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Palliative Care Australia (PCA) has made significant progress in community outreach, government relations and policy development in the 2015–2016 financial year.

PCA has worked to further consolidate its role as the key advisor to the Australian Government on behalf of the sector. This work is important to ensure that the needs of people as they approach the end of their life are considered in the development of health policies.

I am also very pleased to see so many community-focused events, resources and new websites that have been created by the PCA team. There have been many new and passionate people join the PCA team in the last 12 months and they bring fresh ideas and new insights about how to promote palliative care to the Australian community.

This report provides a snapshot of the changes that have underpinned PCA’s strategic shift over the past year and highlights the work and commitment of the PCA team. I also acknowledge the important contribution that PCA Member Organisations and many stakeholder groups make to PCA’s work.

As the President of PCA I commend this report to you.
Palliative Care Australia (PCA) continues to provide leadership on palliative care policy and community engagement in Australia. The organisation has contributed to the national discussion on palliative care in the form of policy submissions and position statements, through events at Parliament House in Canberra and through community engagement activities including National Palliative Care Week and Australian Palliative Care Conference.

PCA has continued its emphasis on community engagement during the past 12 months. Every Australian deserves a good death and we only get one chance to get it right.

This is why PCA created a new ‘Dying to Talk’ website, to make resources and information readily available to the public to help them talk to their family, friends and health professionals about their end-of-life care wishes. I’m delighted with how this website looks, incorporating the origami dinosaurs that were launched for National Palliative Care Week in 2015.

The website hosts the Dying to Talk Discussion Starter – a resource that helps people have conversations about end-of-life wishes. This Discussion Starter has proved to be a popular resource with many requests across the country for printed versions and many downloads of the document from the website. PCA’s remit to raise awareness in the community about end-of-life care and palliative care has been well served through the development of this key resource.

The website also hosts PCA’s inaugural ‘Life in Death’ art competition that provides a platform for Australians to express through art how they feel about loss, grief or coming to terms with their own illness. The website holds all PCA’s video stories and links to all PCA’s website resources.

The PCA team has also been involved in a number of events to provide opportunities for Australians to start those important end of life conversations. National Palliative Care Week is our feature activity for the year. This year the theme was ‘Living Well with Chronic Illness’ which focussed on how palliative care can improve the quality of life for those with advanced chronic illnesses. This broad theme allowed other peak bodies and chronic illness groups to get involved and promote the value of palliative care to their patients.
The policy work has also continued, with a number of submissions and position statements developed and provided to government. Issues covered were diverse, with a big piece of work done before the Federal Election to outline PCA’s vision for the important palliative care and end-of-life programs that need to be supported by the incoming government.

This work is not only important from a policy influencing perspective, but also as a collaboration with PCA’s Member Organisations and many stakeholder groups. I appreciate the time and effort our Member Organisations have put in to contributing to and enhancing these documents during this period.

Helping to amplify the messages developed by the policy team has been the events team who were responsible for the operational aspects of successfully delivering the 13th Australian Palliative Care Conference, held in Melbourne during September 2015. The event attracted a wide range of delegates from many palliative care services and community programs. A highlight was the inaugural awards presented at the conference to recognise and celebrate leaders in the palliative care community.

The PCA team has put in a tremendous amount of work in 2015-2016 with a continued drive and focus to improve end-of-life care in Australia. I thank them for their hard work and dedication. Moving forward, the task of creating awareness about palliative care and end-of-life care will continue to require great effort and focus. With more conversation comes better support for people nearing the end of life, and their loved ones. I look forward to a productive 2016-2017.

Palliative Care Australia CEO
Liz Callaghan
Year at a glance

**WEBSITE PAGE VIEWS**
374,912

**SUBMISSIONS TO GOVERNMENT**
15

**PALLIATIVE MATTERS LAUNCHED**

**EVENTS**
- 5 Community Forums
- 4 Parliamentary Lunchboxes

**DISCUSSION STARTER LAUNCHED**

**NATIONAL CONFERENCE**
- 120 presentations
- 15 plenary sessions
- 793 delegates

**NPCW 2016**
- 12 events
- 29 news articles
- 65,000 Twitter impressions
- 192,000 Facebook reach

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Palliative Care Australia Annual Report 2015-16
Focus areas for Palliative Care Australia

PCA is halfway through its 2015–2018 strategic plan timeline. Excellent progress has been made in all focus areas. The past year has seen PCA build and strengthen partnerships with other health peak bodies. PCA has also empowered and built capacity in the community and health sector to support people living with a life-limiting illness and their families. PCA has been sought out to advise governments and other organisations about their end-of-life care policies and resources.

**Key focus across all areas: Improve knowledge building and awareness**

**EMPOWERING**
To empower the community to assist people living with a life-limiting illness, their carers and families to make informed decisions.

**CAPACITY**
To build capacity for health professionals and service providers to provide care and support for people living with a life-limiting illness, their carers and families.

**LEADING**
To lead and inform the policy agenda in relation to palliative care.

**PARTNERSHIPS**
To strengthen and build collaboration and partnerships that serve to meet the needs of people living with a life-limiting illness, their carers and families.

