ROSEWOOD

welcome home

Financial Report

for the year ended 30 June 2026

ROSEWOOD CARE GROUP (INC)

ABN 47 687 603 507 NAPS ID: 742

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Board Report

The Board members of Rosewood Care Group (Inc), trading as Rosewood present their report for the Association for the year ended 30 June 2026, as approved by the Board at its meeting held on 23 September 2026.

Review of Operations

Rosewood's operations for the year, after depreciation and recognition of AASB 9 adjustments relating to the Zero Real Interest Loans, resulted in a net deficit of $3,263,025 (2025: $1,895,939). Following the recognition of revaluation gains on land and buildings of $17,828,410 in other comprehensive income, total comprehensive income for the year was $14,565,385 (2025: $3,562,908).

Principal activities

During the year ended 30 June 2026, Rosewood's principal activities comprised the provision of the following services:

- Residential aged care
- Cleaver Heritage Café

There were no significant changes in the nature of Rosewood's principal activities during the year.

Asset Strategy

Rosewood is progressing a significant refurbishment of its Leederville facility, designed to enhance the presentation, functionality, staff amenity and the day-to-day experience of residents, families and staff, while preserving its established character and sense of community.

During the year, the project progressed through stakeholder consultation, scope development and project initiation, together with the establishment of an early collaborative design and buildability process. This approach is intended to ensure that the proposed refurbishment is operationally appropriate, financially responsible and aligned with Rosewood's longer-term strategic objectives.

As at 30 June 2026, no formal financial commitments had been entered into in relation to the refurbishment project.

Direct Care Margin Pressure

The commencement of the new Aged Care Act on 1 November 2025, introduced significant structural reforms across the aged care sector, including revised co-contribution arrangements for non-clinical care, changes to accommodation payment settings, a new regulatory framework and strengthened Aged Care Quality Standards.

Rosewood has responded proactively to these reforms, embedding the new requirements across its systems and processes, resident and family communications, accommodation and Higher Everyday Living (HELF) pricing models , workforce planning, governance reporting and compliance frameworks. While some of the associated revenue reforms have an immediate impact, the full financial benefits is expected to emerge progressively over several years. This reflects grandfathering arrangements, resident mix, the timing of new admissions and the gradual transition to revised accommodation and everyday living revenue arrangements.

The relationship between wages costs and aged care funding remains complex. The Independent Health and Aged Care Pricing Authority (IHACPA) provides pricing advice based on the cost of delivering care, while the Australian Government ultimately determines the AN-ACC price. Although AN-ACC funding has recognised significant wage increases across the sector, changes in funding do not operate as simple or automatic pass-through of individual providers' wage cost increase.

Looking ahead to FY27, direct care margins are expected to remain under pressure. Continued wage cost escalation, workforce availability and the requirement to meet mandated care minutes will need to be carefully managed within a constrained operating margin environment. Rosewood will continue to focus on workforce efficiency, funding optimisation and disciplined cost management while maintaining its commitment to safe, high-quality, resident-centred care. AASB 9 Reporting

Zero Real Interest Loan Agreements

Rosewood has two Zero Real Interest Loan Agreements with the Commonwealth, dated 3 December 2012, and 8 May 2014. The loans were provided to support the redevelopment of the Association's two facilities and each with a term of 20 years. Based on the applicable repayment arrangements, the first loan is expected to be repaid in full by November 2037 and the second by May 2039. The outstanding loan balances are subject to indexation by reference to quarterly movements in the Consumer Price Index (CPI). Rosewood accounts for these loans in accordance with AASB 9 Financial Instruments. As the loan arrangements give rise to contractual obligation to make cash repayments, they meet the definition of a financial liability. Under AASB 9, financial liabilities are initially recognised at fair value and subsequently measured in accordance with the applicable requirements of the Standard. As the loans were provided on concessional terms, their accounting carrying amounts may differ from the contractual amounts ultimately payable to the Commonwealth.

During the 2026 financial year, Rosewood strengthened the presentation and disclosure of these arrangements in its annual financial statements to provide greater transparency regarding the accounting treatment of the concessional financing and the Association's underlying repayment obligations.

As at 30 June 2026, the difference between the carrying amount of the loans recognised in the Statement of Financial Position and the contractual amount payable to the Department of Health, Disability and Ageing was $3,117,248 (2025: $3,532,646). The movement of $415,398 during the year reflects the current-year accounting adjustment arising from the measurement of the loans under AASB 9.

This accounting treatment does not alter Rosewood's contractual repayment obligations to the Commonwealth; rather, it reflects the measurement and recognition requirements applicable to the loans for financial reporting purposes.

Annual Prudential Compliance

The Aged Care Act 2024 on 1 November 2025, introducing a new regulatory framework, including updated financial and prudential requirements for registered aged care providers. Rosewood has implemented the requirements relevant to its operations and remained compliant with its applicable financial and prudential obligations throughout the reporting period.

Rosewood also continued to comply with the conditions and obligations associated with its approval to charge accommodation payments above the applicable maximum amount, as approved by the by the Independent Health and Aged Care Pricing Authority (IHACPA).

During the year, Rosewood maintained appropriate governance, monitoring and reporting processes to support ongoing compliance with its financial, prudential and accommodation payment obligations.

Indemnification and insurance of board member and officers

Rosewood maintains Board Members' and Officers' Liability Insurance to provide cover for Board members and officers in respect of certain liabilities that may arise in the course of performing their duties on behalf of Association.

The terms of the insurance policy prohibits disclosure of the nature and extent of the liabilities covered and the amount of the premium paid.

