



everglow

COMMUNITY CARE LINKS
INCORPORATED

Celebrating

35

YEARS

CREATED BY NORTH
QUEENSLANDERS FOR
NORTH QUEENSLANDERS

**ANNUAL
REPORT**
2023-2024

Value Me, as I Value You

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OUR PURPOSE

TO ENHANCE THE QUALITY OF LIFE AND MAINTAIN THE DIGNITY OF THE PEOPLE WE SERVE

VISION

To be trusted and valued by our clients and staff, their families, and our community.

FOUNDATIONS

- Code of Conduct
- Safety and Quality
- Diversity and Inclusion

OUR VALUE PROPOSITION

- We care about who you are; your needs, culture, beliefs, values, and lifestyle choices.
- We listen to you and provide quality services that are personalised and tailored to your individual needs and choices.
- Our services are affordable, reliable and sustainable.
- We have a diverse workforce who tailor services to diverse client groups.

OUR VALUES

RESPONSIBILITY

We take responsibility for the trust you place in us.

ACCOUNTABILITY

We are accountable for our actions.

TRANSPARENCY

We are open and transparent in all our dealings with clients, families, staff and other stakeholders.

DIGNITY, RESPECT AND CHOICE

We spend time getting to know our clients, we listen to them and respect their choices.

TEAMWORK

We work together as a team: with our staff, with our clients and their families, and with other providers.



OUR CLIENTS AND STAFF OUT AND ABOUT





WELCOME TO EVERGLOW

CREATED BY NORTH
QUEENSLANDERS FOR
NORTH QUEENSLANDERS

OUR PAST AT A GLANCE

Everglow is a not for profit association incorporated under the Associations Incorporation Act 1981 (Qld).

Our central office is in Townsville, Queensland, and we provide services in Townsville, Ingham and Ayr.

Everglow began as a pilot program in Townsville in 1988, under the Community Options Model, providing community-based services to older people from Cultural and Linguistically Diverse backgrounds (CALD).

The pilot was successful, and the Ethnic Liaison Project was established in 1989. The project continued to grow reaching out to provide home care services in Ayr and Ingham to new Australians and first and second generation Australians. Ethnic Community Care Links was incorporated

in 1996. In 2015, with the ECCLI brand and philosophy well established within the CALD community, the members decided to rename the association as Everglow and extend services to the broader community. Our basis for how we deliver services and conduct business is the principle to 'value me as I value you'. We believe that there is strength in diversity and community.

For over 35 years we have developed a reputation for working in partnership with our clients to provide personalised care that is dignified, respectful and focussed on maintaining individual autonomy and community connection.



OUR SERVICES

Everglow Community Care Links Incorporated is committed to providing best practice, person centred care to our clients through a range of services listed below:



Allied Health — Our allied health professionals can help to prevent, diagnose, treat, and rehabilitate a whole range of conditions to help clients improve their ability to complete everyday activities and increase their health and quality of life through care, education, resources, and support.



Nursing — Nurses enable clients to maintain their health and wellbeing through support from medication management and assistance to continence management, health education, wound care, and chronic health management in liaison with GPs and other health professionals. While nursing is not available for CHSP clients it is available to all clients on Home Care Packages, (Level 1 & 2 at request of CM / Level 3 & 4 from commencement of package).



Domestic Assistance — Assistance with household tasks as identified in the client's individual Care Plan. Tasks may include, but are not limited to, bathroom and toilet cleaning, vacuum and moping, washing, ironing, and other basic tasks.



Meal Preparation — Meals may be prepared or pre-prepared by a Personal Care Worker (PCW) in the client's home and may include assistance with food storage, preparation or cooking as appropriate.



Social Support Services — Services are provided either in the client's home or in the community and may include assisting clients with communication and/or language facilitation, accompanying clients to appointments, shopping, bill paying and banking, friendly visits, or outings.



Social Activities — These may be one-on-one or larger group activities. Activities may be participation at Everglow functions, Gentle Exercise, Music Memories, Craft and Arts, or other organised activities to promote health, independence and community connection.



Personal Care — Direct assistance for a person to carry out normal self-care tasks including, showering, grooming, and assisting a person in coping with continence, self-medication, mobility, and healthcare.



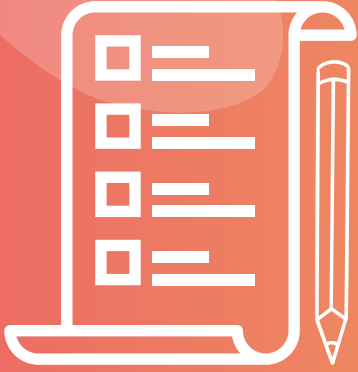
Home Maintenance — Maintenance of the home and garden to improve safety, accessibility, and independence within the home environment.



Transport — Assistance with transport can be provided to enable clients to attend appointments and participate in the community.



Respite Care — Respite services support carers to maintain their own interests knowing appropriate care is in place. Respite is a flexible service and may be provided either in the home or in a community setting.



THANK YOU

We have heard you

In April-June 2024, our annual client survey was undertaken for all Everglow clients. The survey helps Everglow to improve your services.

What was the service experience like?

99% Said when they contact Everglow, the staff are polite and helpful

96% Said that staff listen to them

93% Reported that staff follow up on any problems they tell them about

What would you say was the best thing about the service you receive?

99% Feel they are treated with dignity and respect

99% Feel that staff respect their privacy

92% Reported being happy with the staff who provide their services

If I had any problems, I know they'd be there to listen.

Attitude of care and respect from the staff.

Different outlook to aged care and benefits.

The service is reliable

A caring, empathetic organisation

Politeness and respect

The friends I meet

Happy, kind, helpful staff

The staff and what is on offer

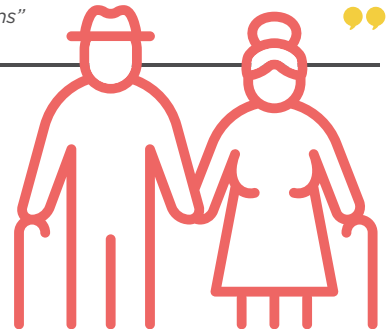
The variety of social activities that are made available. The exercise classes!

What difference has the service made to your life?

94% Said that their services make their life better

90% Reported that they are encouraged and supported to do things for themselves

- “I feel safer and happier”
- “Makes life better”
- “Less worry and stress, many positive changes to my routine, and I have more social connections”
- “Gives me more freedom”
- “Someone to talk to”
- “I am still in my home with hobbies and relevant help”
- “Have made lots of new friends and attending regular gentle exercise classes has helped with maintaining flexibility.”
- “The improvement of daily life, someone will listen to you and suggest solutions.”
- “Allows me more free time to do the things I love”
- “I could not cope without Everglow”
- “It has made my life worth living”
- “The services have taken away the fear I had of my future of staying in my own home”
- “Allowed me to remain in my own home and live independently”
- “I have more social connections”



They are a very happy team. It's a joy to go on social events and I enjoy going into the centre.

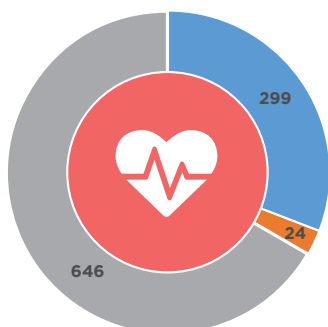
It's holistic approach to aged care

What you told us about your experiences of our staff and services has been very encouraging and we will strive to keep improving our services based on your feedback.

BY THE NUMBERS 2024

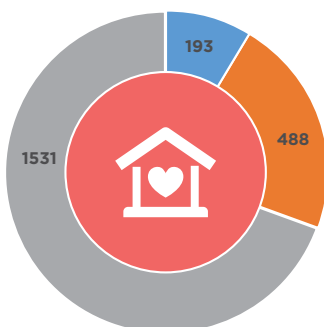
SERVICES PROVIDED (IN HOURS)

