

# CW Spittal & Associates Pty Ltd

ACN 074 424 169 ABN 71 071 019 043

Certified Practising Accountants

## INDEPENDENT AUDIT REPORT COMMUNITY BENEFIT STATEMENT RIVER VIEW PTY LTD AS TRUSTEE FOR JJC TRUST T/AS THE LINCOLNSHIRE ARMS HOTEL ABN 24 857 869 027

### Scope

We have audited the relevant items of the Profit and Loss Statement, Balance Sheet, Notes to the Financial Statements, being a special purpose financial report for the year ended 30<sup>th</sup> June 2006 for the purpose of the Community Benefit Statement. The entity's management is responsible for the financial statements and has determined that the accounting policies used are consistent with the financial reporting requirements of the entity and are appropriate to meet the needs of the members of the entity. We have conducted an independent audit of the financial statements in order to express an opinion specifically for the purpose of ensuring compliance under Section 3.6.9. of the Gambling Regulation Act 2003 of a Community Benefit Statement for the 30<sup>th</sup> June 2006. No opinion is expressed as to whether the accounting policies used are appropriate to the needs of the members of the entity.

The financial statements have been prepared for distribution to members. We disclaim any assumption of responsibility for any reliance on this report or on the financial statements prepared as a special purpose financial report to which it relates to any person other than the members of the entity, 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 financial statements, and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with the accounting policies described in Note 1 to the financial statements. These policies do not require the application of all Accounting Standards and other mandatory professional reporting requirements.

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

### Audit Opinion

In our opinion the Community Benefit Statement, in relation to THE LINCOLNSHIRE ARMS HOTEL, ESSENDON presents fairly, in accordance with the Applicable Accounting Standards in Australia, and consistent with the auditors understanding of Section 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003, Riverview Pty Ltd's compliance with the Act in relation to The Lincolnshire Arms Hotel Essendon for the financial year ended 30<sup>th</sup> June 2006.

Name of Firm:

C W Spittal & Associates Pty Ltd

Name of Partner:

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Mark G Spittal

Address:

Melbourne

Dated this 11<sup>th</sup> day of September 2006

#### DIRECTORS

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