

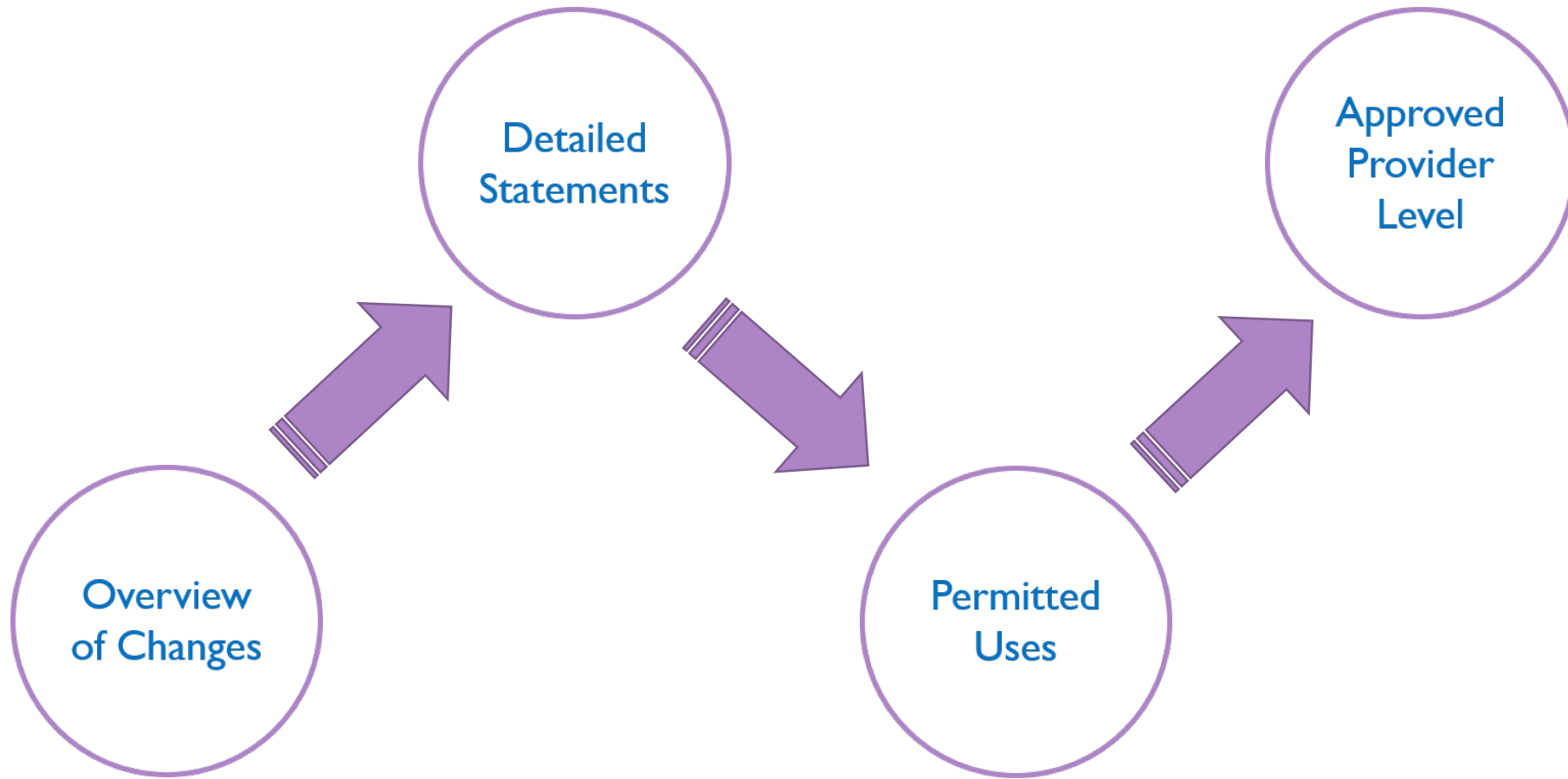
2020/21 AGED CARE FINANCIAL REPORT



Australian Government

Department of Health

EXPLANATORY WEBINAR



2020/21 AGED CARE FINANCIAL REPORT

BENEFITS

- Increased transparency of operating results and equity position
- Consistent disclosure through strict data definitions
- Enhanced portal to ensure ease of data collection and analysis
- Increased prudential and risk assessment
- Policy and funding strategies based on accurate and evidence based financial information
- Non-recurrent revenue and expenditure items separately disclosed