**OUR VISION**
Quality palliative care for all.

**OUR MISSION**
To influence, foster and promote the delivery of quality palliative care for all.

**CURRENT STAFF** (as at 30 June 2016)

- **Liz Callaghan** CEO
- **Catherine Fullford** Corporate Services Officer
- **Philippa Kirkpatrick** National Policy Manager
- **Grace Keyworth** Communications Manager
- **Gretchen Irvine** Conference & Events Manager
- **Dr Kathryn Dwan** Senior Policy Officer
- **Lauren Ognenovski** Policy & Community Engagement Officer
- **Anna Manzoney** Decision Assist Communications
- **Heather Wiseman** Palliative Matters editor
- **Saro Sambasivan** Project Manager, Decision Assist
- **Caroline Taylor-Steele** Decision Assist Communications
Community engagement activities allow PCA to work with the Australian community to increase their understanding of palliative care and end-of-life care, as well as increase their resilience in talking about issues associated with life-limiting illnesses, dying and death.

In May 2016, PCA launched the second phase of the Dying to Talk campaign. Despite being something that touches everyone, death doesn’t receive enough visibility. Dying to Talk therefore aims to reach into the community to normalise dying in Australia and to help Australians work out what’s right for them at the end of their lives. This campaign encourages and supports Australians of all ages to talk about dying, and their preferences for care at the end of their life.

This phase of the campaign focussed on the Dying to Talk Discussion Starter, which helps people reflect about the kind of care they would want at the end of their life in a non-threatening way. It has been designed to facilitate early discussions before a person becomes very sick. It can be used by anyone at any stage of life, but is especially important for people with a chronic disease, or the elderly.

Another key feature of the Dying to Talk community campaign was the launch of the Dying to Talk website. The website hosts the Discussion Starter as well as other resources and events to help break down barriers in talking about dying. One of these is the Life in Death Art Competition. The community were invited to submit photographs of artworks that were developed around the theme, and write a short piece to accompany the artwork. The artworks are all on display online, and selected artworks will be displayed in a physical exhibition in September 2016. Prizes are on offer for the winning artworks selected by our panel of judges and the community.
Information and resources
PCA develops and disseminates information about palliative care and end-of-life care, aimed at people with life-limiting conditions, their family members and carers. During 2016, PCA worked with member organisations to revise and update the ‘What is Palliative Care?’ brochure. This brochure is one of the most accessed on the PCA website, and its update was critical in ensuring that it remained contemporary and accessible.

PCA also hosts a National Service Directory. This is a web-enabled database listing palliative care services, advance care planning services and other services that support people as they approach the end of their lives. During 2015–16, the National Service Directory was updated to facilitate easier searching, including searching via postcode.

Community Forums
PCA worked with community organisations and consumers to explore important issues in palliative care, gain a community perspective on programs and initiatives, inform policy submissions and advocate on behalf of people with life-limiting illnesses, their family members and carers. These included:
1. Disability Forum – Canberra
2. Diverse Communities Forum – Adelaide
3. Discussion Starter Forum – Albury
4. Grief and Bereavement Forum – Hobart
5. LGBTI Communities Forum – Sydney.

New Initiatives
During 2016, the Federal Department of Health provided PCA with additional support to enhance community engagement activities. Planning for these activities commenced in 2015–16, and they will be reported on during 2016–17.
**NATIONAL PALLIATIVE CARE WEEK 2016**

*Living Well with Chronic Illness* was the theme for National Palliative Care Week (NPCW) 2016. This year, celebrated from 22-28 May, the theme addressed the need for people with advanced chronic illness to access palliative care.

In 2016 there was an increased focus on community engagement through social media channels and a series of competitions were held in the four weeks leading up to NPCW. The week coincided with the Federal election campaign period, which made it more challenging than previous years to achieve a high level of political and media engagement.

**Events**

PCA hosted a number of events to promote the week.

NPCW was officially launched at a Parliamentary Lunchbox event where a range of speakers shared their experiences with palliative care from a chronic illness perspective. Catherine King MP, Labor spokesperson for health announced their palliative care policy.
PCA Patron Governor General, Sir Peter Cosgrove AK MC (Retd), held a morning tea at Government House for palliative care volunteers, nurses and patients.

The Minister for Health the Hon Sussan Ley MP launched PCA’s new Dying to Talk Discussion Starter resource at an afternoon tea in Albury hosted by the Country Women’s Association. PCA President Patsy Yates and CWA President Dorothy Coombe announced a partnership to use the Discussion Starter to pilot a national ‘train the trainer’ model with CWA branches.
Advertising and collateral

Four posters were developed around the theme, including a paediatric and Indigenous specific poster. All were available electronically. One poster was printed and 1,000 copies along with 7,000 pens were distributed nationally to services and community events.

A postcard based on the theme was distributed through Advant Cards in cafes, libraries and cinemas. The cards were classed as high movers, with 30,000 cards being picked up over the month of May.

Website banner advertising was trialled this year with a small budget to promote the Dying to Talk website and Discussion Starter resource.

