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INDEPENDENT AUDITOR'S REPORT

To the Committee of Warwick Benevolent Society Inc and the Secretary of the Department of Health, Disability and Ageing.

Report on Warwick Benevolent Society Inc'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 Warwick Benevolent Society Inc. with the requirements of Part 5, Part 6, and Part 7 of the Fees and Payments Principles for the period 1st July,2024 to 30th June, 2025.

Opinion

In our opinion, Warick Benevolent Society Inc 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 1st July, 2024 to 30th June, 2025.

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 Warwick Benevolent Society Inc that came to our attention during the course of our audit.

There were no instances of non-compliance with prudential requirements of the Act and the Fees and Payments Principles by Warwick Benevolent Society Inc that came to our attention during the course of our audit.

Committee of Warwick Benevolent Society Inc's responsibility

The Committee of Warwick Benevolent Society Inc is responsible for compliance with the Act and the Fees and Payments Principles and for such internal control as the Committee determine is necessary for compliance with the Act and the Fees and Payments Principles. The responsibilities of the Committee 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 Warwick Benevolent Society 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, Disability and Ageing as set out in the Guide. Our audit has been conducted to provide reasonable assurance that Warwick Benevolent Society 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 Warwick Benevolent Society Inc 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 Committee of Warwick Benevolent Society Inc and the Secretary of the Department of Health, Disability and Ageing 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 Committee and the Secretary of the Department of Health, Disability and Ageing, or for any purpose other than that for which it was prepared. Our report is intended for the Committee of Warwick Benevolent Society Inc and the Secretary of the Department of Health, Disability and Ageing 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.

D. A Hartmann

David August Hartmann FCA

Date: 16th October, 2025

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Registered Auditor number: 5916