

**DIRECTORS:**

**ROBERT CAMPBELL** CA, CPA, RCA, MSW

**VIRAL PATEL** CA, CPA, FCCA (UK), RCA

**ALASTAIR ABBOTT** CA, RCA, M.FORENSIC ACCOUNTING

## INDEPENDENT AUDITOR'S REPORT

To the Directors of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. and the Secretary of the Department of Health.

### Report on Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc.'s compliance with the Aged Care Act 1997 and the Fees and Payments Principles 2014 (No.2).

We have audited the compliance of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. with the requirements of Part 5 of the *Fees and Payments Principles 2014 (No.2)* (Fees and Payments Principles) for the period 1 July 2018 to 30 June 2019.

### Opinion

In our opinion, Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. has complied, in all material respects, with the requirements of Part 5 of the *Fees and Payments Principles 2014 (No.2)* for the period 1 July 2018 to 30 June 2019.

### Directors' Responsibility

The directors of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. are responsible for compliance with the Act and the Fees and Payments Principles and for such internal control as the directors determine is necessary for compliance with the Act and the Fees and Payments Principles. The responsibilities of the directors include requirements under the Act and the Fees and Payments Principles for the preparation and presentation of the Annual Prudential Compliance Statement (APCS) and compliance with the Prudential Standards contained within the Fees and Payments Principles.

### Auditor's Responsibility

Our responsibility is to form and express an opinion on Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc.'s compliance, in all material respects, with the prudential requirements of the Act and the Fees and Payments Principles.

Our audit has been conducted in accordance with the applicable Standards on Assurance Engagements (*ASAE 3100 Compliance Engagements*), issued by the Auditing and Assurance Standards Board and with the requirements of the Department of Health as set out in the Guide to the Audit of the Approved Provider's Compliance with the Prudential Requirements (the Guide). Our audit has been conducted to provide reasonable assurance that Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. has complied with the requirements of the Fees and Payments Principles. ASAE 3100 requires that we comply with relevant ethical requirements.





Audit procedures selected depend on the auditor's judgement. The auditor designs procedures that are appropriate in the circumstances and incorporate the audit scope requirements set out in the Guide. The audit procedures have been undertaken to form an opinion on compliance of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. with Part 5 of the Fees and Payments Principles. Audit procedures include obtaining evidence relating to refundable deposits, accommodation bonds and entry contributions held; refunds of refundable deposits, accommodation bond balances and entry contributions; limits on charging refundable deposits, accommodation bonds; compliance with the Prudential Standards relating to liquidity, records, governance and disclosure; and use of refundable deposits and accommodation bonds.

### **Use of Report and Restriction on Distribution**

This auditor's report has been prepared for the directors of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. and the Secretary of the Department of Health for the purpose of fulfilling the requirements of the Disclosure Standard. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the directors and the Secretary of the Department of Health, or for any purpose other than that for which it was prepared. Our report is intended for the directors of Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. and the Secretary of the Department of Health and should not be distributed to other parties.

### **Inherent Limitations**

Because of the inherent limitations of any compliance procedures, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements of the Act and Fees and Payments Principles, as the audit procedures are not performed continuously throughout the year and are undertaken on a test basis.

The auditor's opinion expressed in this report has been formed on the above basis.

### **Report on Other Legal and Regulatory Requirements**

In accordance with the requirements of the Guide, we are required to report all instances of non-compliance with the requirements of the Act and the Fees and Payments Principles by Manoah Homes - Assoc for Christian Senior Citizens Homes WA Inc. that came to our attention during the course of our audit. There were no such matters to be reported.

**Alastair Abbott, CA**

Registered Company Auditor number 486826

**Director**

**Australian Audit**

Perth, Western Australia

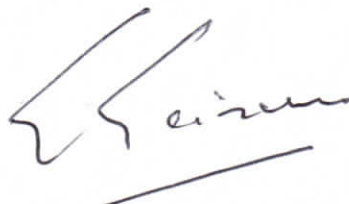
**Dated:** 17 October 2019

**DECLARATION:**

As key personnel for the approved provider and a person who is authorised by the approved provider to sign this statement, I certify that all the particulars given in the 2019 Annual Prudential Compliance Statement (APCS) for the Association for Christian Senior Citizens Homes WA and all attachments are true and correct

Key Personnel Name: GERARD GOIRAN

Key Personnel Signature



Position: Chief Executive Officer

Date 17.10.2019

# Aged Care Financial Report (ACFR)

## My Submission:

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The 2018-19 Aged Care Financial Report collects information about:

