

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ST LOUIS NURSING HOME PTY LTD**

Report on the Financial Report

We have audited the accompanying financial report of St Louis Nursing Home Pty Ltd, which comprises the statement of financial position and statement of changes in equity as at 30 June 2016, the statement of profit or loss statement and other comprehensive income and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

Directors' Responsibility for the Financial Report

The directors of the company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Corporations Act 2001 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001, of which a copy is included on Page 3 of this financial report.

Opinion

In our opinion the financial report of St Louis Nursing Home Pty Ltd is in accordance with the Corporations Act 2001, including:

- + giving a true and fair view of the company's financial position as at 30 June 2016 and of its performance for the year ended on that date; and
- + complying with Australian Accounting Standards – Reduced Disclosure Requirements and the Corporations Regulations 2001

Other Matter

The financial report of St Louis Nursing Home Pty Ltd for the year ended 30 June 2015 was audited by another auditor who expressed an unmodified opinion on the financial report on 21 October 2015.

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LUKE BOLLMEYER

LUKE BOLLMEYER

DIRECTOR

Signed at Dulwich this *7th* day of October 2016.