ALLIED HEALTH AND THERAPY SERVICES



Ayr Ingham Townsville

CENTRE BASED RESPITE



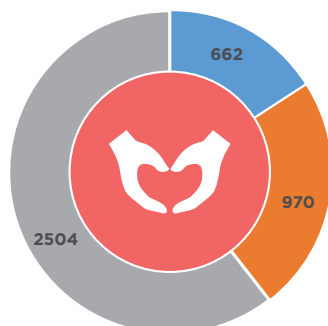
Ayr Ingham Townsville

DOMESTIC ASSISTANCE



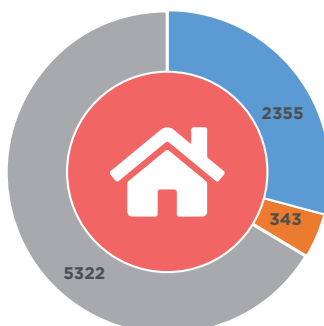
Ayr Ingham Townsville

FLEXIBLE RESPITE



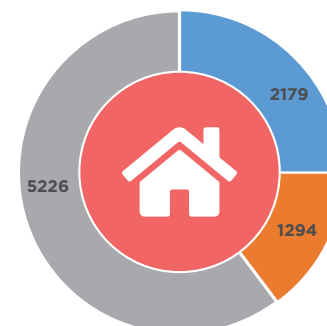
Ayr Ingham Townsville

HOME MAINTENANCE



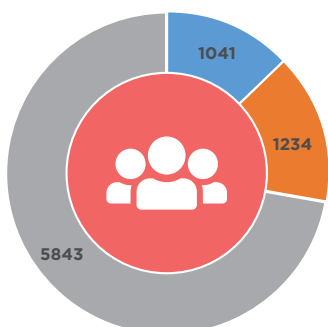
Ayr Ingham Townsville

PERSONAL CARE



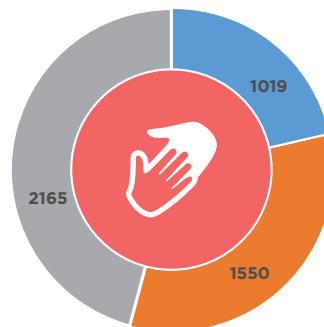
Ayr Ingham Townsville

SOCIAL SUPPORT GROUP



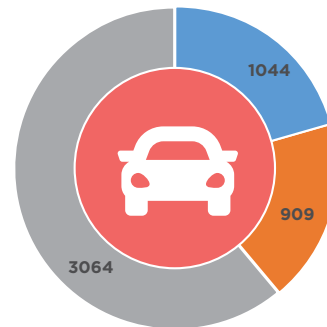
Ayr Ingham Townsville

SOCIAL SUPPORT INDIVIDUAL



Ayr Ingham Townsville

TRANSPORT

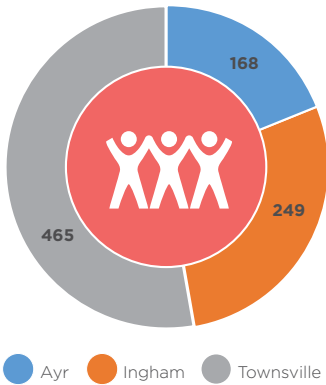


Ayr Ingham Townsville

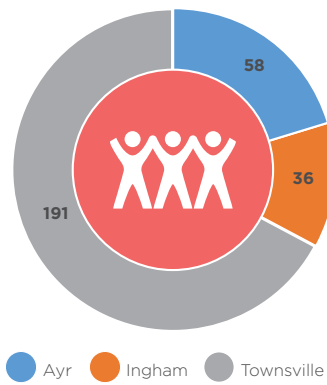
BY THE NUMBERS 2024

CLIENTS AND STAFF

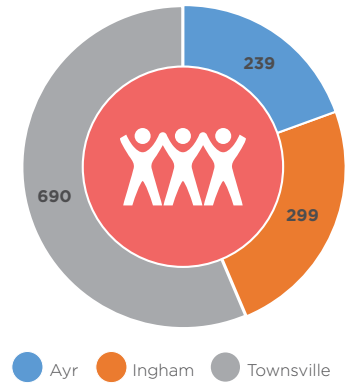
CHSP CLIENTS



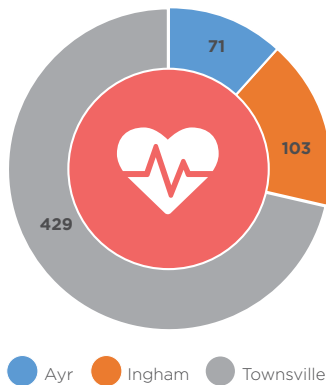
HCP CLIENTS



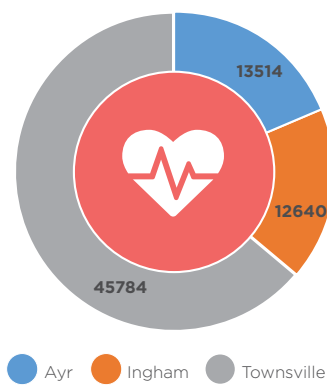
ACTIVE CLIENTS



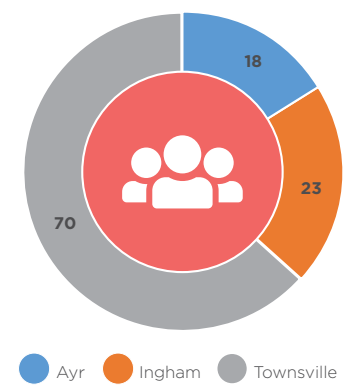
NURSING



TOTAL CARE HOURS



STAFF



Individuals absorb age beliefs – constantly through the media and social interactions and this develops across the lifespan:

"That grizzly old grunion of a grandma. ... She had pale brown teeth and a small puckered-up mouth like a dog's bottom"



EILEEN McGRATH
CHAIRMAN



A WORD FROM THE CHAIRMAN

Hello everyone,

Welcome to the 2024 AGM and welcome to our valued clients and our special visitors and staff.

Well, another year has passed and Everglow has increased its clients, its staff and its revenue.

It is great to see our Company improving from year to year.

One of our biggest investments this year was our purchase of a new property in Ingham. We are so proud of our new premises and were happy to see quite a few clients attend our opening day. We also welcomed some VIPs on the day, including Rodger Bow, our former Chairman and the Deputy Mayor of Ingham. The office is spacious and the facilities to service our clients are roomy and comfortable.

We also sold our office in Ayr and rented much larger premises. They are also roomy and spacious and once again we were happy to welcome clients and VIPs to our recent opening. The Mayor of the Burdekin was a welcome guest and made a point of speaking to all our clients.

Along with our Townsville office we now have all three sites with a corporate look with signage, colours etc.

Ingham and Ayr are looking at innovative ways to provide fun days out for our clients. The folk from Ayr took a trip up to Ingham and I believe Ingham is looking to reciprocate. Ayr has done quite a few road trips. They have been to Ravenswood, Charters Towers and a few other places.

Townsville is busy keeping clients occupied. They have movie days, run raffles and craft groups. The monies from the raffles and the craft goods which are sold go into an account to pay for materials and of course morning tea and popcorn or ice cream for the movies! This means that our activities are virtually self-funded.

Our Treasurer and Finance Manager will talk to you about income and expenses but each year it is getting tougher to continue to increase revenue and keep costs to a minimum. Sadly, every one of us sees this in our personal lives and many companies are struggling to stay viable. We at Everglow endeavour to keep costs as low as we can for all our clients.

Of course, we would not be where we are without the support of our wonderful staff members, each of whom are committed to their roles and ensure that they do all possible to provide services to you, our wonderful customers. Without our customers we would not exist and without



our fantastic staff there would be no Everglow. Huda and her executive team of Kim Davis, Sue Chapman and Crise Mapula lead the way with the support of their teams and ensure the business keeps running daily.

In each of the three sites we have local Managers who watch over their areas of concern. Belinda in Townsville, Judy in Ingham and Liam in Ayr each lead a team of dedicated staff.

I hope you enjoy your day and of course our wonderful lunch catered by the RSL club. I look forward to seeing you all on my travels this year and look forward to

welcoming you to our AGM next year.

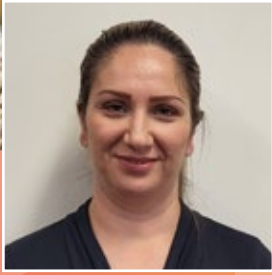
Once again, I would like to thank John Hathaway, Helen Stallan, Damien Farrington, Nela Allan and David Kingston for their support and also thanks to Megan Gunton, who diligently does our minutes for each board meeting.

Remember “Value me as I value you” are not just words but rather a motto by which Everglow lives.

Eileen McGrath

Chairman





HUDA AMMAR

CEO



A WORD FROM THE CEO

I am very proud and privileged to continue to serve you as the Chief Executive Officer of Everglow. It's an honour to present you with the annual CEO report for 2023-2024 for what was another successful year of operations.

This past year, the executive team have worked tirelessly to continue to improve our processes, to identify efficiencies, and to overcome the challenges that come with service delivery in a competitive sector. I believe we have finished this past year a stronger and more capable organisation through that hard work and dedication.

Our staff do a fantastic job each day and I continue to be humbled by the passion and care shown by the people who work at Everglow Community Care. They are the ones who bring our purpose to life, improving the quality of life for people in need, each and every day. None of our achievements would have been possible without our passionate staff who live our values daily. I feel privileged to lead such a great team.

A CHANGING SECTOR

A priority for the executive team has been in keeping abreast of the significant ongoing and upcoming changes in the aged care sector. We have implemented

the initial phase of the aged care reform relating to organisational governance which included the establishment of a Quality Advisory Body and Consumer Advisory Body, changes to the screening of key personnel, and compliance with the make up of the governing body to include majority of independent non-executive members and a member with clinical experience.

Both the Quality Advisory Body and the Client Advisory Body have provided written reports on their activities to the Management Committee with recommendations for improvements which included changes to the Home Care Package statements, changes to the phone system, and ongoing review of our governance frameworks amongst other initiatives. I would like to take this opportunity to thank all of the members involved in the bodies for their work this year and I look forward to their continued input into improving Everglow's services.