KEY DISCLOSURES

- Consolidated (Parent Entity) Segment Report
- Approved Provider (AP) Statements and Supporting (Movement) Schedules
- Residential Income and Expenditure received at facility (home) level to allow regional analysis
- Enhanced Permitted Uses reconciliation



AGED CARE FINANCIAL REPORT (USER GUIDE)

Aged Care Financial Report (ACFR)

The ACFR is a Special Purpose Financial Report and is the primary source of information for the Department for making its risk assessment as to the viability and prudential compliance of approved providers. The ACFR will also provide supplementary information for analysis by the Department and Aged Care Financing Authority.

Please note that all approved providers **must complete** each Approved Provider (AP) section of the ACFR.

Effective from the 2020/21 financial year, the Department will be encouraging the ACFR to be accompanied by a Declaration by the approved provider's Directors (as defined by the *Corporations Act 2001*), Responsible Persons (as defined by the *Australian Charities and Not-for-profits Act 2012*) or as agreed by the Department for other approved provider entities. This will ensure a greater level of governance.

Purpose of this User Guide

This guide is designed to help with the completion of the ACFR for approved providers of Residential Aged Care, Multi-Purpose Services, Home Care, Commonwealth Home Support Programme services and Short-Term Restorative Care.

In case of any inconsistencies between this guide and the portal, the portal should be the source relied on for setting out approved provider responsibilities.

Completing the Reporting Responsibilities

- All approved providers must lodge all required sections of the ACFR with the Department, via the online ACFR portal: <https://health.formsadministration.com.au> within four months after the end of the financial year.
- The ACFR cannot be lodged until all sections relevant to the approved provider are completed and all necessary documents have been uploaded to the ACFR portal.
- The cover letter outlines all required sections of the ACFR to be completed.
- The ACFR portal can only be accessed through the secure logon protocol.
- The Department encourage early lodgement, as this allows sufficient time to address any identified problems.

Due Date for Lodgement

For all approved providers who have a financial year ending 30 June, the ACFR must be completed and lodged by 31 October 2021, and must be accompanied by the respective audited General Purpose Financial Statement (GPFS) and additionally the audited Annual Prudential Compliance Statement (APCS) (if applicable). Approved providers, who have a non-standard financial year, please refer to the Section on Different Financial Year.

There are no provisions within the legislation to grant extensions. Please lodge the ACFR early to provide adequate time to address any issues and finalise all components of the ACFR.



ACFR HELP DESK

To assist with the completion and lodgement of the 2020-21 Aged Care Financial Report the Department will be providing a discreet external Help Desk.

The Help Desk will be available from 1 July to 31 October 2021 and will operate as follows:-

- Providers can send an email to a dedicated address or use the link from the Department website to briefly outline the areas of clarification or assistance required, together with contact details
- The Help Desk team will make verbal contact within 2 business days of receipt of the email
- Each area of clarification will be responded to within 3 business days after the initial telephone contact or ensuing email contact
- Additional assistance will be available to assist in the completion of the Aged Care Financial Report as required

The Department will provide a list of frequently asked questions to assist providers. This list will be updated at regular intervals as required

All communication with the Help Desk will be treated in strict confidence and no sensitive provider details or information will be reported to the Department



