

# Annual Report

2022/2023



# By you, for you.

We should all be able to decide how we live our lives – where we choose to live, the dreams and goals we strive for, who we share our time with. In an ever-changing world, people's right to choose provides certainty, and certainty is the foundation on which we build happy, rewarding lives. This innate desire to have control over our lives is how Enhanced Lifestyles came to be.

Our organisation was founded over thirty years ago, long before the NDIS was created, and before the world's governing bodies formally recognised the rights and needs of people living with disability.

Established by a group of people living with disability themselves, they realised that no one was better equipped to choose the kind of individualised support they needed than they were. Honing their knowledge and skills, they became architects and builders of their own disability support services.

Today, Enhanced Lifestyles remains a member-governed not-for-profit, our Board predominantly comprised of people who use our services. It's the design and provision of disability support services based on lived experience that differentiates us from many other providers. Led by customers for customers, our unique, personalised approach has always defined who we are and what we do.

And we love what we do. From high quality personalised in-home care and supported independent living to social and community-based activities, we work alongside individuals with various disabilities. When our customers require more complex support, we provide that too.

Our independent team of support coordinators and psychosocial recovery coaches bring additional expertise to arrange the supports and services you choose, developing your capacity and building your independence.

As individuals and as an organisation, we are aware of the trust placed in us by our customers and their loved ones. Driven by a shared purpose and passion for bettering lives, our team treat every customer interaction as a trusted invitation into their world. That trust is earned through our professional, warm-hearted approach – driving and rewarding us as we seek out new ways to support our customers to live life the way they choose.



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Enhanced Lifestyles acknowledges the Kurna, Meru, and Buandig people, the Aboriginal Owners of the land upon which we service our customers. We also pay our respects to Elders past, present and emerging.

# Chair's Report

I feel very honoured to have been elected to the role of Chairperson after serving as Interim Chair, though the circumstances surrounding this were quite sad for me personally: we lost Deb Clark, our Board Chairperson, who passed away last September. For ten years, Deb played a huge role in the leadership of our organisation. First, she was a member, then she became a Board Member and was elected Vice Chairperson, and then she was elected Chairperson after Philip passed. Deb and I were close, and she taught me a lot about what it means to be a leader and an advocate. I was honoured to serve alongside her, and I truly treasure her friendship and mentorship over the years.

I now have the pleasure of covering the many highlights of 2022/23, a year of many changes for our organisation.

## Chief Executive Officer (CEO) appointment

The Board was saddened to receive CEO Andrew Ellis' resignation in December. Andrew guided Enhanced Lifestyles through some of its biggest challenges to date, and I thank him sincerely for his work. Thank you also to Damien Hern, who stepped up as Interim CEO during the recruitment process and did a fantastic job of keeping things running. After an extensive search, the Board appointed Tim Baker to the role of CEO, and he commenced in June. He truly understands our organisation and customers and I am very much looking forward to working with him well into the future.

## Laying Philip Beddall to rest

In April, we laid former Chairperson Philip Beddall to rest at the Colonel William Light Memorial. This location, also known as Light's Vision, was chosen to reflect the inspiring vision Phillip had for Enhanced Lifestyles. Phillip dedicated his life to advocacy and his impact was extensive. His motto, "nothing about us without us" lives on in everything we do today.

## Thanking Anna and Gordon

October saw some changes at Board level, with Anna Farrugia and Gordon Browne both stepping down from their Board roles. I thank them for their five and three years of valuable service respectively.

## New head office

Our Adelaide office relocated to a larger space in Hindmarsh. The first floor was ready to move into, but the ground floor was a blank canvas. We are planning new meeting areas for customers and members down there, as well as a space for guest speakers.

## Nightingale

We also rolled out a new system called Nightingale. This makes it easier for Lifestyle Attendants to record and access detailed customer data from their devices. With Nightingale, we are better equipped to provide person-centred care, and head office staff can easily track data for safeguarding and quality control. Importantly, Nightingale's security features also protect against the growing risk of data breaches.



## Customer events

Our Lifestyle Lunches, Coffee Clubs, and Experiences were really popular again this year. We saw a lot of new faces at the many venues we visited across Adelaide and the Riverland, and at our office in the Limestone Coast. I personally have attended many of our Adelaide events to get to know more customers and I loved watching new friendships form between customers.

## What's in the year to come

The next twelve months will be busy for the Board, with several important projects to shape.

Two of these will be to review the governance policy and also it is 3 years since we have had a look at our constitution. I am pleased to announce that Maurice Corcoran AM, one of our founding members, will help get us through these documents.

Our first Member Advisory Group (MAG) is scheduled for July. This group is for members who cannot commit to Board membership but still believe in our customer-led model and want to help Enhanced Lifestyles be the best it can be. Meetings will be held every two months and cover a range of topics, the first of which will be service quality and membership.

We will also host our first member-only event at Adelaide Oval in September. This will be the first of many exclusive events and experiences, so if you'd like to join in on the fun, be sure to sign up for free membership at [el.org.au/membership](http://el.org.au/membership).

Finally, I'd like to extend my most sincere thanks to the customers who continue to entrust us to provide the support they need to live life their way. I'd also like to thank my fellow Board members, head office staff, and our team of Lifestyle Attendants – I want you to know that each and every one of you plays a valuable role in bringing Enhanced Lifestyles' vision to life year after year. Thank you.



**Trudy Gepp**  
Board Chair

# CEO Report

Although I have only recently commenced as CEO of Enhanced Lifestyles, I am pleased to have the opportunity to contribute to this year's annual report. I'd like to thank Damien Hern, who served as Interim CEO from January to June for providing me with the insights necessary to write this report.

The achievements of this year demonstrate our commitment to making a positive impact on the lives of people living with disability and their families. As we navigate the rapidly evolving landscape of the National Disability Insurance Scheme (NDIS), Enhanced Lifestyles remains dedicated to delivering exceptional services that empower and promote choice and control.

## A year of adaptation

Over the past twelve months, we have once again experienced substantial growth and transformation across several aspects of our organisation. We are steadily expanding our service offerings, activating innovative technologies, and seeking to create a more seamless and complete experience for our customers. These efforts have seen 260% growth in Supported Independent Living (SIL) customers and 12% growth in Support Coordination and Psychosocial Recovery Coaching customers in the past 12 months. It is pleasing to see an increasing number of individuals requesting services from us; much of this demand has been in response to our excellent advertising campaign starring our very own customers (you can read more about this on page 9).