The major reform items which are yet to be finalised are the new Aged Care Act, the introduction of the Strengthened Aged Care Quality Standards, and the commencement of the Support at Home Program which are all due to come into effect from 1 July 2025.



While we do know some of the proposed details of the new legislation and program, there are still areas that are yet to be finalised. Notwithstanding, the executive team have been working to review our business model and structure in anticipation of the upcoming changes with what we do know so far.

GROWING THE WORKFORCE

Much of the aged care reform is targeted at making aged care sustainable into the future with a rapidly ageing population and the associated demand for care and services. It is predicted that by 2050, there will be double the number of over 85s and triple the number of over 65s than we currently have. Combine this with increasing competition for quality staff and an anticipated shortage of nursing staff, means that we are continuing to plan and implement strategies as a priority to ensure a sustainable long-term workforce to meet our ongoing operational needs and future growth.

We believe in supporting our people to grow and thrive at Everglow and we continue to provide a robust framework for working together. Over the past 12 months the executive team has reviewed and implemented improved systems for

recruitment, induction, and workforce management and development. This is well supported by our internal training which covers both mandatory courses as well as accredited courses so we can grow and develop our own staff who we have recruited as having the right values.

INVESTMENT IN THE REGIONS

One of the principles of operating a not-for-profit organization is that any profit made at the end of the year gets used for the benefit of our clients. This year, we invested in our regional communities with two new offices and activity spaces as well as the purchase of three new vehicles to support regional operations.

We were fortunate to find the right property for purchase at the right time in Ingham. The building has a welcoming feel with a number of activity and office spaces, and importantly it represents Everglow's long-term commitment to the communities in the Hinchinbrook area. The Ingham team are doing a great job and we are proud of their efforts in expanding services into the Cardwell area as well as meeting increased demand for services for people in Ingham and surrounds.

After growing out of our own building in Ayr and after an extensive search for the right property, we took out a lease on a dual office and activities space which is also in Young Street. We invested in a small renovation to make it fit for purpose and we are delighted with the size and opportunities the new space provides. We were fortunate to be able to sell our old building quickly and those funds will be put toward the purchase of the current space should the opportunity arise. The team in Ayr are also doing a great job and we are pleased to see the activities and outings expanding to cater to the interests of a wider group of people.

MAKING IT WORK FOR US

The Government is investing \$1.4 billion dollars in technological support for the aged care sector in this financial year which indicates big changes ahead for the way we currently engage with other providers, the government, health system and our clients. Everglow is continuing to invest in Information Technology to reduce manual work and boost productivity and get ready for these future changes in the sector.

Two of our biggest investments this year have been increased cyber security measures to ensure your data and confidential information is protected, and the upgrade of our financial systems. We have backed up the cyber security measures provided by our IT company with ongoing training for staff and enhanced protection of office based and remote work. On 1 July, we launched MYOB Advanced for all our financial accounting and reporting which will give us better oversight of expenditure and better data on which to base decisions as we head into a changing funding model as part of the sector reforms.

QUALITY AUDIT

In early April Everglow underwent a quality review which was conducted by the Aged Care Quality and Safety Commission. The Commission assesses

the quality of care and services delivered by approved providers against the Aged Care Quality Standards to contribute to improved safety, quality and continuous improvement of services. In addition to the quality audit, the Commission also conducted a desk assessment of Everglow's emergency disaster management and response.

The process was comprehensive and a great learning experience for the organisation. We have identified areas where we need to improve and also confirmed the areas where we are doing well. Once again I would like to extend our appreciation to both clients and staff who took part in the audit process and gave their feedback and views to the audit team. Ultimately, the audit is about improving our services, and we believe we have come out stronger for the experience.

THANK YOU

In closing, I wish to sincerely thank Everglow's Management Committee members for their contribution over the past year and for their ongoing dedication to good governance and accountability.

I would also like to acknowledge and thank all our staff, volunteers and contractors for their hard work and ongoing commitment to the organisation and our clients. I am proud and deeply grateful for the efforts of our committed staff and thank every one of them.

I sincerely thank all our clients and their families for their ongoing support and for trusting Everglow to be your home care provider of choice.

I look forward to the next 12 months where we will continue to innovate and plan for our long term future in this changing sector.

Huda Ammar
Chief Executive Officer



OPERATIONS MANAGER REPORT

Sue Chapman
Operations Manager

It is that time again, another year has passed. Memories made, laughs shared, challenges faced, and progress made. Everglow continues to grow and provide safe quality home care support and services in Ingham, Townsville and Ayr.

We have seen our greatest growth in the Hinchinbrook region. The Ingham service team led by Judy are firmly part of the Ingham community and are engaging new clients weekly. The move to our own building in Davidson Street has provided additional space with a welcoming office and activity area. Clients are encouraged to come and join in the dance, exercise, and relaxation classes as well as monthly luncheons. Ingham service team now provide nursing, with the welcoming addition of Katrina to the team.

Ayr, also has new premises, which were officially opened recently. Liam and his team have had a busy year promoting and establishing activities such as bus trips and regular fall prevention classes. With the new activity space, they will be offering movie days and other exciting social gatherings. The demand for services and supports is steady and with the increase in the number of people wishing to stay longer in their own homes, the nursing provided by our registered nurse adds a level of safe care for our clients.

Belinda leads and supports our largest service team in Townsville comprising of case managers, clinical case managers, nurses, intake officer, activity coordinator and officer as well as our valued personal care workers. As always, the variety of social activities and exercise classes are well supported by our Townsville clients. There is a steady increase of clients accessing Everglow services in the Townsville region. With the wide distances across our growing city, our rostering team is working to zone different suburbs and areas to ensure our personal care workers spend more time with clients than driving on the roads. All our service areas are supported by a newly appointed rostering team who commenced with Everglow in the last few months.

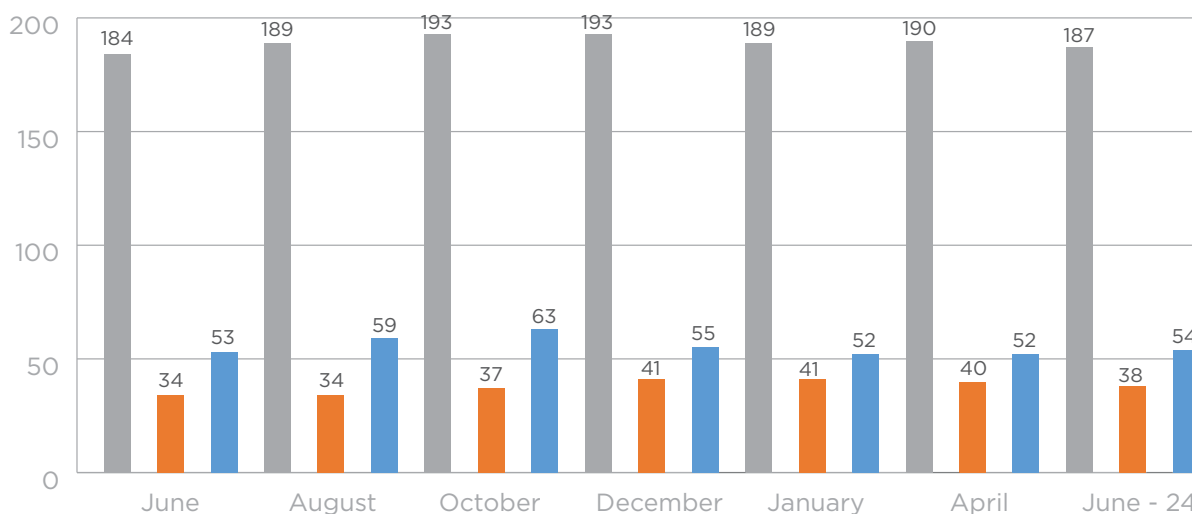
Scheduling is a complex and challenging role, adhering to all legislative and fair work requirements while ensuring appropriately qualified and available personal care workers are rostered to best provide the client's preferred day and time for support. This would be our greatest challenge to accomplish. The goal posts are forever changing, sometimes daily. Staff or family members become unwell and are unable to work, clients become unwell and need to cancel, client's conditions change, and they instantly require additional services. Together we strive to use understanding, kindness and respect to face these challenges to ensure services continue to be provided.

The graphs over page show the number of clients accessing Home Care Package (HCP) funded services and Commonwealth Home Support Services (CHSP) from June 2023 to June 2024.

