

Financial Statements

Cypress View Lodge Limited
For the year ended 30 June 2022

Prepared by Salisbury Accountants

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Directors' Report

Cypress View Lodge Limited For the year ended 30 June 2022

Directors' Report

The Board presents its report on the entity for the financial year ended 30 June 2022.

Board Members

The names of board members throughout the year and at the date of this report are:

Board Member	Position	Date Started	Experience
Mrs Lynne Stuckings	Board Member	01/11/2008	Business & Directorship
Ms Monika Burgess	President Board Member	19/02/2020 16/11/2016	Finance & Business
Mr Graeme Rayner	Secretary Board Member	16/12/2020 20/03/2019	Compliance & Infrastructure Management
Mrs Kylie Rossato	Board Member Vice President	20/11/2019 19/02/2020	Business & Education
Mrs Monica Whelan	Board Member	19/11/2020	Clinical
Mr Iain Stewart	Board Member	23/11/2021	Finance & Business
Mrs Julia Greiner	Board Member	23/11/2021	Clinical & Business
Ms Michelle Brain	Board Member	19/11/2020	Finance & Business

Meetings of Directors Members

During the financial year, a number of directors meetings were held. Attendances by each of board members during the year were as follows:

Members Name	Number Eligible to Attend	Number Attended
Mrs Lynne Stuckings	10	10
Ms Monika Burgess	10	10
Ms Graeme Rayner	10	2
Mrs Kylie Rossato	10	8
Mrs Monica Whelan	10	10
Mr Iain Stewart	6	4
Ms Julia Greiner	6	4
Ms Michelle Brain	10	8

Principal Activities

The principal activities of the entity during the financial year were to provide aged care services including a hostel and independent living units.

Significant Changes

No significant change in the nature of these activities occurred during the financial year.

Operating Result

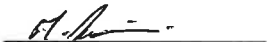
The net profit (loss) of the entity for the financial year amounted to \$940 (2021 \$38,695 Profit).

Signed in accordance with a resolution of the Board of the Directors on:

A handwritten signature in black ink, appearing to be "MB", is written over a horizontal line.

Monika Burgess - President

Date 29/9 /2022

A handwritten signature in black ink, appearing to be "M Brain", is written over a horizontal line.

Michelle Brain - Director

Date 29/ 9 /2022

Statement of Comprehensive Income

Cypress View Lodge Limited For the year ended 30 June 2022

	2022	2021
Operating Comprehensive Income		
(a) Revenue		
Government Grants	1,519,572	1,288,946
Accommodation & Rental Charges	700,173	565,102
Other	29,574	35,027
Total (a) Revenue	2,249,320	1,889,075
(b) Expenditure		
Employee Benefits	1,410,796	1,292,499
Administration & Insurance	184,085	144,321
Food & Housekeeping	158,926	139,550
Depreciation	78,312	108,161
Strategic Planning	193,800	82,246
Maintenance	74,711	40,500
Other	147,749	43,101
Total (b) Expenditure	2,248,380	1,850,380
Operating Comprehensive Profit/(Loss) before adjustment	940	38,695
Operating Comprehensive Profit/(Loss)	940	38,695
Total Comprehensive Income for the year	940	38,695

Assets and Liabilities Statement

Cypress View Lodge Limited As at 30 June 2022

	NOTES	30 JUN 2022	30 JUN 2021
Assets			
Current Assets			
Cash and Cash Equivalents	2	3,595,240	3,272,683
Trade and Other Receivables	3	88,161	83,332
Total Current Assets		3,683,401	3,356,016
Non-Current Assets			
Land and Buildings	4	2,383,809	2,405,566
Plant, Equipment and Vehicles	4	309,428	330,694
Total Non-Current Assets		2,693,237	2,736,260
Total Assets		6,376,637	6,092,276
Liabilities			
Current Liabilities			
Refundable Accommodation Deposit	5	1,914,374	1,684,374
HCPS Provider Held Unspent Funds	6	35,248	-
Trade and Other Payables	7	71,225	61,607
Provision for Employee Entitlements	8	156,747	148,191
Total Current Liabilities		2,177,593	1,894,172
Non-Current Liabilities			
Provisions for Employee Entitlements	8	59,808	59,808
Total Non-Current Liabilities		59,808	59,808
Total Liabilities		2,237,401	1,953,980
Net Assets		4,139,236	4,138,296
Equity			
Retained Earnings		2,135,099	2,134,159
Reserves			
- Revaluation Surplus	4	988,517	988,517
- 1995 Capital Grant	9	1,015,620	1,015,620
Total Reserves		2,004,137	2,004,137
Total Equity		4,139,236	4,138,296