Detailed Segment Reports

Residential

Transitional
Residential

Short Term
Restorative
Care

Home
Care
Packages

Income by
Facility

Expenses by
Facility

Balance Sheet

Supplementary



ACFR - RESIDENTIAL FACILITY DATA COLLECTION

Rationale

- ✓ Improves transparency requirements
- ✓ Data to be form part of ongoing Pricing determination (AN-ACC subsidy)
- ✓ Ensures accurate monitoring of minimum direct care hours requirement (200 minutes per resident pd)
- ✓ Food costs data will be required for \$10 per day Basic Daily Fee supplement
- ✓ Over 1,300 facilities nationally already prepare and submit data quarterly at this granularity

Issues to Consider When Completing

- Distinction between recurrent and non-recurrent income and expenses
- Government subsidy allocation - Care and Accommodation
- Allocation of direct care staffing costs and worked hours by category
- Allocation of Allied Health (cost and worked hours)
- Allocation of Agency expenses (cost and worked hours)
- Allocation of hotel services staffing costs
- Corporate recharge - allocation methodology
- Accommodation expenses - treatment of refurbishment vs capital costs
- Depreciation - policy differences



Residential Aged Care Home Income 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
Income				
<u>Care Income:</u>				
◦ Subsidies and Supplements (Commonwealth)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Subsidies and Supplements (State/Territory)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Resident Fees: Means-Tested Care Fee 1	\$0.00	\$0.00	\$0.00	\$0.00
◦ Grants: Recurrent	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Care Income	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Care Income</i>	\$0.00	\$0.00	\$0.00	\$0.00

Subsidies and Supplements includes:

- ACFI, RCS and RCS saved payments
- Supplements:
 - BDCF Supplement, resident contribution top-up
 - Dementia and Severe Behaviour
 - Enteral Feeding, Oxygen
 - Hardship, homeless, transitional, viability, workforce, veteran
 - Payroll tax
 - Respite incentive

1 Means-Tested Care Fee
Resident contribution to Care
(charged to resident)

Exclude this amount from
Subsidies and Supplements
(ACFI subsidy)



Residential Aged Care Home Income 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
Income				
<u>Hotel Services Income:</u>				
◦ Basic Daily Fee	\$0.00	\$0.00	\$0.00	\$0.00
◦ Extra Service Fees 1	\$0.00	\$0.00	\$0.00	\$0.00
◦ Additional Service Fees 2	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Hotel Services Income	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Hotel Services Income</i>	\$0.00	\$0.00	\$0.00	\$0.00

1 Extra Service Fees
 Include both fees paid directly by the resident and deducted from refundable deposit

2 Additional Service Fees
 Agreed fee for additional services where facility is not an Extra Service home



Residential Aged Care Home Expenditure 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
Care Expenses				
<u>Labour Costs:</u> 1				
◦ Registered nurses	\$0.00	\$0.00	\$0.00	\$0.00
◦ Enrolled and licensed nurses (registered with the NMBA)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Personal care staff/Other unlicensed nurses	\$0.00	\$0.00	\$0.00	\$0.00
◦ Care management 2	\$0.00	\$0.00	\$0.00	\$0.00
◦ Allied health	\$0.00	\$0.00	\$0.00	\$0.00
◦ Lifestyle/ Recreation/ Activities Officer	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other employee staff	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Employee Labour Costs</i>	\$0.00	\$0.00	\$0.00	\$0.00
◦ Agency staff costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Agency fees	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract labour costs	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Contract Labour Costs</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Labour Costs</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Resident Expenses:</u>				
◦ Medical supplies	\$0.00	\$0.00	\$0.00	\$0.00
◦ Incontinence supplies	\$0.00	\$0.00	\$0.00	\$0.00
◦ Nutritional supplements	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other resident services and consumables	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Resident Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Other Direct Care Expenses:</u>				
◦ Workcover premium (care employee labour)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Payroll tax (care employee labour)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Quality, compliance and training external costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Chaplaincy / Pastoral Care	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other direct care expenses	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Other Direct Care Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Care Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00

1 Labour Costs
Includes all remuneration, leave (payments and accruals) superannuation, fringe benefits and termination payments
EXCLUDES
Payroll tax, workers compensation premiums, staff training and cost of agency staff

