

# Annual Report

2023/2024



# 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 (EL) came to be.

Our organisation was founded over 30 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, EL 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 Kaurua, 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

Well, I have made it through my second year as Chairperson and what a year it has been!

Through our customer lunches, member events and communication with parents and Lifestyle Attendants, I have been fortunate to interact and connect with many of you. I thank you all very much for trusting me and involving me in your thoughts, your concerns and your lives. We all experience difficulties of sorts at various times, and it is great that I have been able to get the help that I need to be able to help you.

My vision has always been to preserve and enhance the wonderful qualities that EL has always pursued so that it remains a great provider and continues to flourish. I am fortunate as Chairperson to have the healthy and respectful relationships that exist between the CEO, senior management and staff. These effective relationships are vital for navigating the challenges we face with the NDIS, DSOA, and in our personal lives.

I have completed several training courses over the last year about Governance and Boards, and continued to liaise and network with other Chairs, providers and companies – all of which has been quite inspiring. By learning different things and speaking with different organisations, I have been able to inform people of what EL does best – look after our customers.

This year has seen the addition of two new sub-committees, and we have reestablished another two. Including our Member Advisory Group (MAG), this gives us a total of five:

- Governance + Strategy (new)
- Nominations (new)
- Quality + Care (formally known as the Risk Sub-Committee)

- Finance + Corporate Risk (formally known as the Finance Sub-Committee)
- MAG

I would like to thank our CEO Tim Baker. He has only been with us for one year, and along with my short time as Chairperson, we have supported and grown together professionally to the benefit of EL.

Earlier this year Louise Braybon handed over the reins as Deputy Chairperson. Louise continues to be a part of the Board and I would like to acknowledge and thank Louise for her dedication and commitment in her time as Deputy Chairperson.

Thank you to Maurice Corcoran AM, one of our founding members and now Deputy Chairperson who has come back to the Board with a wealth of knowledge past and present.

And finally, to my Board of Directors – Nick Lopez (Treasurer), Louise Braybon, Paul McCoy, Peter Barney, Nigel Davis AM – thank you for working alongside me, and for your dedication and commitment to EL.



**Trudy Gepp**  
**Board Chairperson**

A handwritten signature in black ink, appearing to read 'Trudy Gepp'.

# CEO Report

There is much to celebrate from the past 12 months at EL, including some outstanding achievements. Some highlights from my perspective include the establishment of the MAG, the continued success and evolution of our customer and member events, and the strengthening of the governance structures in and around the Board.

The past 12 months have been a challenging time for the disability sector, NDIS participants and registered providers. EL has faced some challenges in the implementation and optimisation of our client management system Nightingale. This has been a big project with significant upfront investment and internal resourcing to get it to the point where it is now working to support our operations.

EL invested heavily in our quality audit areas last financial year, and we will need to continue to invest further in this area so that we exceed the NDIS regulator's minimum standards. Part of the investment focused on accelerating our efforts to enhance the skills of our workforce to meet the growing demands of the provider practice standards.

Our workforce has always been dedicated and committed to achieving great outcomes for our customers. With improved processes and a dedicated learning and development area directly linked to customer support requirements, we now have a system of continuous improvement that keeps in touch with the changing support needs of all customers.

The very tight economic environment created by an unsustainable NDIS pricing model has meant that at the end of 2023, it was necessary to restructure the executive and senior leadership teams. A much leaner structure now exists with a three-person executive leadership team in place, supported by a fantastic senior leadership team across operations, business development, quality and corporate services.

I would like to say a big thank you to the Board who have supported me over the past 12 months, our wonderful staff who continue to go the extra mile, and of course our loyal customers and members who remind us every day why we exist and inspire us to deliver on our 'by you, for you' promise.



**Tim Baker**  
CEO

A handwritten signature in black ink, appearing to be 'Tim Baker', written in a cursive style.

# EL Board

The EL Board is entrusted with setting the strategic direction of the organisation, ensuring it meets its legal and financial responsibilities.

In the 2023/2024 financial year, we were pleased to welcome three new board members: Nigel Davis AM, Paul McCoy and Maurice Corcoran AM. Nigel brings extensive experience in sales, marketing, and executive management. His skills are an invaluable addition to the board, and his connection to our community is personal, as his son is also a customer.

Paul has been a long valued EL customer and also served on the EL board on and off

since the 1990's. He brings extensive expertise across IT, workplace training, assessing and work, health and safety.