Statement of Changes in Equity

Cypress View Lodge Limited For the year ended 30 June 2022

Statement of Changes in Equity

	Retained Earnings	Land & Buildings Revaluation Surplus	1995 Capital Grant	Total
	\$	\$	\$	\$
Opening Balance	2,095,464	988,517	1,015,620	4,099,601
1 July 2020				
2021 Operating Profit (loss)	38,695	-	-	38,695
Other Comprehensive non operating income				
Land & Building Revaluation Surplus	-	-	-	-
Transfer capital grant liability to equity	-	-	-	-
Retrospective adjustment on change in accounting policy for sick leave.	-	-	-	-
Closing Balance	2,134,159	988,517	1,015,620	4,138,296
30 June 2021				
2022 Operating Profit (loss)	940	-	-	940
Closing Balance	2,135,099	988,517	1,015,620	4,139,236
30 June 2022				

Statement of Cash Flow

Cypress View Lodge Limited For the year ended 30 June 2022

Account	2022	2021
Operating Activities		
Receipts From Customers	2,237,139	1,868,940
Payments to Suppliers and Employees	(2,151,894)	(1,691,728)
Interest Received	7,353	13,910
Net Cash Flows from Operating Activities	92,598	191,122
Investing Activities		
Proceeds from sale of Property, Plant & Equipment	0	0
Payment for Property, Plant and Equipment	(35,288)	(96,982)
Net Cash Flows from Investing Activities	(35,289)	(96,982)
Cash flows from financing activities		
Borrowings - Net Increase in RAD's	230,000	740,000
HCPS Provide Held Unspent Funds	35,248	-
Net Cash Flows from financing activities	265,248	740,000
Net Cash Flows	322,556	834,140
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	3,272,683	2,438,543
Cash and cash equivalents at end of period	3,595,239	3,272,683
Net change in cash for period	322,556	834,140

Notes to the Financial Statements

Cypress View Lodge Limited For the year ended 30 June 2022

1. Statement of Significant Accounting Policies

The financial statements are general purpose financial statements prepared in order to satisfy the financial reporting requirements of the Corporations Act 2001. The directors have determined that the company is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of this financial report.

(a) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less where applicable any accumulated depreciation and any impairment losses.

Plant and equipment

Plant and equipment are measured on the cost basis (when expenditure exceeds \$1,000) and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(b) for details of impairment). Plant and equipment that have been contributed for no cost or for nominal cost are recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings but excluding freehold land, is depreciated on a straight-line or diminishing value basis over the assets useful life to the entity commencing from the time the asset is held ready for use.

The depreciation rates used for each class of depreciable assets are:

Freehold buildings 2.5% - 20%

Plant and machinery 5% - 100%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. Any asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal are determined by comparing proceeds with carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts including in the revaluation reserve relating to that asset are transferred to retained earnings.

(b) Impairment of Assets

At the end of each reporting period, the Board reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists an impairment test read out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less cost to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

Where the future economic benefits of the asset are not primarily dependent upon the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace it's remaining future economic benefits, value in use is determined as the depreciated replacement cost of the asset.

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on the revalued asset is identified, this is recognised against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for the same class of assets.

(c) Employee Benefits

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Superannuation guarantee on costs were included in calculations of liabilities for the first time at 30 June 2019. Sick Leave has stopped being provided for as at the 30 June 2018.

(d) Segment Reporting

The approved provider delivers residential aged care and other services including a hostel and independent living units.

(e) Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Where any entity applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements, a statement of financial position as at the beginning of the earliest comparative period must be disclosed.

(f) Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the company during the reporting period which remain unpaid. The balance is recognised as a current liability with the amount normally paid within 30 days of recognition of that liability.

(g) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

(h) Resident Refundable Accommodation Deposit Bonds

On admission to the Residential Care Facility some residents pay a Refundable Accommodation Deposit.

