

Annual Report

2021-22





VALE
Debra Clark
1963 – 2022

It is with sadness that we share with you that Deb Clark – our Board Chair and friend – passed away on Monday 26 September 2022.

Our Annual Report 2021-22 was written before her passing.

Contents

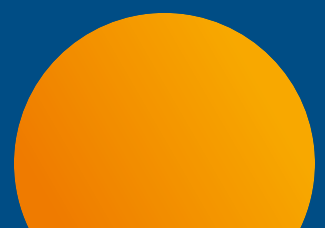
Our Vision, Purpose and Values	5
Chairperson Report	6
CEO Report	8
New Limestone Coast Office	10
New Riverland Office	11
Lifestyle Lunches	12
People and Culture Report	14
Operations Report	16
Gary's Story	18
Matthew's Story	19
The Year in Numbers	20
Anita's Story	22
Amanda's Story	23
Rob's Story	24
Support Coordination Report	25
Spotlight on Psychosocial Recovery Coaching	26
Coffee Clubs	28
Financials	30

Enhanced Lifestyles was created and designed by people living with disability to achieve an important goal: to make sure customers are in control on their lives. Today, we're proud to still be a member-governed not-for-profit. Our Board is comprised of people who use our services ensuring that our customers' needs always come first.

We support children and adults in Adelaide, the Riverland and the Limestone Coast with a wide range of disabilities, tailoring our services based on customer preferences, goals and needs. Our member-focused approach is informed by the customers that sit on our Board, creating a person-centred support foundation that's all about respecting your choices and decisions.

Our organisation has over 30 years of experience in delivering high-quality, respectful and goal-oriented support. With services designed by people with disabilities, we pride ourselves on working alongside our customers as they achieve their dreams and reach their goals.

Enhanced Lifestyles has a network of Lifestyle Attendants who are committed to delivering this support at home, in the community and across all aspects of our customers' daily lives.



Our Vision, Purpose and Values

Vision

We will be an innovative leader within the disability sector, delivering high-quality, Member-Governed services.

Purpose

To enable independence through maximum choice and control.

Values

Members

Members will lead and direct their services.

Communication

Being open and honest with all stakeholders of the organisation.

Quality

We will ensure excellency through continuous improvement.

Commitment

We are willing to go the extra mile for our Members and their needs.

Teamwork

Our team will work together to ensure Members are satisfied.

Chairperson Report

The annual report has been compiled following the passing of Chair Deb Clark, though this report was written by her prior to her passing on 26 September 2022.

The financial year 2021/2022 has seen a consolidation as we have strengthened our systems and capabilities across the Association. This has included renewal and expansion of the Board, appointment of a new CEO and developing plans to improve our core systems such as software.

Membership matters

Being member led is the heart of who we are; and sets us apart from other disability service associations. That's why we ask new customers signing up whether they would also like to become a member.

The Board feels strongly that there is an important place for the views and experience of members with lived experience of disability to play in the governance of the Association.

With ILC grant support, we continue to provide training and information to Enhanced Lifestyles members who are interested in becoming Board Members. We want to encourage any members who are interested in becoming Board Members to put up their hand to be a part of this program, which is free and will work with you to have you ready and confident to undertake your role.

We value customers who have views on where our organisation should be heading to consider joining as a member to give you a greater say.

Leadership renewal

Our Board increased its size this year with a new customer member and skill-based Board Members.

Customer Sue Mackenzie was voted onto the Board by members in March 2022, after being part of our ILC grant-funded program with AFDO where she has received training and informal mentoring over the previous 12 months.

She has been joined by new skill-based Board Members Nick Lopez and Peter Barney. Nick

brings accounting and business expertise, while Peter has worked in allied health, as CEO and has over 20 years' Board experience.

The Board appointed Andrew Ellis as Interim CEO in August 2021; and following a robust performance review process in early 2022 made the decision to appoint him as CEO.

Board development

The Board has continued to take an approach of continuous improvement to ensure a strong and competent Board, with professional development such as:

- Deb Clark attending NDIS conference
- Trudy Gepp commencing the AICD Foundations of Directorship program.

Compliance and Risk

The Board has continued its focus on ensuring compliance with the NDIS Practice Standards by regularly reviewing reports and liaising directly with the NDIS Quality & Safeguards Commission where necessary.

While we recognise the importance of delivering services which comply with legal and NDIS standards, we want to do this in a way that gives control, independence, and dignity to our customers.

We receive a quarterly report from management on the various compliance activities being undertaken to ensure that we are meeting legal and other requirements.

As part of changes from the NDIS, we have implemented new NDIS processes for dysphagia, meal planning and emergency management.

Finances

As we invested in improving our systems and working in an environment with increased costs of labour and COVID, the financial surplus was less this year than previous. After

revenues of \$18,133,126, on 30 June 2022, the profit to the Association was \$293,704.

Surpluses are reinvested back into the Association with initiatives that help us improve services to customers such as through our office spaces, and through community engagement events like the Adelaide Lifestyle Lunches and Riverland Coffee Club each month.

We are always looking for new initiatives to assist our customers/members have choices which make their daily life easier.

Reflections

In this, my last annual report as Chair, it is appropriate to pause and reflect on how we have evolved as an Association during my time on the Board.

Approximately 30 years ago, two like-minded people came together to develop an Association that was totally governed by its members making it possible for people with disability to live independently in the community.

Our ethos came out of a rights-based approach putting people with disability in control of their services in home and around the Board table before this was thought possible in Australia and before the rights for disabled persons were even recognised by the UN. Back then, this model would have been seen as risky and pushing the boundaries: in fact, it was incredibly innovative and unique.

Enhanced Lifestyles has adapted to disability reforms and the introduction of the NDIS while maintaining its uniqueness, growing from about 4-6 office staff and 90 customers when I commenced on the Board in 2014 to over 300 customers by 2020 and 400 now.

Looking forward

There are challenges before us like: how much to grow, what services to provide and what

to focus on; but as I step back as Chair, I am pleased to know that the Association is in good hands.

With a history like ours, it's important for Enhanced Lifestyles to remain focused on the original values, honouring customers' rights to live as independently as possible in the community, respecting and supporting the lifestyle and daily choices of each individual.

We need courage to continue providing something different to other service providers in terms of our values and ethos that truly allow customers to live their own lives the way they want to.

We also shouldn't be afraid of feeling uncomfortable when there is a need to put forward a position if customers' rights are being imposed upon through compliances.