## Customer-centred approach

Our customers and members continue to be at the heart of everything we do. We have focused our efforts on enhancing our person-centred approach, tailoring our services to meet the unique support needs and goals of every customer. Through comprehensive assessments and personalised support plans, we have assisted our customers to achieve their goals with an emphasis on fostering greater independence and encouraging customer choice.

## Collaborative partnerships

Achieving our ambition of delivering excellent services to our customers requires a collaborative effort. Over the past 12 months, we have been fortunate to engage with a diverse range of stakeholders and service providers who have helped us on our journey. Our partnerships with like-minded community organisations have strengthened our ability to create an inclusive environment that promotes social integration and exciting opportunities for our customers. Over the next 12 months, we will focus on better integrating our office spaces and locations with local community connections and new service offerings for current and future customers.

## Looking ahead

As we reflect on the growth and achievements of the past year, I am energised by the opportunities that continue to arise. Our strategic plan for 2023-2025 includes further expansion of our services, continued investment in customer facing systems and technology, and a continued commitment to fostering a culture of inclusivity and innovation. We believe this approach will provide us with the agility needed to navigate the challenges posed by the evolving NDIS landscape and recommendations from the recent Disability Royal Commission.

## Thank you

In closing, I extend my most heartfelt appreciation to our dedicated Board and members, and the customers and families we have had the privilege to serve over the last 12 months.

It would be remiss to finish my report without acknowledging the hard work of our team. So, thank you to the Lifestyle Attendants who are on the ground delivering high quality, customer-centred services and covering shifts at the last minute to keep supports going. Thank you to the Service Delivery team who tirelessly coordinate a huge number of staff, supports, and customers every day. Thank you to the Support Coordination and Psychosocial Recovery Coaching team, whose advocacy, passion, and expert knowledge of the NDIS is invaluable to their customers. Thank you to our people in the Riverland and the Limestone Coast - remote working comes with many challenges that you overcome to provide the best service to regional customers. And lastly, thank you to the head office team, whose unwavering commitment to quality, communication, and support means our front-line staff can focus on doing what they do best.

Together, the team at Enhanced Lifestyles are committed to building a future where every individual can thrive and achieve their fullest potential.



**Tim Baker**  
CEO



# Marketing Report



Without a doubt, the highlight of this last year was our new brand campaign, which was released in early June 2023. It was a long time in the making - we didn't want to proceed until we really understood who we are as an organisation. To really articulate what makes us unique, we enlisted the help of local advertising agency Showpony, whose strategic approach aligned with our goals for the campaign.

Throughout 2022, we ran a series of workshops that included office staff from every department, Lifestyle Attendants, customers, members, and our Board. Through this highly consultative process, we worked on understanding who we are through the perspective of all stakeholders. The outcome of these workshops was our new tagline and Brand Promise.

## Tagline

A key priority for us was to create a tagline that was unique and communicated who we are at our core. After a round of collaborative consultation, we agreed on...

# By you, for you.

...because being member-governed is at the heart of Enhanced Lifestyles. Involving lived experience ensures we're not making decisions without members' and customers' voices being heard.

By you, for you.® was registered by the Trade Marks Office, IP Australia from 15 November 2022.

# Brand promise

**We are in the business of**  
**Individualised disability services**

**Why we exist**  
**Everyone has the right to decide**  
**how they live their life**

## What we believe in

### Member-governed

The desire for people to be in charge of their own life dates back to when our founding members took control of their own support services. Being member-governed and customer-led is at the heart of our association. This lived experience ensures we're not making decisions without members and customers voices being heard.

### Customer-centred

Personalised support forms the foundation of everything we do. By listening carefully to what our members and customers want, we build their support services around their individual lifestyle and needs. This individualised approach ensures customers can decide how they live their life.

**How we do it**  
**Led by customers, for customers**

**Benefit to our customers**  
**Freedom of choice**

### Community

Community engagement plays a vital role in the lives of our members and customers: they have the right to decide how and when they participate within their community. By supporting existing opportunities for community engagement, as well as devising our own events and programs, we ensure their freedom of choice.

### Trust

Supporting people is an invitation into their lives. We treat every customer relationship with care and professionalism, performing our duties in a trustworthy and transparent way. Delivering on all aspects of our brand promise is how we create lasting confidence and certainty among our members and customers.





If you'd like to watch our  
customer-led adverts,  
visit [el.org.au/ads](https://el.org.au/ads).



## Advertising campaign

We might have mentioned being customer-centred a few times, so you can probably guess the one thing we wanted more than anything else in our campaign: the involvement of our customers.

First, we wanted our customers to approve the ad concepts. We needed to make sure these truly reflected Enhanced Lifestyles from customers' perspectives.

To get feedback, we invited customers to participate in focus groups. We were thrilled with the turnout; the energy in the room was electric as customers took the opportunity to make new acquaintances and had a great time talking and laughing with each other. The concepts that Showpony presented were a hit with the focus groups. In the end, our customers approved all but two of the scripts. Applying the constructive feedback provided, we changed these before production.

With so much enthusiasm from our customers in the focus groups, it felt only natural to ask some of them to star in our ads. We were thrilled when several customers jumped at the opportunity! In fact, before filming began, we heard tales of our Lifestyle Attendants practicing lines with the customers-turned-actors, with one even rehearsing at a Lifestyle Lunch.

Before we knew it, it was time to film! Sets included a cinema, a café, and a home in the southern suburbs. The Showpony crew made the customers feel comfortable, and we even adjusted some lines during filming to ensure our talent were completely confident in their delivery. In return, the customers made this one of the best filming experiences the Showpony crew and Enhanced Lifestyles marketing team ever had.

We'd like to take the chance to thank all the staff and customers who took part in the workshops and focus groups – you know who you are! We'd also like to thank Trudy, Louise, Kathryn, Robert, Angie, and Toula for agreeing to star in the ads (and absolutely nailing it).



**Tom Rippon**  
Executive Manager  
Marketing and  
Strategy

# Human Resources Report



We know our employees are vital in delivering on our purpose; supporting and engaging our employees leads to a strong and sustainable performance, ultimately enabling us to execute our strategy.

The Human Resources team continue to work tirelessly to see Enhanced Lifestyles be a great place to work, with the best, most diverse people in the marketplace. Over the past year, we focused on appointing key roles and bolstering our leadership capability by attracting and employing some of the very best talent in the industry. We are confident that the organisation is now well-positioned for continued growth and success in the future.