The amount of \$1,914,374 (2021 - \$1,684,374) classed as a current liability in the Balance Sheet for Refundable Accommodation Deposits is the estimated amount refundable to residents. In the normal course of events Accommodation Deposit Liabilities repaid on a Resident's departure are subsequently replaced by another Accommodation Deposit from a new resident.

	2022	2021
2. Cash on Hand		
Bendigo Bank CVL Donations Fundraising Account	150,040	-
Bendigo Bank Bonds Liquidity Account	1,614,462	1,382,882
Bendigo Bank Operating Account	210,630	156,701
Bendigo Bank Solar Panel Account	14,489	131,724
Bendigo Bank Term Deposit # 726	115,228	114,658

Bendigo Bank Term Deposit #213	196,166	195,822
Bendigo Bank Term Deposit #446	250,305	249,865
Bendigo Bank Term Deposit #538	91,054	90,894
Bendigo Bank Term Deposit #677	86,998	86,694
Term Deposits Loan Security #152614988	147,449	147,190
Term Deposits Operating # 149762924	19,184	19,150
Term Deposits Operating # 150491850	464,514	462,892
Term Deposits Operating # 150599140	177,486	177,174
Term Deposits Operating # 151988730	57,236	57,036
Total Cash on Hand	3,595,240	3,272,683
	2022	2021

3. Trade and Other Receivables

Trade Receivables		
GST Account	30,235	13,831
Trade Debtors	55,507	64,285
Prepaid Expenses	-	4,158
Accrued Bank Interest	2,419	1,058
Total Trade Receivables	88,161	83,332
Total Trade and Other Receivables	88,161	83,332

4. Property Plant & Furniture

(a)

	2022	2021
Freehold land and buildings	\$	\$
Freehold Land		
- at cost	-	
- at valuation Note 4e	80,000	80,000
	80,000	80,000
Buildings		
- at cost	-	
- at valuation Note 4e	2,430,000	2,430,000
Accumulated depreciation	(126,191)	(104,434)
Written Down Value	2,303,809	2,325,566
Freehold land & Buildings Total	2,383,809	2,405,566

(b)

Plant, equipment, furniture		
- at cost	836,065	800,776
Accumulated depreciation	(526,637)	(470,082)
Written Down Value	309,428	330,694

(c)

Total		
Cost	-	-
Cost or Valuation	3,346,065	3,310,776
Accumulated Depreciation	(652,828)	(574,516)
Written Down Value	2,693,237	2,736,260

(d) Summary of Movements in Fixed Assets Written Down Values

	Freehold Land	Buildings	Plant, Equipment, Furniture	Total
Balance 30 June 2020	80,000	2,377,783	289,905	2,747,688
Additions	-	-	96,982	96,982
Disposals/writeoff	-	-	-	-
Depreciation 2021	-	(52,217)	(56,193)	(108,410)
Subtotal WDV	80,000	2,325,566	330,694	2,736,260
Revaluation Increment				
Balance 1 July 2021				
At written down value	80,000	2,325,566	330,694	2,736,260
Additions	-	-	35,289	35,289
Disposals	-	-	-	-
Depreciation 2022	-	(21,757)	(56,555)	(78,312)
Balance 30 June 2022	80,000	2,303,809	309,428	2,693,237

(e) On 31st January 2019 the freehold land and buildings held by the company were valued by independent valuers, Edmonds Associates, at current market value on a going concern basis of \$2,510,000. The fair value of freehold land and buildings increased by \$988,517 and was credited to other comprehensive non-operating income, and separately disclosed in Statement of Changes in Equity.

5. RAD - Refundable Accommodation Deposit Liability 30 June 2022

	2022	2021
	\$	\$
8 RAD held @ 1 July 2021	1,684,374	944,374
1 RAD received	230,000	920,000
0 RAD repaid	0	(180,000)
9 RAD held 30 June 2022	1,914,374	1,684,374

6. HCPS Provider Held Unspent Funds

	2022	2021
	\$	\$
HCP 1 - Provider Held	18,681	-
HCP 2 - Provider Held	2,757	-
HCP 6 - Provider Held	3,337	-
HCP 9 - Provider Held	5,367	-
HCP 11 - Provider Held	5,106	-
Total HCPS	35,248	-

