



The logo for Smith Peacock & Henshaw consists of the letters 'S', 'P', and 'H' rendered in a stylized, blue, dot-matrix font. Each letter is composed of horizontal bars of varying lengths, with small circles at the ends of the bars, giving it a digital or circuit-like appearance. The letters are positioned above a series of vertical lines that extend downwards from the top of the page.

**Smith Peacock & Henshaw**

CHARTERED ACCOUNTANTS

10 Powlett Street, East Melbourne,  
Victoria 3002 Australia  
Box 309, East Melbourne,  
Victoria 8002 Australia  
Phone: +61 3 9419 0055 Fax: +61 3 9417 7482  
Email: mail@sphs.com.au

**INDEPENDENT AUDIT REPORT  
TO THE VICTORIAN COMMISSION FOR GAMBLING REGULATION**

**Scope**

We have audited the attached "Community Benefit Statement" of the Box Hill RSL Sub-Branch Inc. for the financial year ended 30 June 2006. The committee of management is responsible for the preparation and presentation of the Community Benefit Statement and the information it contains. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion to the Victorian Commission For Gambling Regulation.

The attached Community Benefit Statement has been prepared for the Victorian Commission For Gambling Regulation on the required community benefit contribution, as defined by Section 3.6.2 of the Gambling Regulation Act 2003, expended by Box Hill RSL Sub-Branch Inc. in accordance with that Act. We disclaim any assumption of responsibility for the reliance on this report to any person other than the Victorian Commission For Gambling Regulation and not for any purpose other than that for which it was prepared.

Our audit has been conducted in accordance with the 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 is presented fairly in accordance with the requirements of the Victorian Commission For Gambling Regulation.

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

**Audit Opinion**

In our opinion, the attached Community Benefit Statement of Box Hill RSL Sub-Branch Inc., presents fairly in accordance with the 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 and Box Hill RSL Sub-Branch Inc.'s compliance with the Act for the financial year ended 30 June 2006.

**SMITH PEACOCK & HENSHAW**

  
**J.J. Sidon**  
Partner

Dated in East Melbourne this 13 day of September, 2006