Many of you are likely familiar with one of our original founders, Maurice Corcoran. With his extensive experience in the Physical Disability Council of Australia and the Australian Federation of Disability Organisations, there is no one better suited to serve on our board.

Our board members are elected by our customers to represent their interests. At EL, our customers are at the heart of everything we do, shaping the development of strategies and initiatives that directly benefit our community through their lived experiences.

## Enhanced Lifestyles Board Members



**Trudy Gepp**  
Chairperson



**Maurice Corcoran AM**  
Vice Chairperson



**Louise Braybon**  
Board Member



**Paul McCoy**  
Board Member



**Nicholas Lopez**  
Treasurer



**Peter Barney**  
Board Member



**Nigel Davis AM**  
Board Member



# Member Advisory Group Report

MAG recently celebrated its first 12 months, and what a first year it has been!

As Chairperson, I am proud of the work we have achieved over the first year of MAG. We have grown as a group, we respect each other, we listen and contribute to discussions and decisions in a safe and inclusive environment, and strive to represent you, the customer.

So, what have we achieved in a year?

- Eight meetings in total
- Voted to fill the positions of Chairperson and Deputy Chairperson
- Contributed to EL's Quality Policy by having input to 'how do we know if we are providing a quality service?'
- Provided suggestions to the Marketing team for member only events
- Welcomed guest speakers and learned more about the Executive team and what their roles are at Enhanced Lifestyles
- Enjoyed networking opportunities at customer lunches and external organisations
- Reviewed the draft Strategic Plan for 2024-2026
- Held two meetings at external venues
- Considered member proposals
- Celebrated end of year

We are delighted that EL provides opportunity for people with lived experience to be both on the Board of Directors and also MAG, proudly having the foresight to involve those whom the services are designed for. Along with the committed and hardworking leadership team, we are in good hands.

We would like to give a big thank you to our MAG:

- Lynn Ellison, Deputy Chair
- Toulia Michalakis, Member
- Nigel Davis AM, Member
- Kelly O'Shannessy, Member
- Morneer Ackarie, Member
- Gordon Browne, Member

And thank you to:

- Tim Baker, CEO
- Trudy Gepp, Board Chairperson
- Lisa Shaw, our Board Support Officer. Without Lisa's organisational input the MAG would not run as well as it does.

We look forward to what we will achieve over the next 12 months on behalf of all our customers and members.



**Chris Spencer**  
**MAG Chairperson**



**Lynn Ellison**  
**MAG Deputy**  
**Chairperson**



## Member Advisory Group Members



**Chris Spencer**  
Chairperson



**Lynn Ellison**  
Deputy Chairperson



**Toula Michalakis**  
Member



**Nigel Davis AM**  
Member



**Kelly O'Shannessy**  
Member

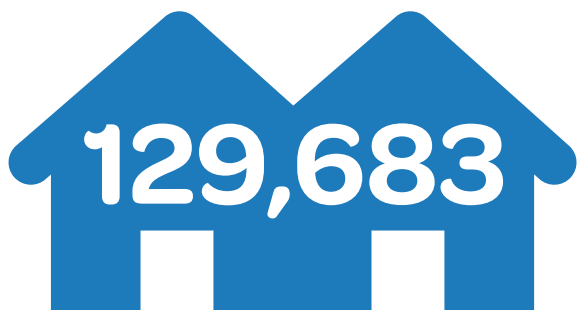


**Morneer Ackarie**  
Member



**Gordon Browne**  
Member

# Our 2023/2024 year in review



**129,683**

hours of in-home  
support delivered



**59,763**  
hours

of Supported Independent  
Living hours delivered

Responded to

**44,288**

customer, family  
and staff enquiries

Hosted **40**  
customer  
events and



exclusive  
member only  
events



Held 15 WHS  
toolbox talks  
across the  
organisation



delivered to our Support Coordination, DSOA and PRC customers to achieve their goals

Welcomed and socialised with



customers at our events

**271** in-home visits



by our Customer Relations team

Welcomed



full members to help shape the future of our services

# Human Resources Report



## Our Workforce

EL values strong relationships with employees, recognising that engagement and inclusion are key to helping them excel in their roles. The HR team prioritises being the employer of choice and retaining talent. Over the past year, we have streamlined operations, reduced headcount, and focused on open communication through newsletters and an open-door policy to foster a positive work environment.