2 Care Management
Manager or Facility Manager



Residential Aged Care Home Expenditure 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
Hotel Services Expenses				
<u>Catering Expenses:</u>				
◦ Employee labour costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Consumables	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (internal) ¹	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (outsourcing) ²	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Catering Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Cleaning Expenses:</u>				
◦ Employee labour costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Consumables	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (internal)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (outsourcing)	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Cleaning Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Laundry Expenses:</u>				
◦ Employee labour costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Consumables	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (internal)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (outsourcing)	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Laundry Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Routine Maintenance Expenses:</u>				
◦ Employee labour costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Repairs and maintenance	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (internal)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Contract (outsourcing)	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Routine Maintenance Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Utilities</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Motor Vehicle Expenses</u>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Other Hotel Expenses:</u>				
◦ Workcover premium (hotel services employee labour)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Payroll tax (hotel services employee labour)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Quality, compliance and training external costs	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other hotel expenses	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Other Hotel Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Hotel Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00

1 Contract (Internal)
Contract Services paid through an internal shared service style arrangement

2 Contract (Outsourcing)
Contract Services paid to an external (unrelated) organisation for catering services



Residential Aged Care Home Expenditure 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
<u>Direct Care Paid Hours:</u> 1 2				
◦ Registered nurses	-	-	-	-
◦ Enrolled and licensed nurses (registered with the NMBA)	-	-	-	-
◦ Personal care staff/Other unlicensed nurses	-	-	-	-
◦ Care Management Staff	-	-	-	-
◦ Allied health	-	-	-	-
◦ Diversional therapy	-	-	-	-
◦ Lifestyle/ Recreation/ Activities Officer	-	-	-	-
◦ Other employee staff	-	-	-	-
◦ Agency staff	-	-	-	-
<i>Total Care Labour Hours</i>	-	-	-	-

1 Staff Hours
Preference is to gather hours data from roster. If this is not possible – use data from payroll system

2 Paid Hours
Include actual hours worked (normal/ overtime)

For the **2022 ACFR Allied Health** staff hours will need to be dissected as follows:-

- Occupational therapy
- Physiotherapy
- Podiatry
- Other clinical care
- Non-clinical therapy
- Focussed Psychological therapies

For the **2022 ACFR Agency** staff hours will need to be dissected into the same categories as the direct employed (full-time/part-time/casual) staff



Residential Aged Care Income & Expenditure Statement 2020-21

	Total Residential
Recurrent Income 1	
Care income	\$0.00 <i>linked</i>
Hotel Services income	\$0.00 <i>linked</i>
Accommodation income	\$0.00 <i>linked</i>
Finance income	\$0.00 <i>linked</i>
COVID-19 income	\$0.00 <i>linked</i>
Total Recurrent Income:	\$0.00
Non-Recurrent Income: 2	
◦ Donations, bequests and fundraising	\$0.00 <i>input</i>
◦ Fair value gains on financial assets	\$0.00 <i>input</i>
◦ Fair value gains on non-current assets	\$0.00 <i>input</i>
◦ Grants received	\$0.00 <i>input</i>
◦ Impairment gain	\$0.00 <i>input</i>
◦ Realised gains on disposal of assets	\$0.00 <i>input</i>
◦ Effect of adoption of AASB 16 Leases	\$0.00 <i>input</i>
◦ Other non-recurrent income	\$0.00 <i>input</i>
Total Non-Recurrent Income:	\$0.00
Total Income	\$0.00

1 Recurrent Income
These cells are linked to facility level I&E

2 Non-Recurrent Income
These cells do not appear at a facility level and need to be manually input - totals for all (aggregated) residential care facilities