- Financial information and activities of the approved provider
- Refundable deposits, accommodation bonds and entry contributions held by approved providers.
- Approved provider compliance with the four Prudential Standards
- Approved provider compliance with the requirements of the Aged Care Act 1997 (the Act) and the Fees and Payments Principles 2014 (No.2) in relation to charging, managing and refunding accommodation bonds and refundable deposits and, where applicable, entry contributions
- Investment and Building Activity

## ← Residential Income Statement 2018-19

### Income

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#### Care Income:

◦ Subsidies & Supplements (Commonwealth)	\$1,167,194.00
◦ Subsidies and Supplements (State)	\$0.00
◦ Resident Fees - Means Tested Care Fees	\$47,407.00
◦ Resident Fees - Other	\$60.00
Total Residential Care Income	\$1,214,661.00

#### Accommodation Income:

◦ Subsidies and Supplements (Commonwealth)	\$159,323.00
◦ Subsidies and Supplements (State)	\$0.00
◦ Resident Accommodation Payments and Charges	\$36,715.00
◦ Accommodation Bond Retention amounts	\$993.00
◦ Capital Grants (Commonwealth and State)	\$0.00
Total Residential Accommodation Income	\$197,031.00

#### Other Resident Fee Income

◦ Basic Daily Fee	\$351,787.00
◦ Extra Service Fees	\$0.00
◦ Additional Service Fees	\$0.00
Total Other Resident Fee Income	\$351,787.00

#### Financing Income:

◦ Interest Income	\$3,822.00
Total Financing Income	\$3,822.00

#### Other Income:

◦ Donations and Fundraising	\$55,267.00
◦ Gain on the Sale of Assets	\$0.00
◦ Asset Revaluation Increase	\$0.00
◦ Other Income	\$21,134.00
Total Other Income	\$76,401.00

Total:	\$1,843,702.00
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## Expenses

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### Care Expenses:

◦ Labour Costs	\$1,142,882.00
◦ Contract Labour Costs	\$4,834.00
◦ Other Expenses	\$88,692.00
Total Care Expenses	\$1,236,408.00

### Accommodation Expenses:

◦ Labour Costs	\$30,075.00
◦ Property Repairs & Maintenance & Replacements	\$47,963.00
◦ Rent for Buildings	\$0.00
◦ Other Accommodation Expenses	\$61,533.00
Total Accommodation Expenses	\$139,571.00

### Catering, Cleaning & Laundry Expenses

◦ Labour Costs	\$180,455.00
◦ Contracted Services - External Service Organisations	\$0.00
◦ Contracted Services - Internal Service Organisations/Divisions	\$0.00
◦ Other Catering, Cleaning & Laundry Expenses	\$77,376.00
Total Catering, Cleaning & Laundry Expenses	\$257,831.00

### Administration Expenses:

◦ Labour Costs	\$150,379.00
◦ Management Fees	\$0.00
◦ Other Administration Expenses	\$44,735.00
Total Administration Expenses	\$195,114.00

### Capital and Financing Expenses:

◦ Depreciation	\$0.00
◦ Amortisation	\$0.00
◦ Interest Expense	\$5.00
Total Capital and Financing Expenses	\$5.00

### Other Expenses:

◦ Asset Revaluation Decrease	\$0.00
◦ Loss on Sale of Assets	\$0.00
◦ Other Expenses	\$6,700.00
Total Other Expenses	\$6,700.00

Total:	\$1,835,629.00
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**Net Profit:**

**\$8,073.00**

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Distribution/Dividends:

◦ Paid	\$0.00
◦ Available But Not Yet Paid	\$0.00

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Transferred to Retained Earnings:	\$0.00
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## ← Residential Balance Sheet 2018-19

### Assets

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#### Current Assets:

◦ Other Current Assets	\$2,710,869.00
<b>Total Current Assets</b>	<b>\$2,710,869.00</b>

#### Non-Current Assets:

◦ Property, Plant and Equipment	\$74,269.00
◦ Intangibles	\$0.00
◦ Investment Properties	\$0.00
◦ Other Non-Current Assets	\$0.00
<b>Total Non-Current Assets</b>	<b>\$74,269.00</b>

<b>Total Assets:</b>	<b>\$2,785,138.00</b>
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### Liabilities

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#### Current Liabilities:

◦ Bank Borrowings	\$0.00
◦ Related Party Short Term Loans	\$0.00
◦ Refundable Deposits, Accommodation Bonds & Entry Contributions	
- Amount Due and Payable	\$0.00
- Amount payable within 12 months (est.)	\$800,000.00
- Amount payable after 12 months (est.)	\$2,180,310.00
◦ Employee Benefits/Provisions	\$182,767.00
◦ Other Current Liabilities	\$151,139.00
<b>Total Current Liabilities</b>	<b>\$3,314,216.00</b>



**Non-Current Liabilities:**

◦ Bank Borrowings	\$0.00
◦ Related Party Long Term Loans	\$421,310.00
◦ Employee Benefits/Provisions	\$15,706.00
◦ Other Non-Current Liabilities	\$140,316.00
<b>Total Non-Current Liabilities</b>	<b>\$577,332.00</b>

**Total Liabilities:** \$3,891,548.00

**Net Assets:** (\$1,106,410.00)

**Equity:**

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◦ Reserves & Other Equity	\$0.00
◦ Retained Earnings	
- Opening Balance	(\$1,114,483.00)
- Amount of Current Year NPAT Retained (from Income Statement)	\$8,073.00
- Closing Balance	(\$1,106,410.00)

**Total Equity:** (\$1,106,410.00)

## ← Provider Income Statement 2018-19

### Income

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#### Operating Income:

◦ Operating Income	\$2,045,258.00
<b>Total Operating Income</b>	<b>\$2,045,258.00</b>

#### Non-Operating Income:

◦ Investment Income or (Loss)	\$10,664.00
◦ Interest Income	
- Related Parties	\$0.00
- Non Related Parties	\$76,109.00
◦ Other Non-Operating Income	\$292,942.00
<b>Total Non-Operating Income</b>	<b>\$379,715.00</b>

<b>Total:</b>	<b>\$2,424,973.00</b>
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### Expenses

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◦ Labour Costs	\$1,619,736.00
◦ Depreciation	\$32,502.00
◦ Amortisation	\$0.00
◦ Rent for Buildings	
- Related Parties	\$0.00
- Non Related Parties	\$0.00
◦ Management Fees	
- Related Parties	\$0.00
- Non Related Parties	\$0.00
◦ Interest Expenses	
- Related Parties	\$0.00
- Non Related Parties	\$129.00
◦ Other Expenses	\$479,780.00
<b>Total:</b>	<b>\$2,132,147.00</b>

<b><u>Net Profit:</u></b>	<b><u>\$292,826.00</u></b>
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Other Items:

◦ Income Tax Expense (Refund)	\$0.00
◦ Other Comprehensive Income (Loss)	\$0.00

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**Net Profit/(Loss) after Tax:**

**\$292,826.00**

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Distbutions/Dividends:

◦ Paid	\$0.00
◦ Available But Not Yet Paid	\$0.00

## ← Provider Cash Flow Statement 2018-19

### Cash Flows

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#### Operating Cash Flows:

◦ Receipts from Customers	\$2,207,975.00
◦ (Payments) to Suppliers & Employees	(\$2,043,904.00)
◦ Allowable Deductions From Bonds	\$0.00
◦ Dividends Received	\$0.00
◦ Interest Received	\$93,436.00
◦ Finance (Costs)	\$0.00
◦ Other Operating Cash Flows	\$0.00
<b>Total Operating Cash Flows</b>	<b>\$257,507.00</b>

#### Investing Cash Flows:

◦ Sale of Property, Plant and Equipment	\$0.00
◦ (Purchase) of Property, Plant and Equipment	
- Residential Aged Care exc. Retirement Living	(\$74,630.00)
- Other incl. Retirement Living	(\$28,277.00)
◦ Sale of Intangible Assets	\$0.00
◦ (Purchase) of Intangible Assets	\$0.00
◦ Other Investing Cash Flows	\$2,848.00
<b>Total Investing Cash Flows</b>	<b>(\$100,059.00)</b>

#### Financing Cash Flows:

◦ Accommodation Bonds/Refundable Deposits Received	\$71,224.00
◦ (Refunded) Accommodation Bonds/Refundable Deposits/Entry Contributions	(\$172,794.00)
◦ Proceeds From Borrowing	
- Residential Aged Care exc. Retirement Living	\$95,060.00
- Other incl. Retirement Living	\$69.00
◦ (Repaid) Loans to Related Parties	\$30,000.00
◦ (Repayment) of Borrowings	\$0.00
◦ (Loans made) to Related Parties	\$0.00
◦ Other Financing Cash Flows	\$386,226.00
<b>Total Financing Cash Flows</b>	<b>\$409,785.00</b>

**Net Cash Flows** **\$567,233.00**

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◦ Cash at the Beginning of the Financial Year	\$1,096,558.00
◦ Net Increase/(Decrease) in Cash Held	\$567,233.00

