



ANNUAL REPORT 2020/2021



OUR PERSON-CENTERED COMMITMENT

We were created by people with disabilities, for people with disabilities over 30 years ago, to ensure service users had a voice.

Enhanced Lifestyles has remained committed to the same philosophy since its inception. Our Board is predominantly comprised of our customers, from the Chairperson through to committee members.

Our service model has allowed customers to drive change, ensuring a person-centred approach is always maintained.

We are committed to providing a service where customers direct how they want their services delivered their way.

ENABLING INDEPENDENCE

Our customers' goals are our passion. We exist to enable independence by delivering a personalised service.

We understand that every household and lifestyle is different. We work closely with customers and their support network to design a support plan that helps them reach their goals and thrive in life.

Our services are entirely tailored to each individual, with the flexibility to suit our customers' needs.



Our Vision

We will be an innovative leader within the disability sector, delivering high-quality, member-governed services

Our Purpose

To enable members and families to lead and direct their services to maximise independence

VALUES

Communication

Being open and honest with all stakeholders of the organisation

Quality

We will ensure excellency through continuous improvement

Commitment

We will commit to ensuring services are tailored to meet members' needs

Teamwork

our team will work together to ensure members are satisfied

CHAIRPERSONS REPORT



Deb Clark
Chairperson

The financial year 2020/2021 has seen ongoing challenges, changes, and continued dedication from the Association as a whole. The Board has focused on maintaining NDIS compliance and making sure Departmental regulations are met. We continue to strive toward excellence in customer-led services.

Board Appraisal and Constitutional Reform

Maintaining a member-governed and customer-led Association has become challenging for a number of reasons in the past few years, yet it is the heart of who we are, and sets us apart from most associations. The Board feels strongly that the views and experience of members with lived experience of disability, governing the Association is something worth fighting to keep. We have undertaken the following measures to ensure a strong and competent board.

A Board appraisal was undertaken with Governance Evaluator in 2020. This showed

our areas of strength and those areas of governance we needed to work on. It identified that as a medium-size NDIS provider we urgently needed additional expertise around the Board table to monitor and guide best practice. This is an area that the Board will continue to work on.

Grants and Projects

Through a grant from the Australian Federation of Disability Organisations (AFDO) we were able to have a close look at our Constitution. Dr Annette Watkins assisted the Board and membership to develop an amended constitution. This was endorsed at a Special General Meeting in November 2020. The amendments allowed creative ways to keep a strong membership voice. We expanded the definition of membership to the Board to better reflect our diverse range of customers and included associate and skill-based members. Work will continue with the Board to ensure strong governance with a diverse range of skills and experience.

Membership Matters

To develop good Board Member succession planning, Enhanced Lifestyles was awarded an ILC grant to develop and provide training and information to Enhanced Lifestyles members who were interested in becoming Board Members. COVID-19 has significantly impacted this program, but it is now off to a promising start. We want to encourage any members who are interested in becoming Board Members to put up their hand. This training program is free and will work with you to have you ready and confident to undertake your role.

NDIS Compliance

The NDIS Provider Practice Standards has seen the Association take a close look at all areas of how we operate. Maintaining customer rights as citizens while also complying with the Practice Standards has meant we have had to slowly introduce some new procedures. This will continue into the future. We will always endeavour to give as much control, independence, and dignity to our customers within the NDIS guidelines.

Risk Management

The Risk Management Subcommittee worked with Management on developing a new risk register. The “live” document identified a significant number of additional risks to the Association that have had controls and contingencies put in place. This document was provided to the Board for monitoring and is updated on a monthly basis.

Finances

The Board appointed Anna Farrugia as Treasurer in April 2021. Anna is a skill-based Board member with a background in accounting and HR. This has provided the Board with additional oversight and advice. The Association has continued to perform well financially despite a number of pressures on it. On June 30 2021, the profit to the Association was \$2,413,011. These funds are being reinvested back into the Association, for projects such as, the purchase of a property in Berri, providing a subsidised monthly lunch club for customers and investments in IT and training.

Growth

Enhanced Lifestyles has continued to provide services to more customers outside of metropolitan Adelaide. Our Riverland and Mount Gambier offices are now established, and a greater number of customers have been able to access our flexible service model.

Learning and Development

The Board has continued to take an approach of continuous improvement and participated in the following training:

- *July 2020 Governance Training – Not-For-Profit Training*
- *October 2020 Good Governance Under NDIS – Aileen Robertson Pinnacle HR*
- *2021 Strategic Directions – Matt Thompson, Getgood Consultants*
- *April 2021 Risk Management Overview – Andrew Ellis, Community Business Bureau*

We will continue to up skill Board Members as new areas are identified.





A Dedicated Team

On behalf of the Board of Management I would like to thank the Enhanced Lifestyles team for their dedication and support. While I cannot thank everybody by name here, I would like to start with our members and customers who choose Enhanced Lifestyles as their service provider. You are certainly part of the team. This Association is your Association. Without you and your valued feedback there would not be an Enhanced Lifestyles. To our Lifestyle Attendants who are our front-line employees a big thank you for your dedication to our customers and for being there in people's homes during the past 18 months of COVID-19.

To our Operations and Management Teams thank you for the flexible way you adapt to the ever-changing landscape we find ourselves in. Your dedication, hard work and resilience is greatly appreciated.

To some external consultants who have assisted us during this and past financial years.

