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Chartered Accountants
Business Advisers and Consultants
Registered Tax Agents
Registered Company Auditor
R.F. Cardell, FCA

LEONGATHA RSL SUB BRANCH INC
INDEPENDENT AUDITOR'S REPORT
COMMUNITY BENEFIT STATEMENT
FOR THE YEAR ENDED 30th JUNE, 2005



Scope

I have audited the attached Community Benefit Statement of Leongatha RSL Sub Branch for the year ended 30th June, 2005. The entity's Committee is responsible for the preparation of the Community Benefit Statement. I have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the committee for the purposes of fulfilling the requirements of the Community Benefit Statement Gaming Regulation Act 2003 – Sections 3.6.9.(2)(a) and (b) of the Gaming Regulation Act 2003 for the purposes of the Leongatha RSL Sub Branch Inc.

The Community Benefit Statement has been prepared pursuant to the Gaming Regulation Act 2003. I disclaim any assumption of responsibility for any reliance on this statement or the statement by the entity's directors to which it relates, to any party other than the committee or for any purpose other than that for which it was prepared.

My audit has been conducted in accordance with Australian Auditing Standards. My procedures included examination, on a test basis, of evidence supporting the information included in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirement of the Gaming Regulation Act 2003.

Audit Opinion

In my opinion the Community Benefit Statement of the Leongatha RSL Sub Branch Inc. presents fairly the information required to be included in accordance with applicable Accounting Standards in Australia, and is consistent with my understanding of Sections 3.6.9(2)(a) and (b) of the Gaming Regulation Act 2003 (the Act). The Leongatha RSL Sub Branch Inc. Community Benefit Statement is in compliance with the Act, for the financial year ended 30th June, 2005.

ROBERT F CARDELL
Dated 27th September, 2005
Registered Company Auditor

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Chartered Accountant

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