To strengthen our workforce, we shifted our recruitment practice to be more values-based. The rationale here was simple: we wanted to attract people who respect and embody our core values.

We also updated a number of organisational and people policies, improving overall people performance, employee satisfaction, and retention.

## Return-to-Work

In last year's report, we spoke about the importance of safety for our customers, employees, and our organisation as a whole. As such, we focused on refining our person-centred approach to Return-to-Work (RTW), further supporting employees who suffered significant illness or injury. Three Human Resource team members are trained as return-to-work coordinators, each one playing a pivotal role to ensure our employees feel supported and receive the best possible assistance throughout their injury recovery. Thanks to these efforts, our Return-to-Work success rate over the past financial year has been outstanding:

- We are currently rated as the **8th best performing organisation** in our sector. This is a significant improvement from our ranking as the 5th worst performing organisation in FY20.
- Our workplace injuries have **declined by 74%**.

## Listening and engaging with our people

We engaged Insync to run our employee engagement survey again. Engagement surveys are used to gain insights into key engagement drivers for our employees and identify factors hindering satisfaction. In fact, measuring employee engagement with surveys can result in increased employee satisfaction, improved employee retention, and a community where everyone feels heard and valued.

Of course, given our largely remote workforce, the survey is an important project to ensure our continued success. Here's a summary of the outcomes and findings:

- **313** employees were invited to participate in the survey and 127 employees responded (41% response rate).
- **76%** of our employees are proud to be working at Enhanced Lifestyles, a 2% increase from last year's survey.
- **73%** of respondents say they look forward to coming to work each day.
- We saw a **7% increase** in the number of employees who say they are happy to do extra to see Enhanced Lifestyles succeed.
- **75%** of employees envisage a fulfilling future at Enhanced Lifestyles.
- **93%** of employees who have worked with us for 4-6 years agree that Enhanced Lifestyles requires employees to uphold the highest ethical standards at all times.
- The Human Resources department received the highest ranking in the survey for team engagement, performance, and passion, scoring a perfect **100%**.
- Team leadership satisfaction has grown by 2% and currently sits at **77%**.

## Our workforce in numbers

**38**

full-time employees

**39**

part-time employees

**261**

casual employees

**77%**

identify as female

**23%**

identify as male

**28%**

aged between 35-44 years old (the largest age group)

**80**

new team members welcomed across the financial year

**12**

executive and senior leadership team members comprised of 7 females and 5 males



We asked respondents to tell us what inspires them to stay working at Enhanced Lifestyles. Here are some highlights:

**“The board members, the values and goals of Enhanced Lifestyles and the workplace culture that is continuing to grow and improve.”**

**“Watching my customers achieve their goals.”**

**“The consistent support, communication, and encouragement from my direct manager. This is something unfortunately I have not experienced in my previous workplaces and is something that is greatly appreciated. Working with like-minded people who want to provide quality service and advocate for choice and control for the customers. Having flexible working arrangements and being in an environment where work and life balance is strongly promoted.”**

**“Knowing that I am valued and appreciated for the work I do, being listened to and know that my direct line manager supports my work achievements through recognition of the extra work I put in.”**

**“New management makes me feel very valued in my role (more so than previous management) and this is very empowering.”**

The Human Resource team has continued to contribute meaningfully to the overall success of Enhanced Lifestyles over the past year. The department has demonstrated an unshakable commitment to recruitment, Return-to-Work, and industrial relations matters. As the Executive Manager of Human Resources, I am truly grateful for each of my team members' efforts – thank you Thomas, Mia, Eloise, and Erin.



**Andrew Baggaley**  
Executive Manager  
Human Resources

## Kathryn's story

# From Frozen Girl to Dancing Queen



The first thing our Support Coordination Manager Sarah Sayer noticed about Kathryn Evans was her infectious, positive attitude.

**“Kathryn’s a very happy-go-lucky type of young lady,” Sarah says. “She’s always bright and bubbly, and she loves performing.”**

It wasn’t always this way. When Kathryn was 11, she was dealing with a lot of anxiety about not fitting in with other kids her age. These emotions took such a toll on her that her body started to shut down. For years, Kathryn couldn’t walk, talk, or swallow – a far cry from the joyful, active child she once was.

Despite not being able to talk, Kathryn’s inner life was rich and vibrant. Writing became an important outlet during this difficult time and once she regained her abilities, she penned an original play based on her experiences called Frozen Girl. In 2017, she collaborated with Tutti Performing Arts Ensemble to bring her script to life. For a creative soul like Kathryn, this was a dream come true.

Fast forward to 2020, when Sarah became Kathryn’s Support Coordinator. Most of Kathryn’s service providers were already in place, so Sarah’s focus was on ensuring they were still contributing towards Kathryn’s goals. She’d speak with Kathryn and her family regularly to monitor her progress and, in the process, got to know them well.

In late 2022, the Enhanced Lifestyles team were working on developing an advertising campaign - we had no idea Kathryn’s journey was going to intersect with this new venture in the most brilliant way.

As we mentioned on page 9, our vision for the campaign was that our customers would be front and centre. After all, we were founded by people living with disability, and we continue to be customer-led through our members and Board. In keeping with this philosophy, we wanted customer input on our campaign.

Some of our customers attended focus groups where we presented the early ad concepts. Kathryn attended with her mum and her suggestions were so impressive that she nabbed a starring role!

The concept for Kathryn’s ad was built around her love of dance. Kathryn arrived for filming in a flowing, bubble-gum-pink dress, every bit the dancing queen. She enjoyed being pampered by a professional makeup artist before putting on a performance inspired by classic Spice Girls anthems. Having Sarah co-star was a no-brainer, given the amazing relationship between her and Kathryn.

**“Watching Kathryn perform was amazing. She’s really come so far,” Sarah says. “Her personality really comes across in the ad and I can’t wait for everyone to see it.”**



# Customer Events

At Enhanced Lifestyles, we're all about providing person-centred supports – and to us, this also means going above and beyond to enrich every aspect of our customers' lives. Thanks to valuable input from customers and members, we know that some disabilities can be isolating and that, historically, many disability services didn't enrich the social element of customers' lives.

