



McLean Delmo & Partners  
CERTIFIED PRACTISING ACCOUNTANTS

**ALTONA RETURNED & SERVICES LEAGUE OF AUSTRALIA  
SUB BRANCH INC.**

**INDEPENDENT AUDIT REPORT TO THE MEMBERS OF  
ALTONA RETURNED & SERVICES LEAGUE OF AUSTRALIA  
SUB BRANCH INC.**

Managing Partner  
**JOHN A. DELMO**

Partners  
**KEVIN J. MEREDITH**

**TINA L. POLIMENI**

**TIMOTHY C. KILHAM**

**IAN A. DUFF**

**DAVID S. TAYLOR**

**RICHARD K. ANGLE**

**MARK S. FORTE**

Associate  
**SALLY S. L. DING**

**Scope**

We have audited the Community Benefit Statement of Altona Returned & Services League of Australia Sub branch Inc. for the year ended 30 June 2005. The Committee is responsible for the Community Benefit Statement and has determined that the Community Benefit Statement has been completed on the appropriate supplied form and complies with the requirements of the Gambling Regulation Act 2003. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the members of Altona Returned & Services League of Australia Sub branch Inc.

The Community Benefit Statement has been prepared for the purpose of fulfilling the requirements of the Gambling Regulation Act 2003. We disclaim any assumption of responsibility for any reliance on this Community Benefit Statement 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 and other disclosures in the Community Benefit Statement and the evaluation of significant accounting estimates. 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 Gambling Regulation Act 2003.

The audit opinion expressed on the Community Benefit Statement has been formed on the above basis.

**Audit opinion**

In our opinion, the Community Benefit Statement of Altona Returned & Services League of Australia Sub branch Inc. presents a true and fair view of the requirements of the Gambling Regulation Act 2003 for the year ending 30 June 2005.

*McLean Delmo + Partners*

MCLEAN DELMO & PARTNERS

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HAWTHORN VIC 3122

*Ian Duff*

IAN DUFF  
PARTNER

DATE: 12 September 2005