- **Angela Gregory** – External Accountant for many years of service.
- **Peter Hall** – Auditor
- **Aileen Robertson** – Pinnacle HR Consultant who has been at the end of the phone whenever we needed her, providing advice, training and assistance.
- **Dr Annette Watkins** – who worked on our Constitution and other governance policies and procedures.

Finally, I would personally like to thank the Members of the Board who have devoted hours and hours to the Association during this year. Thank you for your ongoing attendance at meetings and for dropping your personal commitments during times when urgent assistance and advice was needed. Your dedication to Enhanced Lifestyles, its members and customers and employees is greatly appreciated.

INTERIM CEO REPORT

Enhanced Lifestyles has continued to strengthen its unique position as a member-governed disability services organisation in 2020-21. We made significant structural developments to improve our quality, compliance and sustainability.

Our regional presence has grown into the Limestone Coast this year, with the opening of an office in Mt Gambier and commencement of service provision to NDIS customers in the region. There are clear needs for NDIS services in the Limestone Coast community. We will be working hard to support people living with a disability in this region next year.

Our presence and services in the Riverland region continue to grow. We have had success with improved recruitment efforts through the year which has enabled more customers to come on board. Enhanced Lifestyles is in strong demand across the regions due to the name we have made for ourselves as a genuine person-centred and flexible service.

We have made the decision to invest in new key staff roles to ensure an even higher quality of services into the future. One prominent area in which this change will be seen is in the clinical care of our customers and our overarching clinical governance framework. Enhanced Lifestyles is committed to ensuring that we have the expertise and resources

to ensure all of our customers receive the support they require, and that our Lifestyle Attendants are appropriately trained and equipped to continue being excellent providers of care and assistance.

The year has been challenging on several fronts but Enhanced Lifestyles has responded positively and proactively. We have addressed increasing NDIS compliance requirements within the required timeframes and have strengthened our relationships with the NDIS Commission staff in SA due to our transparent and professional responses. There has been a need to overhaul a number of our systems to ensure they remain appropriate and effective in the modern work environment. As a result, we have renewed our WHS and risk management systems, and made numerous upgrades to our IT infrastructure, software and cybersecurity measures.

As with many other organisations, COVID-19 has presented several challenges in being able to continue providing essential services in a changed environment. We have developed and continually updated our COVID-19 business continuity plan in order to be able to continue providing services to customers while reducing risk and disruptions.

Enhanced Lifestyles' Quality team has addressed hundreds of issues large and small throughout the year and has provided support and counsel to customers and Lifestyle Attendants with the end goal of continuously improving services in a multitude of ways.





It has been a privilege to join the Enhanced Lifestyles team in August 2021. This report thus provides a reflection of the financial year just before I commenced.

Important developments this year have included increasing the reporting culture of the organisation so that we are aware of issues much sooner than before and revamping our Continuous Improvement Committee into an instrument that ensures staff and customers voices are being heard when an opportunity is identified to make us better, quicker or more adaptable.

Our team of Lifestyle Attendants (about 300 in total) continue to work hard day and night to provide personalised, professional assistance and care to our customers. Our Service Delivery Team has provided support to our Lifestyle Attendants throughout the year.

In the year ahead, Enhanced Lifestyles will continue to develop its regional presence across SA and will explore new ways of diversifying services. We will continue on our quality improvement trajectory to ensure that we will be here to stay as a major provider of disability services to the South Australian community.

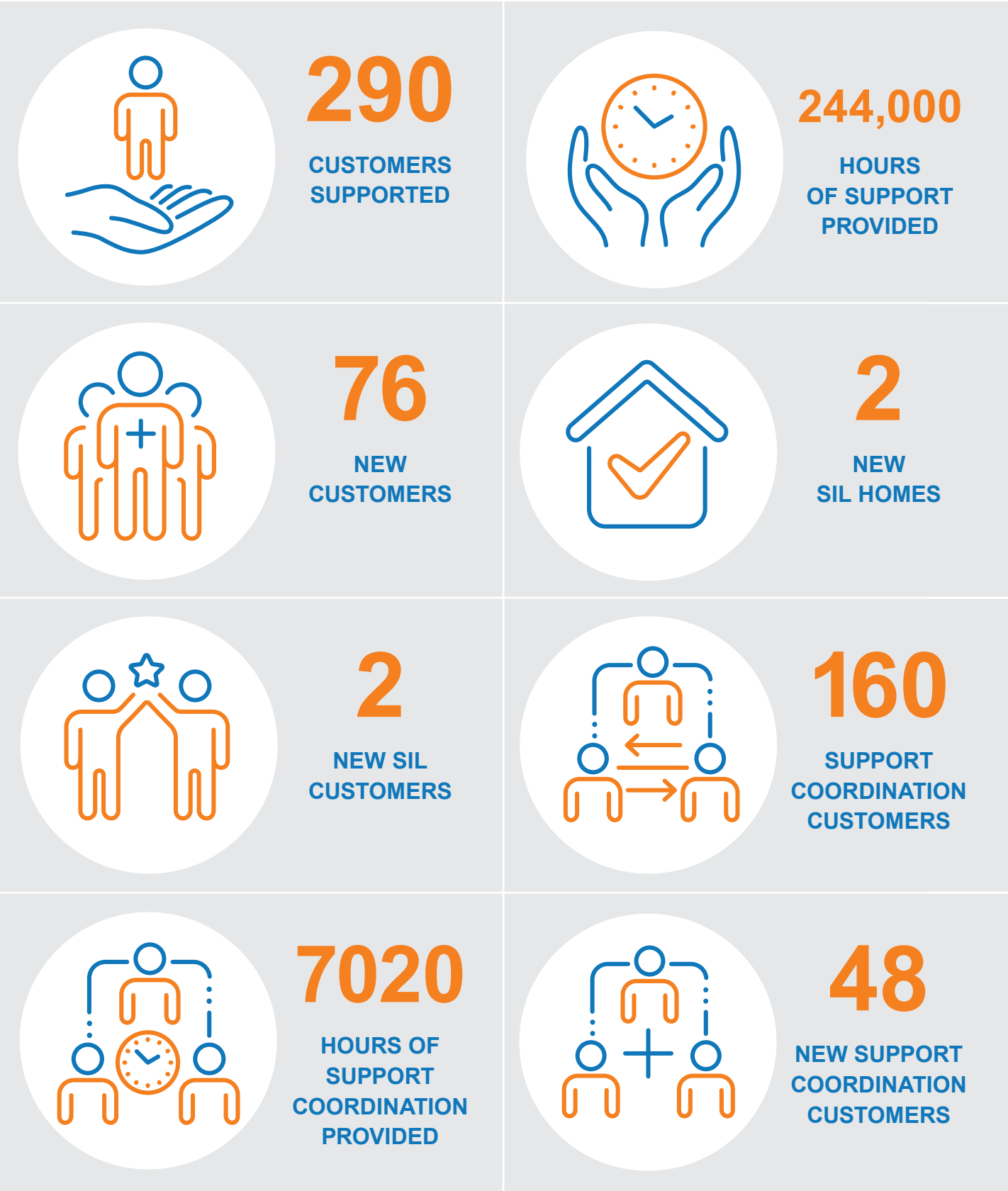
I would like to extend a warm and genuine Thank You to our Board, employees, Lifestyle Attendants and customers for another successful and positive year at Enhanced Lifestyles.