We are dedicated to recruiting top talent to ensure our customers receive the best possible support. The HR team has expanded with the integration of the Service Delivery (SD) team, which includes five full-time and two casual employees. The Learning and Development (LD) function has been reduced to one full-time employee, and the HR team now consists of three full-time employees.

All HR staff are trained as Return to Work (RTW) coordinators, ensuring a safe work environment and addressing any injuries promptly. Over the past year, there were seven claims submitted, with the majority related to back and neck injuries.

We actively encourage reporting injuries or near misses and our HR team provides ongoing support throughout the recovery process.

The SD team handled 44,288 calls in the 2023/2024 financial year, efficiently managing inquiries and ensuring shifts were covered to support our customers. The SD team operates across multiple shifts, demonstrating impressive performance in their roles.

LD continues to engage employees, ensuring that they are up-to-date with required training. An online course for Manual Handling has been introduced, allowing staff to complete training at their convenience without impacting work hours. The effort has significantly reduced outstanding training renewals since the initial review in November.

The Executive Senior Leadership Team consists of one male and two females. We deeply appreciate the hard work and dedication of our teams, who consistently go above and beyond to provide exceptional support to our customers.

## Engaging with our Workforce

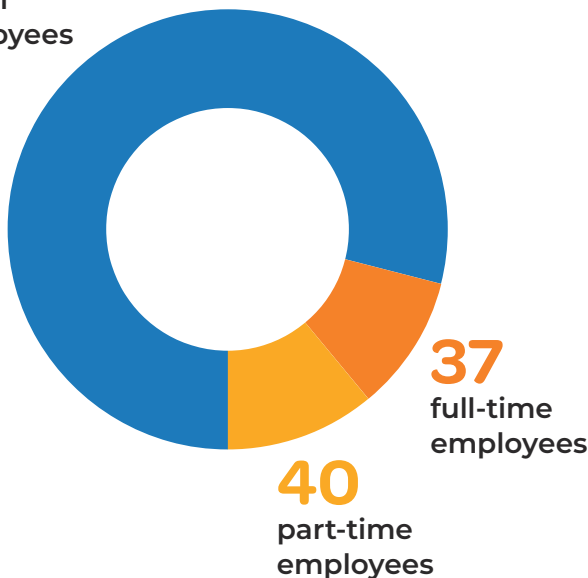
Surveys are used to gain insights into key engagement drivers for our employees and identify factors hindering career satisfaction. In addition, they provide valuable insights into our organisation's strengths and areas of opportunity. In 23/24 we once again took the opportunity to listen to our staff and give them the opportunity to provide feedback about working at EL. This enables EL as an organisation to see areas that require improvement and areas that work well.

## Engagement Survey Highlights:

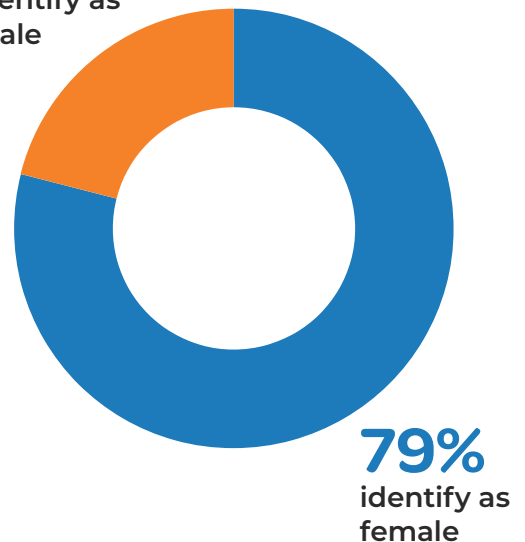
- A **34%** response rate with 109 employees responding
- Respondents expressed high agreement with satisfaction and pride working at EL with **72%** agreeing with 'There is a strong sense of community working at EL'
- **67%** respondents agreed that 'EL helps me to achieve the ideal work-life balance'
- **73%** respondents agreed that 'EL is committed to best practice in our industry'

## Our workforce in numbers

**288**  
casual  
employees



**21%**  
identify as  
male



**+119** new team members welcomed across the financial year

## What our Workforce has to say:

What motivates you to work at Enhanced Lifestyles?

"I'm making a difference in someone else's life."

"I find my job very rewarding, totally enjoy the people I work for."

"I am proud to work for a not-for-profit organisation. I am surrounded by colleagues who feel the same. I enjoy the type of work I do."