Indemnification of auditors

To the extent permitted by law, the Association has agreed, as part of the terms of its audit engagement agreement, to indemnify its auditors, Moore Australia (WA), against certain claims by third parties arising in connection with the audit.

No payment has been made by the Association under this indemnity during or since the end of the financial year.

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under the Associations Incorporation Act 2015 (WA) and the Australian Charities and Not-for-profits Commission Act 2012 (Cth) in relation to the audit for the year ended 30 June 2026, is set out on page 8 of this report.

The report is signed in accordance with a resolution of the Board.



John Pirie
Chair, Board of Management



Tracy Harris
Chief Executive Officer

Dated at Perth this 23rd day of September 2026.

Governance Statement

Our Vision

Our Vision is to be Western Australia's preferred provider of person-centred and community focused aged care services.

Our Mission

Our Mission is to provide premium care and enhance the quality of life of ageing people.

Our Values

HOME is at the heart of how we care, work and lead

HUMILITY	We lead and care with respect, openness and compassion
OWNERSHIP	We take responsibility and speak up to keep people safe
MINDFULNESS	We act with intention, professionalism, care and create, moments of connection and joy
EMPATHY	We listen, understand and respond with compassion.

The Role of the Board

The Board is responsible for:

- The governance of Rosewood, including overseeing the management and administration of all real and personal property, including, but not limited to, the power to buy, sell, lease or let any real or personal property, plant, equipment, consumable item or other asset to be used, either at the time or in the future, in furtherance of the organisation's Object and for this purpose to lend or borrow, either with or without security, as the Board shall from time to time think fit.
- Appointing, dismissing, setting the duties, and managing the performance of the Chief Executive Officer.
- Ensuring that the organisation's Object is promoted, which may include establishing appropriate vision, mission, values, policies, and corporate objectives for Rosewood.
- Approving business and strategic plans, including budgets.
- Doing all such other things as are incidental or conducive to furthering the organisation's Object and performing these duties.

Board Committees

The Board has established five committees to support the performance of its responsibilities. Each of these five committees are governed by their own terms of reference, they are not a decision-making body of the Board but can make recommendations to the Board.

The Committees are:

1. Finance, Audit, Risk and Governance Committee
2. Clinical Governance Committee

3. People, Culture and Engagement Committee
4. Remuneration Committee
5. Strategy, Growth and Business Transformation Committee

The **Finance, Audit, Risk, and Governance Committee** is responsible for overseeing financial management, auditing processes, risk management, and corporate governance within Rosewood. The committee ensures compliance with regulatory requirements, enhances financial accountability, and supports the organisation's strategic goals while maintaining transparency and integrity.

Members of the Finance, Audit, Risk, and Governance Committee comprise of members of the Rosewood Board and a senior finance leader with appropriate financial, risk, or governance expertise. The Committee shall include lesson fewer than two Board members including the Chair.

The Committee Chair may invite other Rosewood employees or external parties to attend meetings in an ex officio or advisory capacity, as appropriate. Such invitees are not members of the Committee and shall not participate in the Committee's decision-making or voting processes.

The **Clinical Governance Committee** oversees and supports the delivery of safe, high-quality resident-centred clinical care at Rosewood. The Committee is responsible for providing oversight and assurance that clinical practices are evidence-based, meet appropriate standards of care, and comply with applicable regulatory, legislative, and organisational requirements.

The Committee provides strategic direction on clinical governance matters and promotes a culture of continuous improvement, accountability, learning and excellence in clinical care across Rosewood's aged care services.

Members of the Clinical Governance Committee shall comprise of members of the Rosewood Board, and a senior clinical or medical leader, with appropriate clinical, governance, healthcare, or related expertise. The Committee shall include no fewer than two Board members, one of whom shall be the Committee Chair.

The Committee Chair may invite other Rosewood employees or external parties to attend meetings in an ex officio or advisory capacity, as appropriate. Such invitees are not members of the Committee and shall not participate in the Committee's decision-making or voting processes.

The **People, Culture, and Engagement Committee** provides oversight and strategic direction in relation to Rosewood's people, workplace culture, employee engagement, workforce development and training, employee well-being, and work health and safety.

The Committee is responsible for providing oversight and assurance that Rosewood maintains effective people and workforce practices that support a positive, inclusive, safe, and high-performing workplace. It promotes contemporary and effective approaches to people management, employee engagement and development, workplace well-being, and work health and safety, while ensuring alignment with applicable legislative, regulatory, and organisational requirements.

Members of the People, Culture, and Engagement Committee shall comprise members of the Rosewood Board with appropriate human resources, leadership, workforce, organisational culture, or related expertise. The Committee shall include no fewer than two Board members, one of whom shall be the Committee Chair.

The Committee Chair may invite other Rosewood employees or external parties to attend meetings in an ex officio or advisory capacity, as appropriate. Such invitees are not members of the Committee and shall not participate in the Committee's decision-making or voting processes.

The **Remuneration Committee** provides oversight and strategic guidance in relation to remuneration frameworks, policies, and practices across Rosewood Care Group. The Committee is responsible for reviewing and recommending remuneration arrangements that support the attraction, retention, and motivation of suitably qualified and experienced employees and executives.

The Committee provides oversight and assurance that remuneration practices are fair, equitable, transparent, appropriately governed, and aligned with Rosewood's values, strategic objectives, organisational performance, and applicable legislative and regulatory requirements.