Knowing the importance of friendships and social activities for overall wellbeing, we want to ensure our customers are given every opportunity to connect with each other

and forge lasting friendships. That's why we organise free Lifestyle Lunches, Coffee Clubs and unique experiences for our customers across Adelaide, the Riverland, and the Limestone Coast. For us, it's all about adding value for our customers, and providing safe and supported environments for socialising.

We love our customer events, so we're showing off some of our favourite photos from the year!







Turn to page 20  
for more photos  
from our events.



# Operations Report



## Improved customer relations

The operations team has successfully executed several initiatives that have made significant contributions towards the strategic objectives of the organisation. In particular, during the first half of 2023, the team successfully implemented Nightingale, a project that was aimed at enhancing our operational processes and elevating the quality of our services, thereby increasing customer satisfaction. The system also gathers important customer information and allows our Lifestyle Attendants to see their rosters, digitally record progress notes and report incidents in a centralised location. Behind the scenes, Nightingale's implementation was intensive, requiring the transition of all relevant information into the system in a short period of time.

## Supported Independent Living

Enhanced Lifestyles is dedicated to being a distinguished Supported Independent Living (SIL) provider, delivering exceptional and personalised supports and services to our valued customers. During the SIL onboarding process, our customers are matched with housemates who are compatible with their preferences and interests, enabling them to develop friendships and feel a sense of community. This highly tailored approach helps customers thrive and belong.

Reflecting the growing demand for our services, we have grown our SIL portfolio 260% over the past year. As we head into the new financial year, we are pursuing further exciting growth opportunities and have recruited 4 full-time SIL Service Leaders to support this growth. Their roles will involve providing direct care services, ensuring customer safety and well-being, and successful implementation of individual goals (SIL-related goals often include learning to cook, cleaning, and maintaining a home). The Service Leaders will also serve as coaches and

role models for the Lifestyle Attendants (LA's), embodying the organisation's vision, purpose, and values through effective leadership and mentoring.

In addition to providing SIL services, Enhanced Lifestyles also offers Short Term Accommodation and Supported Disability Accommodation (SDA) housing. We have been fortunate to partner with a number of SDA providers who design housing options that specifically cater for customers' individual needs. We are pleased to announce that we will be opening one of these SDA houses in the south of Adelaide later this year to support two of our valued customers.

## Focus on learning and development

Learning and development continued to be a focus over the last 12 months. Through continued upskilling, we ensure that our staff are compliant and understand their responsibilities under the NDIS Code of Conduct, which guarantees they are providing quality services for our customers. In the last year, 385 Lifestyle Attendants have attended training.

## New faces in operations

During the first half of the year, we welcomed a new Lifestyle Attendant Engagement Manager and Customer Engagement Manager to our team.

### Sally Scragg - Lifestyle Attendant Engagement Manager

Sally has played a significant role in supporting our Lifestyle Attendants in connecting and engaging with the broader organisation. She organises feedback sessions with Lifestyle Attendants and contributes to fortnightly updates that are distributed to staff across the state, ensuring they are kept up to date on organisational changes, work health and safety requirements, and NDIS resources.



### Tianna Papoulis - Customer Engagement Manager

Tianna has been appointed to oversee the customer onboarding and transition process to ensure that our customers have a seamless end-to-end experience with us. One of her responsibilities is to help referrers (such as external Support Coordinators and Psychosocial Recovery Coaches) access the right services for their customers.



# Customer survey results

After reviewing the feedback from our February 2022 Customer Satisfaction Survey, we were determined to do even better. While results from the subsequent survey in November saw a huge increase in satisfaction, we are still striving for continuous improvement.

Net Promoter Score (NPS) increased by

**36**

**32%**

increase in overall customer satisfaction

**29%**

increase in I have a say in my supports and how they are provided to me

**33%**

increase in Enhanced Lifestyles always goes above and beyond to meet my needs

**25%**

increase in Enhanced Lifestyles provide consistency in service delivery.

**"I feel my concerns are heard and that the staff are doing the best for us."**

**"My worker gets back to me quickly, is caring, supportive, and has time to chat and reassure me and support me which has been valuable to my mental health."**

**"I enjoy having the choice of who works with me, and I have built a great team of support workers."**

**"[I have a] Great worker... compassionate, empathy, honest with me, always gets back to me. Been there for me, especially when I need to talk. Excellent at resourcing information and advocacy and clarifying things. Thanks!"**



Jane Huscroft  
Executive Manager  
Operations



## Michelle's story

# Confidence and cookery



From Michelle's very first meet and greet with Lifestyle Attendant Sharon, she knew she wanted her by her side throughout her NDIS journey. Since then, they've achieved several important goals together.

As a diabetic, Michelle wanted to improve her diet. Sharon helped her research suitable recipes and develop a meal planner, sparking an interest in cooking. The meal planning worked wonders and Michelle focused on her next goal: budgeting. They worked out a weekly expense plan to cover bills and everyday items, as well as contribute to savings consistently. On a roll now, Michelle decided to tackle her other goal of getting out and about. She always felt nervous in crowded places, but with Sharon by her side, her confidence grew. Nowadays, she doesn't feel uneasy in busy settings - in fact, she loves shopping days with Sharon and is now a regular attendee of our Lifestyle Lunches.

"I'd be lost without Sharon," Michelle says. "She's been my rock and she's helped me with so many things that I wouldn't have been able to do on my own."

Motivated by her growing independence, Michelle connected with Support Coordinator Everly. Together, they developed new goals based on Michelle's interests; one of these was to improve her culinary skills, so Everly found inclusive cooking classes through Home Fresh Experience Cooking. Needless to say, Michelle was thrilled and couldn't wait to get started. With Sharon's support, she didn't miss a single class, all the while experimenting with increasingly complex recipes, cooking techniques, and new cuisines.

"I've loved learning new and different recipes. As I'm diabetic, understanding the benefits of cooking with artificial sugar compared to normal sugar has been really helpful for my diet," Michelle says.

Michelle even made a cookbook with the recipes she learned. She practices them at home, and once she's mastered a recipe, she'll cook it for her family and Sharon. Not only has she mastered new skills, but Michelle has also formed new friendships with the chefs and her classmates.

**"The chefs and students are fun to work with," Michelle says. "Everyone is so supportive, and they always encourage me to do my best. I feel like I can achieve anything."**

The cooking classes have unlocked Michelle's creative side, and she wants to try an arts and crafts program next. Trying new things is such a positive development for Michelle, and Everly is pleased with the progress she's made.