Thank you.

Andrew Ellis
Interim Chief Executive Officer

THE YEAR IN NUMBERS

Supporting independency



Our passionate staff



330

EMPLOYEES



40

OPERATIONS
STAFF



290

LIFESTYLE
ATTENDANTS



143

NEW STAFF

Commitment to quality & training



24

CONTINUOUS
IMPROVEMENTS



65

TRAINING
SESSIONS
FACILITATED



20

TRAINING
COURSES
PROVIDED



1

CUSTOMER
AND STAFF
PORTAL
LAUNCHED

SERVICES ENABLING INDEPENDENCE

Our Service Delivery, Customer Relations and Regional Customer Coordinators work together with Lifestyle Attendants to ensure customers receive personalised services.

Our passion is supporting customers in all aspects of their lifestyle. We do this by listening to their needs and providing services that reciprocate our values.

There have been several new additions to the teams across Service Delivery and Customer Relations to provide internal support as customers' needs change and numbers grow. Effective collaboration across the team has been a key factor in ensuring we have a strong understanding of all customer needs.

These additions have allowed us to revise our internal structure by introducing senior roles in Service Delivery and Customers Relation. This allows experience and knowledge to be passed down throughout the teams and adds another element to the support network for customers, Lifestyle Attendants and Operational staff.

Service Delivery actively work collaboratively with Human Resources to onboard Lifestyle Attendants that match our vision and values to provide person-centred services to customers.

The Customer Relations Team and Regional Customer Coordinators in the Riverland & Limestone Coast continue to engage with customers and actively work towards annual face-to-face reviews.

COVID-19 has been one of the largest challenges that we have faced. Providing guidance and reassurance to customers and Lifestyle Attendants throughout the pandemic has been an achievement within itself.

During our initial lockdown, we implemented social shifts via phone call. These shifts enabled customers to maintain their social connections despite limited or no access to the community for their health and wellbeing.

As a team, we will continue to develop our awareness of the ever-changing needs of the sector, to support customers and Lifestyle Attendants. We want to thank all customers, Lifestyle Attendants and Operational staff who help us improve, progress, and learn.

Supported Independent Living (SIL)

Over the last 12 months, Enhanced Lifestyles has seen a growth in the Supported Independent Living area. Initially, we started with two homes; over time, this has grown to five homes that we support twenty-four hours, seven days a week.

During this time, several changes have been made within the homes to improve communication and collaboration overall. Regular audits are conducted to ensure compliance and provide customers with a safe, supportive living environment.



There has been a significant focus on recruitment for the organisation, particularly in the Riverland. We aim to have an extensive roster consistent with participants living in SIL in the Riverland.

We now have a fantastic group of Lifestyle Attendants working in the SIL environment. They are passionate about supporting customers to grow their independent living skills to be active members in the community through supported employment and other inclusive events.

We are strongly committed to the professional development of all employees by providing a range of training courses throughout the year. Within SIL, we facilitated training for staff in key areas such as documentation education to ensure all NDIS reporting requirements were met.

Working with Behaviour Therapists and key stakeholders has been beneficial for providing a higher level of support and care to customers.

We are looking forward to growing our SIL portfolio over the next 12 months and providing more customers with essential supports to live independently and achieve their goals.

Support Coordination

During 2020-2021 there has been significant growth in Support Coordination throughout Metropolitan Adelaide and the Riverland.

We have been providing Support Coordination, Specialist Support Coordination and Psychological Recovery Coaching. With the increase in demand and the positive feedback received, our team continues to grow.

Our Support Coordination Team has a diverse range of cultures, interests, and experiences to provide a unique service to all customers accessing Enhanced Lifestyles' services.