Members of the Remuneration Committee shall comprise members of the Rosewood Board with appropriate remuneration, human resources, governance, executive leadership, or related expertise. The Committee shall include no fewer than two Board members, one of whom shall be the Committee Chair.

The Committee Chair may invite Rosewood employees, external advisers, or other parties to attend meetings in an ex officio or advisory capacity, as appropriate. Such invitees are not members of the Committee and shall not participate in the Committee's decision-making or voting processes.

No Committee member or invitee shall participate in discussions or decisions concerning their own remuneration or any matter in which they have an actual, potential, or perceived conflict of interest.

The **Strategy, Growth and Business Transformation Committee** provides strategic oversight and advice to the Rosewood Care Group Board in relation to the organisation's strategic direction, sustainable growth, business transformation, and long-term development.

The Committee is responsible for identifying, evaluating, and recommending strategic opportunities and transformative initiatives for consideration by the Board. It supports innovation and ensures that proposed growth and transformation activities are aligned with Rosewood's mission, vision, values, strategic objectives, and long-term sustainability.

The Committee also monitors the implementation and effectiveness of approved strategic plans, significant transformation initiatives, and associated change management activities, providing oversight and assurance to the Board regarding progress, outcomes, emerging opportunities, and strategic risks.

Members of the Strategy, Growth and Business Transformation Committee shall comprise members of the Rosewood Board with appropriate strategic, business, transformation, growth, commercial, or related expertise and experience. The Committee shall include no fewer than three Board members, one of whom shall be the Committee Chair.

The Chair of the Rosewood Board shall not serve as Chair of the Strategy, Growth and Business Transformation Committee.

The Committee Chair may invite Rosewood employees, external advisers, or other parties to attend meetings in an ex officio or advisory capacity, as appropriate. Such invitees are not members of the Committee and shall not participate in the Committee's decision-making or voting processes.

MOORE

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 AND SECTION 80 OF THE ASSOCIATIONS INCORPORATION ACT 2015 (WA) TO THE BOARD OF ROSEWOOD CARE GROUP INC.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2026, there have been:

a) no contraventions of the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* and *Associations Incorporation Act 2015 (WA)* in relation to the audit; and

b) no contraventions of any applicable code of professional conduct in relation to the audit.

SHAUN WILLIAMS
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 29th day of September 2026.

Moore Australia Audit (WA) – ABN 16 874 357 907.
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BOARD OF ROSEWOOD CARE GROUP INC.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Rosewood Care Group Inc. (the Association) which comprises the statement of financial position as at 30 June 2026, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policy information and the statement by members of the board.

In our opinion, the accompanying financial report of Rosewood Care Group Inc. is in accordance with the *Associations Incorporation Act 2015 (WA)* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

i. giving a true and fair view of the Association's financial position as at 30 June 2026 and of its performance for the year then ended; and

ii. complying with Australian Accounting Standard - AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022.*

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Associations Incorporation Act 2015 (WA)*, *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Responsibility of the Board Members for the Financial Report

The board members of the Association are responsible for the preparation of the financial report that gives a true and fair view in accordance with AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*, *Associations Incorporation Act 2015 (WA)* and *Australian Charities and Not-for-profits Commission Act 2012*. The board members' responsibility also includes establishing and maintaining internal control as the board of management determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the board members are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF THE BOARD OF ROSEWOOD CARE GROUP INC.
(CONTINUED)

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our audit report.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of Section 60-45(3)(b) of the *Australian Charities and Not-for-profits Commission Act 2012,* in our opinion there is no deficiency, failure or shortcoming in respect of the matters referred to in Section 60-30(3)(b),(c) or (d) of the *Australian Charities and Not-for-profits Commission Act 2012.*

In our opinion, the Association has complied with sections 82(1)(b), (c) and (d) of the *Associations Incorporation Act 2015 (WA)*.

SHAUN WILLIAMS
PARTNER

MOORE AUSTRALIA AUDIT (WA)
CHARTERED ACCOUNTANTS

Signed at Perth this 29th day of September 2026

Statement by Members of the Board

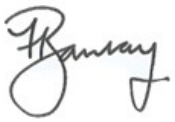
In the opinion of the Board of Rosewood Care Group (Inc):

1. The financial statements and notes, as set out on pages 11 to 31, present a true and fair view of the financial position of Rosewood Care Group (Inc) as at 30 June 2026 and its financial performance for the year ended, in accordance with Australian Accounting Standards – Simplified Disclosures, other applicable pronouncements of the Australian Accounting Standards Board and the Australian Charities and Not-For-Profits Commission Act 2012 (Cth); and
2. At the date of this statement, there are reasonable grounds to believe that Rosewood Care Group (Inc) will be able to pay its debts as and when they become due and payable.

This statement is made in accordance with a resolution of the Board and is signed for and on behalf of the Board by:



John Pirie
Chair, Board of Management



Fiona Barclay
Chair, Finance, Audit, Risk and Governance Committee

Dated at Perth this 23rd day of September 2026.

Statement of Profit or Loss and Other Comprehensive Income

For the year ended 30 June 2026

	Note	2026 $	2025 $
Revenue from operations	2	44,402,136	41,206,863
EXPENSES			
Employee benefits		35,528,086	33,667,863
Operating expenses		8,476,099	6,580,641
Depreciation expenses		2,242,481	2,358,084
Finance costs	3	1,003,098	779,800
		47,249,764	**43,386,388**
Net (deficit)		**(2,847,628)**	**(2,179,525)**
Revaluation (loss) / gains on borrowings		(415,397)	283,586
Net (deficit) for the year		**(3,263,025)**	**(1,895,939)**
Other Comprehensive income			
Revaluation gains on re-measurement of assets to fair value		17,828,410	5,458,847
Total comprehensive income for the year		**14,565,385**	**3,562,908**

The accompanying notes form part of these financial statements.