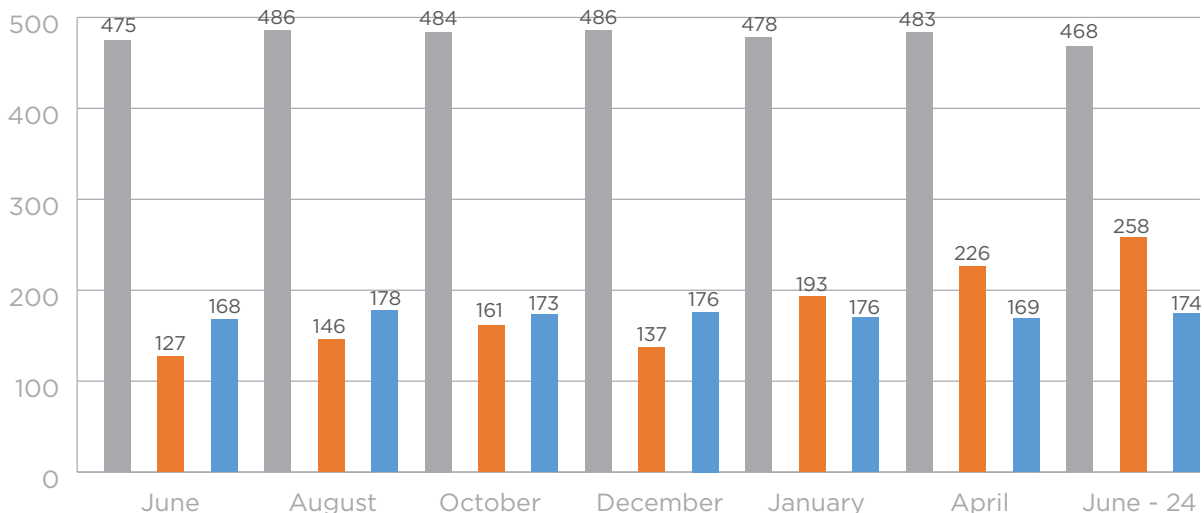




HCP CLIENTS PER REGION JUNE 2023 - JUNE 2024 INCLUSIVE OF ON HOLD



CHSP CLIENTS PER REGION JUNE 2023 - JUNE 2024 INCLUSIVE OF ON HOLD



Earlier this year Everglow underwent an external audit by the Aged Care Quality and Safety Commission. This was the first full audit in 10 years for Everglow. There were areas highlighted that we are working towards strengthening to ensure we are compliant with the new standards expected to be released during the reform process. One of the areas is comprehensive assessment and care planning which can appear overwhelming with the detail required to ensure a holistic approach is taken. Our case managers will work with you during your care plan reviews aiming to complete the required documentation, while respecting and appreciating the level of sharing of information you are comfortable with.

Another area highlighted during the audit was the utilisation of home care package budgets to reflect clients are accessing the level of service identified during their ACAT assessment prior to joining Everglow. Our CEO has provided information sessions at all our sites over the last few months explaining the budgets and accumulation of funds, again this is an area case managers will be discussing with your during your care plan reviews.

Thank you for allowing us to provide support and services for you and we look forward to another great year ahead.

Getting old is like climbing a mountain, you get a little out of breath, but the view is much better!

Ingrid Bergman



CORPORATE SERVICES MANAGER REPORT

Kim Pierce
Corporate Services
Manager

The purpose of the Corporate Services team is to provide support to the CEO and the Executive Management team to meet the strategic objectives of the organisation. On a day to day basis, that means we provide advice, support and assistance to all aspects of the business so the organisation can continue to provide safe and high-quality care and services to our clients.

There have been no changes to the staffing for the Corporate Services team this year. Together the team looks after training, Human Resources, Work Health and Safety, quality management, internal auditing, IT systems, administration, vehicles and facilities.

The major focus for the last year has again been on keeping up to date with the progress of the aged care sector reforms. We are planning for the implementation of a new Aged Care Act, Strengthened Aged Care Quality Standards and the commencement of the Support at Home Program in July 2025.

AGED CARE QUALITY REVIEW

In April, Everglow underwent a quality review against the Aged Care Quality Standards. It was a great experience for us as Everglow has not had a full quality audit for around 10 years.

Through the audit process, we identified areas for improvement, and we are working towards making some positive changes to improve our care and services. We would like to thank the clients and staff who took part in the audit by providing feedback and speaking with the audit team. Your views and experiences are important to us and as always, we encourage you to let us know if you have a concern, complaint, or a compliment. It's the way we know what we are doing well and where we are not doing so well and need to improve.

FACILITIES AND VEHICLES

This year we acquired new office spaces for the Ingham and Ayr branches. The new building in Ingham has improved access for clients with better facilities, versatile activity spaces, and more private office space for the staff. The building is an investment in Everglow's growth and demonstrates a commitment to serving the Hinchinbrook community.

Due to increased growth in the Burdekin, the team outgrew the previously owned office space and after an extensive search for a facility that was fit for purpose and well located, we found a perfect new office just up the road at 139 Young Street Ayr. The building has more office space for the staff including a large meeting room, as well as a very big client activity space which is something that we haven't had before in Ayr. We are excited about the opportunity to be able to offer a more regular and varied activities program for the community in Ayr and surrounds.

Everglow has had a fleet of leased vehicles for some time and this year we expanded the fleet with the purchase of three new Nissan Qashqai SUVs. The new cars will be discreetly branded with the Everglow logo and have been allocated to each office. As they are medium size SUVs, they provide more versatile transport options for clients with plenty of space for wheelie walkers and other mobility devices.

CONTINUOUS IMPROVEMENT

Through Everglow's internal auditing process, we identify changes needed to policy and processes, gaps in staff knowledge for inclusion in the training calendar, and areas where we need to communicate better with staff and clients. The changes identified form the basis of our Plan for Continuous Improvement.

In order to support this process, we have established new quality committees which meet quarterly. Two of the committees, the Client Advisory Body, and the Quality Care Advisory Body are regulated by the sector and so far, we are excited by the work they are doing. The other new internal committees have been established

to assist with governance and oversight of clinical care, quality and safety in the organisation.

A recent improvement initiative was to have the Home Care Agreement, CHSP Agreement, and Client Information Handbook translated into Greek and Italian languages utilising a translation service provided by the government. We are hoping to have these documents translated into other languages as the need and demand increases. This will help ensure we are providing information on agreements and services to those clients whose language is other than English.

In response to client feedback, we have also made significant improvements to the phone system which have resulted in incoming calls being handled more efficiently. We will continue to monitor call data to ensure an acceptable call acceptance rate is maintained.

STAFF AND TRAINING

There have been a number of improvements in the management and training of staff in the last year starting with the review of the Employee Code of Conduct. The Code of Conduct is one of our fundamental documents that provides guidance and direction for staff in the way they go about their work and conduct themselves. The Code of Conduct has been revised in order for Everglow to provide greater clarity over behaviour expectations as well as helping to meet our compliance obligations under recently enhanced employment law. The Aged Care Code of Conduct has now been included in Everglow's own code to reinforce the expectations and obligations in providing high quality and safe care to our clients.

In January we launched a new Human Resources Management Information System to all staff. This system will assist with the organisation's human resources function such as recruiting and onboarding, management of staff compliances and subcontractors, performance management, and time sheeting. The system also provides a comprehensive Learning Management

System with thousands of sector specific and professional development training modules. This system helps us to better manage our most important asset which is our people.

With the addition of a dedicated Training Coordinator, we have reviewed the way we approach training beginning with the induction of new staff. Induction training has been increased to two days to fit in more comprehensive information for new staff and also now includes a question-and-answer session with an Everglow client which helps new staff understand what is important to clients when they are providing services in someone's home.

Our training suite has expanded to now include in-house accredited training for First Aid and CPR, and Medication courses. We are now working to include full certificate qualifications to offer to potential new staff or any staff members wishing to upskill. We are very fortunate and unique in the industry to be able to offer this level of training in-house to our staff.

FEEDBACK

In terms of staff and client feedback, compliments, and complaints, these are recorded and reported to the Board each meeting. Compliments consistently outweigh any complaints and are always focussed on the excellent service received by our care and activities staff. Complaints generally focus on occasions where communication has fallen down, but these are usually resolved to the client's satisfaction when they have had a chance to be heard and have received an apology. We make sure that we follow the principles of open disclosure when things go wrong, and clients and families appreciate our approach. Complaints are a valuable part of our improvement process as they can highlight where we might need to make changes.

Another feature of our quality system is the annual surveys of staff, clients and families. These surveys give us valuable feedback on how we are going both as a provider of aged care services and as an employer. The Client Feedback Survey

has just been completed and we had a good return of about 10% of all clients. A summary of client experiences and sentiment is included in this annual report. The Staff Feedback Survey conducted this year had an excellent response rate of approximately 50% of staff. The report showed the Net Promoter Score, Sentiment Score and Experience Ratings are all higher than last year's survey and above benchmark. This is a reflection of the great work that is being done to support and reward our staff across all levels.

Once again this year, I remain proud to be part of this organisation and am excited to be able to continue to contribute to the organisation's future in a rapidly changing sector. I want to thank our hardworking Personal Care staff, Regional Managers,

Intake Officers, Case Managers, Activities Officers and Clinical staff who are the face of Everglow. It is thanks to their dedication, hard work and professionalism that Everglow is the provider of choice for so many in our regions. I also want to thank the rest of the Executive team for their advice, support, and teamwork as we all strive to meet the strategic objectives of the organisation as directed by the Board. Lastly, I need to offer special thanks to my team who work tirelessly to support the organisation as a whole; Debra Hudson, Eve Burgess, and Evelyn Coleman as our reception and administration officers, Mona-lisa Lohia and Michelle Eigbobo in corporate support, Natalie Ellsley in HR, Linda Price in training, and Helen Trusselle in compliance.