**Cash at the End of the Financial Year:** **\$1,663,791.00**

## ← Provider Balance Sheet 2018-19

### Assets

#### Current Assets:

◦ Cash and Cash Equivalents	\$1,663,791.00
◦ Financial Assets	\$1,274,990.00
◦ Trade Receivables (less Provisions for Doubtful Debts)	\$18,679.00
◦ Refundable Deposits, Accomodation Bonds & Entry Contributions Receivable	
- Residential Aged Care excl. Retirement Living	\$0.00
- Other incl. Retirement Living	\$0.00
◦ Loans Receivable	
- Related Parties	\$0.00
- Non Related Parties	\$0.00
◦ Work in Progress	
- Residential Aged Care excl. Retirement Living	\$0.00
- Other incl. Retirement Living	\$0.00
◦ Other Current Assets	\$40,247.00
<b>Total Current Assets</b>	<b>\$2,997,707.00</b>

#### Non-Current Assets:

◦ Financial Assets	\$0.00
◦ Loans Receivable	
- Related Parties	\$0.00
- Non Related Parties	\$0.00
◦ Work in Progress	
- Residential Aged Care excl. Retirement Living	\$74,629.00
- Other incl. Retirement Living	\$0.00
◦ Intangibles	
- Bed Licenses	\$0.00
- Goodwill	\$0.00
- Other	\$0.00
◦ Property, Plant and Equipment	\$7,359,602.00
◦ Investment Properties	\$0.00
◦ Other Non-Current Assets	\$0.00
<b>Total Non-Current Assets</b>	<b>\$7,434,231.00</b>
<b>Total:</b>	<b>\$10,431,938.00</b>

## Liabilities

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### Current Liabilities:

◦ Refundable Deposits, Accomodation Bonds & Entry Contributions Payable	
- Residential Aged Care excl. Retirement Living	\$2,980,310.00
- Other incl. Retirement Living	\$3,065,006.00
◦ Loans Payable/Borrowings	
- Secured	\$0.00
- Unsecured	\$0.00
◦ Employee Benefits/Provisions	\$238,843.00
◦ Unspent Home Care Package Funds	\$0.00
◦ Other Current Liabilities	\$137,447.00
<b>Total Current Liabilities</b>	<b>\$6,421,606.00</b>

### Non-Current Liabilities:

◦ Loans Payable/Borrowings	
- Secured	\$0.00
- Unsecured	\$133,260.00
◦ Employee Benefits/Provisions	\$15,705.00
◦ Other Non-Current Liabilities	\$0.00
<b>Total Non-Current Liabilities</b>	<b>\$148,965.00</b>

<b>Total:</b>	<b>\$6,570,571.00</b>
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## Net Assets/Equity:

**\$3,861,367.00**

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### Additional Information on Assets and Liabilities

◦ Current Loans Payable/Borrowings	
- Related Parties	\$0.00
- Non Related Parties	\$0.00
◦ Non-Current Loans Payable/Borrowings	
- Related Parties	\$30,000.00
- Non Related Parties	\$103,260.00
◦ Additions to Property, Plant & Equipment	\$102,907.00

## ← Notes to the Financial Statements 2018-19

### Note Contents or Location

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#### Group Structure:

Provide information (or a page reference to the relevant GPFR note) describing all related entities and their relationship to the approved provider for the year ended 30 June 2019.

#### Contents/Location:

The Association (Provider entity) is made up of a retirement village and aged care facility. They are unincorporated segments. The Association alone is a legal and incorporated entity.

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#### Going Concern

Provide information (or a page reference to the relevant GPFR note) describing all significant risks being faced by the entity, and how the entity plans to overcome these risks.

#### Contents/Location:

There are no significant risks that might affect the going concern of the entity. As at the end of the 2019 financial year, the association results shows a deficiency in working capital, with current liabilities exceeding assets by more than \$3400,000. Note 1 and Note 12 to the GPFR explain the nature of this liability. The directors expect that a substantial portion of this liability will not have to be paid within the next 12 months, and as a result, do not consider that there will be a difficulty in the organisation paying its debts as and when they fall due.

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#### Other Significant Items (Statement of Income & Expense)

Provide information (or a page reference to the relevant GPFR note) describing the amount and type of each significant item reported under 'other items' (in the Statement of Income and Expenses).

Significant items are taken to include:

- Discontinued operations related to the elimination of a significant part of a company's business.
- Extrordinary items are unusual in nature or infrequent in occurrence (e.g. costs directly relating to maintaining expected service levels during/after a flood or cyclone).