"I've learned a lot from the people I have supported, there has been many so it's like a new job whenever I've changed my roster."

"Knowing that when I have a problem, I can report without being judged."

"Our unique position with Board members being customers."

"The feeling of helping people who live with disabilities be able to do what they want on their own terms."

"I love the fact that I can say no to a shift if I feel uncomfortable."

# Quality, Safety & Risk Report



The Quality, Safety and Risk (QSR) team plays a crucial role in ensuring that EL has the systems in place to meet legislative and regulatory requirements, safeguard our customers and follow current best practice in the delivery of our services. The past year has seen the implementation of several targeted quality initiatives which have significantly enhanced our operational processes.

The introduction of the Nightingale system has provided a centralised platform for the collection and management of all customer information, including incident reporting. From a quality perspective, this is providing enormous benefits:

- It is assisting us to streamline our processes so that services are delivered efficiently and accurately
- It ensures that we maintain compliance with regulatory requirements and reporting processes
- It enables us to collect and analyse data on customer interactions, helping us to better understand customer needs and improve service offerings
- It enables our staff to securely and conveniently update customer notes while on the go and access their rosters.

We continued to improve our internal audit program, focusing on key systems of potential risk to the organisation. Moving forward we will now concentrate on the performance of individual services as we investigate service delivery at a more granular level.

Additional resourcing in our complaints management area has strengthened our processes ensuring they are customer focused, responsive, transparent and traceable. Using feedback from complaints to make ongoing improvements has enabled us to use this invaluable information into opportunities for growth and to strengthen customer relationships.

Work Health and Safety was also a focus area for the year. Policy guidance has been strengthened and a range of resources developed for staff, including safe work instructions and the introduction of toolbox topics across a diverse spectrum of safety matters relevant to our workplace.

EL successfully completed the NDIS Mid Term Audit. Work is now underway to prepare for the registration renewal audit, scheduled to take place in 2025. A gap assessment has been undertaken with a comprehensive workplan in place to ensure that policies, systems and practices reflect all elements of the requirements stipulated within the NDIS Practice Standards.



## Toula Michalakis

Toula's story is one of resilience and positivity. At 38, she experienced two strokes that left her unconscious in her home for five days, leading to two aneurysms that changed her life. The strokes affected the left side of her body, making recovery a long and challenging journey.

Toula spent three months at the Royal Adelaide Hospital and 15 months at Hampstead Rehabilitation Centre, where she worked tirelessly on her recovery, focusing on building strength through hydrotherapy and gym sessions.

For six months, she couldn't speak and had to rely on eye signals and head movements to communicate. Then, one morning, she surprised everyone by suddenly regaining her ability to speak. Despite being told she would never live independently again, Toula used this as motivation to reclaim her life. She continued her physical therapy for years until she could walk on her own. Determined to drive again, she trained to use a modified car that suits her abilities.

Since joining EL, Toula has focused on increasing her independence. She's learned to cook healthy meals with the support of her Lifestyle Attendants and has rediscovered her creative side, picking up crochet and creating her first beanie. She also enjoys exploring Adelaide's pubs in search of \$10 schnitzels.

Toula is a vibrant part of the EL community, never missing an event and forming lasting friendships along the way. She achieved a major goal by going on a cruise ship holiday in 2022, researching and planning the trip with the help of her Lifestyle Attendant:

**“Without my LA this holiday wouldn't have been possible, I'm so fortunate that they supported me with everything I needed.”**

Toula's courage and determination continue to inspire everyone she meets. EL is proud to support her in achieving her goals and maintaining her independence.



# Operations Overview



EL is committed to providing exceptional services to our customers in their homes and through Supported Independent Living (SIL). In the previous financial year, we successfully supported 264 customers across metropolitan Adelaide, Riverland, and Mount Gambier, delivering high-quality services tailored to individual preferences and needs.

**EL has provided a total of 126,936 daytime hours and 2,747 overnight hours to customers receiving in-home support services.**

We have also provided 43,411 daytime hours and 16,352 overnight hours in our SIL program.

The previous financial year saw substantial changes within the organisation, with our primary focus being the successful completion of the NDIS mid-term audit. The staff demonstrated a strong commitment to maintaining high standards of quality in their work while ensuring compliance with the NDIS practice standards. This process has greatly enhanced the organisation's understanding of our customers and their specific care requirements.

In addition, we have established processes and procedures across the organisation to ensure that incidents and complaints are addressed in a timely and efficient manner.