Statement of Financial Position

At 30 June 2026

	Note	2026 $	2025 $
CURRENT ASSETS			
Cash and cash equivalents	4	33,956,515	29,916,583
Other Financial Assets	4	3,000,000	-
Trade and other receivables	5	495,528	381,012
Inventory	6	29,144	30,285
TOTAL CURRENT ASSETS		**37,481,187**	**30,327,880**
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	158,485,014	142,260,505
TOTAL NON-CURRENT ASSETS		**158,485,014**	**142,260,505**
TOTAL ASSETS		**195,966,201**	**172,588,385**
CURRENT LIABILITIES			
Refundable accommodation deposits	11	156,946,961	148,180,147
Provisions	9	3,825,679	3,159,389
Trade and other payables	8	2,113,391	1,993,240
Borrowings	10	1,200,609	1,175,862
TOTAL CURRENT LIABILITIES		**164,086,640**	**154,508,638**
NON-CURRENT LIABILITIES			
Borrowings	10	10,522,026	11,331,983
Provisions	9	244,419	200,033
TOTAL NON-CURRENT LIABILITIES		**10,766,445**	**11,532,016**
TOTAL LIABILITIES		**174,853,085**	**166,040,654**
NET ASSETS		**21,113,116**	**6,547,731**
EQUITY			
Asset revaluation reserve		42,916,657	25,088,247
Retained (accumulated deficits)		(21,803,541)	(18,540,516)
TOTAL EQUITY		**21,113,116**	**6,547,731**

This statement should be read in conjunction with the accompanying notes to the financial statements.

Statement of Changes in Equity

For the year ended 30 June 2026

	Retained (Deficit) $	Asset Revaluation Reserve $	Total $
Balance on 1 July 2025	**(18,540,516)**	**25,088,247**	**6,547,731**
Net (deficit) for the year*	(3,263,025)	-	(3,263,025)
Other comprehensive income for the year	-	17,828,410	17,828,410
Balance on 30 June 2026	**(21,803,541)**	**42,916,657**	**21,113,116**
Balance on 1 July 2024	**(16,644,577)**	**19,629,400**	**2,984,823**
Net (deficit) for the year*	(1,895,939)	-	(1,895,939)
Balance on 30 June 2025	**(18,540,516)**	**25,088,247**	**6,547,731**

This statement should be read in conjunction with the accompanying notes to the financial statements.

*Note 10: Borrowings

Statement of Cash Flows

For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Receipts from residents and customers		14,165,978	12,430,190
Receipts from government subsidies		29,632,387	28,167,327
Donations received		16,105	23,474
Interest received		703,169	476,582
Payment to suppliers and employees		(44,034,750)	(40,818,781)
NET CASH GENERATED OPERATING ACTIVITIES		**482,889**	**278,792**
Cash flows from investing activities			
Fixed asset purchases			
- Residential Aged Care			
General Purchase		(409,857)	(300,429)
Purchase s310-5 Aged Care Rules		(107,905)	-
- Other		(120,818)	-
	7	**(638,580)**	**(300,429)**
Payments for financial assets		(3,000,000)	-
NET CASH FLOWS FROM INVESTING		**(3,638,580)**	**(300,429)**
Cash flows from financing activities			
Proceeds from refundable accommodation deposits		49,075,277	50,503,429
Repayments of refundable accommodation deposits		(39,675,948)	(37,185,277)
Refundable accommodation deposit refund interest		(531,926)	(279,742)
Repayments of debt and interest		(1,671,780)	(1,700,667)
NET CASH FLOWS FINANCING ACTIVITIES		**7,195,623**	**11,337,743**
NET INCREASE IN CASH		**4,039,932**	**11,316,106**
Cash at the beginning of the year		29,916,583	18,600,477
CASH AT THE END OF THE YEAR		**33,956,515**	**29,916,583**

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the year ended 30 June 2026

Note I: General Information

I.I Corporate information

Rosewood Care Group (Inc) ("Rosewood") is incorporated under the *Associations Incorporation Act 2015* and registered with the Australian Not-for-Profit Commission in accordance with the *Australian Not-for-Profit Commission Act 2012*.

Rosewood is domiciled in Western Australia and is a not-for-profit entity primarily providing care and residential accommodation for the aged.

Rosewood's principal place of business is 200 Scarborough Beach Road, Mount Hawthorn, 6016.

I.2 Basis of preparation

The financial report is a Tier 2 general purpose report that has been prepared in accordance with the Australian Accounting Standards – Simplified Disclosure Requirements made by the Australian Accounting Standards Board and the requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* and the *Associations Incorporation Act 2015*.

This financial report has been prepared on an accruals basis and is based on historical costs as modified by the revaluation of selected non-current assets, financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Significant and other accounting policies that summarise the measurement basis used and are relevant to an understanding of the financial statements are provided throughout the notes to the financial statements.

I.3 Going concern basis

The financial statements have been prepared on a going concern basis which contemplates the continuity of normal business activities and the realisation of assets and settlement of liabilities in the normal course of business.

During the year ended 30 June 2026, the Association recorded a deficit of $2,847,628 (2025: deficit of $2,179,525), before required adjustments to AASB 9 Financial Instruments adjustments, refer note 10. Cash inflow from operating activities of $482,889 (2025: cash inflow $278,792). Cash outflow for investing activities, including reclassifying a six month term deposit to financial assets of $3,638,580 (2025: cash outflow of $300,429) and Cash inflow from financial activities of $7,195,623 (2025: Cash inflow $11,337,743).