The approved provider should ultimately use its own judgement in accordance with the accounting principle of materiality when reporting significant items. However, if an approved provider is having difficulty making an assessment as to whether an item should be determined as significant, it may wish to use a threshold of five percent and report any amounts pertaining to any one item that equate to five percent or greater than the expected result.

Contents/Location:

None applicable

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#### Distributions/Dividends Paid

Provide information (or a page reference to the relevant GPFR note) describing the total amount of distributed profit/(loss) or dividends paid, including a brief reason (e.g. distribution of profit to trust for tax purposes, or scheduled dividend paid to shareholders). This note does not require distributions or dividends to be separated out for each shareholder.

Contents/Location:

No profits distribution. The entity is an incorporated association with no shareholders

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#### Secured Assets

Provide information (or a page reference to the relevant GPFR note) describing the type and value of any assets secured, and the amount and purpose of liabilities to which the security is applied.

Contents/Location:

The ANZ holds a first ranking registered mortgage over the land and buildings of the Association in security for an overdraft facility

At 30 June 2019, the overdraft facility had not been drawn

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### Unused Financial Credit Facilities

Provide information (or a page reference to the relevant GPFR note) describing the amount and purpose of each unused financial credit facility, in particular whether liquidity can be used for residential aged care purposes.

Contents/Location:

An overdraft facility of \$450,000 was available at 30 June 2019 to fund bonds and refundable accommodation deposits.

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### Impairment

Provide information (or a page reference to the relevant GPFR note) describing the amount of any impairment and the debt to which it relates (e.g. a receivable from a resident or related entity).

Contents/Location:

Not applicable

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## ← Annual Prudential Compliance Statement

At any stage during your financial year did you hold one or more refundable deposit, bond or entry contribution balances? <i>If you answered 'NO', you have completed all that is required for the Annual Prudential Compliance Statement (APCS).</i>	Yes
Total value of refundable deposits and bond payments received in 2018-19	\$71,224.00
Total amount deducted from all refundable deposit and bond balances in 2018-19	\$40,512.00

### Compliance with Prudential Standards

#### Compliance with the Liquidity Standard

Did you comply with all requirements of the Liquidity Standard for the full financial year?	Yes
<i>If you answered 'NO' you must submit a separate statement explaining why you have not complied with the standard</i>	
◦ Reason:	
What was the last date your Liquidity Management Strategy was reviewed, updated or replaced	20/05/2019
What is the minimum liquidity level identified in your Liquidity Management Strategy for the next 12 months?	\$1,000,000.00

#### Compliance with the Records Standard

Did you comply with all requirements of the Records Standard for the full financial year?	Yes
<i>If you answered 'NO' you must submit a separate statement explaining why you did not comply</i>	
◦ Reason:	

#### Compliance with the Governance Standard

Did you comply with all requirements of the Governance Standard for the full financial year?	Yes
<i>If you answered 'NO' you must submit a separate statement explaining why you did not comply</i>	
◦ Reason:	

#### Compliance with the Disclosure Standard

Did you comply with all requirements of the Disclosure Standard for the full financial year?	Yes
<i>If you answered 'NO' you must submit a separate statement explaining:</i>	
<ul style="list-style-type: none"><li>• the total number of occasions on which you did not comply with the Standard;</li><li>• the reasons or reasons for your failure to comply with the Standard; and</li><li>• in respect of each reason provided - the total number of occasions of non-compliance attributable to the reason.</li></ul>	
◦ Reason:	

## Compliance with Refundable Accommodation Payments

### Compliance with rules around charging refundable deposits

Was there any period during the financial year when you were not permitted to charge Refundable Deposits and/or Bonds for one or more of the services operated by you?

No

*If you answered 'YES' you must submit a separate statement explaining:*

- the period or periods during which you were not permitted to charge a Refundable Deposit and/or Bond
- the aged care service in respect of which each period specified applies

◦ Statement:

### Compliance with rules around charging bonds

For each **Bond** entered into, did you enter into a **Bond** agreement with the care recipient before, or within 21 days after the care recipient entered the service as required under the Aged Care (Transitional Provisions) Act 1997?

Yes

*Only answer 'N/A' if you did not enter into any bond agreements*

### Compliance with rules around Accommodation Payments

For each accommodation payment (refundable deposit or daily payment) charged, did you make publicly available the required pricing and descriptive information about rooms in your services including, but not limited to, key accommodation features, extra service fees, and pricing of the maximum accommodation payment amount as a refundable deposit amount, equivalent daily accommodation payment and as a combination payment, by:

Yes

- providing to the Secretary to publish on the My Aged Care website;
- including in written materials given to prospective residents; and
- publishing on your own website, if relevant.