Residential Aged Care Income & Expenditure Statement 2020-21

	Total Residential
Recurrent Expenses 1	
Care expenses:	
◦ Labour costs	\$0.00 <i>linked</i>
◦ Resident expenses	\$0.00 <i>linked</i>
◦ Other care expenses	\$0.00 <i>linked</i>
<i>Total Care expenses</i>	\$0.00
Hotel Services expenses	\$0.00 <i>linked</i>
Administration expenses	\$0.00 <i>linked</i>
Accommodation expenses	\$0.00 <i>linked</i>
Finance expenses	\$0.00 <i>linked</i>
COVID-19 expenses	\$0.00 <i>linked</i>
Total Recurrent Expenses:	\$0.00
Non-Recurrent Expenses: 2	
◦ Fair value losses on financial assets	\$0.00 <i>input</i>
◦ Fair value losses on non-current assets	\$0.00 <i>input</i>
◦ Impairment loss	\$0.00 <i>input</i>
◦ Realised losses on disposal of assets	\$0.00 <i>input</i>
◦ Net effect of adoption of AASB 16 Leases	\$0.00 <i>input</i>
◦ Other non-recurrent expenses	\$0.00 <i>input</i>
Total Non-Recurrent Expenses:	\$0.00
Total Expenses	\$0.00
Residential Aged Care Profit (Loss)	\$0.00

1 Recurrent Expenses
These cells are linked to facility level I&E

2 Non-Recurrent Expenses
These cells do not appear at a facility level and need to be manually input – total for all residential care facilities

- *check*

- *input*

- *input*

- *input*

Approved places
Available bed days
Occupied bed days



Residential Aged Care Home Income 2020-21

	Total Residential	ACH (name)	ACH (name)	ACH (name)
Income				
<u>Accommodation Income:</u>				
◦ Subsidies and Supplements (Commonwealth)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Subsidies and Supplements (State/Territory)	\$0.00	\$0.00	\$0.00	\$0.00
◦ Daily Accommodation Payments	\$0.00	\$0.00	\$0.00	\$0.00
◦ Accommodation Charges	\$0.00	\$0.00	\$0.00	\$0.00
◦ Interest Received - Accommodation Bonds	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Accommodation Income	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Accommodation Income</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>Finance Income:</u>				
◦ Interest and Investment Income	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total Finance Income</i>	\$0.00	\$0.00	\$0.00	\$0.00
<u>COVID-19 Income:</u> 1				
◦ COVID-19 Income	\$0.00	\$0.00	\$0.00	\$0.00
<i>Total COVID-19 Income</i>	\$0.00	\$0.00	\$0.00	\$0.00
◦ Approved places	-	-	-	-
◦ Available bed days	-	-	-	-
◦ Occupied bed days	-	-	-	-

1 **Covid-19 Income**
 Total amount of funding received for both Aged Care Specific measures and non-Aged Care specific measures

1 ACFR DATA DEFINITIONS (EXTRACT)

Residential Aged Care	Definition and Description	
	Inclusions	Exclusions
EXPENDITURE		
Care Expenses		
Labour costs	<p>Employment costs relating to direct care staff (nursing administration/registered nurses/enrolled and licenced nurses/other unlicensed nurses/personal care staff/allied health and lifestyle)</p> <p>Includes salaries and superannuation; allowances; accrued leave entitlements; workers compensation; termination payments; fringe benefits paid; payroll tax; and any other direct labour costs</p>	<p>Staff training; staff amenities; staff recruitment; agency staff</p>
Contract labour costs	<p>Agency and staff on external contracts with an unrelated organisation</p>	<p>Staff directly employed in any capacity by the aged care home</p>
Resident expenses	<p>Cost of incontinence systems and supplies and cost of medication and other medical supplies such as bandages, ointments, as well as the cost of packaging and distributing the medication such as Webster or similar system. Includes costs of nutritional supplements. Also include cost of medical gases and enteral feeding costs.</p>	
Other expenses	<p>Other items relating to direct resident care - include chaplaincy/pastoral, cost of therapy supplies, activity costs, unrecovered cost of bus hire, public telephone cost, entertainment etc.</p>	

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Data Definitions

Data definitions are published on Forms Administration website
<https://health.formadministration.com.au/dss.nsf/DSSForms.xsp>