A Strong Team

On behalf of the Board, I'd like to thank our members and customers who choose Enhanced Lifestyles as their service provider. We appreciate your valued feedback which helps to make us what we are.

Thank you also to our Lifestyle Attendants who are the face of Enhanced Lifestyles for being there in people's homes supporting our customers.

I'd also like to thank the Enhanced Lifestyles operations staff who provide support to our customers and Lifestyle Attendants to ensure a quality service is provided on a daily basis.

Finally, I would personally like to thank the Members of the Board who devote their time to the Association. Your dedication to Enhanced Lifestyles, its members and customers and employees is greatly appreciated.

Deb Clark
Chair of the Board

CEO Report



It has been a privilege to lead our Enhanced Lifestyles team over the past 12 months.

Our organisation has been through considerable change focused on creating a sustainable organisation that can better serve our customers, now and into the future.

This year, we have also navigated the challenges of the COVID-19 outbreak. I am proud of our team who have adapted and dealt with considerable change day to day in putting the supports in place around customers and Lifestyles Attendants who were affected.

There has been a renewal of the leadership team this year. Even in a tight recruitment market, we have attracted people with the right combination of “heart and smart” who live out the Enhanced Lifestyles vision of being member and customer led.

We are fortunate now to have one of the best management teams in the sector who are working productively together to support customers, lead our staff and improve every element of how we operate.

Throughout 2022, you have probably noticed the new branding designs and our different communications out to customers which has been led by new Marketing Manager Tom Rippon. Tom and his team with Jamie and Kirsten are supporting our improved communications with customers, community engagement opportunities (Lifestyle Lunches and Coffee Clubs) and other events like the upcoming Disability, Ageing and Lifestyle Expo.

We were excited to have Kathryn Broadbent join as General Manager, Operations in April, having come from leading one of the largest in-home care and community support organisations in SA under the aged care system. She is leading our Clinical, SIL, Service Delivery and Customer Relations Teams to improve how they operate and provide a better service to customers with well-trained Lifestyle Attendant staff.

Our Support Coordination business has grown considerably across the financial year under the leadership of Sarah Sayer. Whilst some customers are having Support Coordination removed from their NDIS plan, we are regularly having new customers come to us for supports, with now over 200 customers relying on us for this service.

This team also includes our dynamic group of Psychosocial Recovery Coaches who are providing supports and services to individuals with mental health as part of their NDIS funding. We are excited to be building one of the larger teams of recovery coaches in the state.

We are well supported by a strong People and Culture team led by Andrew Baggaley. They have helped to build a positive and engaged workplace culture, ensure compliance with NDIS requirements, and recruit Lifestyle Attendants and other staff as needed.

It has been a priority for me to spend time in our regional offices, supporting their growth and development. We commenced moving office in Mount Gambier in February and held our official opening in June. Positioned right next door to the Local Area Coordinator (Mission Australia), the new office space will enable us to better support our customers and staff throughout the Limestone Coast region, and to become a drop-in centre for customers and staff alike.

Finding a more suitable office for us in Berri has been a priority over the past year, and after some delays, we purchased a new property. Work is underway to fit this building out based on our needs, and we will make further announcements in coming months when it opens.

We have lost a few key staff over the year including Corporate Services Manager Leigh Goodenough and Quality Manager Russell George. I'd like to thank each of them who left the organisation in a better place than when they started.

I'd like to thank our management team for their hard work and cooperation across the year. Each day, we wake up thinking about what we can do to improve Enhanced Lifestyles.

We have been ably supported by a number of external consultants who have brought additional skills to our management and enabled us to progress with key activities: Andrew Beitz & Kate Davis at Pitcher Partners (external accountant), Ben Farrell at BeeSquared (service delivery and recruitment process reviews), Anita Gover at Techability (software masterplan and project), Shayne Blakewell & team at EMA Consulting (HR advice), Christie Lum at Insync (customer & employee surveys), Nicole & Jason at Underwood Executive (key manager recruitment), Nick Lopez at Morris Forensic (forensic accounting review), Kaye Smith & Shannon Luker at EMA Legal (legal advisors), Andrew Tickle & team at BDO (auditor).

Lastly, a big thank you to our Board. I feel blessed to work with and learn from this amazing team who put our organisation and its customers first in all their decision making.

Andrew Ellis
Chief Executive Officer

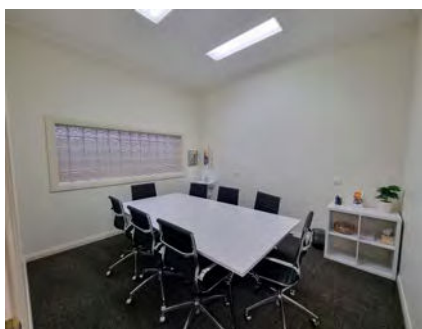
New Limestone Coast Office

In June, we celebrated the launch of our new Limestone Coast office, in Mount Gambier.

We're excited about the opportunities the new office will create for customers, allowing us to further support their needs and enhance their life. Establishing a space where customers and their support network can visit and feel comfortable was a key focus for the new premises.

A feature of the office is the 'hang-out' area; this includes a range of games and sensory items for customers, particularly people developing their sensory skills. Our Limestone Coast team will also benefit from the additional resources that the new office now has, which will enable them to deliver the best service to customers.

The new office is only a five-minute walk from the central shopping district in Mount Gambier. We're right next door to the Local Area Coordinator, Mission Australia. There is an on-site car park which includes several accessible parking bays.



New Riverland Office

In May, we settled on the purchase of a new property in Berri at 20 Kay Avenue. Due to continual growth in the region, our current office, located on Wilson Street in Berri, no longer suited our needs.