WHAT OUR CLIENTS SAY

"The PCW who came today is just lovely. In her short time here she has done so much. It feels so good having someone I can trust in my home. We cleaned out the fridge. It was so lovely working together to get jobs done. She is so wonderful."

"I just want to thank all the team that helped my husband. I appreciate every professional activity you all did. The care was exactly what we needed and we appreciated it. You all helped take great care of him. Thank you Everglow."



GOVERNANCE STATEMENT

Everglow Community Care Links Incorporated is an Incorporated, Not for Profit, Benevolent organisation.

The role of the Management Committee is to set the strategic direction of the organisation, approve the strategic plan, appoint, guide and monitor the performance of the Chief Executive Officer in achieving the organisation's strategic objectives and oversee good governance practice.

MANAGEMENT COMMITTEE OPERATIONS

The Management Committee meets every month in scheduled meetings where committee members receive bimonthly or annual reports on key performance indicators relating to operations, strategy, risk and compliance from the Chief Executive Officer.

In addition to attending meetings, Management Committee members read and analyse Board papers and reports prepared by management, engage in strategic planning sessions, visit service offices and locations and participate in discussions with management, staff and other key stakeholders.

PURPOSE AND NOT-FOR-PROFIT NATURE OF A REGISTERED ENTITY

Everglow is a not-for-profit association whose purpose is to advance health, social and public welfare by providing person centred community-based services to frail and older people and people experiencing a disability. Together with our clients and the community we work in partnerships to provide programs and services that strengthen individual independence and autonomy and foster social connection and cohesion.

We believe that life is a journey and that neither age or physical or mental infirmity can diminish the unique characteristics each individual brings to this earth and our community. We live what we believe through our service delivery and especially through our holistic wellness program.

Throughout our history our founding purpose as set out in our Constitution has remained central to our operations.

ACCOUNTABILITY TO MEMBERS

(Respect the right of members and other stakeholders and make timely and balanced disclosure)

Everglow has members and other stakeholders. The management Committee is accountable to the members for the conduct of Everglow's affairs and the pursuit of our founding purpose and objectives as set out in the Constitution. Each year members of Everglow receive notice of the Annual General Meeting where the full financial report is presented to members together with an Annual Report and Management Committee members are elected.

Outside of the Annual General Meeting members are able raise matters of concern directly with the Chairman and the CEO. Our financial statements are lodged with and are publicly available at the Australian Charities and Not-for-profits Commission (ACNC).

Everglow provides services funded by government requiring evidence to be submitted as to how that funding is expended. Many of our services are required to comply with external service

standards as prescribed in funding deeds or by law. For many of these, Everglow's compliance with the service standards is independently audited as part of an accreditation process. In some cases, Everglow must achieve accreditation in order to gain a Licence to operate the service. These standards require organisations to evidence good governance and a commitment to quality, including complaints management, privacy and whistle-blowing processes. Everglow maintains a public website www.everglow.org.au and through this website and other communication channels we communicate to the public and our other stakeholders about various activities, performance and services of Everglow.

COMPLIANCE WITH AUSTRALIAN LAWS (Act ethically and responsibly)

We recognise that as a registered entity under the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act) Everglow must comply with Australian laws. In accordance with the ACNC Act, the ACNC is the lead regulator and the ACNC Act is the main law applicable to Everglow in relation to corporate governance. Everglow holds tax endorsements and concessions and are therefore also subject to the Income Tax Assessment Act administered by the Australian Taxation Office.

All Management Committee Members have been briefed about their duties as "responsible entities" under the ACNC Act. The Management Committee is responsible for a culture which promotes ethical and responsible behaviour and in setting the tone for Everglow in accordance with our Founding Purpose and Values, strives to lead by example when it comes to acting ethically and responsibly. The Management Committee Code of Conduct and our Values apply to the Management Committee, Management and staff of

Everglow. They specify behavioural standards necessary to maintain confidence in Everglow's integrity.

Understanding the Code of Conduct and our Values is an integral part of induction programs for the Management Committee and staff and are regularly reminded of the necessity to preserve these Values and expectations. All Management Committee members, senior executives and staff are expected to comply with relevant laws and codes of conduct of relevant professional bodies, and to act with integrity, compassion and respect at all times when dealing with colleagues, clients and others involved in our mission. Everglow has adopted the Everglow ethics policy suite and through these policies we seek to uphold our good reputation and aim to safeguard our staff and our clients, many of whom are vulnerable. They are designed to reinforce a culture in which honesty, integrity and business ethics are a part of everyday behaviour.

AGED CARE CODE OF CONDUCT

The Aged Care Code of Conduct was introduced by the Commonwealth Government on 1 December 2022. Everglow Management Committee, executive team and all staff members have acknowledged the Aged Care Code of Conduct.

GOVERNING BODY STATEMENT

As part of the Aged Care governance reforms home care providers are now required to provide a statement to the Department of Health and Aged Care whether they did or did not comply with its duties under the aged care legislations. This statement is submitted by the 31 October of every year. Everglow has complied with this requirement in the reporting period.

EVERGLOW COMMUNITY CARE LINKS INCORPORATED

FINANCIAL REPORT 2023/2024

Your Management Committee members present this report on the entity for the financial year ended 30 June 2024.

MANAGEMENT COMMITTEE

The following persons were directors of Everglow Community Care Links Inc ABN 62 858 723 613 during the whole of the financial year and up to the date of this report:

Chair	Eileen McGrath	appointed 13/09/2017
Committee Member	Helen Stallan	appointed 13/09/2017
Committee Member	John Hathaway	appointed 18/07/2017
Secretary	Damian Farrington	appointed 12/09/2018
Treasurer	David Kingston	appointed 23/02/2022
Committee Member	Nela Allan	appointed 31/05/2023

PRINCIPAL ACTIVITIES

The Company's principal continuing activities during the year consisted of delivery of home-based aged care services in North Queensland.

REVIEW OF OPERATIONS

Comments on the operations and the results of those operations are set out below:

Total Income for the year ended 30 June 2024 totalled \$11,200,638.00 (2023: \$9,601,425.00). The operating profit for the year totalled \$413,474.00 (2023: \$1,283,859.00).

MATTERS SUBSEQUENT TO THE END OF THE FINANCIAL YEAR

Since the end of the financial year the Management Committee are not aware of any matters or circumstances not otherwise dealt with in the report or accounts that have significantly affected the operations of the Company, the results of those operations or the state of affairs of the Company in subsequent financial years.

MANAGEMENT COMMITTEE

EXPERIENCE



EILEEN MCGRATH
CHAIR

Eileen moved to Queensland approx. ten years ago and spent four years in Pentland (100 kms west of Charters

Towers). Eileen moved to Townsville seven years ago. Whilst in Pentland Eileen served two terms as Treasurer for Pentland Progress Association.

Before moving to Queensland, Eileen spent five years living on the Far South Coast of NSW in a Retirement Village. Whilst there she was Treasurer for the Residents Association for two years

Prior to retiring in 2005, Eileen worked for 16 years for Qantas Airways Limited. Starting her career selling retail and corporate travel and went on to manage their largest Corporate Travel Centre. From there, Eileen was instrumental in creating and managing Qantas Industry Centre with almost one hundred staff. Eileen then moved into Managing Call Centres and commissioned a new Call Centre in Hobart in 2000 employing almost 500 staff. Eileen was responsible for recruitment, HR matters and day to day running of the Call Centre.

Eileen moved back to Sydney and became Manager Customer Solutions looking after any customer issues for Travel Agents And the public.

Her last role was as Manager Recruitment Services where she maintained administration of all aspects of recruitment in the Company.

Eileen has served as Treasurer on the Board of Everglow since 2017 and took on the role of Chairman in 2022.



DAMIEN FARRINGTON
SECRETARY

Damien arrived in Townsville from Brisbane in 1989 after completing University and has worked here ever since in

the field of Public Health. He is currently the Manager of Environmental Health with the Townsville Hospital and Health Service, with offices in Townsville and Mount Isa.

The environmental health program has a significant role in the regulation of Public Health legislation. As such Damien has demonstrable experience in regulatory compliance. He also engages with a range of stakeholder from Government, non-Government, Industry and Community groups in order achieve the positive health outcomes. Damien has skills in Risk Assessment and Incident Management working with both the Mount Isa District and Townsville local Disaster Groups.

Damien has Bachelor of Applied Science in Environmental Health from Queensland University of Technology and a Master of Business Administration (MBA) from Central Queensland University as well as qualifications in auditing and government.

Outside of work Damien is currently on the Board of Holy Spirit Primary School and the P & F of Ignatius Park College. He previously spent 15 years as a leader in the Scout Movement as a leader, adventurous activities instructor and Assistant Regional Commissioner.