"I'm proud to see Michelle happy and determined to keep growing," Everly says.

Sharon is similarly impressed and reflects fondly on her time supporting Michelle.

"I've loved every minute of supporting Michelle to get out there and try new things," Sharon says. "When Michelle sets a goal, I want to do everything I can to help her to achieve it."



# Customer Events

Here are some more of our favourite photos from the year's customer events.





## The power of lived experience



With support from her dedicated Lifestyle Attendant, Jayde, Kymerleigh leads an active and social lifestyle.

**“Jayde’s support over the past few years has been amazing. No ask is too great, and her sense of humour makes her so fun to be around.”**

Kymerleigh cherishes her time with Jayde as it provides companionship and a tailored support structure that perfectly accommodates her lifestyle.

“I feel privileged to be supporting Kymerleigh and seeing her smile,” Jayde says. “It also allows her amazing parents some respite and a chance to spend quality time together.”

Kymerleigh has also formed a strong and supportive working relationship with Cassie, her Support Coordinator.

“I have watched Kymerleigh grow into someone who advocates not only for her own needs, but also for other people living with disabilities,” Cassie says. “Rather than dwelling on difficulties she has faced, she uses her voice to raise awareness.”

Every week, Cassie chats over the phone with Kymerleigh about her goals, ambitions, and wellbeing. Cassie’s person-centred approach means that Kymerleigh feels empowered to have her say - she doesn’t shy away from sharing ideas to improve our services and events for her fellow customers.

Inspired by her own lived experience, Kymerleigh aspires to make a positive difference in the lives of people living with a

disability by providing advice and leading by example to show that anything is possible.

After providing informal mentorship for many years, Kymerleigh felt compelled to share her knowledge and insight with more people and create a broader impact. To realise this dream, she set herself a goal to gain employment in the disability sector.

Kymerleigh enrolled in an online course through Me Plus More to support her transition into employment. This course is designed for individuals with an intellectual disability, providing them with tailored tools to become job-ready.

When she’s not chasing her goals, Kymerleigh is an avid traveller. She’s taken many trips around Australia and has even moved around to different capital cities, though she’s moved back to Adelaide to be closer to her family. Hands down, her favourite way to travel is via cruise ship; she’s been on four cruises to date, three of which were on the Sun Princess. She loves cruises because the food is always fantastic and there’s plenty to do onboard. She also loves getting to know the other passengers and building friendships with people from all walks of life on her travels.

Another of her hobbies is volunteering. She knits colourful baby blankets and coat hangers for a Melbourne-based hospital. Thanks to her bubbly nature, she has forged strong bonds with other volunteers.

**“I love doing my part for the community through a cause close to my heart; it brings me so much joy,” Kymerleigh says.**

# Support Coordination & PRC



Across 2022/23, the Enhanced Lifestyles Support Coordination team added four new staff, three of whom hold dual roles: not only do they provide Support Coordination services, but also Psychosocial Recovery Coaching (PRC) services.

## Psychosocial Recovery Coaching

These integrated roles reflect the needs of the community: as of 2018, 1.13 million Australians reported having a psychosocial disability – at the time, that was 4.6% of the total population. Importantly, 38.8% of those people reported experiencing a profound limitation in some aspect of their life. So, when the NDIS introduced PRC in 2019, it was a direct response to the aforementioned data and an acknowledgement of the importance of supporting Australians living with a psychosocial disability. Given that PRC is a relatively new service, our offering has evolved alongside the broader industry. We have prioritised delivering additional training to Support Coordination staff to complement their existing expertise and elevate their delivery of services.

## Changes across the team

As my team has grown, I've handed over many of my customers to new staff, freeing me up to focus on improving our service provision, implementing new processes, and mentoring the team. The result is more cohesive, customer-centred, and efficient supports. It was bittersweet to transition out of delivering supports because I really enjoy having customers and helping them achieve their goals, but it helps to know they are still in good hands. Above all else, I love leading this team because they are constantly growing and supporting each other, plus they are fantastic advocates, going above and beyond to ensure our customers' needs are being met. As someone that cares deeply about customer outcomes, I am really proud of my team and the progress they have made in the past year.



## Challenges with funding

We have also been working hard to overcome an issue encountered by Support Coordinators across the sector. NDIS participants are often granted limited Support Coordination funding in their plans, and customers with complex or changing needs run out of this funding quickly. However, because my team focuses on building strong rapport with customers' Local Area Coordinators, they can effectively advocate for additional funding. Securing additional funding means our Support Coordinators have the resources to provide greater continuity of support and extra assistance through times of crisis or change.

## Involvement in new brand campaign

Hayley Silenieks (Senior Psychosocial Recovery Coach) and I appeared in our new advertising campaign, representing our respective specialities. Not only did we feature on-camera, but we were also consulted on the concepts for the ads to ensure they were accurate representations of our approach to service delivery.

## Customer-centred approach

Enhanced Lifestyles' customer-centred focus is apparent in everything we do as Support Coordinators and Psychosocial Recovery Coaches. From taking the time to really understand the needs and goals of customers, to developing tailored recovery plans, the team is totally committed to individualised service provision.

**Support Coordinator Stephanie-Anne Noga, who joined our team in September 2022, enjoys Enhanced Lifestyles' customer-centred approach.**

"Having worked in the disability sector for a few years, I find it refreshing to be part of an organisation that is truly for the clients and enables choice and control," Stephanie says. "I can notice a difference in the way supports are delivered because of our member-governed approach. Customers are empowered to have a say and have a real voice, and it's very exciting to be providing supports like that because it allows for increased flexibility and responsiveness. I am really proud to be part of the Enhanced Lifestyles team."



**Sarah Sayer**  
Support  
Coordination  
Manager

# Quality, Safety & Risk Report



I am writing this report during a period of extensive preparation for our NDIS mid-term audit. This is the checkpoint between three yearly visits from an External Auditor who checks we are maintaining high standards of service and care as a registered provider. With this rapidly approaching, the last year has been a time of significant change in the Quality, Safety and Risk portfolio.

## Internal auditing

Auditing is an important part of any NDIS business, and our priority is ensuring we conduct regular, objective, and thorough internal audits. This also involves the development and review of policies and procedures, and management of document control processes. To improve our approach, we have created a vigorous internal audit calendar to ensure we exceed quality expectations and complete timely reviews of all policies and procedures.