*If you answered 'NO' you must submit a separate statement with details:*

- What dates did you not comply with this rule i.e. My Aged Care Website, written material for prospective residents, and/or Approved Provider website
- The reason or reasons for failure to comply with this rule
- What processes are now in place to ensure future compliance

◦ Statement:

For each accommodation agreement entered into, did you ensure that the accommodation price was published at the time the agreement was entered into and was not more than the amount published at the time the agreement was entered into?

Yes

*If you have answered 'NO' you must submit a separate statement with details:*

- How many accommodation agreements did you enter into that did not comply with this rule
- The reason(s) for failure to comply with this rule
- What processes are now in place to ensure future compliance

◦ Statement:

For each accommodation agreement entered on or after 1 July 2018, did you comply with Division 1 of Part 4 of the Fees and Payments Principles 2014 (No. 2) - accommodation agreements?

Yes

For each accommodation agreement entered into, was the maximum amount agreed in writing before the care recipient entered the service as required under the Aged Care Act 1997?

Yes

Did you enter into an accommodation agreement with each care recipient who first entered care on or after 1 July 2014, before or within 28 days, after the person entered your service?

Yes

## Compliance with the Provision of Other Care and Service Fees

During the current financial year did you enter into an agreement where you charged (or intended to charge) additional fees for activities or services that:

- do not or did not provide a direct benefit to the care recipient; or
- the care recipient was not able to make use of; or
- were part of the normal operation of an aged care home and fall within the scope of specified care and services.

No

*If you answered 'YES' you must submit a separate statement explaining:*

- The total value of each such fee received during the financial year
- The reason for charging or the intended use of these fees or charges
- What steps have you taken or are taking to refund these fees or charges
- What processes are now in place to ensure future compliance

◦ Statement:

## **Compliance with Refunding Responsibilities**

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### Refund of refundable lump sum balances

During 2018-19 did you refund all refundable deposit and accommodation bond balances in accordance with section 52P-1 of the Act?

Yes

If you answered 'NO' you must submit a separate statement with the following details for each instance:

- the total number of refundable deposit balances and/or accommodation bond balances that were not refunded in accordance with subsection 52P 1(4) of the Act;
- Client Number
- Care Recipient name
- Reason for refund i.e. death, transfer or left service
- Date refund was due
- Date of refund
- The reason or reasons for non-compliance
- in respect of each reason provided - the total number of instances of delay attributable to the reason
- When was the noted non-compliance(s) remedied
- What processes are in place to ensure future compliance

◦ Statement:

For each Refundable Deposit and Bond balance that was refunded during 2017-18, was the correct amount of interest paid at the time and to the care recipient required by section 52P-3 of the Act?

Yes

If you answered 'NO' you must submit a separate statement with the following details for each instance:

- Client Number
- Care Recipient name
- Reason for refund i.e. death, transfer or left service
- Date refund was due
- Date of refund
- The reason or reasons for non-compliance
- When was the noted non-compliance(s) remedied
- What processes are in place to ensure future compliance

◦ Statement:

### Refund of entry contribution balances

During 2018-19 did you refund all Entry Contribution (EC) balances that became payable in accordance with each formal agreement with each care recipient?

N/A

If you answered 'NO' you must submit a separate statement with the following details:

- Client Number
- Care Recipient name
- Reason for refund i.e. death, transfer or left service
- Date refund was due
- Date of refund
- the rate of maximum permissible interest rate paid in the time and to the person required by section 52P-3 of the Act
- The reason or reasons for non-compliance
- The total number of instances of delay attributable to the reason
- When was the noted non-compliance(s) remedied
- What processes are in place to ensure future compliance
- The total amount of interest paid on all entry contributions where the refund was delayed

◦ Statement:

For each entry contribution balance that was refunded after the last day for it to be refunded under the formal agreement, was the correct amount of interest paid in the time and to the person required by section 52P-3 of the Aged Care Act 1997?

N/A

If you answered 'NO' you must submit a separate statement with the following details:

- Client Number
- Care Recipient name
- Reason for refund i.e. death, transfer or left service
- Date refund was due
- Date of refund
- The reason or reasons for failure to comply
- When was the noted non-compliance(s) remedied
- What processes are in place to ensure future compliance

◦ Statement:

## ← Compliance with Permitted Uses for Accommodation Payments

### Permitted Uses for Refundable Deposits and Bonds

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During the financial year did you use all Refundable Deposits and Bonds only for uses that are permitted under the Act?