Our intentions for 2021-2022 are to continue expanding our team with more opportunities for Psychosocial Recovery Coaching and Specialist Support Coordination.

Thank you.

Daniella Ross,
Services Manager

Kate Brown
SIL Manager

Sarah Sayer
Support Coordination Manager

THE POWER OF POSITIVITY



Two strokes and two aneurysms have not stopped Toula from striving for independence.

If there's one word to Describe Toula, it's positive.

At the age of thirty-eight, Toula had two strokes which left her unconscious on the floor of her home for five days until she was found. As a result of these strokes, she suffered two aneurysms which would have an ever-lasting effect on her life.

Toula stayed at the Royal Adelaide Hospital for three months and the Hampstead Rehabilitation Centre for fifteen months whilst she was recovering. The two strokes affected the left side of Toula's body, including her foot, arm, and hand.

Toula went through extensive physical exercises as part of her rehabilitation. This involved many hydrotherapy and gym sessions in building up her leg muscles to help her stay balanced when walking.

During the first six months of Toula's recovery, she lost the ability to speak and had to use

head movements and eye signals to communicate. After months of communicating non-verbally, Toula woke up one morning and suddenly started talking again to the surprise of hospital staff and family members.

During Toula's recovery, she received distressing news about her future lifestyle. Toula was told she would have to reside at the Hampstead Rehabilitation Centre for the rest of her life, unable to drive a motor vehicle and live independently in her home.

Although this news came as a shock to Toula, she used it as a motivating factor to regain her independence.

Toula continued with her physical classes for several more years until she could walk freely, achieving the goal she had worked so hard for. Today, she can confidently walk around her neighbourhood and access the community.

As Toula was striving to regain her independence, she enrolled in a training course to drive a car equipped with modifications that suited her capabilities.



A 'click' system was fitted on the right-hand side of her car steering wheel, allowing her to operate functions such as accelerating and braking.

Toula's goal when she joined Enhanced Lifestyles was to increase her independence by learning how to cook more healthy recipes. She has formed a great working relationship with her Lifestyle Attendant, Sussan, who supports her in researching different recipes and cooking each Thursday.

Toula has also been supported to explore new hobbies that tap into her creative spirit. Before her aneurysms, Toula used her creative skills to paint pictures that she would display around her home and give to her family.

During a visit to the Unley Community Centre in early 2021, Toula discovered a crochet group called 'Knit & Natter' and instantly became involved. Toula picked up the activity very quickly and is well on her way to finishing her first clothing item, a beanie, using only her right hand.

Another hobby that Toula is supported with is regularly seeking out \$10 schnitzels at different pubs around Adelaide with her Lifestyle Attendant, Sussan.

Toula is actively involved with Enhanced Lifestyles' customer engagement events and has never missed one to date. Through these events, Toula has made long-lasting friendships with fellow customers and staff of the organisation. Toula has a way of connecting with people and brightening their day with her infectious personality.

Toula feels that she has achieved so much during her journey with Enhanced Lifestyles to increase her independence and has no plans of slowing down.

Her next major goal is to go on a holiday cruise ship around Australia, which she has never had the opportunity to do in her life. Toula has inspired many people with her courage and determination to keep moving forward despite the odds.

Enhanced Lifestyles looks forward to supporting Toula every step of the way to reach her goals and maintain independence.

QUALITY ENABLING INDEPENDENCE

The 2020-2021 financial year saw Enhanced Lifestyles continue to develop the organisation's quality management framework and demonstrate compliance with the NDIS Quality and Safeguards Commission requirements.

Actions were completed in the corrective action plan developed after the NDIS audit in March 2020. NDIS Auditors Engels Floyd were commissioned to undertake external follow up audits. The Engels Floyd audit focused on compliance of business activity with the NDIS Practice Standards and provided an excellent review and evaluation of improvements made.

A significant improvement has been developing and implementing an internal auditing schedule that feeds into the continuous improvement system to improve service delivery. In this way, quality supports our customers and ensures service delivery is appropriate to their needs.

The Quality Department undertook further restructuring during the year with a new role charged with the responsibility for restrictive practices reporting to ensure compliance with reporting obligations to the NDIS Safeguarding Commission.



At the end of the financial year, the Learning and Development Officer transitioned to the Human Resources Department to underpin and further develop training programs for Enhanced Lifestyles.

With changes occurring in the sector on an ongoing basis, we must continue developing our workforce and ensuring they maintain currency of their skills for supporting our customers.

The key training priorities for 2020-2021 continued to focus on supporting best-practice in all areas of service provision, this included:

- Recognising signs and indicators of abuse
- Taking a proactive approach to report all forms of abuse
- Supporting the rights of people with disabilities
- Identifying restrictive practices
- Quality clinical health support training

The organisation made a significant investment to provide training informed by current research and best practice throughout the year.

The training has been delivered to Operations Team members and Lifestyle Attendants by the Learning and Development Officer as well as peak training providers including:

- NDIS Quality and Safeguards Commission,
- National Disability Services
- Crisis Prevention Institute
- Disability Service Consultants
- Premium Health Training
- River Counselling Psychology
- Emerging Minds Australia

The following training courses were facilitated:

- Acquired Brain Injury
- Unpacking the NDIS Code of Conduct
- Mental Health Resilience in Disability
- Defensible Notes training
- Positive Behavioural Support training
- Supporting children that have experienced trauma from abuse and neglect

As with other parts of our business, training has evolved and moved online to provide safe delivery under COVID-19.

