

To the Members:

SALE COMMUNITY SPORTS CLUB INC

Scope

We have audited the Community Benefit Statement of the Sale Community Sports Club Inc for the financial year ended 30 June 2005. The Committee is responsible for the preparation and presentation of the Community Benefit Statement and the information contained therein. We have conducted an independent audit of the Community Benefit Statement in order to express an opinion on it to the members.

The Community Benefit Statement has been prepared for distribution to the members of the Association for the purpose of fulfilling the Committee's Gambling Regulation requirements. We disclaim any assumption of responsibility for any reliance on this statement, to any person other than the members, or of 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 and other disclosures in the statement, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether in all material respects, the Community Benefit Statement is presented fairly in accordance with the requirements of the Associations Incorporation Act.

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 Sale Community Sports Club Inc presents fairly, in accordance with applicable Accounting Standards in Australia, and, consistent with our understanding of sections 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003 (the Act), the Sale Community Sports Club Inc's compliance with the Act, in relation to Sale Community Sports Club, for the financial year ended 30 June 2005.

DUESBURYS GIPPSLAND



Richard G. McDowell, FCA
Director
09 September 2005