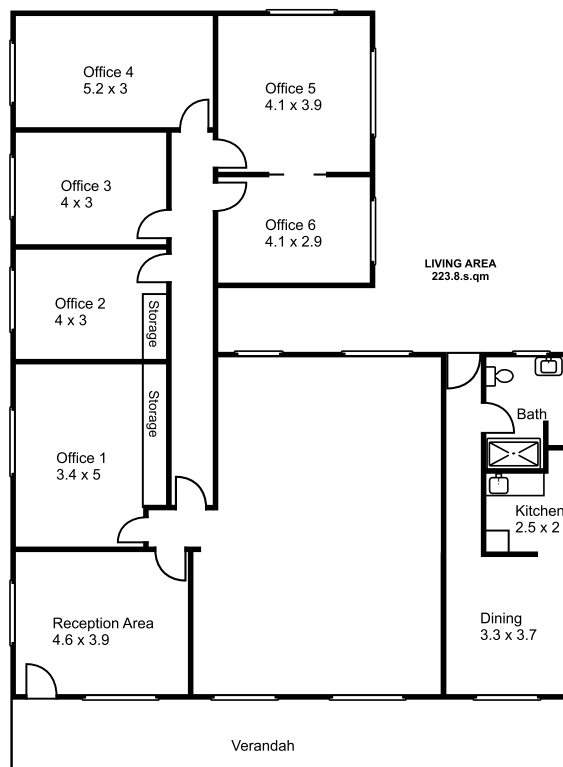
Refurbishments for the new office are underway. We are working with an architect to finalise drawings for the premises, keeping our customers' needs at the forefront of our plans.

The preliminary floorplan is below, and our intention is to use the rooms as follows:

- Office 1: Administration Team
- Office 2: Customer Relations Team
- Office 3: Support Coordination Team
- Office 4: Meeting room
- Office 5 and 6: A training room for Lifestyle Attendants, which can also be utilised for group activities
- Group Activities: A large open plan room designed for customer group activities



We're excited about the opportunities the new office will create, allowing us to provide a greater range of services and support to customers in the Riverland. Our designated training space will provide us with resources to deliver additional training to Lifestyle Attendants, ensuring they're equipped with the knowledge and skills to best support our customers.





Lifestyle Lunches

Our Lifestyle Lunches provide a fulfilling social experience, a good meal, and a great way to bond with other Enhanced Lifestyles customers. The presence of customers' Lifestyle Attendants provides familiar, trusted faces, and ensures that all customers are fully supported, leaving them free to relax and enjoy the lunch.

The lunches are held the third week of the month and we visit different accessible venues. In order to make it as easy as possible for customers to attend we visit locations around Adelaide, with invites to customers sent out in our fortnightly Lifestyle News email.



People and Culture Report



It's been long recognised within Enhanced Lifestyles that our people are at the core of our business, and this year our goal was to implement a broad range of programs and activities to grow, develop and recognise our people, further reinforcing an environment of equal opportunity, performance, fun and success.

We currently employ over 300 people, and we are committed to providing each one with a safe and inclusive workplace, in which they can bring their whole self.

This commitment to our people has been cemented through facilitating an Employee Engagement Survey. This externally facilitated survey provided us with a wealth of insight into areas we can celebrate and opportunities for improvement. It was heart-warming to learn that we are heading in the right direction, with our people telling us that they are engaged in the work that they do and that they believe in the purpose and values of Enhanced Lifestyles.

They also advised that they recommend Enhanced Lifestyles as a safe place to work and that we contribute positively to the wider community. They told us that priorities for us to work on are working better to celebrate high performance achievements, create a culture of 'no surprises', where bad news is promptly shared, and some of our team members would like a mentor to support their development. These are some of the key areas of action for us over the next year.

Within our Human Resource environment, we have established management systems and modern practices aimed at ensuring we attract, recruit, train, and support our people to thrive and work safely.

We endeavour to provide our employees with market-competitive pay rates and benefits.

To enhance our senior management resources, throughout 2022 we identified the need and recruited several senior executives to increase our capability and give Enhanced Lifestyles a breadth of professional skills and expertise in the business.

Below are some comments from the employee survey:

“I feel listened to and valued as an employee, which is fantastic!”

“Our ongoing commitment to providing high-quality services that adapt to individual needs of people that we support. Great work ethic”

“I also like that my voice is heard, and my manager always takes my opinions on board re positive change”

Health and Safety

Employing over 300 people and with operations in metropolitan Adelaide and regionally in the Limestone Coast and the Riverland, this puts safety at the top of our priorities, and it is essential to the ongoing success of our organisation.

We are committed to the health, safety and welfare of our people and customers.

The impact of COVID-19 has required a significant focus on the health and safety of our people and customers. This is balanced with the need to continue operating essential services and managing the impacts of the government mandates, restrictions, and quarantining of employees and customers. Some of the measures implemented throughout the year included:

- Implementing recommended additional COVID-19 management measures such as social distancing, working from home, N95 masks, RAT tests, and additional PPE.
- Distribution and education of our people on regular safety and preventative measures, health and wellbeing.
- Executive and senior management oversight and response planning with appropriate committees meeting regularly to focus and collaborate on COVID-19 responses and manage interruptions to operations from restrictions and quarantining.
- Regularly communicating with our people via different mediums.
- Working with and reporting to the State Government and Regulatory bodies on our employee vaccination status and compliance.
- Enabling flexible working arrangements where required and practical, along with support to ensure effective remote working.

Equity and Diversity

Enhanced Lifestyles has an Equity and Diversity Policy in place and during the year, participated in our first workplace gender and equity compliance report, through the Workplace Gender Equality Agency. The compliance reporting program is a mandatory program for all relevant employers under the Workplace Gender Equality Act 2012. With Enhanced Lifestyles submitting our first ever report, we are not only meeting our compliance obligations, but contributing to the Agency's world-leading dataset on gender equality in Australian workplaces.

We will continue to champion inclusivity across our organisation in order to promote and support a workforce representative of the diversity of our customers. We are committed to enabling people to bring their whole selves to work, allowing them to be their best, bring their best, and feel their best. In doing so, we seek to create exceptional employee and customer experiences. We seek to continue to build a values-driven organisation focused on our people and the communities in which we live and serve. We aim to continue to provide meaningful and sustainable employment opportunities that are free from barriers, support and celebrate the diverse talents of all our team members.

Andrew Baggaley
HR Manager

Operations Report



Our passion and commitment to working alongside our customers has continued over the past 12 months. Our teams work closely together to plan services and create connections between the support team and our customers.

We have seen many new faces within our Service Delivery, Customer Relations, and Lifestyle Attendant teams. With these new team members, we see new experiences, creativity, and passion for supporting customers and empowering independence. A special thank you to consultant Ben Farrell at BeeSquared. His strategic review has allowed us to improve our internal procedures to ensure a better experience for our customers.

Our connection with community has continued with regular Coffee Clubs and Lifestyle Lunches, even with the challenges of COVID-19. These have once again been great opportunities for customers to meet and form bonds, whilst also exploring new locations to eat and gather throughout metropolitan Adelaide and the Riverland.