The deficit was primarily due to higher costs associated with mandated care minutes and increased administrative expenses resulting from various reforms in the aged care industry.

The Members of the Board have prepared a cash flow forecast, which indicates that the Association will have sufficient cash flows to meet all the commitments and working capital requirements for the 12-month period from the date of signing this financial report. Based on the cash flow forecast and other factors referred above, The Members of the Board are confident that the Association can

continue as a going concern and as such are of the opinion that the financial report has been appropriately prepared on a going concern basis.

I.4 Comparative information

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

I.5 Key estimates and judgements

All judgments, estimates, and assumptions are deemed reasonable based on the current circumstances known to management. Actual results may differ from these judgments, estimates, and assumptions.

Estimates reflect a reasonable expectation of future events, relying on current trends and economic data from both external sources and within the Association.

Areas involving higher degrees of judgment or complexity, or where assumptions and estimates significantly impact the financial statements, are disclosed in the following notes:

- Note 7: Property, plant and equipment
- Note 9: Provisions

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently specific by considering any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services promised.

Zero Real Interest Loan

The Department of Health and Ageing. Zero Real Interest Loan is recognised as a financial liability under AASB 9 Financial Instruments. The loan is designated at fair value through profit or loss and is initially measured at fair value, adjusted for transaction costs directly attributable to the issue of the liability.

Fair value at initial recognition was determined as the present value of expected future contractual cash flows, including scheduled principal repayments and CPI-linked interest payments, discounted using a market-based effective yield for a liability of a not profit with a Government funded loan with similar terms, timing and credit risk.

Where the proceeds received exceeded the fair value of the financial liability recognised the difference represents the benefit of concessional financing. As Rosewood is a not-for-profit entity, this benefit was assessed having regard to the substance of the arrangement and the applicable Australian Accounting Standards. Where no sufficiently specific enforceable performance obligations or repayment conditions exist, the benefit was recognised as income when Rosewood obtained control of the benefit.

Subsequent to initial recognition, the loan was measured at fair value through the profit and loss. Interest expense is recognised directly through the profit or loss. The contractual interest rate is linked to the Australian Bureau of Statistics Consumer Price Index (weighted average of eight capital cities) annual movement for the applicable quarter. The contractual principal balance is not indexed for CPI.

Principal repayments reduce the carrying amount of the liability when paid. The loan is classified as current where repayment is due within 12 months of the reporting date, based on the actual repayment due and non-current for amounts due beyond 12 months, this liability will be adjusted in future years as the AASB 9 Fair Value adjustments decrease.

I.6 Impact of the application of new Accounting Standards

The adoption of new accounting standards did not have a material impact on the financial report.

I.7 Income Tax

The Association is exempt from income tax under Section 50-5, item 1.1 of the *Income Tax Assessment Act 1997*. The Association is recognised as a Public Benevolent Institution by the Australian Taxation Office.

I.8 Functional and presentation currency

The financial statements are present in Australian dollars, which is the Associations functional and presentation currency.

I.9 Property, Plant and Equipment – Revaluation of Aged Care Facility Buildings

The aged care buildings are measured using the Fair Value Measurement model in accordance with AASB 13.

In the absence of an active market for aged care buildings, fair value has been determined using the cost approach under AASB 13 Fair Value Measurement. This approach reflects the current replacement cost of the asset, adjusted for physical deterioration, functional obsolescence, and economic obsolescence.

The valuation is based on an independent valuation which was conducted by Property Valuation and Advisory (WA) Pty Ltd, a firm of qualified external valuers, in June 2026.

Note 2: Revenue

	2026 $	2025 $
Operating activities		
Government subsidy funds	33,153,124	30,891,452
Resident and customer's contributions	10,046,130	9,335,045
Non-operating activities		
Donations received	16,105	23,474
Interest received	666,048	476,582
Rental income	37,121	31,072
Sundry income	483,608	449,238
	44,402,136	**41,206,863**

2.1 Government funded revenue

The Association is an approved aged care home provider under the *Aged Care Act 2025* and is entitlement to revenue from the Australian Government based upon the specific care and accommodation needs of the individual residents.

Government funded revenue comprises of basic subsidy amounts calculated in accordance with the Australian National Aged Care Classification (AN-ACC) accommodation supplements, funding for short term 'respite' residents and other Government incomes. Revenue is recognised over time as performance obligations are satisfied, which is as the services are rendered, primarily daily.

Government funding is paid monthly in arrears.

The Association is dependent on the Department of Health and Ageing for most of its revenue used to operate the business. At the date of this report, the Members of the Board has no reason to believe the Department will not continue to support the Association.

2.2 Resident revenue

Residents are charged a basic daily fee to contribute to the cost of care and accommodation. This fee is regulated by the Australian Government and usually increases in March and September each year. Residents are invoiced for this fee fortnightly in advance.

In addition to the basic daily fee, residents may incur other charges for care and accommodation services provided by the Association. These charges include means-tested care fees, Daily Accommodation Payments (DAP) or Daily Accommodation Contributions (DAC) revenue, additional services revenue, and other related income. All fees, except DAP and DAC fees, are invoiced fortnightly in advance. DAP and DAC fees are invoiced in arrears.

2.3 Interest income

Interest income is recognised using the effective interest method.