ACFR DATA DEFINITIONS (EXTRACT)

Residential Aged Care	Definition and Description	
	Inclusions	Exclusions
EXPENDITURE		
Everyday Living Expenses		
Labour costs - hotel services	Employment costs relating to hotel services staff (catering/cleaning/laundry) Includes salaries and superannuation; allowances; accrued leave entitlements; workers compensation; termination payments; fringe benefits paid; payroll tax; and any other direct labour costs	Staff training; staff amenities; staff recruitment; agency staff
Contract hotel services - external	Contract services paid to an external (unrelated) organisation for catering/cleaning/laundry services	
Contract hotel services - internal	Contract services paid through an internal shared services style arrangement within the organisation for catering, cleaning and laundry services	
Other hotel expenses	Cost of all consumable supplies used for catering/cleaning/laundry Includes food and supplements; crockery and cutlery; cooking utensils; cleaning and laundry materials; toiletry and sanitary materials; bedding linen	
Utilities	Electricity; gas; council rates (land and water); rubbish removal expenses relating directly to an aged care home	Medical gases such as oxygen
Motor vehicle expenses	All costs associated with operating, maintaining and repairing motor vehicles associated with resident care (eg bus)	



PERMITTED USES

Division 52N of the *Aged Care Act 1997* defines Permitted Uses of RADs/Bonds and this is further regulated by Part 6 of the *Fees and Payments Principles 2014 (No 2)*.

Within *Division 52N* an Approved Provider is permitted to use RADs for the following:

- a) Capital expenditure for residential or flexible aged care purposes
- b) Invest in certain financial products
- c) To make a loan (with certain conditions to be satisfied)
- d) To refund or repay debt accrued for the purposes of refunding accommodation deposits
- e) To repay debt accrued for the purposes of capital expenditure as referred to in (a) above
- f) To repay debt accrued before 1 October 2011 (the application date for the current permitted use rules) if the debt is accrued for the purposes of providing aged care to care recipients

The *Principles* expands the permitted uses to include meeting reasonable business losses that are incurred in the first 12 months of the operation of a residential aged care service.



PERMITTED USES RECONCILIATION

	Total \$	% of Net RADs received in
Permitted Uses Reconciliation		
<i>Refundable RADs and Bonds</i>		
RAD's received during the year	-	
Total amount deducted from all refundable deposit and bond balances in the financial year	-	
RAD's refunded during the year	-	
<i>RAD cash movement</i>	-	0.00%
<i>Permitted Use Expenditure</i>		
Capital expenditure	-	0.00%
<i>Less: Amount received from the sale or disposal of items previously reported under permitted uses Capital Expenditure in the APCS (if not deducted above)</i>	-	0.00%
Debt repayments *		
Capital expenditure	-	0.00%
<i>Less: Acquisition of new debt for capital expenditure (movement)</i>	-	0.00%
Loans for permitted uses (total needs to match APCS) 1		
Loans for Capital Expenditure	-	0.00%
Loans for investment in financial product	-	0.00%
Loans for refunding RAD	-	0.00%
Loans for repaying debt accrued for the purpose of refunding RADs		
Loans for repaying debt accrued for the purpose of Capex	-	0.00%
<i>Less: Amount received from the repayment of a permitted uses loans previously reported as Loans for Permitted uses in the APCS (if not deducted above)</i>	-	0.00%
Reasonable business losses - first 12 months of operations	-	0.00%
Other (please specify)		0.00%
<i>Total permitted uses expenditure</i>	-	0.00%

