

Independent auditor's report to the members of Starlight Children's Foundation Australia

Report on the Financial Report

We have audited the accompanying summarised financial report of Starlight Children's Foundation Australia, comprising the summary balance sheet as at 31 December 2007, the summary income statement, statement of changes in equity and cash flow statement for the year then ended, which was derived from the financial report of Starlight Children's Foundation Australia for the year ended 31 December 2007.

In our audit report to the members dated 9 April 2008 on the financial report for the year ended 31 December 2007, we expressed a qualified opinion over whether donations obtained by Starlight Children's Foundation Australia are complete.

The Responsibility of the Directors for the Summarised Financial Report


The directors of the company are responsible for the preparation and presentation of the summarised financial report.

Auditor's Responsibility

Our responsibility is to express an opinion on the summarised financial report based on our procedures, which were conducted in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements.

Auditor's Opinion

In our opinion, the information reported in the summarised financial report is consistent, in all material respects, with the financial report from which it was derived. For a better understanding of the scope of our audit, this auditor's report should be read in conjunction with our qualified audit report on the financial report.

A handwritten signature in black ink, appearing to read 'Ernst & Young'.

Ernst & Young

A handwritten signature in black ink, appearing to read 'Sean Van Gorp'.

Sean Van Gorp
Partner
Sydney
Date: 1 May 2008