

Kerr Andison & Kenny
Pty Ltd
Chartered Accountants
ABN 70 006 812 595

Directors
Gary Andison CA
Norman Kenny FCA
Stuart Hutchinson
Affiliate ACAA, CPA

18 Baker Street
PO Box 37 Wangaratta
Victoria 3676

T 03 5722 1333
F 03 5721 9897
E admin@kak.com.au

The Victorian Commission for Gambling Regulation

We have audited the attached Community Benefit Statements special purpose financial report of the Wangaratta Club Inc for the year ended 30 June 2006 as set out on pages 1 to 11. The Club's Committee of Management is responsible for the Community Benefit Statement. We have conducted an independent audit of the statement in order to express an opinion on it to the Victorian Commission for Gambling Regulation.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included the examination, on a test basis, of evidence supporting the amounts disclosed in the Statement. These procedures have been undertaken to form an opinion whether, in all material respects, the attached Statement is presented fairly in accordance with the requirements of section 3.6.2 of the Gambling Regulation Act 2003.

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

Audit Opinion

In our opinion, the attached Community Benefit Statement presents fairly in accordance with the requirements of section 3.6.2 of the Gambling Regulation Act 2003 in relation to Community Benefits for the year ended 30 June 2006.

Date: 15th September 2006

Kerr Andison + Kenny Pty Ltd
Firm: Kerr Andison & Kenny Pty Ltd

Address: 18 Baker Street
Wangaratta

Stuart Hutchinson
Partner:
STUART R HUTCHINSON