## Focusing on our commitment to customers

Because of our member-governed philosophy, we understand what quality means for our customers based on their input and lived experience. This type of quality is something we have always endeavoured to achieve, but we had to enact some big changes in order to elevate our services. Going into July 2022, the Quality team was comprised of one individual who was solely responsible for the submission of compliance reports to the Commission.

## New faces in quality, safety and risk

Recognising that the attainment of our ambitious quality-related goals would require more personnel, I recruited two new permanent staff. These personnel changes have transformed Enhanced Lifestyles' approach to quality, as we firmly ground our activities in a holistic, person-centred approach. Without further ado, I'd like to introduce:

### **Tiffany Idle - Quality and Safeguarding Advisor**

Tiffany oversees the Incident Management System and leads the investigation of and submission of reportable incidents to the Commission. She led the development of a Quality, Safety & Risk triage process and a High Risk Customer Forum, which has seen a high rate of completion for actions raised. In addition, Tiffany has been working on a Behaviour Support Plan register to ensure all customer plans are up-to-date, accurate, and current.



### **Rick Palm – Work Health and Safety (WHS) Advisor**

Rick's arrival coincided with the move to the new office, and he wasted no time in ensuring all staff and customers could use the new space safely. His infectious enthusiasm for WHS has facilitated renewed interest and participation in the WHS committee. This will be a valuable tool moving forward as we strive for continuous improvement in working conditions for staff and customers alike.





## Murray River flooding

One of our biggest projects over the last year was unplanned: a response to the unprecedented and devastating Murray River flooding across December and January. To support our customers in the region, we implemented a Riverland Flood Response Team comprised of Board members, head office personnel, Riverland in-home and SIL teams, Lifestyle Attendants, and customers. We held daily stand-up briefings and worked with local customers to ensure they had emergency plans and were aware of the risks. Our efforts were complicated by road closures and difficulties securing supplies, but we worked around these to continue providing the best possible services. Our multi-disciplinary approach involved:

- Developing contingency plans with all Riverland-based customers.
- Connecting customers and employees to local support services.
- Mapping customer locations and employee locations to monitor those impacted.
- Rerouting and compensating employees for longer distances travelled to maintain continuity of supports.
- Supporting customers who required relocation.
- Distributing in-kind supplies to employees and customers.
- Utilising a Teams channel to distribute timely communication to employees.

## The year ahead

Heading into 2023/24, we are busy working on some new projects:

- Investigating software to help us manage the multiple compliance requirements of the industry. This will be integral to managing documentation transactions, reporting on safety and quality, and ensuring continuous improvement efforts are data-led.
- Participating in the Enhanced Lifestyles Member Advisory Group meetings and other industry forums to integrate customer knowledge into our projects.
- Reaffirming our position as a Safe Organisation as part of our commitment to the United Nations Convention on the Rights of Persons with Disabilities and National Principles for Child Safe Organisations.
- Redefining our management of incidents and complaints using the learnings from the Royal Commission and a review of the NDIS Quality and Safeguarding Framework.



**Naomi Miranda**  
Executive  
Manager Quality,  
Safety and Risk

## Chris' story

# Living with determination



Chris Spencer lives life with a staunch determination to let nothing get in his way, but this attitude didn't come without a fight: at the age of 28, he was diagnosed with muscular dystrophy. In the years following, Chris found that sport, advocacy, and his career helped him make peace with his changing life and discover ways to retain important parts of his identity.

Straight after leaving school, Chris launched into a hands-on career. First, he worked at Stratco and later joined the maintenance team at Munro Australia where he serviced reverse osmosis machinery and conducted chemical analyses at water refineries. He loved being a handyman and worked up until he turned 50, when his reduced mobility made it necessary to retire. But Chris hasn't stopped being handy - one of his favourite pastimes is helping to fix wheelchairs for friends, and he loves going to Bunnings.

After his diagnosis, Chris was confronted with the prospect of needing to change everything about his life. He admits it took a lot of work to adjust his attitude, and for a long time, he had to battle to stay positive. It was especially difficult to give up sport, which had always played a huge role in his life. In his younger years, he had played football and cricket, both of which he umpired for, and also soccer and basketball.

Luckily, Chris found wheelchair sport, joining Push and Power, a wheelchair rugby club. They quickly recognised his sporting prowess, and he was selected for the state squad seven years in a row. In addition to rugby, he also played hockey, balloon soccer,

and basketball at the club. He looks back on his time at Push and Power fondly, crediting the club with helping him through life's challenges at the time, and still catches up with the many friends he made there.

**"I've always lived with determination," Chris says. "I let nothing get in my way, but I also understand my limitations as well."**

Nowadays, Chris channels his energy into philanthropic endeavours, mentoring others who are facing down similar diagnoses and helping them accept their changing lifestyles.

Chris is also a devoted advocate for disability rights, having served on the Advisory Committee at Muscular Dystrophy Association. Through this role, he's had input into important matters, such as the development of accessible accommodation for people travelling to the city from rural areas and reviewing Board frameworks that shape the organisation's projects. Continuing his community involvement, Chris is set to participate in Enhanced Lifestyles' Member Advisory Groups across 2023/24.

All of these activities make for a highly social lifestyle, but Chris doesn't stop there: he loves visiting his neighbours, spending time with his family when they visit from interstate, and of course, spending time with his lovely wife, Trudy. Summer is his favourite time of year, and when the weather heats up, you'll likely find Chris enjoying the beach at Glenelg or Brighton, or visiting his favourite café at Moana.

# Financial Report



This year, we have seen some major changes to our organisation. We have colloquially referred to these changes as the 'big 3', which are: the move of our head office from Welland to Hindmarsh; the installation of Nightingale, our new customer management software; and preparation for our mid-term audit against the NDIS Practice Standards.

## Moving head office

In November 2022, we came across the property at 215 Port Road, Hindmarsh. The ground floor area of around 500 square metres was for sale and seemed to be the perfect location. Subsequently, we were made aware of the first-floor space also going up for sale, which came complete with a suitable fit-out and only needed minor improvements. With the board's approval, we purchased both floors of the building and moved into the first floor and part of the ground floor in March 2023. The feedback from head office staff has been overwhelmingly positive; many have said the new facilities foster better collaboration and allow us to do our best work.