During this past year, we have once again faced the challenges of COVID-19, but we have continued to provide support and services to all our customers during this time. We continue to review and revise our processes around COVID-19 management and endeavour to provide a safe service for all.

“Next year we plan to introduce more customer events as we always receive positive feedback from the customers who attend. Adding additional events and offering different activities will ensure we cater for as many customers as possible.”

*Kathryn Broadbent
GM, Operations*



We were excited to officially open our new office location in Mount Gambier in June. Our vision is that the office will become a hub where people can feel free to drop in, whether that's a customer wanting to play some games or have a coffee, or an out-of-town service provider coming in to use our meeting spaces. We have seen a steady increase in customers in and around the Mount Gambier region and look forward to what the future holds for Enhanced Lifestyles in the Limestone Coast.

We are also pleased to report that we have finalised the purchase of a new office space in the Riverland. Whilst we won't be moving in until late 2022, we're excited about the opportunities it will create in allowing us to provide a greater range of services and support to our customers in the region.

Our Supported Independent Living (SIL) services has seen further changes, introducing a new Manager, Megan Murphy, to the team in May. The focus for this area of the business has been to increase the quality of services and positive impact on the customers who live in the Supported Independent Living houses. We have many plans for the future of supported independent living and are eager to see potential growth.

Kathryn Broadbent
GM, Operations

"I'm passionate about ensuring everyone living in our Supported Independent Living homes not only has the best experience, but also enjoys engaging with their community. Making minor adjustments in one of our customer's routine has already led to significant changes to their behaviour. I can't wait to continue to work with our customers to ensure they live the life they choose."

Megan Murphy
SIL Manager



Gary's Story



After suffering a stroke in 2019, Gary lost much of his mobility, including his ability to walk long distances, and was unable to use his right hand to its full capabilities. These challenges began to chip away at his motivation and energy; realising that he wanted to regain his independence and improve his capacity, Gary reached out to Enhanced Lifestyles for support in 2020.

Gary started working with Talia, one of our passionate Lifestyle Attendants. Talia and her team were totally committed to bringing out the best in Gary, and quickly developed strong working relationships with him.

Now well and truly on his way to a more fulfilling lifestyle, Gary set an important personal goal to maintain a healthy diet by preparing nutritious meals for himself at home. Each week, Gary and Talia research different recipes that they can cook together; putting a collaborative spin on cooking keeps Gary motivated and on track with his goal.

Before his stroke, Gary had led an active lifestyle – he was a keen footballer and worked physically demanding jobs. Losing much of his physical mobility was a difficult hurdle to overcome, but now Gary is determined to become more active so that he can be involved in his community. Though he cannot drive, Kiran, another passionate Lifestyle Attendant on Gary's team, supports him to attend Pilates classes and physiotherapy sessions, where he focuses on increasing the strength in his legs, back, and right hand. Gary's commitment to building his strength has led to vast improvements in his mobility and overall fitness levels.

When Gary first acquired his disability, he was hesitant to leave the house and socialise with others. Recognising that social connections can influence positive wellbeing, Talia supported Gary to connect with his community by accompanying him to different cafes, pubs, and tourist destinations in the

Riverland. Their activities have included the monthly Enhanced Lifestyles Coffee Clubs, where Gary has developed friendships with many of our other customers in the region.

Talia is thrilled with Gary's progress, and often reflects on how she and the rest of Gary's team of Lifestyle Attendants have empowered Gary to transform and challenge himself. "I've enjoyed seeing Gary grow as a person. From when I first met him in 2020 compared to now, he is focused, driven, and is really loving life," Talia said.

Likewise, Gary speaks highly of Talia and the team.

"I love working alongside Talia and my other Lifestyle Attendants each week. They all go above and beyond for me by always finding new ways to support my goals. They've really helped me turn things around, and I'm fortunate to have them in my life."

Looking ahead, Gary is eager to do some travelling. He wants to visit his father in Phillip Island – which he hasn't been able to do for several years due his mobility and COVID-19 – and he wants to plan a trip to Mildura with friends from the Riverland with support from his Lifestyle Attendants. These plans show that Gary's confidence and capacity has come a long way in the past couple of years.

The Enhanced Lifestyles team commend Gary on his commitment to being the best version of himself, and we look forward to seeing where his journey leads as we support him into the future.

Matthew's Story

Upon joining Enhanced Lifestyles, Matthew (right) had some goals he wanted to reach. This included expanding his knowledge and skills through life experiences and engaging in more social activities to meet new people.

Matthew has recently been involved with The Up the Hill Project at Flinders University, which provides opportunities for adults living with a disability to study.

The film industry has always been a passion of Matthew's, which is why he chose to study subjects in film production. Matthew said,

“I'm enjoying learning the concepts of filmmaking and studying alongside fellow classmates who live with a disability.”

Matthew is no stranger to film production either as he's previously worked on the set of a local production filmed in Adelaide. This is where he found a real passion for the film industry and has been eager to explore it ever since.

Matthew also said, “I want to see more films that feature people living with a disability to promote inclusivity and encourage others to follow their dreams.”

Matthew's Lifestyle Attendants have supported him every step of the way to reach his goals at university by accompanying him to the Flinders campus and around its grounds.

Once Matthew completes his film production course this year, he plans to study subjects on politics through The Up the Hill Project.

Matthew also enjoys meeting new people and engaging in social activities. To help him achieve this, Matthew's passionate Lifestyle Attendants support him to attend our monthly Lifestyle Lunches in Adelaide. At these events, Matthew has formed new social connections and friendships with other customers of Enhanced Lifestyles.

Looking ahead, we're excited to support Matthew achieve his goals at university and in the community as he leads his independent lifestyle.

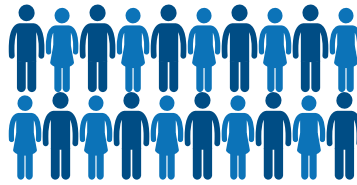


The Year in Numbers



4

4 customers on our board



298

Lifestyle Attendants



332 customers received in-home and/or community supports services



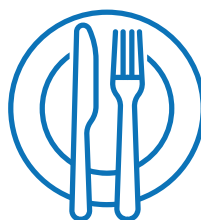
251,793 hours of in-home and/or community supports provided



244 customers supported by our Support Coordinators and Psychosocial Recovery Coaches



22 Community events held



273 attendees at our Lifestyle Lunches



**11,537 hours of Support
Coordination and Psychosocial
Recovery Coaching**



28,400 people
accessing our website



819,249
people seeing our social media posts



537
hours of clinical
training and inductions

350
1:1 training sessions



Anita's Story



We're passionate about supporting customers like Anita, who is the sort of person who achieves anything she sets her mind to, letting no obstacles get in her way. This determination has helped her exceed in all areas of life including winning several gold medals at the Riverland Special Olympics, where she competed in the 10-pin bowling.