**Our Customers Relations team delivered 271 home visits.**

The Customer Relations Team has also expanded to include six Customer Relations Officers (CROs), who are the main point of contact for both our new and existing customers and have successfully conducted 271 home visits. These visits have been instrumental in gaining insight into our customers' needs, improving customer interactions, and enhancing overall satisfaction. A key aspect of their role has included engaging with our customers, providing support, and developing customised support plans and risk profiles for each individual. This approach has ensured that our team is well-informed about the specific support requirements of each customer.

The SIL team has dedicated significant effort over the past year to enhance our understanding of our customers' needs and requirements, ensuring that they receive appropriate supports in alignment with their goals and NDIS funding.

# Customer survey results

We are continually focused on our customers and how we can best support them – this is evident in ‘by you, for you’. Led by customers for customers, our unique, personalised approach has always defined who we are and what we do. That is why we know it’s important to keep lines of communication open with our customers. The outcomes of engaging with our customers facilitated our improvement in adopting the Nightingale software to centralise our customer information and the expansion of our feedback process.

**72%**  
agreed EL makes me feel like I have control over decisions that affect me

**65%**  
agreed I feel proud to be a customer of EL

**74%**  
agree I plan to continue to use EL in the next 12 months

**74%**  
agreed I have a say in my supports and how they are provided to me by EL

## What our Customers have to say:

What do you value most about your experience with Enhanced Lifestyles?

**“Feel respected as a person by office staff and support workers. They listen to me and don't treat me as an inferior person.”**

**“Professional support delivered in a kind and caring manner.”**

**“The socialising with people at the monthly lunches is a good place to meet new people.”**

**“I know that I can rely on EL and ALWAYS have been able to and that gives me great peace of mind. I really appreciate all that they do. They are great service providers.”**

# Support Coordination & PRC



Support Coordination (SC) and Psychosocial Recovery Coaching (PRC) are essential services for NDIS participants, offering personalised support to navigate the complexities of the NDIS and manage individual recovery journeys. The team at EL is deeply committed to meeting customers' needs, finding their roles fulfilling as they build connections and witness the inspiring progress toward their goals. These roles are crucial in the NDIS/disability sector, bridging customers with the multitude of services available through their funding.

The empowerment provided by Support Coordinators (SCs) and Psychosocial Recovery Coaches (PRCs) in giving customers choice and control drives our team at EL to enthusiastically and diligently find the best solutions and service providers. This dedication is reflected in the high recognition of our quality service within the Adelaide and Riverland disability communities over the past year.

**At the end of the 2023/2024 financial year, the EL SC and PRC Team supported over 260 customers across the Adelaide, Adelaide Hills, and Riverland regions.**

This year, we faced the difficult decision to close our PRC service in the Riverland. However, we were able to hire a Riverland-based SC, allowing us to continue supporting over 60 customers in the region through SC.

## MAG Customer Spotlight



# Gordon Browne

Gordon has a long-standing and valued connection with the EL community, where he has made significant contributions over the years. As an active participant, he regularly attends Lifestyle Lunches and has served on the Board. Currently, he plays a crucial role in the MAG, where he enjoys collaborating with others to bring fresh ideas for improving customer services.

Gordon's journey with EL began after a major health event. While working on a site, he suffered a heart attack that led to further complications during surgery, leaving him with reduced mobility and a damaged vocal cord. Despite these challenges, Gordon's determination to live life on his terms remained strong. With the unwavering support of his wife, Chris, they embarked on a search for the right support system to help him maintain his independence and quality of life. This search led them to EL in 2018.

Since joining, Gordon has embraced the opportunities to explore and enjoy his community. He particularly loves discovering new cafés and special spots around South Australia, often planning day trips to the country side, catching rides on the Steam Ranger train, or taking scenic drives through the Adelaide Hills.

March is a favourite time of year for him, as he enjoys attending local cultural events like the Garden of Unearthly Delights and WOMADelaide, where he immerses himself in the vibrant atmosphere of the performances.

Gordon's passion for life and his involvement with EL have allowed him to continue contributing to the community.

**'Joining EL was one of the best days of my life! It's made things much easier for my dear wife, who looked after me on her own. I love being part of making decisions that benefit all the other customers.'**

His experiences and insights gained from interacting with others at events and meetings help inform his role in shaping the future of EL, ensuring that all customers can live life to the fullest.