Our Assessment and Training Centre modules made up a significant proportion of training delivered across the organisation. This is where new employees are assessed and onboarded as part of our induction process.

These sessions focused on training in several key areas, such as:

- Our unique service model
- Code of Conduct
- Feedback management
- Incident Management
- WHS
- Restrictive Practices
- Clinical Health Support training

Specific Lifestyle Attendants received further one-on-one training with our Registered Nurse in relevant clinical support areas as required.

Several professional development courses were provided to staff members via NDS EtrainU. This online platform offers industry-leading training for individuals working in the disability sector.

Enhanced Lifestyles delivered four Child Safe Environment sessions between 2020-2021, which has helped staff identify when a young person may be at risk of harm from abuse and neglect.

Moving forward, we will continue to provide a range of in-house and external training that will build and strengthen our workforce skills.

Our focus is ensuring we continue to provide person-centred services to customers, underpinned by our values.

During the 2020-2021 financial year, we made substantial efforts to increase the reporting of incidents. The result was an increase in submission of incidents, which provided greater insight into impacts on service delivery. This has provided Enhanced Lifestyles with the opportunity to improve processes for ensuring the wellbeing of customers.

Similarly, we made efforts to increase the submission of complaints and feedback so we can identify areas for improvement.

A major task for the year ahead is identifying and implementing greater tools and structures that can further improve the business activity and service of Enhanced Lifestyles.

Work with this will include the introduction of quarterly management review meetings. During these meetings, business activity will be reviewed to ensure it aligns with Enhanced Lifestyles' strategic direction.

Another task will be reviewing all policies and procedures to ensure they capture changes in the disability sector and reflect best practice. This will include a new format that will provide greater clarity on the content within.

In summary, we have achieved a lot over this last financial year by implementing better processes and greater compliance with the NDIS Practice Standards, to ensure standards are met and customer satisfactions.

The Quality Team is excited at the prospect of continuing that work in the financial year to come. The focus of all Quality Department activity is to ensure service meets our customer's needs and their rights, choices, and dignity is upheld.

Thank you.

Russell George
Quality Manager



CORPORATE SERVICES ENABLING INDEPENDENCE

It has been a busy year across several fronts for the Corporate Services Team. We work to ensure that support systems for our services are continually improving and that we are assisting our customers and Lifestyle Attendants with their needs and requirements.

A complete overhaul of our Work Health and Safety system occurred throughout the year. This was done by creating a new organisational risk register, updating key policies, and introducing numerous new procedures and associated training.

This work is ongoing as we strive to keep our customers and staff safe in the variety of services and activities that are performed within Enhanced Lifestyles.

We also established a new asset management system to keep track of company assets and ensure that our resources are used appropriately throughout the year. The system has helped us minimise loss and waste and has saved the company thousands of dollars in the process.



In Human Resources, work has been undertaken in the following areas:

- We have undertaken a broad review of policy and procedures with numerous updates and amendments to support our compliance with FairWork and SafeWork SA.
- Job descriptions have been reviewed, developed, and updated across all departmental areas.
- Important developmental work has been undertaken in the induction and training of Lifestyle Attendants.
- We have worked to implement a new HR management system.
- Re-inductions have been initiated to ensure ongoing Lifestyle Attendant training and development.
- New systems for supporting compliance concerning screenings and qualifications have been developed and implemented.
- The Corporate Services team also provided significant input into creating the new Clinical Team within Enhanced Lifestyles.

In information technology (IT), there have been several significant developments in the past year. This includes the rollout of new software applications to support communications, project management and network security across the organisation.

An important project during late 2020 was the relocation of our server to a secure remote location. This move has dramatically improved our cybersecurity and business continuity profile. It will be critical in ensuring our compliance with NDIS cybersecurity requirements in future years.

In finance, work has commenced on improving our billing and accounts receivable processes to refine our ability to obtain NDIS funding in a timely fashion.

We are also developing our finance system to enable improved analysis, monitoring, and forecasting opportunities. Doing this will support the organisation's short-term and long-term planning to deliver on customer needs.

Overall, it has been a busy and challenging year, but we are proud of our achievements. There are still important works to undertake in the coming year. We continue to be driven by our shared values to keep strengthening Enhanced Lifestyles for the benefit of our many customers.

Thank you.

Leigh Goodenough,
Corporate Services Manager.

NAVIGATING HER WAY THROUGH LIFE



Michelle continues to look ahead and reach her goals

When Michelle turned twenty-one, her eyes became sensitive to bright lights. Over time, Michelle found it difficult to focus her eyesight in dark rooms and see objects at a distance, particularly outside during night time.

Michelle underwent a lengthy eye testing process to discover what was causing issues with her eyes. After months of testing and consultation, Michelle was diagnosed with Retinitis Pigmentosa. This involves rare diseases that damage the retina's light-sensitive cells, causing vision to fade.

Michelle gradually made changes to her lifestyle as her eyesight deteriorated; this included voluntarily giving up her driver's licence.

Prior to her disability, Michelle lived an outgoing and social lifestyle. She began her career in the hospitality industry as a kitchen hand, working in cafes and hotels.

Several years later, Michelle wanted a rewarding career change, and began working as a cleaner in the aged care sector. Michelle enjoyed interacting with the residents of the aged care home where she worked. The residents would look forward to seeing Michelle and spending time with her to talk to brighten their day. By the end of each shift, Michelle would sit with the residents to keep them company, sharing stories of the past and bringing smiles to their faces.