1 Loans for Permitted Uses Expanded line items to enable greater transparency



PERMITTED USES RECONCILIATION

Permitted Uses Reconciliation		
Permitted use expenditure (as above)	-	0.00%
Cash and cash equivalents (movement)	-	0.00%
Investments in financial products (movement) ¹		
Authorised Deposit-taking Institutions	-	0.00%
Religious Charitable Development Fund (RCDF) per s63(c) of the Fees and Payments Principles 2014 No.2	-	0.00%
Other permitted uses financial products (total needs to match APCS)		
A debenture, stock or bond issued or proposed to be issued by the Commonwealth, a State or a Territory;	-	0.00%
Equity security - related party	-	0.00%
Equity security - non-related party	-	0.00%
Debt Security - related party	-	0.00%
Debt Security - non-related party	-	0.00%
Hybrid Security - related party	-	0.00%
Hybrid Security - non-related party	-	0.00%
Registered managed investment scheme	-	0.00%
Aged care investment scheme	-	0.00%
Less: Amount received from the sale, disposal or redemption of a permitted uses Financial Product	-	0.00%
<i>Total permitted uses movement</i>	-	0.00%
Permitted Uses Coverage/(Deficiency)	-	0.00%
Loans for permitted uses detail (from above)	-	
Loans for permitted uses APCS	-	
Difference (must be zero)	-	
Other permitted uses financial products detail (from above)	-	
Other permitted uses financial products APCS	-	
Difference (must be zero)	-	

1 Financial Products
Expanded line items to enable greater transparency





Consolidated Segment Report

Residential

Community

Retirement

Other



Consolidated Segment Report 2020-21 ¹

Name of Ultimate Parent Entity or Approved Provider (as applicable)

	Total	Residential ²	Community ³	Retirement	Other ⁴
Balance Sheet					
Assets					
◦ Cash and Cash Equivalents	\$0.00				
◦ Financial Assets	\$0.00				
◦ Loans Receivable					
- Non-related parties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
- Related parties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Capital Work in Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Property, Plant and Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Right-of-use Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Investment Properties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Intangible Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Liabilities					
◦ Refundable Loans Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ External Borrowings					
- Non-related parties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
- Related parties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Employee Benefits/Provisions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Unspent Home Care Package Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Unspent CHSP Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Lease Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Assets	\$0.00				
Equity					
◦ Issued Capital	\$0.00				
◦ Reserves	\$0.00				
◦ Retained Earnings (Losses)	\$0.00				
Total Equity	\$0.00				

¹ Consolidation of ultimate parent entity using principles of AASB 10

² Balances can be linked to the Residential Balance Sheet if only one approved provider

³ "Community" includes HCP / CHSP / Private / Disability

⁴ "Other" includes all other business activities

⁵ Not to be allocated to segments – input totals only



Consolidated Segment Report 2020-21

Name of Ultimate Parent Entity or Approved Provider (as applicable)

	Total	Residential	Community	Retirement	Other
Income & Expenditure Statement					
Income					
◦ Operating Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Investment Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Fair Value Gains	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Expenses ¹					
◦ Employee Benefits Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Management Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Depreciation and Amortisation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Finance Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Fair Value Losses (including Impairment)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Profit/(Loss) Before Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Income Tax Expense (Benefit)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Dividends Paid/Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
◦ Other Comprehensive Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net Profit/(Loss) For the Year	\$0.00	\$0.00 ²	\$0.00	\$0.00	\$0.00
External Lines of Credit					
◦ Drawn	\$0.00				
◦ Undrawn	\$0.00				
Key ratios					
Liquidity ratio	0%				
Capital adequacy ratio	0%				

1 Disclosure is similar to statutory accounts disclosure

2 Totals should agree to Residential I&E (if only one approved provider)

3 Allows assessment of liquidity and capital adequacy (calculated percentages)



WHERE TO FROM HERE

- Latest draft Aged Care Financial Report including Data Definitions is located at <https://health.formsadministration.com.au/dss.nsf/DSSForms.xsp>
- Help Desk contact details to be advised by 30 June 2021
- Detailed guide to suggested allocation methodology for individual facility Income & Expenditure Statements to be advised by 30 June 2021
- First issue of Frequently Asked Questions to be available on 31 July 2021
- Final version of Aged Care Financial Report template to be available in early August 2021
- Webinar based on clarifications or queries in relation to completing Aged Care Financial Report to be held on 11 September 2021 (details to be confirmed by 31 August 2021)