# Sales & Marketing

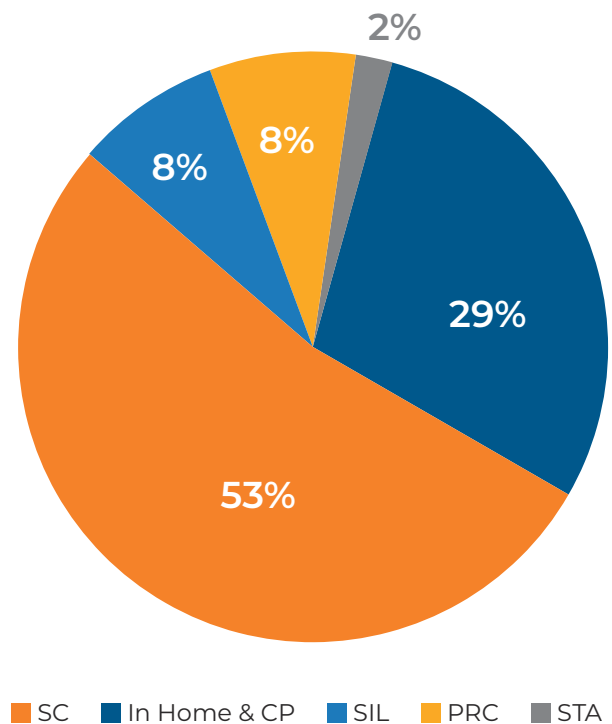
With the rollout of the new customer-centric brand campaign “by you, for you” in June 2023 we wanted to:

1. Increase Trust and Credibility
2. Create Top-of-Mind Awareness
3. Develop Emotional Connection and Loyalty
4. Generate Word-of-Mouth Marketing
5. Enhance Visibility and Reach

To showcase our bright, new, bold campaign across South Australia we ran media that covered metropolitan and regional television including catch up, press, out of home, online and radio. The brand campaign was successful in generating enquiries from new customers and in October 2023 we created a sales approach through a Business Development Manager role to generate and facilitate growth in our business. Our new enquiries were dominated by SC and in home community supports.

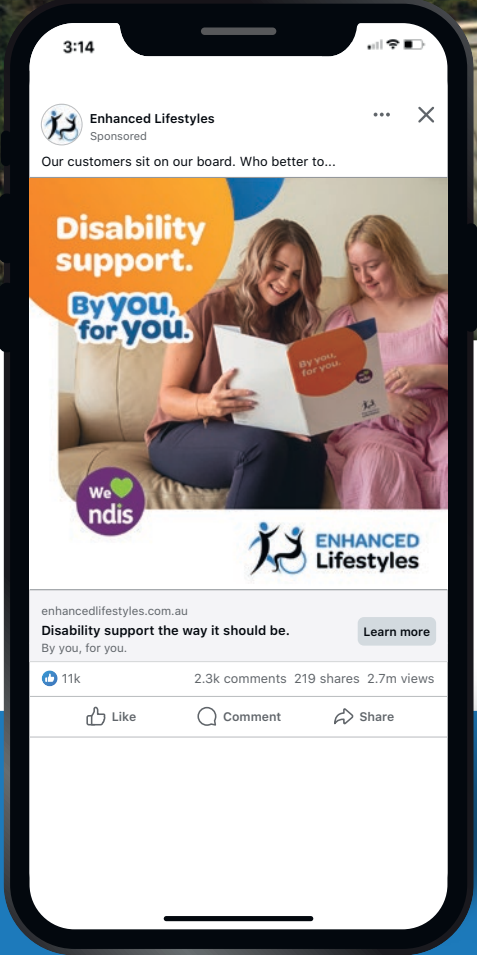
We also continued to run our successful customer events through lifestyle lunches, coffee clubs and exclusive, unique member events.

## Service Type Enquiries



Highlights from the campaign





# Customer Events

At EL, we organise engaging events where our customers can connect and attend alongside their Lifestyle Attendants, carers, friends, or family members. Our mission is to foster a sense of community by providing safe and supportive environments for our customers to socialise in.

Over the last financial year, EL hosted 40 events across Adelaide, the Riverland, and the Limestone Coast. These events mainly included Lifestyle Lunches and Coffee Clubs at local pubs, restaurants, and cafés. We also organised five special events exclusively for our members, including a tour of Adelaide Oval and a day at the Adelaide Zoo—both of which were highly attended.