At the age of 53, Michelle had to retire when she was declared legally blind. Today, Michelle has 30% of her vision; she describes it as "looking through a tunnel each day."

Upon commencing services with Enhanced Lifestyles, Michelle wanted to maintain her independence and continue pursuing a social lifestyle. She is actively involved with customer engagement activities and receives support to attend these.

Through these activities, she's formed a close friendship with another customer of Enhanced

Lifestyles. The two of them organise monthly catchups with one another and their Lifestyle Attendants to go out for a meal or explore the community together.

A recent highlight of Michelle's was her holiday to Queensland in October 2021. Michelle's Support Coordinator arranged for a support worker in Queensland to assist Michelle with daily living activities and accessing the community.

Looking ahead, Michelle wants to remain actively involved with her community by volunteering in an aged care home. There she'll provide support to residents on a social level, reconnecting with her passion from previously working in the sector.

Enhanced Lifestyles will continue to support Michelle in exploring her hobbies and interests to maintain independence and thrive in life.



MARKETING & COMMUNICATIONS ENABLING INDEPENDENCE

Enhanced Lifestyles continued to achieve growth in 2020-2021, a year that encompassed challenges and changes across the disability sector and community more broadly. The Marketing & Communications Team communicated the organisation's key messages through various media channels to generate brand awareness in Adelaide and regional South Australia.

Communication Focus

The team focused on their internal communications to provide consistent and up to date information to stakeholders in a timely manner. Being proactive with our approach to communication was essential this past year, particularly throughout the ongoing COVID-19 pandemic at a time of uncertainty.

Streamlined communication between departments played an important role in delivering prompt and accurate messaging to customers and staff, ensuring we remained connected every step of the way.

At the start of 2021, we launched our new customer and staff portal through the Enhanced Lifestyles website. The portal is a central location point to access relevant documentation such as policies and procedures. Forms can be accessed and submitted online, which feeds directly to respective internal departments.

This new tool has improved communication between operations and stakeholders, resulting in a higher quality of service to be provided to customers.



Engagement

A new customer and staff engagement initiative was introduced at the start of 2021 in Adelaide. This involves Enhanced Lifestyles hosting monthly luncheons at venues throughout the year. This initiative provided an opportunity for customers and staff of the organisation to meet new faces and form new connections.

Customers and staff in the Riverland continued to attend their popular monthly coffee clubs, meeting with one another at different cafes spread across the region.

Both the Adelaide and Riverland engagement initiatives have seen high attendance rates throughout the year. On average, there have been 25 attendees each month in their respective regions. It's been pleasing to hear that several customers have formed friendships through these initiatives and have continued this outside of organisation-related events. There has been tremendous positive feedback about the luncheons and how they support customers to reach their social and community participation goals.

Lifestyle Attendant of the Year Awards

We hosted our fourth Lifestyle Attendant of the Year Awards at Palace Nova Cinemas, Prospect, in early July 2021.

This was another recording-breaking year for the event, with 60 nominations received for Lifestyle Attendants that provide exceptional services to our customers.

Lifestyle Attendants were nominated for one of several award categories based on the organisation's core values and key personnel that have contributed to Enhanced Lifestyles over time. There were 90 attendees made up of staff, family and friends that joined us on the day.

We want to congratulate the following Lifestyle Attendants for their achievements this past year, going above and beyond to support our customers:

Teamwork award winner: Kelly Machin

Commitment award winner: Bronni Siggs

Quality award winner: Joanne Sutton

Communication award winner:

Jasmine Christensen

Customer award winner: Iona Greig

Joanne Howard Memorial Award winner:

Michelle Nagel

Phillip Beddall Memorial Award winner:

Musafari Mugabo

Marketing

It was another successful year for the organisation as we continued to grow and thrive in a competitive marketplace.

Several channels were utilised to increase brand awareness throughout the year.

This included a television commercial that

targeted Adelaide at the start of 2021 to position our brand front of mind for NDIS participants and their support networks. The campaign featured on Network 10 and was also placed during Nine Network's coverage of the Australian Tennis Open to maximise viewership. Advertising our key messages in the digital and social spaces continued to drive leads and engagement for people living with a disability to access the support they want.

Over 14,500 different users accessed our website this past financial year, increasing by 2,246 compared to the previous year. Our Facebook Page generated 148 likes, bringing the total to 1,832 for the financial year.

Community Engagement

We were proud to be signing on as a major sponsor of the Disability, Ageing & Lifestyle Expo, held at the Adelaide Showgrounds in October 2021. To continue showing our support for the disability community, we have also sponsored the 2021 Special Children's Christmas Party.

A strong focus for the year ahead is to continue growing our presence throughout the Limestone Coast as we aim to be a service provider of choice in the region for NDIS participants.

We will continue to be driven by our vision and values to assist our customers in maintaining an independent lifestyle.

Thank you.

Jamie Denyer

Marketing & Communications Officer

ENHANCED LIFESTYLES INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

ENHANCED LIFESTYLES INCORPORATED

**BOARD OF MANAGEMENT REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Your Board of Management members submit the financial report of Enhanced Lifestyles Incorporated for the financial year ended 30 June 2021.