## Information Technology projects

Following more than six months of exploration and proposals, we committed to the Nightingale software package to support our customer and employee management in December 2022. The product is developed by Aviary in Western Australia and has been optimised specifically for NDIS service providers like us. Nightingale brings automation to many of our processes, such as rostering staff, time and attendance recording, and customer billing.

We chose to engage a project manager to assist us in delivering the product to our workforce and ensuring our 'business as usual' did not suffer during this intense period. This strategy has paid off as we were able to go live on 30 April 2023. Feedback from our remote and office staff has been positive and, as we make further staged improvements to the product, we are in the best position to allow our growth strategy to be delivered.

Concurrent to the Nightingale rollout, we delivered some other substantial Information Technology (IT) projects. We provided IT connection to our Lifestyle



Attendants (including Office 365 and emails), amended our internet domain name from enhancedlifestyles.com.au to el.org.au, and launched Microsoft SharePoint as our intranet and file storage application.

## Finance

Our finance department has implemented a new chart of accounts across the year, bringing program segmentation to our financial reporting. This new chart adds greater accountability and oversight of management in cost reduction and revenue targets.

The organisation's financial results were modest, being close to breakeven, though this was a pleasing result when you consider the projects delivered and significant transformation of our head office operations. The balance sheet remains strong with \$9M in total assets and retained earnings, while the cash position is healthy with \$2.8M in working capital available.

BDO audited Enhanced Lifestyles' special purpose financial report and provided an unmodified auditor's report for the 2022/23 financial year.



**Damien Hern**  
Chief Financial  
Officer

## Finance in numbers

**\$17M**

Total revenue

**\$2.8M**

Working capital

**\$7.9M**

Retained earnings

**\$1.1M**

Total liabilities

**\$35k**

Deficit

**\$2.3M**

Increase in property, plant  
and equipment vs FY21/22

# Financials

## ENHANCED LIFESTYLES INCORPORATED

### BOARD REPORT FOR THE YEAR ENDED 30 JUNE 2023

Your Board members submit the financial report of Enhanced Lifestyles Incorporated for the financial year ended 30 June 2023.

#### 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	Deputy Chair	Appointed 28 September 2022
Anna Farrugia	Treasurer & Secretary	until resignation 4 November 2022
Trudy Gepp	Deputy Chair/Chairperson	Appointed Chairperson 26 September 2022
Gordon Browne	Board Member	until resignation 4 November 2022
Suzanne Mackenzie	Board Member	until resignation 4 November 2022
Peter Barney	Board Member	
Nicholas Lopez	Board Member/Treasurer	Appointed Treasurer 4 November 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 deficit of \$35,118 (2022: Surplus of \$293,704).

#### 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.

  
\_\_\_\_\_  
Chairperson

  
\_\_\_\_\_  
Treasurer



Tel: +61 8 7324 6000  
Fax: +61 8 7324 6111  
[www.bdo.com.au](http://www.bdo.com.au)

BDO Centre  
Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

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

As lead auditor of Enhanced Lifestyles Inc for the year ended 30 June 2023, 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-profits 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 horizontal line.

Andrew Tickle  
Director

**BDO Audit Pty Ltd**

Adelaide, 5 October 2023

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.



# Financials

## ENHANCED LIFESTYLES INCORPORATED

### STATEMENT OF SURPLUS OR DEFICIT FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue and other income	2	16,988,468	18,133,126
Bad debt expense		(30,446)	(68,443)
Employee benefits expense		(15,105,161)	(16,021,233)
Depreciation expense		(205,059)	(171,438)
Finance costs		(2,273)	(5,008)
Office and Administration costs		(148,018)	(151,663)
Client expenses		(191,837)	(33,116)
Insurance expense		(52,264)	(41,964)
Utilities		(77,703)	(24,024)
Other expense		(1,210,825)	(1,322,533)
Surplus / (Deficit) for the year		(35,118)	293,704
Other Comprehensive Income		-	-
Total Comprehensive income for the year		(35,118)	293,704

The accompanying notes form part of these financial statements.

## ENHANCED LIFESTYLES INCORPORATED

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,220,212	4,426,022
Trade and other receivables	4	1,478,959	1,992,443
<b>Total Current Assets</b>		<u>3,699,171</u>	<u>6,418,465</u>
<b>NON CURRENT ASSETS</b>			
Property, motor vehicles, plant and equipment	5	5,308,011	2,985,645
<b>Total Non Current Assets</b>		<u>5,308,011</u>	<u>2,985,645</u>
<b>TOTAL ASSETS</b>		<u>9,007,182</u>	<u>9,404,110</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	6	370,135	528,855
Income in advance	7	117,095	464,619
Employee provisions	8	426,489	265,533
Lease liabilities	9	35,272	34,723
<b>Total Current Liabilities</b>		<u>948,991</u>	<u>1,293,730</u>
<b>NON CURRENT LIABILITIES</b>			
Employee provisions	8	77,996	59,794
Lease liabilities	9	93,724	128,996
<b>Total Non Current Liabilities</b>		<u>171,720</u>	<u>188,790</u>
<b>TOTAL LIABILITIES</b>		<u>1,120,711</u>	<u>1,482,520</u>
<b>NET ASSETS</b>		<u>7,886,471</u>	<u>7,921,589</u>
<b>MEMBERS' FUNDS</b>			
Accumulated surplus		7,886,471	7,921,589
<b>TOTAL MEMBERS' FUNDS</b>		<u>7,886,471</u>	<u>7,921,589</u>

The accompanying notes form part of these financial statements.



# Financials

## ENHANCED LIFESTYLES INCORPORATED

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from grants and customers		16,962,824	17,361,073
Receipts from interest		35,551	1,002
Payments to suppliers		(1,660,208)	(1,722,494)
Payments to employees		(15,105,161)	(16,021,233)
Payments of interest		(2,273)	(5,008)
Net cash provided by (used in) operating activities	10	<u>230,733</u>	<u>(386,660)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of plant & equipment		2,218,639	5,439
Payment for plant & equipment		(4,620,458)	(415,685)
Net cash provided by (used in) investing activities		<u>(2,401,819)</u>	<u>(410,246)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payment of leases		(34,723)	-
Net cash provided by (used in) financing activities		<u>(34,723)</u>	<u>-</u>
Net increase (decrease) in cash held		(2,205,809)	(796,906)
Cash at the beginning of the year		4,426,021	5,222,927
Cash at the end of the year		<u>2,220,212</u>	<u>4,426,021</u>

The accompanying notes form part of these financial statements.