Yes

*If you answered 'NO' please submit a separate statement explaining:*

- *Each non-permitted use*
- *The amount expended on each non-permitted use*
- *The reason you failed to comply with permitted use requirements*
- *What processes are in place to ensure future compliance*

◦ Reason:

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### On which permitted uses did you expend Refundable Deposits and/or Bonds?

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Refunding of refundable deposits, bonds or entry contributions

✓

#### Capital Expenditure

- To acquire land on which are, or are to be built, the premises needed for providing residential or flexible care.
  - To acquire, erect, extend or significantly alter premises used or proposed to be used for providing residential or flexible care.
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- To acquire or install furniture, fittings or equipment used or proposed to be used for providing residential or flexible care when the premises are initially erected or following an extension, significant alteration or significant refurbishment.
- Expenditure directly attributable to the capital expenditure listed above.

Invested in financial products (within the meaning of section 764A of the Corporations Act)

- Deposit-taking facilities made available by an authorised deposit-taking institution (ADI) (e.g. bank accounts, building societies, credit unions) in the course of its banking business.
- Debentures, stocks or bonds issued by the Commonwealth, States or Territories
- Securities
- Registered managed investment schemes
- Unregistered managed investment schemes established for residential or flexible aged care
- Invested in a Religious Charitable Development Fund (RCDF)

Made loans for

- Capital expenditure
- Investment in financial products
- Refunding of refundable deposit, bond or entry contribution balances
- Repaying debt accrued for the purposes of capital expenditure or refunding of refundable deposits, bond balances or entry contributions.

Repaid debt accrued for

- Capital expenditure
- Refunding of refundable deposit, accommodation bond or entry contribution balances.
- Reasonable business losses incurred in the first 12 months of service operation by an approved provider
- Repaid debt accrued before 1 October 2011 for the purposes of providing aged care to care recipients

### Expenditure during the financial year (from any source of funding)

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Expenditure during the financial year on uses for which refundable deposits, bonds or entry contributions would be permitted (from any source of funding)

Refunding of refundable deposit, bond or entry contribution balances.	\$172,794.00	
Capital expenditure as defined by 52N-1(2) (a) of the Act.	\$0.00	
Increase (decrease) between 1 July 2018 and 30 June 2019 in deposits with authorised deposit-taking institutions as defined by section 52N-1(3)(a) of the Act.	\$567,233.00	
Other financial products listed in 52N-1(3)(b) to (e) of the Act and section 64(1) to (2) of the Fees and Payments Principles.	\$0.00	
Investment in Religious Charitable Development Funds as outlined in Section 63(c) of the Fees and Payments Principles.	\$0.00	
Loans that meet the criteria in 52N-1(2)(c) of the Act or section 62(b) of the Fees and Payments Principles.	\$0.00	
Reasonable business losses in the first 12 months of service operation by an approved provider.	\$0.00	
	Sub-total (47 + 48 + 49)	\$0.00
To repay debt accrued for the purposes of capital expenditure of a kind specified in the Fees and Payments Principles.	\$0.00	
Repaid debt accrued before 1 October 2011 that was accrued for the purposes of providing aged care to care recipients.	\$0.00	

### Amount returned from financial investments made after 1 October 2011 (from any funding source)

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If you invested in permitted financial products other than a deposit taking institution made available by an ADI in the course of its banking business (e.g. if you invested in securities) after 1 October 2011 and later sold, disposed or redeemed those investments (whether or not the money for the investments came from refundable deposits, accommodation bonds or entry contributions). What was the amount received from the sale, disposal or redemption?

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← Refundable Deposits, bonds and entry contribution balances held at 30/06/2019

Refundable Deposit, Bond and Entry Contribution Balances

*If a service operated by you on the last day of your financial year has been omitted from the list or if a listed service was not your responsibility on the last day of your financial year, please email [health@formsadministration.com.au](mailto:health@formsadministration.com.au)*

<u>ID:</u>	<u>Service Name:</u>	<u>Refundable Lump Sum Balances</u>		<u>Entry Contribution Balances</u>	
		Total number of Refundable Deposit & Bond balances held at 30/06/19	Total value of Refundable Deposit & Bond balances held at 30/06/19	Total number of entry contribution balances held at 30/06/19	Total value of entry contribution balances held at 30/06/19
4743	Manoah House	14	\$2,980,310.00	0	\$0.00