Board of Management

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

Deb Clark	Chairperson	Reappointed as Chairperson 1 April 2021
Anna Farrugia	Treasurer & Secretary	Appointed Treasurer & Secretary 1 April 2021
Gordon Browne	Board Member	
Marnie Trebilcock	Vice Chair	Resigned from the Board 12 February 2021, reappointed as co-opted Board Member 1 June 2021
Trudy Gepp	Treasurer & Public Officer	Resigned from the Board 12 February 2021, remained Public Officer. Reappointed as co-opted Board member 1 June 2021
Louise Braybon	Secretary	Resigned 12 February 2021

Principal Activity

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

Significant Changes

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

Operating Results

The net result of operations attributable to the Association's activities was a surplus of \$2,405,365 (2020: Surplus of \$2,506,347).

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 of Management.


Chairperson


Treasurer



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

As lead auditor of Enhanced Lifestyles Incorporated for the year ended 30 June 2021, I declare that, to the best of my knowledge and belief, there have been:

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

Andrew Tickle
Director

BDO Audit Pty Ltd

Adelaide, 17 March 2022

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF SURPLUS OR DEFICIT
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	17,834,006	15,084,969
Bad Debt expense		(71,369)	13,836
Employee benefits expense		(13,339,248)	(10,239,229)
Depreciation expense		(135,476)	(118,606)
Finance Costs		-	(26,203)
Office Costs		(232,067)	(176,424)
Client Expenses		(107,035)	(754,322)
Rent expense		(4,954)	(13,405)
Insurance expense		(45,019)	(37,116)
Utilities		(73,896)	(46,810)
Other expense		(1,419,576)	(1,180,343)
Surplus / (Deficit) for the year		<u>2,405,365</u>	<u>2,506,347</u>
Other Comprehensive Income		-	-
Total Comprehensive income (loss) for the year		<u><u>2,405,365</u></u>	<u><u>2,506,347</u></u>

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$	2019 \$
CURRENT ASSETS				
Cash and cash equivalents	3	5,222,927	3,595,595	1,916,646
Trade and other receivables	4	1,400,525	528,346	515,813
Total Current Assets		<u>6,623,452</u>	<u>4,123,941</u>	<u>2,432,459</u>
NON CURRENT ASSETS				
Property, motor vehicles, plant and equipment	5	2,577,679	2,044,192	1,854,731
Total Non Current Assets		<u>2,577,679</u>	<u>2,044,192</u>	<u>1,854,731</u>
TOTAL ASSETS		<u>9,201,131</u>	<u>6,168,133</u>	<u>4,287,190</u>
CURRENT LIABILITIES				
Trade and other payables	6	767,100	564,671	770,875
Income in Advance		575,000	175,000	-
Borrowings		-	-	136,939
Employee Provisions	7	188,495	201,394	148,053
Total Current Liabilities		<u>1,530,595</u>	<u>941,065</u>	<u>1,055,867</u>
NON CURRENT LIABILITIES				
Employee Provisions	8	42,651	4,549	-
Borrowings		-	-	515,151
Total Non Current Liabilities		<u>42,651</u>	<u>4,549</u>	<u>515,151</u>
TOTAL LIABILITIES		<u>1,573,246</u>	<u>945,614</u>	<u>1,571,018</u>
NET ASSETS		<u>7,627,885</u>	<u>5,222,519</u>	<u>2,716,172</u>
Accumulated surplus		7,627,885	5,222,519	2,716,172
TOTAL MEMBERS FUNDS		<u>7,627,885</u>	<u>5,222,519</u>	<u>2,716,172</u>

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Grants and Customers		17,818,830	14,879,111
Receipts from Interest		1,588	20,853
Payments to Suppliers		(2,223,666)	(2,085,808)
Payments For Employee Expenses		(13,314,046)	(10,181,337)
Net cash provided by (used in) operating activities	9	<u>2,282,706</u>	<u>2,632,819</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of plant & equipment		13,587	-
Payment for plant & equipment		(668,963)	(301,778)
Net cash provided by (used in) investing activities		<u>(655,376)</u>	<u>(301,778)</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Repayment of borrowings		-	(652,090)
Net cash provided by (used in) financing activities		<u>-</u>	<u>(652,090)</u>
Net increase (decrease) in cash held		1,627,331	1,678,951
Cash at the beginning of the year		3,595,597	1,916,646
Cash at the end of the year		<u>5,222,928</u>	<u>3,595,597</u>

The accompanying notes form part of these financial statements.

ENHANCED LIFESTYLES INCORPORATED

STATEMENT OF CHANGES OF EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings \$	Total Equity \$
	<u> </u>	<u> </u>
Balance at 1 July 2019	2,716,172	2,716,172
Surplus/(loss) for the year	2,506,347	2,506,347
<i>Other comprehensive income</i>		
Revaluation adjustment of financial assets	-	-
Balance at 30 June 2020	<u>5,222,519</u>	<u>5,222,519</u>
Surplus/(loss) for the year	2,405,365	2,405,365
Balance at 30 June 2021	<u>7,627,885</u>	<u>7,627,885</u>

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

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

This financial report is a special purpose financial report prepared in order to satisfy the financial report preparation requirements of the Australian Charities and Not-for-profits Commission Act 2012. The Board of Management members have determined that the Association is not a reporting entity.

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 2021

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 incorporated association satisfies the performance obligations stated within the funding agreements.

If conditions are attached to the grant which must be satisfied before the incorporated 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 review on an on-going basis. Individual debts that are known to be uncollectable are written off when identified.

(g) Financial instruments

Recognition and Initial Measurement

Financial instruments are initially measured at cost (including transaction costs) on trade date, when the related contractual rights or obligations exist.

ENHANCED LIFESTYLES INCORPORATED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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. Impairment is generally limited to where an asset's depreciation is materially understated or where the replacement cost is falling.

(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 and annual 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.