**Overall, 329 customers attended our 2023/24 events, with 45 of them being new attendees who had not participated in more than one event the previous year.**

In the last quarter, we introduced several key improvements, including feedback surveys and text message reminders and invitations. These enhancements help us deliver a more personalised communication experience while providing valuable insights to our Marketing and Communications team for better future event planning.



# Financial Report

The 2023/24 financial year was a challenging time for the sector and EL was no exception, with increasing expenditure costs and reduced revenue. During the year we focused on reviewing our expenditure, identifying various areas where efficiencies could be made. We looked at system improvements, with a strong focus on using Power BI as a tool to provide timely and relevant information. This year our Finance team has made deliberate networking connections within the sector, sharing experiences, knowledge and processes.

## Office Spaces

By July 2023, EL had spent a month settling into our new premises at 215 Port Road Hindmarsh, having outgrown our previous location. The larger space has been warmly embraced by our staff, as it offers a more collaborative team environment and meets the growing needs of our organisation. Twelve months in, we have established ourselves in the top floor and are now looking to lease out the bottom floor space.

During the year we secured long term leases on our Wilson Street properties in Berri, making the building more attractive for sale. We are now in negotiations with potential buyers for the sale of the property.

## Information Technology Projects

2023/24 saw our first full year of Nightingale, the automation of many of our processes, such as rostering staff, time and attendance recording, and customer billing. Our Business Analyst took a lead role in refining our processes and ensuring we were maximising the system's potential. The coming year will see further system feature rollouts, accompanied with Power BI integration.

Microsoft SharePoint, our intranet platform, has also been expanded, with future developments currently in a testing phase.

## Finance

With our move to a new chart of accounts last financial year, we now have greater oversight of our various business areas, providing management with accountability and knowledge when looking at cost reduction and revenue targets. The organisation's financial result was a \$694k deficit, and whilst a deficit, the Board felt this was an acceptable result given that at the mid-way point of the year, we were projecting a much larger deficit. The balance sheet remains strong with \$8M in total assets and retained earnings, while the cash position remains healthy. BDO audited EL's special purpose financial report and provided an unmodified auditor's report for the 2023/24 financial year.

## Finance in numbers

**\$16.8M**

Total revenue

**\$2M**

Working capital

**\$6.9M**

Retained earnings

**\$1.3M**

Total liabilities

**\$694k**

Deficit

**\$14.9M**

Employee Benefit Expenses



## ENHANCED LIFESTYLES INCORPORATED

### BOARD REPORT FOR THE YEAR ENDED 30 JUNE 2024

Your Board members submit the financial report of Enhanced Lifestyles Incorporated for the financial year ended 30 June 2024.

#### Board

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

Trudy Gepp	Chairperson	Appointed Chairperson 26 September 2022
Maurice Corcoran AM	Vice Chairperson	Appointed 27 October 2023
Louise Braybon	Board Member	
Paul McCoy	Board Member	Appointed 27 October 2023
Peter Barney	Board Member	
Nigel Davis AM	Board Member	Appointed 27 October 2023
Nicholas Lopez	Treasurer	Appointed Treasurer 4 November 2022
Angie Dhondee	Board Member	Appointed 27 October 2023, resigned 2024

#### 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 \$694,798 (2023: deficit of \$312,258).

#### 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

Dated this 14 day of October 2024.

# Financials

## STATEMENT OF SURPLUS OR DEFICIT FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$ Restated
Revenue and other income	3	16,763,237	16,988,468
Bad debt expense		(26,487)	(30,446)
Employee benefits expense		(14,933,778)	(15,105,161)
Depreciation expense		(345,252)	(195,752)
Finance costs		(1,724)	(2,273)
Office and Administration costs		(90,650)	(148,018)
Client expenses		(329,988)	(191,837)
Insurance expense		(93,378)	(52,264)
Utilities		(178,370)	(77,703)
Software and Information Technology expense		(419,650)	(491,193)
Other expense		(1,038,758)	(1,006,079)
<b>Surplus / (Deficit) for the year</b>		<b>(694,798)</b>	<b>(312,258)</b>
Other Comprehensive Income		-	-
<b>Total Comprehensive income for the year</b>		<b>(694,798)</b>	<b>(312,258)</b>

## STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$ Restated
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	1,563,726	2,220,212
Trade and other receivables	5	1,659,719	1,478,959
<b>Total Current Assets</b>		<b>3,223,445</b>	<b>3,699,171</b>
<b>NON CURRENT ASSETS</b>			
Property, motor vehicles, plant and equipment	6	4,999,112	5,030,871
<b>Total Non Current Assets</b>		<b>4,999,112</b>	<b>5,030,871</b>
<b>TOTAL ASSETS</b>		<b>8,222,557</b>	<b>8,730,042</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	649,615	370,135
Income in advance	8	80,357	117,095
Employee provisions	9	413,900	426,489
Lease liabilities	10	35,831	35,272
<b>Total Current Liabilities</b>		<b>1,179,703</b>	<b>948,991</b>
<b>NON CURRENT LIABILITIES</b>			
Employee provisions	9	70,428	77,996
Lease liabilities	10	57,893	93,724
<b>Total Non Current Liabilities</b>		<b>128,321</b>	<b>171,720</b>
<b>TOTAL LIABILITIES</b>		<b>1,308,024</b>	<b>1,120,711</b>
<b>NET ASSETS</b>		<b>6,914,533</b>	<b>7,609,331</b>
<b>MEMBERS' FUNDS</b>			
Accumulated surplus		6,914,533	7,609,331
<b>TOTAL MEMBERS' FUNDS</b>		<b>6,914,533</b>	<b>7,609,331</b>

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from grants and customers		16,462,439	16,962,824
Receipts from interest		56,813	35,551
Payments to suppliers		(1,891,471)	(1,946,655)
Payments to employees		(14,933,778)	(15,105,161)
Payments of interest		(1,724)	(2,273)
Net cash provided by (used in) operating activities	11	<u>(307,721)</u>	<u>(55,714)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of property		-	2,218,639
Payment for property, plant & equipment		<u>(313,493)</u>	<u>(4,334,011)</u>
Net cash provided by (used in) investing activities		<u>(313,493)</u>	<u>(2,115,372)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Payment of leases		<u>(35,272)</u>	<u>(34,723)</u>
Net cash provided by (used in) financing activities		<u>(35,272)</u>	<u>(34,723)</u>
Net increase (decrease) in cash held		(656,486)	(2,205,809)
Cash at the beginning of the year		2,220,212	4,426,021
Cash at the end of the year	4	<u>1,563,726</u>	<u>2,220,212</u>

## STATEMENT OF CHANGES OF EQUITY FOR THE YEAR ENDED 30 JUNE 2024

	Retained Earnings \$	Total Equity \$
Balance at 1 July 2022	<u>7,921,589</u>	<u>7,921,589</u>
Suplus / (Deficit) for the year (restated)	(312,258)	(312,258)
Balance at 30 June 2023	<u>7,609,331</u>	<u>7,609,331</u>
Surplus / (Deficit) for the year	(694,798)	(694,798)
Balance at 30 June 2024	<u>6,914,533</u>	<u>6,914,533</u>



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## REPORT OF THE INDEPENDENT AUDITOR ON THE SUMMARY FINANCIAL STATEMENTS TO THE MEMBERS OF ENHANCED LIFESTYLES INCORPORATED

### Opinion

The summary financial statements, which comprise the statement of financial position as at 30 June 2024, the statement of surplus or deficit, statement of changes in equity and statement of cash flows for the year then ended, are derived from the audited financial report of Enhanced Lifestyles Incorporated for the year ended 30 June 2024.

In our opinion, the accompanying summary financial statements are consistent, in all material respects, with the audited financial report, in accordance with Australian Accounting Standards - Simplified Disclosure Requirements and the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

### Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Australian Accounting Standards - Simplified Disclosure Requirements and the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*. Reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial report and the auditor's report thereon. The summary financial do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial report.

### The Audited Financial Report and Our Report Thereon

We expressed an unmodified audit opinion on the audited financial report in our report dated 15 October 2024.

### Board Members' Responsibility for the Summary Financial Statements

The Board Members are responsible for the preparation of the summary financial statements in accordance with the basis described in Note 1 of the annual financial statements.

### Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent, in all material respects, with the audited financial report based on our procedures, which were conducted in accordance with Auditing Standard ASA 810 *Engagements to Report on Summary Financial Statements*.

BDO Audit Pty Ltd

Andrew Tickle  
Director

Adelaide, 16 October 2024

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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 2024, 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.

Andrew Tickle  
Director

**BDO Audit Pty Ltd**

Adelaide, 15 October 2024

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