



**ROWELL'S HOTEL PTY LTD
TRADING AS CLUB HOTEL WARRAGUL**

**INDEPENDENT AUDIT REPORT TO THE DIRECTORS
CLUB HOTEL WARRAGUL**

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Scope

We have audited the attached Community Benefits Statement for the Club Hotel Warragul for the year ended 30th June 2005. The Directors are responsible for the preparation of the Community Benefits Statement. We have conducted an independent audit of the Statement in order to express an opinion on it to the Directors.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the Community Benefits Statement is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Community Benefits Statement, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the Community Benefits Statement is presented fairly in accordance with Accounting Standards in Australian and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the association's compliance with the Gambling Regulation Act 2003.

Audit Opinion

In our opinion, the Community Benefits Statement of the Club Hotel Warragul is in accordance with applicable Accounting Standards and, consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 ("the Act"), the association's compliance with the Act for the year ended 30th June 2005.

PATISON PARTNERS

MICHAEL G. VICK FCPA

Partner
Pakenham

Clients/rowe45/Audit Opinion

27TH September 2005

Partners: Michael L. Sheppard FCPA
Michael G. Vick FCPA
Wayne Heale FCPA
Ron M. Hogan CPA
Associate: Andrew G. Dalrymple CPA

Offices also at Warragul
Inverloch