



McBAIN
McCARTIN & Co

CHARTERED ACCOUNTANTS
AUDIT & ASSURANCE SERVICES

PO BOX 82 BALWYN
VICTORIA, AUSTRALIA 3103
ABN 26 028 714 960

**NORSAN PTY LTD
ABN: 23 808 717 402
SERVICE NAPS ID: 26598
AS TRUSTEE FOR THE WILLOUGHBY FAMILY TRUST NO. 6**

INDEPENDENT AUDITOR'S REPORT

To the Directors of Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 and the Secretary of the Department of Health and Aged Care.

Report on Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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, Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 has complied, in all material respects, 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.

Directors' Responsibility

The directors of Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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 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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 has complied with the requirements of the Fees and Payments Principles. ASAE 3100 requires that we comply with relevant ethical requirements.

Liability limited by a scheme approved under Professional Standards Legislation

Level 1, 123 Whitehorse Road Balwyn VIC 3103

Phone: +61 3 9817 0700 Facsimile: +61 3 9817 0799 E-mail: office@mcbainmccartin.com.au Web: www.mcbainmccartin.com.au

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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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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, accommodations 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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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 Norsan Pty Ltd as Trustee for The Willoughby Family Trust No. 6 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.



McBain McCartin & Co.



Simon Aukstin

Partner

Registered Company Auditor Number 310218.

Balwyn

Dated: 1st day of October 2024

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Phone: +61 3 9817 0700 Facsimile: +61 3 9817 0799 E-mail: office@mcbainmccartin.com.au Web: www.mcbainmccartin.com.au