(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 2021. 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 2021

	2021 \$	2020 \$
NOTE 2 REVENUE		
Interest Received	1,588	20,853
Gain on Sale of Assets	13,587	6,289
Operating Grants and Revenue	17,803,901	15,052,778
Other Revenue	14,929	5,049
	<u>17,834,006</u>	<u>15,084,969</u>
 NOTE 3 CASH AND CASH EQUIVALENTS		
Cash at bank - Current Account	82,533	3,450,688
Investment Account	5,140,394	144,908
	<u>5,222,927</u>	<u>3,595,596</u>
 NOTE 4 TRADE AND OTHER RECEIVABLES		
Trade Receivables	1,324,350	373,156
Provision for Doubtful Debts	(99,356)	(27,987)
Accrued income	175,531	183,177
Prepayments	-	-
	<u>1,400,525</u>	<u>528,346</u>
 NOTE 5 PLANT AND EQUIPMENT		
Buildings at Cost	2,180,332	1,752,809
Less accumulated depreciation	(144,096)	(98,027)
Total Buildings	<u>2,036,236</u>	<u>1,654,782</u>
Motor Vehicles	481,490	409,532
Less: Accumulated depreciation	(100,946)	(85,483)
Total Motor Vehicles	<u>380,545</u>	<u>324,049</u>
Plant and Equipment at Cost	269,559	151,425
Less: Accumulated depreciation	(108,660)	(86,063)
Total Plant and Equipment	<u>160,898</u>	<u>65,362</u>
 Total Property, Plant and Equipment	 <u>2,577,679</u>	 <u>2,044,192</u>

ENHANCED LIFESTYLES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

	2021 \$	2020 \$
NOTE 6 TRADE AND OTHER PAYABLES		
Creditors and accruals	231,762	309,831
GST Payable (Refundable)	(5,130)	(7,729)
PAYG Payable	307,551	112,254
Employee Liabilities	225,430	142,315
Other Creditors	8,000	8,000
	767,613	564,671
 NOTE 7 CURRENT EMPLOYEE PROVISIONS		
Annual Leave	142,991	91,711
Long Service Leave	45,504	62,298
Personal Leave	-	47,386
	188,495	201,395
 NOTE 8 NON CURRENT EMPLOYEE PROVISIONS		
Long Service Leave	42,651	4,549
	42,651	4,549
 NOTE 9 STATEMENT OF CASH FLOWS		
Reconciliation of cash flows from operations with surplus/(loss) for the year		
Surplus/(Loss) for the year	2,405,365	2,506,347
<i>Non-cash flows in surplus/(loss)</i>		
Depreciation	135,476	118,606
Bad Debts	71,369	(13,836)
Net (Gain) Loss on disposal of property, plant and equipment	(13,587)	(6,289)
<i>Changes in assets and liabilities</i>		
Decrease/(increase) in trade and other receivables	(543,548)	184,480
(Decrease)/increase in trade and other payables	202,429	134,979
(Decrease)/increase in employee entitlements	25,202	57,891
Net cash provided by operating activities	2,282,707	2,982,178

NOTE 10 EVENTS AFTER THE REPORTING DATE

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

NOTE 11 CONTINGENT LIABILITY

Subject to legal advice with a review of employment obligations, there is a possible obligation that may require expenditure/outflow of financial resources.

ENHANCED LIFESTYLES INCORPORATED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

NOTE 12 CORRECTION OF MATERIAL PRIOR PERIOD ERRORS

During the preparation of the financial report for the year ended 30 June 2021 the Association became aware of misstatements in the prior year comparatives. The misstatements have been retrospectively corrected as follows:

	30-Jun-20 Previously stated	Correction	30-Jun-20 Restated amount
Trade and other receivables	345,169	183,177	528,346
Total Assets	5,984,957	183,177	6,168,134
Creditors and accruals	980,853	(416,181)	564,672
Total Liabilities	1,361,797	(416,181)	945,616
Retained earnings	4,623,161	599,358	5,222,519
Revenue	14,685,610	399,359	15,084,969
Surplus / (Deficit) for the year	2,106,988	399,359	2,506,347
Other comprehensive income	50,000	(50,000)	-
Total comprehensive income	2,156,988	349,359	2,506,347
	30-Jun-19 Previously stated	Correction	30-Jun-19 Restated amount
Creditors and accruals	1,020,874	(250,000)	770,874
Total Liabilities	1,821,018	(250,000)	1,571,018
Retained earnings	2,466,172	250,000	2,716,172

ENHANCED LIFESTYLES INCORPORATED

STATEMENT BY THE BOARD MEMBERS

The Board of management have determined that Enhanced Lifestyles Inc. is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the board of management the financial statements

- (a) present fairly the financial position of Enhanced Lifestyles Inc. as at 30 June 2021 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board; and
- (b) At the date of this statement, there are reasonable grounds to believe that Enhanced Lifestyles Inc will be able to pay its debts as and when they fall due.

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



Chairperson

Dated this 17 day of February 2022.



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

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Enhanced Lifestyles Incorporated (the registered entity), which comprises the statement of financial position as at 30 June 2021, the statement of surplus or deficit, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

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

- (i) Giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

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

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

Emphasis of matter - Basis of accounting

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

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the registered entity's annual 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.



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.

Other matter

The financial report of Enhanced Lifestyles Incorporated, for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that report on 28 September 2020.

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 or other appropriate term. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the Financial Report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

Andrew Tickle
Director

Adelaide, 17 March 2022



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