity. Our responsibilities are further described in the Auditor's Responsibility for the Review of the Financial Report section of our report. We are independent of the Hawthorn RSL Sub-Branch Inc. in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the annual financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Committee's Responsibility for the Financial Report

The committee of the association are responsible for the preparation and fair presentation of the financial report in accordance with the Associations Incorporation Reform Act 2012 (Vic) and for such internal control as the committee determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility for the review of financial report

Our responsibility is to express a conclusion on the financial report based on our review. ASRE 2410 requires us to conclude whether anything has come to our attention that causes us to believe that the financial report does not present fairly, in all material respects, and of its financial performance and its cash flows for the year then ended, in accordance with the requirements of the Associations Incorporation Reform Act 2012 (Vic).

A review of a financial report consists of making enquiries, primarily of committee members and others responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act* 2001. We confirm that the independence declaration required by the *Corporations Act* 2001, which has been given to the members of Hawthorn RSL Sub-Branch Inc., would be in the same terms if given to the members as at the date of this auditor's review report.

Basic of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describe the basis of accounting. The financial report has been prepared to assist Hawthorn RSL Sub-Branch Inc. to meet the requirements of the Associations Incorporation Reform Act 2012 (Vic). As a result, the financial report may not be suitable for another purpose.

Paul N. Rooke
Certified Practicing Accountant

A Norman Rooke & Partners Pty

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Dated 3rd Day of October 2025