Anita is a passionate advocate for people living with a disability in the Riverland. Anita believes there's not enough accessible transport options in the region, resulting in vulnerable people being stuck in their homes and unable to connect with the community.

Anita has strived to create awareness for her cause through countless radio and newspaper interviews; she said, "I'm happy to be the voice on behalf of those who can't speak up."

Anita has used this passion to make the Riverland Speedway in Old Calperum, where she volunteers, more accessible to people living with disability. Anita advocated for an accessible bathroom to be added to the facilities at the speedway and after months of persistence, Anita's request was granted, making the venue fully accessible for visitors.

Anita is motivated to explore new ways that she can advocate for people living with a disability. A goal of Anita's is to expand her knowledge of technology so she can start her own YouTube channel. On her channel, she plans to create a series of videos designed to create awareness for more accessible transport options and better facilities for people living with a disability in the Riverland.

At home, Anita is driven to learn new skills and have plenty of fun along the way. An activity that she's been focusing on is gardening. With the support of her Lifestyle Attendant, she is learning new skills and is proud of how her garden looks.

Anita has a lot of fun getting creative in the kitchen when baking cookies and muffins with her Lifestyle Attendants. Looking ahead, Anita wants to expand her cooking skills as she leads her independent lifestyle.

Anita is really thriving by working alongside her Lifestyle Attendants; she said,

"I love the freedom I have with my Lifestyle Attendants and the laughs we have together, they're great to be around."

Amanda's Story

There were complications during Amanda's (left) birth, which resulted in her being delivered with brain damage. Despite living with her disability her entire life, it's never stopped Amanda from doing what she loves, which is connecting with other people.

Amanda has been receiving support from Enhanced Lifestyles since 2020. Amanda couldn't wait to work alongside fun and friendly people that wanted her to thrive in life. After several meet and greets, Amanda formed a team of enthusiastic Lifestyle Attendants with whom she has developed a great working relationship. Since being supported by her team, Amanda has developed a well-rounded routine at home, allowing her to spend more time focusing on her goals and passions in the community.

Upon receiving support, Amanda set herself an important goal: to develop meaningful connections with fellow customers. To achieve this, Amanda regularly attends Enhanced Lifestyles' monthly Lifestyle Lunches with the support of her Lifestyle Attendants. Amanda said, *"I love everything about the lunches, especially the amazing people I've gotten to know who I am lucky to call my friends."*

Since Amanda was young, she has always enjoyed listening to music and going to live shows. At these shows, Amanda developed a keen interest in performing music. This interest soon turned to be a passion of Amanda's as she landed the role of lead singer in a rock and roll band called The Outsiders. This has been a real highlight in Amanda's life, which she has fond memories of looking back. Amanda's Lifestyle Attendants will often accompany her on nights out to live gigs and shows around Adelaide so she can remain connected with her lifelong passion for music. Amanda's team is completely committed to seeing her smiling and living life to the fullest. They have



just as much fun as she does when they're supporting her, especially when Amanda is keen for a karaoke session. Reflecting on her Lifestyle Attendants, Amanda said,

"They always brighten my day and give me the confidence to get out and try new things; particularly Faieq who supports me regularly each week, we have so many laughs together."

Looking ahead, Amanda wants to increase her skills by enrolling in weekly cooking classes, where she'll learn to prepare nutritious meals to lead a healthy lifestyle. Amanda also has her sights set on finding an art & craft group to be involved with where she can apply her creative mind and meet new people.

Amanda's confidence to explore these new opportunities shows just how driven and supported she feels to live life how she chooses. The Enhanced Lifestyles Team is proud to see Amanda so empowered in pursuing her aspirations and are excited to support her into the future.

Rob's Story

Rob lives with an acquired brain injury which began to affect his self-esteem and sense of direction in life.

Determined to make positive changes, he connected with his passionate team of Lifestyle Attendants, Joanne and Liz, through our meet and greet process and instantly established a strong connection with them.

Prior to his team's support, Rob would experience levels of anxiety when accessing the community, which often discouraged him from getting out and about. To support Rob, Joanne or Liz accompany him each week to assist with shopping and attending appointments, providing emotional support every step of the way.

With newfound motivation Rob began setting himself goals and his first focus was to develop budgeting skills. Rob's team came together and introduced weekly budgeting sessions which allowed him to plan for his regular bills, pay for personal expenses and allocate funds into a savings account. This routine has really supported Rob to confidently manage his finances. Rob said, "In the past, I would put items on layby but never had the confidence to pay them in full – now I can't wait to buy something and take it home straight away".

Then, Rob pursued another big goal: maintaining a healthy lifestyle. Rob now enjoys cooking a range of recipes at home and had a full clean-out of his backyard. This was organised by his Support Coordinator, Michelle, who arranged for a cleaning service to do a complete sweep of Rob's backyard. This gave Rob peace of mind with a clean and healthy living space to enjoy with his 3 loveable dogs, Bruno, Stimpny and Felix.

Michelle has been impressed with Rob's determination since working with him. She said, "Rob has been so focused and consistent in wanting to make change in his



life. I'm privileged to have been part of his journey these past few years and thrilled to be supporting him into the future".

More confident than ever, Rob felt he was ready to achieve his biggest goal yet: getting his P plates. Rob's Lifestyle Attendants supported him with Joanne transporting him to doctor's appointments to ensure he had all clearances required to drive and supported him in the lead-up to the final test by helping him complete the Practice Learner's Theory Test online.

Liz went with Rob on the day of his final test. Once the test was over, Rob greeted Liz with the biggest smile she had seen since working with him as he announced he passed with flying colours. He rang Joanne straight after the test to let her know the fantastic news.

Joanne was just as excited as Rob was; she said, "I couldn't be happier for Rob; he's worked so hard to get to this moment; I feel so lucky to be sharing this milestone with him".

Reflecting on his journey, Rob said,

"I've accomplished so much since working with Joanne and Liz that I didn't think was ever possible; I feel like a completely new man and owe it all to them."