	2022	2021
7. Trade and Other Payables		
Trade Payables		
Trade Creditors	11,473	7,629
Total Trade Payables	11,473	7,629
Other Payables		
Accrued Payroll - TIL	3,526	1,473
Wages Payable	16,095	9,611
Bendigo Business Credit Card	971	657
PAYGW	15,425	17,451
Accrued Expenses	12,654	12,654

	2022	2021
Superannuation Payable	11,080	12,131
Total Other Payables	59,751	53,978
Total Trade and Other Payables	71,224	61,606

8. Staff Leave Provisions

(a)

	2022	2021
	\$	\$
Current Liabilities-		
Annual Leave	113,631	110,067
Long Service Leave	43,116	38,124
Sick Leave	-	-
	156,747	148,191
Non-current Liability-		
Long Service Leave	59,808	59,808
Total Leave Provisions-		
Annual Leave	113,631	110,067
Long Service Leave	102,924	97,931
Sick Leave	-	-
	216,555	207,998

(b) Sick Leave

Sick leave accrued entitlements were provided for until 30 June 2018. Sick leave entitlements are non-vesting and not payable on termination of employment and have not been provided for since then.

Accounting standards have required for some years that the calculation of employment leave provisions to include additional costs payable when leave is taken including where applicable superannuation guarantee levy, annual leave loading, additional leave entitlements accruing during leave, workers compensation payable etc. The 10% superannuation guarantee levy was included in calculations at 30 June 2022 for the first time and consideration will be given to inclusion of other on costs next year.

9. Non Current Liability

2022	2021
\$	\$

Capital Grants

Commonwealth Government

The capital grant was received from the Commonwealth Government about 25 years ago to construct an aged care facility. The capital grant funds were used for this purpose subject to the providers review, approval and accreditation. Expenditure of the capital grant funds on aged care facility buildings, equipment and furniture was expended on fixed assets and has been depreciated over time.

Accounting standards require such capital grants to be reported as income and equity as long as the receiver has control over the funds.

While the capital grant may be repayable to the provider if Cypress View Lodge Ltd ceases to operate as a compliant aged care facility, the financial statements have been prepared on a going concern basis assuming the continued operation of a compliant aged care facility into the future.

From the 30 June 2019 the \$1,015,620 is no longer recorded as a liability, is included in equity as non operating/other comprehensive income, but is disclosed in note 10 as a contingent liability.

10. Contingent Liability

The Company received a \$1,015,620 Commonwealth Government Capital grant to construct aged care facilities in 1995, and this grant may be repayable to the provider if the aged care facilities cease to be compliant or cease to be used as an aged care facility. No loss or liability is anticipated.

11. Operating Results by Segment - Year Ended 30 June 2022

	Hostel	ILU	Total
	\$	\$	\$
Revenue	2,195,828	53,491	2,249,319
Expenditure			
Depreciation	73,394	4,918	78,312
Repairs & Maintenance	72,604	2,107	74,711
Other	2,093,198	2,158	2,095,356
	2,239,196	9,183	2,248,379
Profit/(Loss) for the Year	(43,368)	44,655	940

12. Pre Program Funding Term Deposit

Cypress View Lodge Limited holds as trustee funds which were raised by the community prior to government funding agreements being signed. These funds are held to assist with the financing of the construction of new buildings not covered by funding agreements. These funds total \$165,518 (2021 \$165,227) and are held in an interest bearing term deposit with the Bendigo Bank, and are not included in the balance sheet.

Detailed Profit and Loss Statement

Cypress View Lodge Limited For the year ended 30 June 2022

	2022	2021
Income		
Government Grants		
Personal Care	1,155,484	1,070,123
HCPs	111,814	124,287
Other	282,364	94,536
Total Government Grants	1,549,662	1,288,946
Resident Fee		
Lodge Accommodation	535,070	374,896
DAC DAP	35,015	69,702
Other	46,507	64,766
Total Resident Fee	616,593	509,364
Rent		
ILU Apartments	53,491	55,737
Total Rent	53,491	55,737
Interest	7,353	13,910
Other	22,222	21,117
Total Income	2,249,320	1,889,075
Total Income	2,249,320	1,889,075
Expenses		
Employee Benefits		
Gross Wages	1,220,783	1,114,134
Superannuation	117,546	100,528
Other	72,467	77,837
Total Employee Benefits	1,410,796	1,292,499
Administration & Insurance		
Electricity	38,839	39,648
Insurance	32,083	19,815
Other	111,746	84,858
Total Administration & Insurance	182,669	144,321
Food & Housekeeping		
Food	90,560	77,382
Medical Supplies	6,167	21,984
Other	62,198	40,184
Total Food & Housekeeping	158,926	139,550
Depreciation	78,312	108,161
Repairs & Maintenance		
Repairs & Maintenance - Hostel	72,604	39,261

