

## **INDEPENDENT AUDITOR'S REPORT**

To the Directors<sup>1</sup> of Cheltenham Manor Pty Ltd as trustee for Cheltenham Manor Family Trust and the Secretary of the Department of Health and Aged Care.

### **Report on Cheltenham Manor Pty Ltd'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 Cheltenham Manor Pty Ltd with the requirements of Part 5, Part 6, and Part 7 of the Fees and Payments Principles for the period 1 July 2023 to 30 June 2024.

#### **Opinion**

In our opinion, Cheltenham Manor Pty Ltd 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 2023 to 30 June 2024.

#### **Directors' Brett McMahon and Diane McMahon responsibility**

The directors Brett McMahon and Diane McMahon of Cheltenham Manor Pty Ltd are responsible for compliance with the Act and the Fees and Payments Principles and for such internal control as the directors Brett McMahon and Diane McMahon determine is necessary for compliance with the Act and the Fees and Payments Principles. The responsibilities of the directors Brett McMahon and Diane McMahon 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 Cheltenham Manor Pty Ltd'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 Cheltenham Manor Pty Ltd 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 Cheltenham Manor Pty Ltd 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 Brett McMahon and Diane McMahon of Cheltenham Manor Pty Ltd 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 Brett McMahon and Diane McMahon 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 Brett McMahon and Diane McMahon of Cheltenham Manor Pty Ltd 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. 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.



Anthony Jolley  
24th September 2024

**JPR Audit Services**

Suite 4, Level 1, 357 Camberwell Road  
CAMBERWELL VIC 3124

**Registered Companies Auditor No. 10702**