2.4 Sundry income

Sundry income includes grant income, café sales and other sundry income. Grant income is recognised where there is reasonable assurance that the grant will be received, and all attached conditions have been complied with. Café sales and other sundry income is recognised when received.

All revenue is stated net of the amount of goods and services tax (GST).

Note 3: Surplus/(Deficit) from Ordinary Activities

Surplus/(Deficit) from ordinary activities has been determined after:

	2026 $	2025 $
Finance		
RAD refund interest	531,926	279,742
Other interest paid and revaluation of the ZRIL capital development loan	471,172	500,058
	1,003,098	**779,800**

Note 4: Cash and cash equivalents

	2026 $	2025 $
Cash	**33,956,515**	**29,916,583**

4.1 Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks other short term highly liquid investments with original maturities of three months or less, and bank overdrafts.

4.2 Other financial assets

	2026 $	2025 $
6-month term deposit	**3,000,000**	**-**

Rosewood has agreed to a 180-day term deposit of $3,000,000 at 4.25% p.a.

Note 5: Trade and other receivables

	2026 $	2025 $
Current		
Receivables	74,200	3,000
GST receivables	64,040	109,209
Accrued Income	197,332	143,451
Prepayments	159,956	125,352
	495,528	**381,012**

5.1 Recognition and measurement

Trade receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by impairment losses measured at lifetime expected credit losses.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (e.g. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the asset.

The gross carrying amount of a financial asset is written off when the Association has no reasonable expectations of recovering the financial asset in its entirety or a portion thereof.

Any impairment is recognised in profit or loss, less any provision for impairment.

Note 6: Inventory

	2026 $	2025 $
Current		
Uniforms	21,239	18,908
Stock on hand – food	7,905	11,377
	29,144	**30,285**

Note 7: Property, Plant and Equipment

	2026 $	2025 $
Land		
At fair value (independent valuation)	23,480,000	22,395,000
	23,480,000	**22,395,000**
Buildings – Aged Care Residential Buildings		
At fair value (independent valuation)	138,691,603	121,948,193
Less: Accumulated depreciation	(8,852,872)	(7,443,937)
	129,838,731	**114,504,256**
Buildings – Other		
At cost	2,193,302	2,193,302
Less: Accumulated depreciation	(466,679)	(422,977)
	1,726,623	**1,770,325**
Plant & equipment		
At cost	1,940,002	1,427,600
Less: Accumulated depreciation	(846,485)	(700,736)
	1,093,517	**726,864**
Motor vehicles		
At cost	211,650	211,650
Less: Accumulated depreciation	(211,650)	(211,650)
	0	**0**
Furniture & equipment		
At cost	5,177,120	5,140,686
Less: Accumulated depreciation	(2,947,408)	(2,452,958)
	2,229,712	**2,687,728**
Computer equipment		
At cost	1,677,583	1,600,207
Less: Accumulated depreciation	(1,561,152)	(1,423,875)
	116,431	**176,332**
Total Property, Plant and Equipment	**158,485,014**	**142,260,505**

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the financial year.

	Carrying Value 30 June 2025 $	Additions/ (Disposals) $	Depreciation $	Revaluation $	Carrying Value 30 June 2026 $
Land	22,395,000	-	-	1,085,000	23,480,000
Buildings – Aged Residential Buildings	114,504,256	-	(1,408,935)	16,743,410	129,838,731
Buildings – Other	1,770,325	-	(43,702)	-	1,726,623
Plant & equip.	726,864	512,762	(146,109)	-	1,093,517
Furniture & equip.	2,687,728	36,434	(494,450)	-	2,229,712
Computer equip.	176,332	89,384	(149,285)	-	116,431
	142,260,505	**638,580**	**(2,242,481)**	**17,828,410**	**158,485,014**

Reconciliation of capital additions to cash flows from investing activities

	2026 $	2025 $
Capital (additions and revaluations)	18,466,990	5,759,276
Less non-cash revaluations		
Land	(1,085,000)	(465,000)
Buildings – Aged Residential Buildings	(16,743,410)	(4,993,847)
Cash flows from investing activities	**638,580**	**300,429**

7.1 Recognition and measurement

Assets are recognised when the Association becomes a party to the contractual provisions to the asset. This is the date the Association commits itself to either the purchase or sale of the asset (e.g. trade date accounting is adopted).

Each class of property, plant and equipment, except for land and Aged Care Residential buildings, are measured at historical cost less, where applicable, any accumulated depreciation. Historical cost includes all expenditure that is directly attributable to the acquisition of the item. Land and Aged Care Residential Buildings are carried at fair value. Refer to Note 20: Fair Value Measurements.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained surplus.

7.2 Subsequent costs

Subsequent costs are included in the assets' carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.

7.3 Depreciation

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method over the useful lives of the assets to the Association commencing at the time the asset is held ready for use.

The depreciation rates used for each class of depreciable asset are:

Class of fixed asset	Depreciation Rate	Residual Value
Buildings	2%	40%
Motor vehicles	22.5%	-
Plant & equipment; Furniture & fittings	10.0%	-
Computer equipment	25.0%	-

7.4 Impairment review of non-financial assets

The residual values and useful lives of assets are reviewed and adjusted as needed at the end of each reporting period. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognized in profit or loss in the period they arise. For revalued assets that are sold, any amounts in the revaluation reserve related to the asset are transferred to retained surplus.

No indicators of impairment were identified during the review.

7.5 Key estimates, assumptions and judgments

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based upon the expected utility of the assets. Uncertainties in these estimates relate to technical obsolescence that may change the utility of certain software and IT assets.