	2022	2021
Repairs & Maintenance - ILU	2,107	1,240
Total Repairs & Maintenance	74,711	40,500
Other		
HCPS Delivery Expenses	140,956	36,546
Board Expenses	1,086	523
Other	200,923	88,279
Total Other	342,965	125,348
Total Expenses	2,248,380	1,850,380
Profit/(Loss) for the year	940	38,695

Directors Declaration

Cypress View Lodge Limited For the year ended 30 June 2022

In accordance with a resolution of the directors of Cypress View Lodge Limited, the directors declare that:

1. The financial statements and notes, as set out on pages 3 to 18, are in accordance with the Corporations Act 2001 and:

- comply with Australia Accounting Standards; and
- give a true and fair view of the financial position as at 30 June 2022 and of the performance for the year ended on that date of the company.

2. In the director's opinion there are reasonable grounds to believe that the company will be able to pay its debts as and when they fall due.

3. The company has complied, in all material respects, with the requirements of Division 3 of Part 4 of the User Rights Principles 1997 in the 2021-2022 financial year.

This statement is made in accordance with a resolution of the board of Directors.

Director: Monika Burgess



Date: 29.9.22

Director: Michelle Brain



Date: 29/9/22

INDEPENDENT AUDITOR'S REPORT

To the Directors of Cypress View Lodge Limited and the Secretary of the Department of Health and Aged Care.

Report on Cypress View Lodge Limited's compliance with the Aged Care Act 1997(the Act) and the Fees and Payments Principles 2014 (No.2) (Fees and Payments Principles).

We have audited the compliance of Cypress View Lodge Limited with the requirements of Part 5, Part 6, and Part 7 of the Fees and Payments Principles for the period 1 July 2021 to 30 June 2022.

Opinion

In our opinion, Cypress View Lodge Limited has complied, in all material respects, with the requirements of Part 5, Part 6, and Part 7 of the Fees and Payments Principles (as amended) for the period 1 July 2021 to 30 June 2022.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of the Guide to audit of an approved provider's compliance with the prudential requirements (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 Cypress View Lodge Limited that came to our attention during the course of our audit.

Directors' Responsibility

The directors of Cypress View Lodge Limited 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 the 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 Cypress View Lodge Limited'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 and Aged Care as set out in the Guide. Our audit has been conducted to provide reasonable assurance that Cypress View Lodge Limited 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 Cypress View Lodge Limited with Part 5, Part 6, and Part 7 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 Cypress View Lodge Limited and the Secretary of the Department of Health and Aged Care 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 and Aged Care, or for any purpose other than that for which it was prepared. Our report is intended for the directors of Cypress View Lodge Limited and the Secretary of the Department of Health and Aged Care 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. And 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.

RSalisbury

RSalisbury (Oct 25, 2022 20:38 GMT+11)

Robert Henry Salisbury BEc, FCA, JP
594 David Street Albury NSW 2640
Registered Company Auditor #2378
29 September 2022

**AUDITOR'S INDEPENDENCE DECLARATION
UNDER SECTION 307C OF THE CORPORATIONS ACT 2001
TO THE MEMBERS OF
CYPRESS VIEW LODGE LIMITED
ABN: 64 164 127 539
AND
TO THE SECRETARY, DEPARTMENT OF HEALTH AND AGED CARE**

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 there have been:

- a. no contraventions of the auditor independence requirements as set out in Corporations Act 2002 in relation to the audit; and
- b. no contraventions of any applicable code of professional conduct in relation to the audit.


RSalisbury (Oct 25, 2022 20:38 GMT+11)

SALISBURY AUDIT SERVICES PTY LTD
Robert H Salisbury, BEc, FCA
Registered Company Auditor 2378
594 David Street, Albury NSW 2640

Dated 29 day of September 2022