Support Coordination Report



Between July 2021 and June 2022, the number of our Support Coordination and Psychosocial Recovery Coaching participants has increased from 168 to 212. Of those, 18 are Psychosocial Recovery Coaching customers, and all of them are based in the Adelaide Region.

In July 2021, the team had seven Support Coordinators. Due to an increase in demand for services across the financial year, the team grew and is now comprised of eight Support Coordinators and two Psychosocial Recovery Coaches.

Support Coordination Manager Sarah Sayer is pleased with the service quality that the team is providing.

“I am so thrilled to see the positive outcomes and changes that our team has achieved for the customers we are supporting. An outcome that I am particularly proud of is finding stable accommodation for a customer who was incarcerated for majority of her adult life – we were able to secure a new home for her that is close to her family in the Riverland,” she said.

Sarah is also proud of the team’s growth and direction. Under her leadership, Support Coordination and Psychosocial Recovery Coaching underwent an overhaul in policies and procedures, enhancing their efficiency and making them even more customer centric.

The growth in the team has also allowed for other staff to step up and develop their skills. A prime example of this is Hayley Silenieks, who now holds the title of Senior Psychosocial Recovery Coach in recognition of her expertise. Hayley has played a central role in shaping how Psychosocial Recovery Coaching services are delivered.

“I have enjoyed building the Psychosocial Recovery Coach department at Enhanced Lifestyles. A big part of this is providing guidance to new Coaches on ways to build their skills and knowledge around mental health. That way, we can ensure our customers have the best possible experience,” she said.

When she’s not developing innovative new practices for the team or providing guidance to the other Coaches, Hayley loves meeting with customers and providing supports.

“I have really enjoyed connecting people with appropriate supports and seeing the difference that this makes to their mental health. Something else I love about my role is helping my customers to build their own strategies, so they are better equipped to manage the day-to-day. This approach helps them to lead their own recovery and empowers them to take control of their wellbeing.”

Sarah Sayer
Support Coordination Manager

Spotlight on Psychosocial Recovery Coaching

Mental health disorders are incredibly common across South Australia. In fact, one-fifth of South Australians between the ages of 16-85 are living with a mental illness right now¹. Of these, many are chronic, lifelong conditions that can seriously affect a person's quality of life and even influence adverse health outcomes in other areas.

The conversation about mental health has been growing in robustness and urgency in recent years, representing a positive shift in public awareness and the destigmatisation of psychological conditions. Fortunately, this progress has extended to the NDIS. In 2020, they introduced a new service: Psychosocial Recovery Coaching (PRC). This innovative service provides capacity building support for Australians living with psychological conditions such as depression, anxiety, schizophrenia, and acquired brain injuries. Importantly, the inclusion of the PRC service under the NDIS acknowledges that people living with mental health conditions can benefit from specialised support.

After PRC services were announced, Enhanced Lifestyles recognised its potential to change lives and integrated it into our business model in 2021. Since then, the service has grown to 17 customers in Adelaide and the Riverland.

The PRCs at Enhanced Lifestyles are passionate about supporting customers to lead their own mental health recovery journeys. Often, this involves the facilitation of progress towards NDIS plan goals.

Our PRCs also work with customers to identify other important goals and milestones for their wellbeing. These goals are not necessarily NDIS plan goals; acknowledging

that recovery can be difficult and non-linear, the PRC works with the customer to identify desired outcomes that may or may not be achieved through other NDIS services. These goals and NDIS plan goals all contribute to the development of a tailored recovery plan, which guides the PRC's work.

One of our PRC customers has received a lot of support in her journey towards better health.

“My PRC helped me to establish health-related goals. As I have an eating disorder, she's connected me with a Dietician and an Occupational Therapist to help me to reach this goal. I'm making great progress; I feel that I'm getting healthier each and every day with their advice and my PRC's guidance.”

Another key element of the PRC service is supporting customers to navigate their daily lives - everyday tasks can be especially draining for someone living with a mental health condition. A PRC can accompany customers to appointments, help them to follow up on matters related to their NDIS plan, sort out issues with their plan or budget, and even go with them to activities or groups that they enjoy.

Another of our PRC customers speaks highly of the impact that the service has had on her daily life.

“My PRC has been liaising with my support coordinator and service providers to organise my services and shifts. She's also helped me apply for a Companion Card so I can take my Lifestyle Attendants with me to community events and helped me to apply for a Supported Residential Facility.”

1. Government of South Australia. (2017). South Australian Mental Health Strategic Plan 2017-2022. <https://samentalhealthcommission.com.au/>

At its core, the success of the PRC service relies on the relationship that is built between the PRC and the customer. These relationships are built through the provision of empowering, empathetic, and responsive support.

When asked about their experiences with having a PRC, another customer had some great feedback and stressed the importance of the mental health knowledge that a PRC brings to the table.

“It’s good to have someone that is trained in mental illness and knows strategies to guide me; this has helped me to effectively talk about everything going on in my life. Plus, they can help me to explore services and new opportunities, and help me to discover what my capabilities are. I’ve enjoyed forming a close working relationship with my PRC. Having someone that is trained in mental health has made the world of difference to me.”

It is clear that the PRC service is hugely beneficial for South Australians with mental health diagnoses. The role of the PRC is broad and the supports provided will largely depend on the customer’s unique needs and goals, but one thing is for sure: it is all about developing a positive, supportive, and trusting relationship. We look forward to sharing even more positive outcomes for our customers as our PRC team grows in capacity and experience.



Coffee Clubs

Our monthly Riverland Coffee Clubs provide social opportunities for customers, supported by their Lifestyle Attendant or family, to form meaningful connections with one another in relaxing environments.

An exciting aspect of our Coffee Clubs is the sense of adventure they instil in customers, where they feel empowered to explore the Riverland community alongside their Lifestyle Attendants. Each location we visit is fully accessible to ensure customers feel comfortable in attending.

Customers receive invitations to attend our Coffee Clubs via our fortnightly Lifestyle News email.





Financials

ENHANCED LIFESTYLES INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

ENHANCED LIFESTYLES INCORPORATED

BOARD REPORT FOR THE YEAR ENDED 30 JUNE 2022

Your Board members submit the financial report of Enhanced Lifestyles Incorporated for the financial year ended 30 June 2022.