The land and buildings were independently valued in June 2026 by Property Valuation & Advisory (WA) Pty Ltd, using fair value measurement established in AASB13 utilising the Cost Approach. Providing a notional apportionment of the value between the aged care facilities land and buildings. Other assets were valued under AASB 13 Fair Value Measurement for land only. The valuations resulted in a revaluation of land by $1,085,000 and Aged Residential Buildings of $ 16,743,410. These amounts have been recognised in the asset revaluation reserve.

Note 8: Trade and Other Payables

	2026 $	2025 $
Current		
Trade payables	610,194	1,683,802
Sundry creditors and accruals	1,394,727	245,879
Income received in advance	108,470	63,559
	2,113,391	**1,993,240**

Financial liabilities at amortised cost classified as trade and other payables

	2026 $	2025 $
Trade and other payables	2,113,391	1,993,240
Less: Other payables	(1,503,197)	(309,438)
Financial liabilities as Trade and Other Payables	**610,194**	**1,683,802**

8.1 Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Association prior to the financial year which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

8.2 Recognition and measurement

They are recognised initially at their transaction price and subsequently measure at amortised cost using the effective interest method.

8.3 Income received in advance

Income received in advance represents various fees or subsidies received in cash for which the services have not been provided to the residents at the end of the reporting year.

Note 9: Provisions

	2026 $	2025 $
Current		
Provision for annual leave	3,104,054	2,708,360
Provision for long service leave	721,625	451,029
	3,825,679	**3,159,389**
Non-current		
Provision for long service leave	244,419	200,033
	244,419	**200,033**
Analysis of total current provisions		
Opening balance	3,159,389	2,898,983
Additional provisions raised during year	3,315,564	3,402,038
Amounts used	(2,649,274)	(3,141,632)
Closing balance	**3,825,679**	**3,159,389**

9.1 Recognition and measurement

Provisions are recognised when the Association has a present legal or constructive obligation because of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

Provisions are measured at the present value of management's best estimate for the expenditure required to settle the present obligation at the end of the reporting period.

The current liability for annual leave and long service leave is recognised in respect of employee's services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. These liabilities are expected to be settled wholly within 12 months after the end of the annual reporting period.

The non-current liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data.

Note 10: Borrowings

	2026 $	2025 $
Liability to Department of Health, Disability and Ageing	14,839,883	16,040,491
Less: Fair Value Adjustments AASB 9	(3,117,248)	(3,532,646)
Total Fair Value Liability	**11,722,635**	**12,507,845**
Current Loan liability – ZRIL	1,200,609	1,175,862
Non-current loan liability – ZRIL	10,522,026	11,331,983
Total loan liability	**11,722,635**	**12,507,845**
Credit standby arrangements with banks at 30 June 2026		
Credit facility – overdraft	-	800,000
Amount utilised	-	-
Line of credit	-	4,000,000
Amount utilised	-	-
	-	**4,800,000**

10.1 Zero Real Interest Loan (ZRIL)

The Association has two Zero Real Interest Loan Agreements with the Commonwealth, dated 3 December 2012 and 8 May 2014 . The loans were provided to support the redevelopment of the Association's two facilities and each have a term of 20 years. Based on the applicable repayment arrangements, the first loan is expected to be repaid in full by November 2037 and the second by May 2039. The outstanding loan balances are subject to indexation by reference to quarterly movements in the Consumer Price Index (CPI).10.2 Classification, recognition, measurement and derecognition

The Association has recognised its zero real interest loans in accordance with AASB 9 Financial Instruments because the arrangement creates a contractual obligation to repay cash and therefore meets the definition of a financial liability.

AASB 9 requires financial liabilities to be recognised initially at fair value. As the loan is provided on concessional terms and bears interest at an amount equivalent to the current quarterly CPI rate, the fair value of the liability on initial recognition differs from the amount advanced, as it was provided by the Commonwealth to assist in the creation of additional permanent resident aged places in areas of unsupplied areas.

The purpose of AASB 9 is to ensure that financial instruments are recognised and measured in a way that provides relevant and useful information to users of the financial statements about the amount, timing and uncertainty of future cash flows.

Applying AASB 9 to the loan ensures the financial statements reflect the substance of the concessional financing arrangement, including the time value of money and the Association's future repayment obligations.

Refer to Note 20: Fair Value Measurements.

Borrowings are derecognised when it is extinguished (e.g. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing borrowing for a new one with substantially modified terms, or a substantial modification to the terms of a borrowing, is treated as an extinguishment of the existing liability and recognition of a new borrowing.

The difference between the carrying amount of the borrowing derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Note II: Refundable Accommodation Deposits

	2026 $	2025 $
Total resident liability	**156,946,961**	**148,180,147**

II.I Refundable accommodation deposits (RADs)

RADs are payments made by residents upon admission to aged care homes. Residents can opt to pay either a full lump-sum RAD, a daily accommodation payment, or a combination of both.

RAD refunds are guaranteed by the Federal Government under the prudential standards legislation. Providers are required to have sufficient liquidity to ensure they can refund RAD balances as they fall due in the following 12 months.

II.2 Classification, recognition, measurement and derecognition

RADs are recorded at the principal amount minus any retention amounts and any deferred interest or fees. They are non-interest-bearing liabilities, with the net amount due being repayable on demand. The fair value of RADs is not less than the amount payable on demand.

RADs are classified as current liabilities since the Association does not have an unconditional right to defer settlements for more than twelve months. Historically, the average stay for a resident in an aged care facility is approximately 2 years. RADs are derecognised when the liability obligation is fulfilled.