HELEN STALLAN
COMMITTEE MEMBER

Helen, born and raised in Townsville and a lifelong resident has recently retired from a long career in service

to the Townsville and North Queensland community including more than 30 years to Townsville and North Queensland Soccer as Senior Administrator.

Helen has had a long-held interest in the welfare of our youth and the elderly in our communities and it is this interest and desire to contribute to the boards activities that see's Helen join the team at Everglow Community Care.



DAVID KINGSTON
TREASURER

Retired from the Australian Army in 1995 after a 25 year military career. David has held a number of senior

executive roles in both government and corporate organisations, primarily in the healthcare mining and Defence industries. He has been a resident in North Queensland for over 30 years and has a keen interest in the Townsville community. Since 2014, David has successfully managed his own consulting company DRK Consulting Aust Pty Ltd specialising in supply chain process and analysis and asset management.

David community involvement has included, at various times, The chairperson for Make a Wish in Townsville, secretary of the Thuringowa Bulldogs AFL Club, active member of the Townsville Fostering and Rehoming of Animals (TFRA) and supporting many small businesses in Townsville with sponsorship and business advice.

David has a Associate Diploma of Mechanical Engineering and is a certified Asset Management Assessor (ISO 55001) and also a member of the Asset Management Council of Australia (AMCA).

JOHN HATHAWAY
COMMITTEE MEMBER



John has made a career of service to his nation and community for over 35 years.

After finishing school in 1982, he entered the Royal Military College Duntroon and graduated as an

Australian Army Officer.

Throughout 30 years' service in the Army, John held a wide variety of regimental, instructional and staff appointments, also commanding at Troop, Squadron and Battalion levels. Operational service included postings as an Observer for the United Nations (Sinai & Lebanon) and later as Logistic Component Commander for the Joint Taskforce deployed as part of Australian immediate disaster relief operations in Banda Aceh following the Boxing Day 2004 Tsunami.

On leaving the Army, John continued his service to the community as the Member for Townsville in the 54th Parliament of Queensland. During this parliament John was also a member of both the Community Health and Services Committee and the Select Committee on Ethics.

John remains active within the community through St Margaret Mary's College P&F; Chairing Townsville Diocesan P&F Council; Townsville Delegate to Catholic Schools Parents Queensland - State Council; Member of Townsville Catholic Education Planning & Development Committee; Life Service Member to QLD RSL.

He holds a BA (UNSW) and a Grad Dip in Transport and Distribution Management (RMIT). He is also a graduate of the Canadian Forces College, Toronto.



NELA ALLAN
COMMITTEE MEMBER

Nela Allan was born in Australia and did her schooling in England, she trained to be a registered nurse at UNE, Armidale

NSW, her nursing career has included working in medical, oncology and surgical wards in England and Australia, Nela entered the Aged care industry in 1997 and has worked as a clinical nurse manager, facilities manager, with clinical, HR and financial responsibilities as well as in educational and consultancy roles. Nela continues to work in this sector in Townsville. Her career highlights are working for St Joseph's Hospice in Guatemala, Honduras and the UK. Being a nurse to the poor, HIV sufferer's and the disadvantaged. Nela enjoyed working as the Life Education educator for schools in the north west NSW region with "Happy Healthy Harold".

Nela entered the aged care sector as an Army Spouse and has remained in this industry for over 25 years, her passions are educating staff to be able to fulfil their roles in a friendly, safe, balanced and collaborative way creating in order to create a healthy environment for those in their care.

Nela believes in community, is an author of two self published books on dementia care. Has a Bachelor of applied science (nursing) and is a certified trainer in PAC (Positive Approach to Care method, dementia training).

Nela is Married with 2 adult children, she enjoys learning new skills, podcasting, pilates, gardening and winning games of scrabble against her husband.



MEETINGS OF MANAGEMENT COMMITTEE

The numbers of meetings of the Management Committee held during the year ended 30 June 2024, and the number of meetings attended by each Management Committee member, were:

	Full Meetings	
	A	B
Eileen McGrath	09	11
Helen Stallan	09	11
John Hathaway	10	11
Damien Farrington	11	11
David Kingston	09	11
Nela Allan	09	11

A = Number of meetings attended.

B = Number of meetings held during the time the member was a member of the committee during the year.

MANAGEMENT COMMITTEE BENEFITS

Since the end of the previous financial year no Management Committee members have received or become entitled to receive a benefit (other than a benefit included in the aggregate amount of the emoluments received or due and receivable by Management Committee members) by reason of a contract made by the Company or a related corporation with the Management Committee member or with a firm they are a member of or a company in which they have a substantial financial interest to the financial statements.

INSURANCE OF OFFICERS

During the financial year, Everglow paid a premium to insure the Management Committee members and secretaries of the Company.

FINANCIAL PERFORMANCE 2023/2024

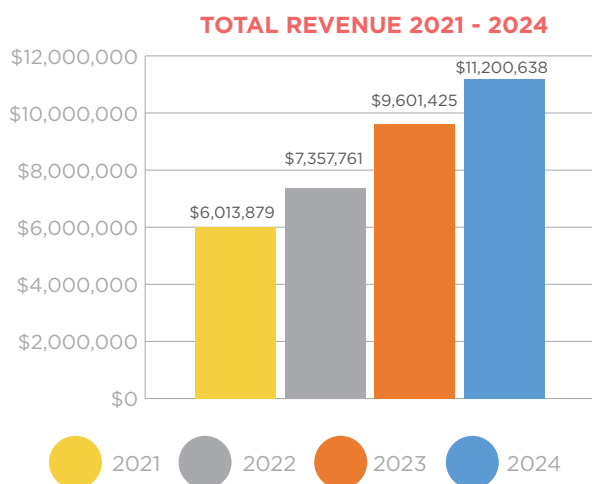
I am happy to report that our 2024 full year financial results reflect continuing growth across the organisation, specifically in client numbers, service provision, and revenue.

The year also saw Everglow make the following significant financial investments:

- Purchase of Ingham property as new premises for our Ingham operations
- Purchase of three new motor vehicles for Ayr, Ingham and Townsville offices
- Moving to bigger and better premises in Ayr, and
- Upgrading to MYOB Advanced - an integrated Enterprise Resource Planning (ERP) software that will enable us to streamline accounting workflows and improve financial reporting and productivity.

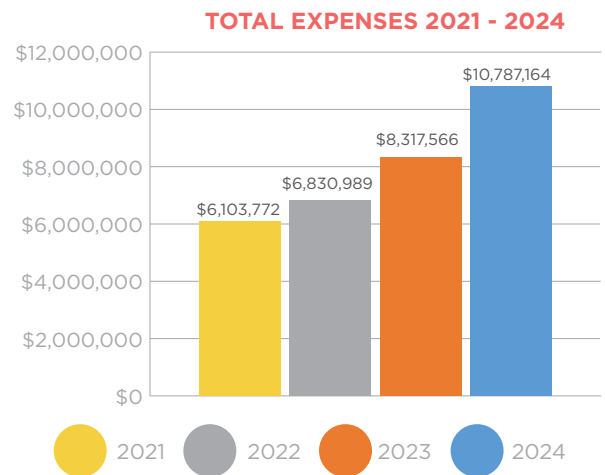
FINANCIAL RESULTS

We continued to build on our financial success with a total revenue of \$11.2 million, representing a 17% increase from the previous year (see graph below). Growth in service hours, a 27% increase in CHSP income, 11% increase in HCP income, the receipt of two government grants (worth \$156k), and interest earnings from short term deposits all contributed to the increase in revenue.



YEAR	2021	2022	2023	2024
TOTAL REVENUE	\$6,013,879	\$7,357,761	\$9,601,425	\$11,200,638
VAR \$		\$1,343,882	\$2,243,664	\$1,599,213
VAR%		22%	30%	17%

Total expenses for 2024 came in at \$10.7 million (see graph below), which is a 30% increase from the previous year. This upward movement was due to the substantial increase in wages and cost of sales.

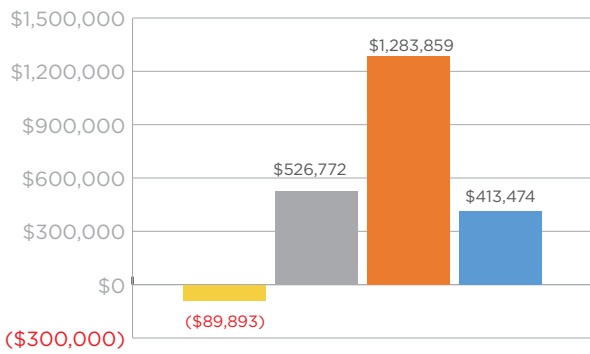


YEAR	2021	2022	2023	2024
TOTAL EXPENSES	\$6,103,772	\$6,830,989	\$8,317,566	\$10,787,164
VAR \$		\$727,217	\$1,486,577	\$2,469,598
VAR%		12%	22%	30%

The resulting net profit of \$413,474 (see graph over page) represents a Net Profit Margin of 4% (down from 13% last year). This downward trend was due to a 30% increase in total expenses, mainly driven by the Fair Work Commission (FWC) mandated wage increase for aged care workers from 1 July 2023.



