

INDEPENDENT AUDIT REPORT

TO THE MEMBERS OF

ECHUCA WORKERS & SERVICES CLUB LTD

Scope

We have audited the Community Benefit Statement, being a special purpose financial report of Echuca Workers & Services Club Ltd for the year ended 30th June 2007. We have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it to the members of Echuca Workers & Services Club Ltd.

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of Section 3.6.9(2)C of 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 in the Community Benefit Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefit Statement presents fairly in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Section 3.6.9(2)(a) and (b) 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 of Echuca Workers & Services Club Ltd. presents fairly for the year ended 30th June 2007 in accordance with applicable Accounting Standards in Australia, and, is consistent with our understanding of Sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

EVOLVE ACCOUNTING SOLUTIONS

Paul J. Best

Registered Company Auditor

3 Kennedy Street BENDIGO VIC 3552

24th Day of September 2007

BENDIGO

3 Kennedy Street, PO Box1023, Bendigo VIC 3552 T - 03 5441 4966 • F - 03 5441 8654

ECHUCA

211 Anstruther Street, PO Box 336, Echuca VIC 3564 T - 03 5482 1198 • F - 03 5482 3488

www.evolveaccounting.com.au