← Survey of Aged Care Homes 2018-19

	<u>Total Residential</u>	<u>Manoah House</u>
<b><u>Accommodation Payments &amp; Contributions (Part B)</u></b>		
<u>Daily Accommodation Payments (DAPs) and Contributions (DACs) and Accommodation Payments:</u>		
B1. What was the total value of daily accommodation payments (DAPs & DACs) received from residents that entered care post 1 July 2014 of this service in the year ending 30 June 2019?	\$36,715.00	\$36,715.00
B2. What was the total value of daily accommodation charges received from residents that entered care pre 1 July 2014 of this service in the year ending 30 June 2019?	\$0.00	\$0.00
<u>Refundable Accommodation Deposits, Refundable Accommodation Contributions, Accommodation Bonds &amp; Entry Contributions</u>		
B3. What was the total value of lump sum RAD, RAC, bond and entry contribution balances held at close of business on 30 June 2018?	\$3,123,262.00	\$3,123,262.00
B4. What was the total value of lump sum RADs and RACs received between 1 July 2018 and 30 June 2019?	\$71,224.00	\$71,224.00
B5. What was the total value of lump sum RAD, RAC, bond and entry contribution balances refunded for residents who left the service between 1 July 2018 and 30 June 2019?	\$172,794.00	\$172,794.00
B6. What was the total value of any DAPs, DACs and retention amounts (for bonds only) deducted from RADs, RACs and bonds between 1 July 2018 and 30 June 2019?	\$40,512.00	\$40,512.00
B7. What was the total value of other amounts deducted from RADs, RACs and bonds between 1 July 2018 and 30 June 2019?	\$870.00	\$870.00
B8. What was the total value of RAD, RAC, bond and entry contribution balances held at close of business on 30 June 2019?	\$2,980,310.00	\$2,980,310.00

← Residential Building Activity 2018-19

	<u>Total Residential</u>	<u>Manoah House</u>
<b><u>Part A: Completed Building Activity</u></b>		
<u>New Building Completed</u>		
If you completed an entirely new building to accommodate new or transferred aged care places, what was the total cost of the new building(s)?	\$0.00	\$0.00
How many residents can be accommodated in the new building(s)?	0	0
<u>Rebuilding Completed (Demolition and Rebuild)</u>		
If you completed rebuilding of an existing service, what was the total cost of the rebuilding work?	\$0.00	\$0.00
How many residents can be accommodated in the rebuilt building(s)?	0	0
How many residents could be accommodated in the building(s) prior to rebuilding?	0	0
<u>Upgrading Completed (Structural renovation or refurbishment)</u>		
If you completed an upgrade to an existing service, what was the total cost of the upgrade?	\$0.00	\$0.00
How many residents can be accommodated in the upgraded building(s)?	0	0
How many residents could be accommodated in the building(s) prior to upgrading?	0	0
<b><u>Part B: In Progress Building Activity</u></b>		
<u>New Building in Progress</u>		
If work was in progress on an entirely new building to accommodate new or transferred aged care places, what will be the estimated total cost of the new building at completion?	\$0.00	\$0.00
How many residents will be accommodated in the new building(s)?	0	0
<u>Building in Progress (Demolition and Rebuild)</u>		
If work was in progress to rebuild an existing service, what is the estimated total cost of the rebuilding at completion?	\$0.00	\$0.00
How many residents will be accommodated in the rebuilt building(s)?	0	0
How many residents could be accommodated in the building(s) prior to the start of rebuilding?	0	0
<u>Upgrading in Progress (Structural Renovation or Refurbishment)</u>		
If work was in progress to upgrade an existing service, what is the estimated total cost of the upgrade?	\$3,000,000.00	\$3,000,000.00
How many residents will be accommodated in the upgraded building(s)?	33	33
How many residents could be accommodated in the building(s) prior to the start of upgrading?	19	19
<b><u>Part C: Planned Building Activity</u></b>		
<u>New Building Planned</u>		
If any work is planned for an entirely new building to accommodate new or transferred aged care places, how many residents will be accommodated in the planned new building(s)?	0	0
<u>Rebuilding Planned (Demolition and Rebuild)</u>		
How many residents will be accommodated in the rebuilt building(s)?	0	0
How many residents can currently be accommodated in the building(s) planned for rebuilding?	0	0
<u>Upgrading Planned (Structural Renovation or Refurbishment)</u>		
If any work is planned to upgrade an existing facility, how many residents will be accommodated in the upgraded part of the building(s)?	0	0
How many residents can currently be accommodated in the building(s) planned for upgrading?	0	0