Note 12: Financial Risk Management

	Note	2026 $	2025 $
Financial assets at book value:			
cash and cash equivalents	4	36,956,516	29,916,583
trade and other receivables	5	540,366	381,012
inventory	6	29,144	30,284
Total financial assets		**37,526,026**	**30,327,879**
Financial liabilities			
Financial liabilities at amortised cost:			
trade and other payables	8	2,113,391	1,993,240
employee provisions	9	4,070,098	3,359,422
refundable accommodation deposits	11	156,946,961	148,180,147
Total financial liabilities at book value		**163,130,450**	**153,532,809**
Financial liabilities at fair value through profit or loss (AASB 9)			
borrowings	10	11,722,635	12,507,845
Total financial liabilities at fair value through profit or loss		**11,722,635**	**12,507,845**
Total financial liabilities		**174,853,085**	**166,040,654**

12.1 Financial instruments

The Association's financial instruments consist mainly of deposits with banks, accounts receivable and payable, and borrowings. The carrying amounts for each category of financial instruments, measured in accordance with AASB 9.

12.2 Risk

The Association has exposure to credit risk, liquidity risk and interest rate risk form the use of financial instruments.

This note provides information about the Association's exposure to each of these risks, their objectives, policies and processes of measuring and managing risk.

Credit Risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Association is exposed to credit risk from its operating activities (primarily trade receivables) and from its financing activities, including funds on deposit.

The Association has policies in place to monitor and control receivables in arrears. Residential aged care residents undergo an assessment of assets and income.

Liquidity risk

Liquidity risk is the risk that the Association will not be able to meet its financial obligations as they fall due.

The Association mitigates this risk by maintaining adequate reserves in line with its liquidity risk policy and the Fees and Payments Principles 2014 (No. 2). Additionally, the Association ensures sufficient credit facilities are available as outlined in Note 10: Borrowings.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will negatively impact the Association's financial performance or position. This risk arises from fluctuations in market interest rates that can affect the cost of borrowing or the returns on investments.

The Association regularly reviews and adjusts the financial strategy to ensure it remains effective in managing interest rate risk.

Note 13: Key management personnel remuneration

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Association, directly or indirectly, including any director (whether executive or otherwise) of that Association, is considered key management personnel (KMP).

The members of the Board of Rosewood during the financial year were:

John Pirie (Chair)
Michael Hadfield
Fiona Barclay
Associate Professor Robyn Collins
Dr Nicholas Spendier
Neil Hackett

Key management personnel during the financial year were:

Tracy Harris (Chief Executive Officer)
David Fisher
Eileen Horden
David Jennings
Angela Maciszek

The totals of remuneration paid to members of the Board and key management personnel of the Association during the year are as follows:

	2026 $	2025 $
Board of management fees	428,358	408,856
KMP personnel remuneration	1,056,991	865,843
KMP compensation	**1,485,349**	**1,274,699**

Note 14: Related party transactions

Related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel individually or collectively with their close family members.

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no related party transactions during the financial year.

Note 15: Capital and Leasing Commitments

The Association has no capital expenditure and no non-capitalised operating lease commitments as of 30 June 2026.

Note 16: Events after the Reporting Period

The Members of the Board are not aware of any significant events since the end of the reporting period.

Note 17: Contingent Liabilities and Contingent Assets

The Association has no contingent liabilities and contingent assets at reporting date.

Note 18: Reserves

The asset revaluation reserve records the revaluations of non-current assets (land and residential aged care facility buildings).

Note 19: Segment Reporting

The approved provider delivers only residential aged care services, and this general-purpose financial report therefore relates only to such operations.

Note 20: Fair Value Measurements

The Association measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- borrowings at fair value through profit or loss; and
- freehold land, and
- residential aged care buildings.

The Association does not subsequently measure any assets or liabilities at fair value on a non-recurring basis.

Valuation techniques

The Association selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Association are consistent with one or more of the following valuation approaches:

- the market approach, which uses prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

- the income approach, which converts estimated future cash flows or income and expenses into a single discounted present value; and
- the cost approach, which reflects the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Association gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

Fair values of land and building are performed by an accredited external independent valuer applying a valuation model recommended by the International Valuation Standards Committee.

	Note	2026 $	2025 $
Recurring fair value measurements			
Non-financial assets	7		
Freehold land		22,480,000	22,395,000
Aged Care Residential Buildings		129,838,731	114,504,256
Financial Liabilities			
Borrowings	10	11,722,635	12,507,845

Freehold Land

The fair value of land has been prepared in accordance with the definition of Market Value adopted by the International Valuation Standards Committee (IVSC) and endorsed by the Australian property Institute (API). Valuations for reporting purposes adopt Fair Value in accordance with Accounting Standard AASB 13 (Fair Measurement)

Aged Care Residential Buildings

The fair value of aged care residential buildings is based on an independent external valuation undertaken in June 2026. Valuations for financial reporting purposes adopt Fair Value in accordance with Accounting Standards AASB 13 (Fair Value Measurement)

Fair Value of Borrowings

The fair value of borrowings is based on the present value of the outstanding amounts. All movements are recognized in profit or loss.

Note 2l: Approved Aged Care Provider Details

Rosewood Care Group (Inc) (Provider ID: 4040003036) operates solely in Western Australia. Its principal activity is the provision of care and accommodation for older people including permanent and respite residential care.

Facility Name	Services NAPS ID	RACS ID
Rosewood Care Leederville	4622	7094
Rosewood Care West Perth	5410	7264