

Independent Audit Report
to the Members of the
Bentleigh RSL Sub-Branch



CHARTERED
ACCOUNTANTS

ABN: 50 162 193 661

Established 1940
(formerly G. F. Yates & Son)

Partners: -
FRANK R. ANGELICO, C.A.
JOHN P. YATES, C.A.

Consultant: -
STANLEY W. YATES, F.C.A.

Services: -
ACCOUNTING
AUDIT
MANAGEMENT &
SMALL BUSINESS CONSULTING
SUPERANNUATION FUNDS
TAXATION SERVICES

Accreditations: -
MEMBER OF THE PANEL OF
PROFESSIONAL ADVISORS -
SMALL BUSINESS VICTORIA
REGISTERED SUPPLIERS OF
GST SERVICES

Scope:

We have audited the Community Benefit Statement of the Bentleigh RSL Sub-Branch, being a special purpose report for the year ended 30th June 2006. The Bentleigh RSL Sub-Branch's Committee is responsible for the statement and has determined that its preparation has been in accordance with prescribed guidelines.

The statement has been prepared for the purpose of fulfilling the requirements of the Victorian Commission for Gambling Regulation. We disclaim any assumption of responsibility for any reliance on this report 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 to provide reasonable assurance as to whether the statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the statement, and the evaluation of significant estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the statement is presented fairly.

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 Bentleigh RSL Sub-Branch 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, the Bentleigh RSL Sub-Branch Inc's compliance with the Act for the financial year ended 30th June 2006, as reflected by the books and records of the Sub-Branch as presented to us for examination.

YATES PARTNERS

JOHN P. YATES
Partner

29th September 2006

Attention: SENG CHAN
By fax: 96513777

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