Board

The names of the Board members in office at any time during or since the end of the financial period are:

Deb Clark	Chairperson	until passing on 26 September 2022
Louise Braybon	Board Member	Appointed 28 September 2022
Anna Farrugia	Treasurer & Secretary	Appointed Treasurer & Secretary 1 April 2021
Trudy Gepp	Vice Chair & Public Officer	Vice Chair from 18 March 2022
Marnie Trebilcock	Vice Chair	Resigned 18 March 2022
Gordon Browne	Board Member	
Suzanne Mackenzie	Board Member	Appointed 18 March 2022
Peter Barney	Board Member	Appointed 23 May 2022
Nicholas Lopez	Board Member	Appointed 7 June 2022

Principal Activity

The principal activity of Enhanced Lifestyles Inc during the course of the year was to provide support to people with disabilities to live in the community.

Significant Changes

No significant changes in the nature of these activities occurred during the financial year.

Operating Results

The net result of operations attributable to the Association's activities was a surplus of \$293,704 (2021: Surplus of \$2,405,366).

After Reporting Date Affairs

No matters of circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

Auditor's Independence Declaration

A copy of the auditor's independence declaration as required under the ACNC Act 2012 is attached to this report.

Signed in accordance with a resolution of the Board.


Acting Chairperson


Treasurer



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**DECLARATION OF INDEPENDENCE
BY ANDREW TICKLE
TO THE DIRECTORS OF ENHANCED LIFESTYLES INCORPORATED**

As lead auditor of Enhanced Lifestyles Incorporated for the year ended 30 June 2022, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', is written over a light blue circular stamp.

Andrew Tickle
Director

BDO Audit Pty Ltd

Adelaide, 26 October 2022

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF SURPLUS OR DEFICIT FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
Revenue	2	18,133,126	17,834,006
Bad debt expense		(68,443)	(71,369)
Employee benefits expense		(16,021,233)	(13,339,248)
Depreciation expense		(171,439)	(135,476)
Finance costs		(5,008)	-
Office costs		(143,966)	(232,067)
Client expenses		(32,563)	(107,035)
Rent expense		(9,554)	(4,954)
Insurance expense		(41,964)	(45,019)
Utilities		(88,369)	(73,896)
Other expense		(1,256,885)	(1,419,576)
Surplus for the year		293,704	2,405,366
Other Comprehensive Income		-	-
Total Comprehensive income for the year		293,704	2,405,366

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,426,022	5,222,927
Trade and other receivables	4	1,992,443	1,405,655
Total Current Assets		<u>6,418,465</u>	<u>6,628,582</u>
NON CURRENT ASSETS			
Property, motor vehicles, plant and equipment	5	2,985,645	2,577,679
Total Non Current Assets		<u>2,985,645</u>	<u>2,577,679</u>
TOTAL ASSETS		<u>9,404,110</u>	<u>9,206,261</u>
CURRENT LIABILITIES			
Trade and other payables	6	528,855	772,230
Income in advance	7	464,619	575,000
Employee provisions	8	265,533	188,495
Lease liabilities	9	34,723	-
Total Current Liabilities		<u>1,293,730</u>	<u>1,535,725</u>
NON CURRENT LIABILITIES			
Employee provisions	8	59,794	42,651
Lease liabilities	9	128,996	-
Total Non Current Liabilities		<u>188,790</u>	<u>42,651</u>
TOTAL LIABILITIES		<u>1,482,520</u>	<u>1,578,376</u>
NET ASSETS		<u>7,921,589</u>	<u>7,627,885</u>
MEMBERS' FUNDS			
Accumulated surplus		7,921,589	7,627,885
TOTAL MEMBERS' FUNDS		<u>7,921,589</u>	<u>7,627,885</u>

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from grants and customers		17,361,073	17,818,830
Receipts from interest		1,002	1,588
Payments to suppliers		(1,722,494)	(2,223,666)
Payments to employees		(16,021,233)	(13,314,046)
Payments of interest		(5,008)	-
Net cash provided by (used in) operating activities	10	<u>(386,659)</u>	<u>2,282,706</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of plant & equipment		5,439	13,588
Payment for plant & equipment		(415,685)	(668,963)
Net cash provided by (used in) investing activities		<u>(410,246)</u>	<u>(655,375)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Payment of leases		-	-
Net cash provided by (used in) financing activities		<u>-</u>	<u>-</u>
Net increase (decrease) in cash held		(796,906)	1,627,331
Cash at the beginning of the year		5,222,927	3,595,596
Cash at the end of the year		<u>4,426,021</u>	<u>5,222,927</u>

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2020	<u>5,222,519</u>	<u>5,222,519</u>
Surplus for the year	2,405,366	2,405,366
<i>Other comprehensive income</i>	-	-
Balance at 30 June 2021	<u>7,627,885</u>	<u>7,627,885</u>
Surplus for the year	293,704	293,704
<i>Other comprehensive income</i>	-	-
Balance at 30 June 2022	<u>7,921,589</u>	<u>7,921,589</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial report covers Enhanced Lifestyles Incorporated (the Association) in South Australia under the Associations Incorporation Act 1985.

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in accordance with the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The Board have determined that the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

The report has been prepared in accordance with the recognition and measurement requirements of Australian Accounting Standards, and the following Australian Accounting Standards:

AASB 101 Presentation of Financial Statements;
AASB 107 Statement of Cash Flows;
AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors;
AASB 110 Events after the Reporting Period;
AASB 1048 Interpretation of Standards; and
AASB 1054 Australian Additional Disclosures.

No other specific Accounting Standard or other authoritative pronouncements of the Australian Accounting Standards Board have been applied. Enhanced Lifestyles Inc is a not-for-profit entity for the purpose of preparing these financial statements.

The financial statements have been prepared on a going concern basis.

The financial report has been prepared on an accrual basis, are in accordance with the historical cost convention, and do not take into account changing monetary values or, except where specifically stated, current valuations of non-current assets. The accounting policies have been consistently applied, unless otherwise stated.

(b) Income Taxes

No income tax is payable by the Association as Section 50-5 of the Income Tax Assessment Act exempts Charitable Institutions from Income Tax.

(c) Goods & Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from rendering of services is recognised upon the delivery of the service to the customer.

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

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

(e) Cash & Cash Equivalents

Cash and cash equivalents recorded in the Statement of Financial Position and the Statement of Cash Flows include cash on hand and cash which is held in current accounts or as short term deposit. Cash is measured at nominal value.

(f) Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment. Collectability of trade receivables is reviewed on an on-going basis. Individual debts that are known to be uncollectable are written off when identified.

