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CERTIFIED PRACTISING ACCOUNTANT

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RESERVOIR BOWLING CLUB INC.
INDEPENDENT AUDIT REPORT
COMMUNITY BENEFIT STATEMENT FOR THE YEAR ENDED
30TH JUNE 2006

Scope

I have audited the Community Benefit Statement for the Year Ended 30th June, 2006 which has been prepared on the basis of the Ministers determination dated 24th June 2003 on the Clubs activities and purposes that constitute community purposes pursuant to section 136AB of the Gaming Machine Control Act 1991 and its successor, section 3.6.9 of the Gambling Regulation Act 2003.

My audit has been conducted in accordance with Australian Auditing Standards to provide a reasonable assurance as to whether the Community Benefit Statement is free from any material misstatement. My procedures included the examination of the audited financial accounts for the year Ended 31st March 2006 and the unaudited financial accounts prepared for the period 1st April 2006 to 30th June 2006, together with an examination, on a test basis, of accounting and other records specifically identified as Category 1 to Category 9 expenses, that have been identified as having been paid from Gaming Revenue during the Year Ended 30th June 2006.

The audit opinion expressed in this report has been framed on the above basis.

Audit Opinion

In my opinion, the Community Benefit Statement for the Year Ended 30th June 2006 presents fairly in accordance with applicable Accounting Standards in Australia, and is consistent with my understanding of sections 3.6.9(2) (a) and (b), Gambling Regulation Act 2003.

John Parker
Certified Practising Accountant

Dated this Eighth Day of September, 2006