NET PROFIT 2021 - 2024



YEAR	2021	2022	2023	2024
TOTAL INCOME	\$6,013,879	\$7,357,761	\$9,601,425	\$11,200,638
TOTAL EXPENSES	\$6,103,772	\$6,830,989	\$8,317,566	\$10,787,164
NET PROFIT	-\$89,898	\$526,772	\$1,283,859	\$413,474
VAR \$		\$616,665	\$757,087	\$870,385
VAR%		686%	144%	-68%
NET PROFIT MARGIN	-1%	7%	13%	4%

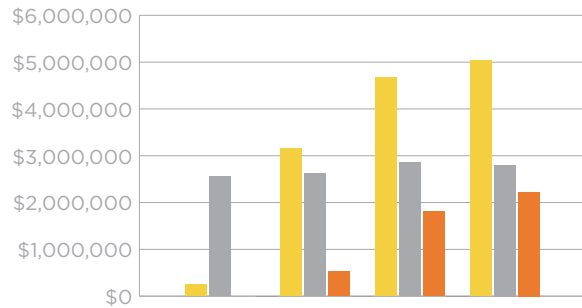
FINANCIAL POSITION

This graph shows our net assets value of \$2.2 million (up by \$413k) at the end of 2024 financial year. Net Assets increased by 23% from previous year, driven by Everglow's investment in the regions through:

- Property acquisition (Ingham),
- Purchase of various plant & equipment, and
- Purchase of motor vehicles (Ayr, Ingham, Townsville).

YEAR	2021	2022	2023	2024
NET ASSETS	\$1,917	\$528,689	\$1,812,547	\$2,226,021
VAR \$		\$526,772	\$1,283,858	\$413,474
VAR%		27479%	243%	23%

BALANCE SHEET 2021 - 2024



	2021	2022	2023	2024
TOTAL ASSETS	\$2,561,088	\$3,147,950	\$4,670,418	\$5,028,645
TOTAL LIABILITIES	\$2,559,171	\$2,619,261	\$2,857,871	\$2,802,624
NET ASSETS	\$1,917	\$528,689	\$1,812,547	\$2,226,021

SOFTWARE INVESTMENT: MYOB ACCOUNTRIGHT TO MYOB ADVANCED

In 2024, we implemented a substantial upgrade to our accounting software in order to create additional efficiencies within the finance function: we transitioned from MYOB AccountRight to MYOB Advanced.

It was a massive undertaking which was, at times, exhausting. But we never lost sight of the immense impact that this new system would provide. It will minimise manual processes and allow Everglow's finance team to process data efficiently and produce meaningful and detailed reports. We have long outgrown the old system and needed something that would automate financial workflows and make it easier to manage financial data. We went live with MYOB Advanced on 1 July 2024.

FUTURE CHALLENGES

The Management Committee and Executive Team face challenging times ahead.

As we move into the 2025 financial year and beyond, we are mindful of shifting economic conditions, industry-wide workforce and skills shortages, an aging population and continuing Aged Care Reforms. Strategic planning and preparations for these challenges are well under way.

Still, no matter these challenges, we are committed to continuously providing our clients with high-quality and innovative aged care services.

After all, Everglow's purpose and existence is built on our ability to support our clients to live their best lives, regardless of circumstances or where they live.

Crise Mapula
Finance Manager

INDEPENDENCE DECLARATION

CROWE



Auditor's Independence Declaration to the Members of Everglow Community Care Links Incorporated

Crowe Audit Australia
ABN 13 969 921 386

22 Walker Street
Townsville QLD 4810
PO Box 537
Townsville QLD 4810
Australia

Tel +61 (07) 4722 9525
www.crowe.com.au

In accordance with the requirements of section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2022* ("ACNC") and associated Regulation, as lead auditor of Everglow Community Care Links Incorporated for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2022* ("ACNC") and associated Regulation in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA



Tracey Mayhew

Partner

Townsville, 5th September 2024

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STATEMENT OF PROFIT AND LOSS

AS AT 30 JUNE 2024

		2024	2023
	Note	\$	\$
Income	4	11,200,638	9,601,425
Rendering of services	5	(7,460,237)	(6,070,161)
Employee benefits expense		(2,053,569)	(1,305,226)
Depreciation expense		(92,781)	(75,280)
Impairment losses on receivables		(2,509)	(19,261)
Other expenses	5	(1,153,295)	(844,783)
Finance expenses		(24,773)	(2,855)
Surplus before income tax		413,474	1,283,859
Income tax expense		-	-
Surplus for the year		413,474	1,283,859
Other comprehensive income, net of income tax		-	-
Total comprehensive income for the year		413,474	1,283,859

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	3,262,838	3,521,731
Trade and other receivables	7	785,097	867,734
Prepayments		28,160	-
TOTAL CURRENT ASSETS		4,076,095	4,389,465
NON-CURRENT ASSETS			
Property, plant and equipment	8	952,550	280,953
TOTAL NON-CURRENT ASSETS		952,550	280,953
TOTAL ASSETS		5,028,645	4,670,418
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	333,358	453,473
Contract liabilities	9	1,717,900	2,127,694
Employee benefits	12	344,932	220,943
Borrowings	11	21,102	-
TOTAL CURRENT LIABILITIES		2,417,292	2,802,110
NON-CURRENT LIABILITIES			
Borrowings	11	318,595	-
Employee benefits	12	66,737	55,761
TOTAL NON-CURRENT LIABILITIES		385,332	55,761
TOTAL LIABILITIES		2,802,624	2,857,871
NET ASSETS		2,226,021	1,812,547
EQUITY			
Retained earnings		2,226,021	1,812,547
TOTAL EQUITY		2,226,021	1,812,547

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

AS AT 30 JUNE 2024

2024

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2023	1,812,547	1,812,547
Surplus for the year	413,474	413,474
Balance at 30 June 2024	2,226,021	2,226,021

2023

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2022	528,688	528,688
Surplus for the year	1,283,859	1,283,859
Balance at 30 June 2023	1,812,547	1,812,547

STATEMENT OF CASH FLOWS

AS AT 30 JUNE 2024

	2024	2023
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	10,978,523	9,549,324
Payments to suppliers and employees	(10,830,173)	(8,258,467)
Interest received	42,213	34,842
Interest paid	(24,773)	(2,855)
Net cash provided by/(used in) operating activities	15 165,790	1,322,844
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	(764,376)	(149,944)
Net cash provided by/(used in) investing activities	(764,376)	(149,944)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from borrowings	345,905	-
Repayment of borrowings	(6,212)	-
Net cash provided by/(used in) financing activities	339,693	-
Net increase/(decrease) in cash and cash equivalents held	(258,893)	1,172,900
Cash and cash equivalents at beginning of year	3,521,731	2,348,831
Cash and cash equivalents at end of financial year	6 3,262,838	3,521,731

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

The financial report covers Everglow Community Care Links Incorporated as an individual entity. Everglow Community Care Links Incorporated is a not-for-profit Association, registered and domiciled in Australia.

The principal activities of the Association for the year ended 30 June 2024 were provide services under the Commonwealth Home Support Program, Home Care Packages and the Queensland Community Care Program.

The functional and presentation currency of Everglow Community Care Links Incorporated is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance the entity is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations (with the exception of AASB 16 *Leases*), and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The Association has not complied with the recognition and measurement requirements of AASB 16 *Leases*. The Association has not assessed the impact of this on its financial statements.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Material Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the entity expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the entity have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Material Accounting Policies

(a) Revenue and other income

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the entity are:

Grant Revenue

Where grant income arises from an agreement which is enforceable and contains sufficiently specific performance obligations then the revenue is recognised when control of each performance obligations is satisfied.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract.

Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations (AASB 1058).

Amounts arising from grants in the scope of AASB 1058 are recognised at the assets fair value when the asset is received. The Association considers whether there are any related liability or equity items associated with the asset which are recognised in accordance with the relevant accounting standard.

Once the assets and liabilities have been recognised then income is recognised for any remaining asset value at the time that the asset is received.

Revenue recognition policy for contracts which are either not enforceable or do not have sufficiently specific performance obligations

The revenue recognition policies for the principal revenue streams of the entity are:

Donations

Donations collected, including cash and goods for resale, are recognised as revenue when the entity gains control of the asset.

Interest

Interest is recognised on receipt.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Material Accounting Policies

(a) Revenue and other income

Statement of financial position balances relating to revenue recognition

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the entity presents the contract as a contract asset, unless the entity's rights to that amount of consideration are unconditional, in which case the entity recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the entity presents the contract as a contract liability.

Other income

Other income is recognised on an accruals basis when the entity is entitled to it.

(b) Income tax

The entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the cost model.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Material Accounting Policies

(e) Property, plant and equipment

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity, commencing when the asset is ready for use.