## ENHANCED LIFESTYLES INCORPORATED

### STATEMENT OF CHANGES OF EQUITY FOR THE YEAR ENDED 30 JUNE 2023

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2021	7,627,885	7,627,885
Surplus for the year	293,704	293,704
<i>Other comprehensive income</i>	-	-
Balance at 30 June 2022	7,921,589	7,921,589
Surplus / (Deficit) for the year	(35,118)	(35,118)
<i>Other comprehensive income</i>	-	-
Balance at 30 June 2023	7,886,471	7,886,471

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 2023

#### 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 2023

#### 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 2023

#### 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 2023. 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 2023

	2023 \$	2022 \$
<b>NOTE 2 REVENUE</b>		
Interest received	35,551	1,002
Gain on sale of assets	125,606	5,439
Operating grants and revenue	16,700,187	17,734,327
Other revenue	127,124	392,358
	<u>16,988,468</u>	<u>18,133,126</u>
<b>NOTE 3 CASH AND CASH EQUIVALENTS</b>		
Cash at bank - current account	420,212	384,626
Investment account	1,800,000	4,041,396
	<u>2,220,212</u>	<u>4,426,022</u>
<b>NOTE 4 TRADE AND OTHER RECEIVABLES</b>		
Trade receivables	1,014,643	1,096,192
Provision for doubtful debts	(13,304)	(82,214)
Accrued income	310,000	260,460
Sundry receivables	22,275	545,161
GST refundable	-	98,470
Prepayments	145,345	74,374
	<u>1,478,959</u>	<u>1,992,443</u>
<b>NOTE 5 PLANT AND EQUIPMENT</b>		
Buildings at cost	4,441,508	2,646,427
Less: accumulated depreciation	(87,541)	(195,394)
<b>Total Buildings</b>	<u>4,353,967</u>	<u>2,451,033</u>
Motor vehicles	373,675	338,989
Less: accumulated depreciation	(149,324)	(133,961)
<b>Total Motor Vehicles</b>	<u>224,351</u>	<u>205,028</u>
Plant and equipment at cost	790,703	305,113
Less: accumulated depreciation	(188,597)	(138,722)
<b>Total Plant and Equipment</b>	<u>602,106</u>	<u>166,392</u>
Right of use asset - leased building	178,027	178,027
Less: accumulated depreciation	(50,440)	(14,835)
<b>Total Right of Use Asset</b>	<u>127,587</u>	<u>163,192</u>
<b>Total Property, Plant and Equipment</b>	<u>5,308,011</u>	<u>2,985,645</u>
<b>NOTE 6 TRADE AND OTHER PAYABLES</b>		
Trade and other payables	182,354	247,628
PAYG payable	93,544	188,800
Employee liabilities	94,237	92,427
	<u>370,135</u>	<u>528,855</u>

# Financials

## ENHANCED LIFESTYLES INCORPORATED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
<b>NOTE 7 INCOME IN ADVANCE</b>		
Unearned income	117,095	464,619
	<u>117,095</u>	<u>464,619</u>
<b>NOTE 8 EMPLOYEE ENTITLEMENTS</b>		
<b>Current entitlements</b>		
Annual leave	356,947	211,727
Long service leave	69,542	53,806
	<u>426,489</u>	<u>265,533</u>
<b>Non current entitlements</b>		
Long Service Leave	77,996	59,794
	<u>77,996</u>	<u>59,794</u>
<b>NOTE 9 LEASE LIABILITIES</b>		
Current lease liability	35,272	34,723
	<u>35,272</u>	<u>34,723</u>
Non current lease liability	93,724	128,996
	<u>93,724</u>	<u>128,996</u>
<b>NOTE 10 STATEMENT OF CASH FLOWS</b>		
Reconciliation of cash flows from operations with surplus/(deficit) for the year		
Surplus/(Deficit) for the year	(35,118)	293,704
<i>Non-cash flows in surplus/(deficit)</i>		
Depreciation	205,059	171,439
Bad Debts	30,446	68,443
Net (Gain) Loss on disposal of property, plant and equipment	(125,606)	(5,439)
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	483,038	(655,231)
(Decrease)/increase in trade and other payables	(158,720)	(243,375)
(Decrease)/increase in income in advance	(347,524)	(110,381)
(Decrease)/increase in employee entitlements	179,158	94,181
Net cash provided by operating activities	<u>230,733</u>	<u>(386,660)</u>
<b>NOTE 11 AUDITOR REMUNERATION</b>		
Remuneration of BDO Audit Pty Ltd:		
For audit services	20,000	18,400
Other services	-	-
	<u>20,000</u>	<u>18,400</u>
<b>NOTE 12 KEY MANAGEMENT REMUNERATION</b>		
Aggregate compensation paid to officers and key management personnel	<u>989,623</u>	
<b>NOTE 13 EVENTS AFTER THE REPORTING DATE</b>		
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.		
<b>NOTE 14 CONTINGENT LIABILITY</b>		
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 entity 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.

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Chairperson

Dated this 29 day of September 2023.





Tel: +61 8 7324 6000  
Fax: +61 8 7324 6111  
www.bdo.com.au

BDO Centre  
Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ENHANCED LIFESTYLES INC

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Enhanced Lifestyles Inc (the registered entity), which comprises the statement of financial position as at 30 June 2023, 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 Inc, 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 2023 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 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 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](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', is written over the BDO logo.

**BDO Audit Pty Ltd**

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', is written over the BDO Audit Pty Ltd text.

Andrew Tickle  
Director

Adelaide, 5 October 2023













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 [enhancedlifestylesincorporated](https://www.linkedin.com/company/enhancedlifestylesincorporated)

#### **Adelaide**

215 Port Road,  
Hindmarsh, SA 5007

Office hours:  
Monday to Friday  
9am – 5pm

T: (08) 8340 2000  
E: [hello@el.org.au](mailto:hello@el.org.au)

#### **Riverland**

20 Kay Avenue,  
Berri, SA 5343

Office hours:  
Monday to Friday  
9am – 5pm

T: (08) 8501 4010  
E: [riverland@el.org.au](mailto:riverland@el.org.au)

#### **Limestone Coast**

1/15 Sturt Street,  
Mt Gambier, SA 5290

Office hours:  
Monday to Friday  
9:30am – 2:30pm

T: (08) 8725 5402  
E: [lc@el.org.au](mailto:lc@el.org.au)