(g) Leases

Lease and right-of-use assets

A right-of-use asset and lease liability is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Plant & Equipment

Items of plant and equipment are initially recorded at cost, and all such assets having a limited useful life are systematically depreciated over their useful lives in a manner that reflects the consumption of their economic potential.

The useful lives of all major assets held by the Association are reassessed on an annual basis.

Depreciation of assets is determined as follows, using income tax rates of depreciation:

Class of Asset	Depreciation basis	Annual rate
Buildings	Straight Line	2.50%
Plant and Equipment	Straight Line	5-33%
Furniture, Fixtures and Fittings	Straight Line	10-20%
Motor Vehicles	Straight Line	8.33-22.5%
Improvements	Straight Line	5-20%

All items of property, plant and equipment are tested for indications of impairment at reporting date. Where an indicator of impairment exists, the Association makes a formal estimate of recoverable amount. Where the carrying amount of an asset exceeds its recoverable amount the asset is considered impaired and is written down to its recoverable amount through surplus or deficit.

Recoverable amount of each individual asset is the greater of fair value less costs to sell and value in use. Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the Association would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

(i) Trade and Other Payables

Payables include trade creditors and accruals, including goods and services received prior to the end of the reporting period that are unpaid at the end of the period and where an invoice has not been received.

(j) Employee Benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to reporting date.

Short-term employee benefit obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months after the end of the reporting period are recognised in provisions in respect of employees' services rendered up to the end of the reporting period and are measured at amounts expected to be paid when the liabilities are settled.

Long-term employee benefit obligations

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

(k) New Accounting Standards and Interpretations not yet mandatory or early adopted

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet mandatory, have not been early adopted by the incorporated association for the annual reporting period ended 30 June 2022. The incorporated association has not yet assessed the impact of these new or amended Accounting Standards and Interpretations.

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 2 REVENUE		
Interest received	1,002	1,588
Gain on sale of assets	5,439	13,587
Operating grants and revenue	17,734,327	17,803,901
Other revenue	392,358	14,929
	<u>18,133,126</u>	<u>17,834,005</u>
NOTE 3 CASH AND CASH EQUIVALENTS		
Cash at bank - current account	384,626	82,533
Investment account	4,041,396	5,140,394
	<u>4,426,022</u>	<u>5,222,927</u>
NOTE 4 TRADE AND OTHER RECEIVABLES		
Trade receivables	1,096,192	1,324,350
Provision for doubtful debts	(82,214)	(99,356)
Accrued income	260,460	175,531
Sundry receivables	545,161	-
GST refundable	98,470	5,130
Prepayments	74,374	-
	<u>1,992,443</u>	<u>1,405,655</u>
NOTE 5 PLANT AND EQUIPMENT		
Buildings at cost	2,646,427	2,180,332
Less: accumulated depreciation	(195,394)	(144,095)
Total Buildings	<u>2,451,033</u>	<u>2,036,237</u>
Motor vehicles	338,989	481,490
Less: accumulated depreciation	(133,961)	(100,946)
Total Motor Vehicles	<u>205,028</u>	<u>380,544</u>
Plant and equipment at cost	305,113	269,558
Less: accumulated depreciation	(138,722)	(108,660)
Total Plant and Equipment	<u>166,392</u>	<u>160,898</u>
Right of use asset - leased building	178,027	-
Less: accumulated depreciation	(14,835)	-
Total Right of Use Asset	<u>163,192</u>	<u>-</u>
Total Property, Plant and Equipment	<u>2,985,645</u>	<u>2,577,679</u>
NOTE 6 TRADE AND OTHER PAYABLES		
Trade and other payables	247,628	239,762
PAYG payable	188,800	307,551
Employee liabilities	92,427	224,917
	<u>528,855</u>	<u>772,230</u>
NOTE 7 INCOME IN ADVANCE		
Unearned income	464,619	575,000
	<u>464,619</u>	<u>575,000</u>

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
NOTE 8 EMPLOYEE ENTITLEMENTS		
Current entitlements		
Annual leave	211,727	142,991
Long service leave	53,806	45,504
	<u>265,533</u>	<u>188,495</u>
Non current entitlements		
Long Service Leave	59,794	42,651
	<u>59,794</u>	<u>42,651</u>
NOTE 9 LEASE LIABILITIES		
Current lease liability		
	34,723	-
	<u>34,723</u>	<u>-</u>
Non current lease liability		
	128,996	-
	<u>128,996</u>	<u>-</u>
NOTE 10 STATEMENT OF CASH FLOWS		
Reconciliation of cash flows from operations with surplus/(loss) for the year		
Surplus/(Loss) for the year	293,704	2,405,366
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	171,439	135,476
Bad Debts	68,443	71,369
Net (Gain) Loss on disposal of property, plant and equipment	(5,439)	(13,587)
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	(655,231)	(543,548)
(Decrease)/increase in trade and other payables	(243,375)	202,429
(Decrease)/increase in income in advance	(110,381)	-
(Decrease)/increase in employee entitlements	94,181	25,202
Net cash provided by operating activities	<u>(386,659)</u>	<u>2,282,707</u>
NOTE 11 AUDITOR REMUNERATION		
Remuneration of BDO Audit Pty Ltd:		
For audit services	18,400	17,500
Other services	-	-
	<u>18,400</u>	<u>17,500</u>
NOTE 12 EVENTS AFTER THE REPORTING DATE		
No matters of circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.		
NOTE 13 CONTINGENT LIABILITY		
Subject to legal advice with a review of employment obligations, there is a possible obligation that may require expenditure/outflow of financial resources.		


ENHANCED LIFESTYLES INCORPORATED

STATEMENT BY THE BOARD MEMBERS

The Board members declare that, in their opinion:

- 1 there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable; and
- 2 the financial statements and notes satisfy the requirements of the Australian Charities and Not-for-Profits Commission Act 2012.

This declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.


.....

Chairperson

Dated this 26th day of October 2022.



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENHANCED LIFESTYLES INCORPORATED

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Enhanced Lifestyles Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of Enhanced Lifestyles Incorporated, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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 registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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.

Emphasis of matter - Basis of accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the registered entity's board report, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities 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 responsible entities are responsible for assessing the registered entity'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 responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

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 (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in blue ink that reads 'Andrew Tickle'.

Andrew Tickle
Director

Adelaide, 26 October 2022





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