(f) Financial instruments

Financial instruments are recognised initially on the date that the entity becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

On initial recognition, the entity classifies its financial assets into the following categories, those measured at:

- amortised cost

Financial assets are not reclassified subsequent to their initial recognition unless the entity changes its business model for managing financial assets.

Amortised cost

The entity's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Material Accounting Policies

(f) Financial instruments

Financial assets

Impairment of financial assets

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The entity has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the entity renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Financial liabilities

The entity measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the entity comprise trade and other payables.

(g) Impairment of non-financial assets

At the end of each reporting period the entity determines whether there is evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

2 Material Accounting Policies

(i) Leases

The Association has not applied AASB 16 Leases. Lease payments in relation to property, are charged as expenses on a straight-line basis over the life of the lease term.

(j) Employee benefits

Provision is made for the entity's liability for employee benefits, those benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled .

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described in the accounting policies in Note 2.

Key estimates - grant income

For many of the grant agreements received, the determination of whether the contract includes sufficiently specific performance obligations was a significant judgement involving discussions with a number of parties at the entity, review of the proposal documents prepared during the grant application phase and consideration of the terms and conditions.

Grants received by the entity have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made.

If this determination was changed then the revenue recognition pattern would be different from that recognised in these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

4 Other Revenue and Income

Revenue from continuing operations

	2024	2023
	\$	\$
Revenue from contracts with customers (AASB 15)		
HCP Recurrent Grant	8,616,440	7,732,903
CHSP Allied Health	106,885	90,248
CHSP Centre Based Respite	52,177	36,762
CHSP Personal Care	37,497	42,632
CHSP Transport	104,590	120,001
CHSP Flexible Respite	31,050	47,464
CHSP Home Maintenance	446,583	334,887
CHSP Social Support Individual	79,674	93,380
CHSP Social Support Group	225,645	120,917
CHSP Domestic Assistance	756,240	557,764
Department of Health	-	10,000
Rental income	81,786	-
	10,538,567	9,186,958
Revenue recognised on receipt (not enforceable or no sufficiently specific performance obligations - AASB 1058)		
CHSP Client Fees	-	353,853
ECCLI Client Fees	448,355	29,927
ECCLI Membership Fees	1,570	250
Social Support Activities	5,060	5,909
Insurance Receipts	1,658	-
Job Keeper Top Up	-	(10,501)
Interest	42,213	34,842
Operating Grants (Commonwealth)	156,659	-
Donations	6,556	187
	662,071	414,467
Total Revenue	11,200,638	9,601,425

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

5 Result for the Year

The result for the year includes the following specific expenses:

	2024	2023
	\$	\$
Cost of Sales		
Employee costs - direct employees	4,789,608	3,985,223
Client activities	76,979	70,647
Training and welfare - direct employees	21,846	38,852
Uniforms and equipment - direct employees	15,774	14,730
Products	655,543	477,630
Taxi Subsidy	79,363	77,262
Services	1,820,506	1,405,817
Tied Fundraising Expenses	618	-
Total cost of sales	7,460,237	6,070,161
Other Operating Expenses		
Administration and management fees	17,388	20,392
Advertising	41,130	24,565
Audit Fees	20,273	-
Cleaning	16,283	11,468
Computer expenses	110,614	22,563
Consulting and professional fees	61,998	44,389
Donations	200	505
Electricity and water	35,874	28,900
Equipment < \$300	5,286	4,536
Lease expenses	46,246	63,264
Insurance	184,757	123,054
Board/Governance expenses	10,464	-
Petrol and oil	13,271	13,582
Postage	33,471	24,560
Printing and stationery	60,937	39,153
Registration fees	3,603	-
Rental Outgoings	326,620	264,394
Repairs and maintenance	45,469	63,878
Subscriptions	20,721	15,623
Sundry expenses	31,279	11,379
Telephone and fax	63,391	62,492
Travel - domestic	1,664	4,518
Waste disposal	2,356	1,568
Total other operating expenses	1,153,295	844,783

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

6 Cash and Cash Equivalents

	2024	2023
	\$	\$
Cash at bank and in hand	3,189,614	3,447,457
Short-term deposits	72,074	69,717
Other cash and cash equivalents	1,150	4,557
Total cash and cash equivalents	3,262,838	3,521,731

7 Trade and Other Receivables

	2024	2023
	\$	\$
CURRENT		
Trade receivables	744,047	829,725
Bond held in trust	41,050	38,009
Total current trade and other receivables	785,097	867,734

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

8 Property, Plant and Equipment

	2024	2023
	\$	\$
Buildings		
At cost	436,385	100,585
Accumulated depreciation	(14,816)	(5,030)
Total Buildings	421,569	95,555
Building Fit out and Improvements		
At cost	115,569	-
Total Building Fit out and Improvements	115,569	-
Motor vehicles		
At cost	108,477	-
Accumulated depreciation	(12,958)	-
Total motor vehicles	95,519	-
Office equipment		
At cost	239,239	195,699
Accumulated depreciation	(160,168)	(148,473)
Total office equipment	79,071	47,226

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

10 Trade and Other Payables

	2024	2023
	\$	\$
CURRENT		
Trade payables	200,819	209,547
GST & PAYG payable	79,181	5
Superannuation payable	3,451	-
Accrued wages	11,156	197,186
Other payables	38,751	46,735
Total trade and other payables	333,358	453,473

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

11 Borrowings

	2024	2023
	\$	\$
CURRENT		
Nissan Commercial loan	18,457	-
Bank loans	2,645	-
Total current borrowings	21,102	-
NON-CURRENT		
Secured liabilities:		
Nissan Commercial loan	98,746	-
Bank loans	219,849	-
	318,595	-
Total non-current borrowings	318,595	-

12 Employee Benefits

	2024	2023
	\$	\$
Current liabilities		
Annual leave	324,000	206,800
Q Leave liability	20,932	14,143
Total current employee benefits	344,932	220,943
Non-current liabilities		
Long service leave	66,737	55,761
Total non-current employee benefits	66,737	55,761

13 Auditors' Remuneration

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2024

13 Auditors' Remuneration

	2024	2023
	\$	\$
	2024	2023
	\$	\$
Remuneration of the auditor		
- auditing or reviewing the financial statements - Crowe Audit Australia	20,273	20,200
Total	20,273	20,200

14 Contingencies

In the opinion of those charged with governance, the entity did not have any contingencies at 30 June 2024 (30 June 2023:None).

15 Cash Flow Information

Reconciliation of net income to net cash provided by operating activities:

	2024	2023
	\$	\$
Surplus for the year	413,474	1,283,858
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	92,781	75,280
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	229,890	(274,907)
- (increase)/decrease in prepayments	(28,160)	-
- increase/(decrease) in trade and other payables	(267,368)	46,490
- (increase)/decrease in contract liabilities	(409,793)	257,648
- increase/(decrease) in employee benefits	134,966	(65,525)
Cashflows from operations	165,790	1,322,844

16 Statutory Information

The registered office and principal place of business of the association is:

Everglow Community Care Links Incorporated
1/155 Hugh Street
Currajong QLD 4812

STATEMENT BY MEMBERS OF THE BOARD

Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Responsible person 
DAVID KINGSTON

Responsible person 
EILEEN MCGRATH

Dated 5/9/24

INDEPENDENT AUDIT REPORT

CROWE



Independent Auditor's Report to the Members of Everglow Community Care Links Inc.

Crowe Audit Australia
ABN 13 969 921 386

22 Walker Street
Townsville QLD 4810
PO Box 537
Townsville QLD 4810
Australia

Tel +61 (07) 4722 9525
www.crowe.com.au

Opinion

We have audited the special purpose financial report of Everglow Community Care Links (the Association), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income for the year then ended, and notes to the financial statements, including a summary of material accounting policy information, and the responsible persons declaration.

In our opinion, the accompanying financial report of the Company has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012 ("ACNC") and associated Regulations*, including:

- (a) giving a true and fair view of the Company's financial position as at 30 June 2024 and of its financial performance and cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2022*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the ethical requirements of the Accounting Professional & 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 directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012 ("ACNC") and associated Regulations*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Committee for the Financial Report

The committee members responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Australian Charities and Not-for-profits Commission Act 2012 ("ACNC") and associated Regulation* and for such internal control as the directors determine is necessary to enable the preparation of the 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 directors are responsible for assessing the ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

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Independent Auditor's Report to the Members of Everglow Community Care Links Inc. (cont.)

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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of those charged with governance's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during the audit.

Crowe Audit Australia

CROWE AUDIT AUSTRALIA

Tracey Mayhew

Tracey Mayhew

Partner

Townsville, 5th September 2024



OUR CLIENTS AND STAFF OUT AND ABOUT





everglow

COMMUNITY CARE LINKS
INCORPORATED

P 07 4725 1822
F 07 4725 1046
E everglow@everglow.org.au
www.everglow.org.au

PO Box 949
Aitkenvale QLD 4814
Suite 1, 155 Hugh Street
Currajong Qld 4812

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NORTH QUEENSLANDERS

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