PCA organised the recording of two community service announcements (CSAs) to promote the Dying to Talk Discussion Starter. They were voiced by John Wood, Ester Van Doornum and Helen Noonan. These were transmitted to Fairfax-owned radio stations nationally, with a request to play them throughout May. These were developed and broadcast at no cost to PCA. The CSAs were played over 700 times on metropolitan radio during May, equating to $186,000 of free advertising.

PCA was fortunate to have a large impact on social media channels during NPCW. The combination of a strong call to action to complete the Discussion Starter, interesting statistics from the survey, strong personal stories and a broad theme enabled a wide audience to relate to the topic and share with their networks. PCA reached over 190,000 people on Facebook and 65,000 on Twitter.

PCA partnered with the Australian Centre for Health Research and Palliverse to run the @WePublicHealth Twitter account during NPCW. This enabled PCA to distribute its content to a much wider audience than usual. The hashtags #NPCW16 and #dyingtotalk were trending on social media throughout the week. Over 80 other organisations posted on their own social media pages using #NPCW16 during the week.
EMPOWERING

Posters advertising National Palliative Care Week

Palliative Care Australia Annual Report 2015–16
**ENGAGEMENT CHANNELS**

**Website**
PCA continued to develop resources and improve the new website that was built in early 2015. The number of people visiting the website has continued to increase, with over 374,000 page views by 124,817 users from 1 July 2015 – 30 June 2016.

**Media**
PCA continues to feature in the media in print, online and on broadcast news. PCA has released 52 media releases in the period on a range of topics from culturally-appropriate palliative care for Aboriginal and Torres Strait Islanders through to the need for palliative care in a range of chronic illnesses. PCA continues to be contacted for comment on a range of topics in the sector and the CEO regularly gives interviews.

**Palliative Matters**
From July 2015 – March 2016 65 stories were published in the Australian edition of eHospice. The Board made a decision to discontinue the partnership with eHospice at the beginning of 2016.

Following this decision, PCA launched Palliative Matters during National Palliative Care Week. There were 18 new stories published since the launch, with a back catalogue of popular eHospice stories also published. These stories have been read over 13,000 times and received high engagement when shared on PCA’s social media channels.

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In May 2016 PCA launched a new ‘Dying to Talk’ website targeted at the general public. The aim of this separate site is to educate the general community about death literacy and promote discussions about end-of-life wishes. The site is more community focussed than PCA’s main site, with easy to read information and shareable content.
EMPOWERING

Social Media
Social media is one channel PCA employs to maintain and build connections with people working in and interested in palliative care in Australia and around the world. Social media engagement has grown significantly during the period and remains a key channel for engagement across the sector and into the community.

PCA increased its social media presence in 2015–2016, with an 82% increase in Facebook followers and 31% increase in Twitter followers.

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<thead>
<tr>
<th></th>
<th>1 July 2015</th>
<th>30 June 2016</th>
<th>Increase</th>
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<tbody>
<tr>
<td>Facebook</td>
<td>2584</td>
<td>4704</td>
<td>82%</td>
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Twitter
PCA has continued to use Twitter to engage with stakeholders and the public. In the past year a partnership with Palliverse was established to run a monthly Tweetchat on an agreed topic. These have proven popular with the twitter community, averaging 765,632 impressions per chat and have exposed a broader audience to the work of PCA.

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<tr>
<th></th>
<th>1 July 2015</th>
<th>30 June 2016</th>
<th>Increase</th>
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<tbody>
<tr>
<td>Twitter</td>
<td>2886</td>
<td>3775</td>
<td>31%</td>
</tr>
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The most popular Facebook post was during National Palliative Care Week.

“I would like to plan the music and the food for my funeral. I want to be buried in a balsa wood coffin on the property we live on and have an olive tree planted to mark my resting place. Next to me, I would like a space for my husband for when his time comes, with a big strong red gum for him.”

Maggie Beer

Infographics developed from the annual survey were popular on Twitter.

Survey found 82% thought it was important, but only 28% had done it. Start talking
dyingtotalk.org.au #NPCW16

82% of Australians think it’s important to talk to their family about how they want to be cared for at the end of their lives
PALLIATIVE CARE HELPS PEOPLE LIVE THEIR LIFE AS FULLY AND AS COMFORTABLY AS POSSIBLE WHEN LIVING WITH A LIFE-LIMITING OR TERMINAL ILLNESS.
PCA has hosted the Australian Palliative Care Conference every two years since the inaugural Australian National Hospice Palliative Care Conference in Adelaide, September 1990. The 2015 conference theme was *Palliative Care – Fit for the Future*. The 13th Australian Palliative Care Conference was held in Melbourne over 1–4 September 2015. The conference was a success with over 800 delegates attending and the hashtag #13apcc trending on Twitter.

The inaugural Palliative Care Australia National Awards were launched by PCA in July 2015. The awards aimed to recognise emerging palliative care professionals and encourage successful palliative care teams and services. There were four award categories, two individual and two organisational. The winners were:

- **a. Emerging leader** Zoe Mitchell
- **b. Emerging researcher** Anna Collins
- **c. Outstanding teamwork** Sunshine Coast Hospital and Health Service Nambour Specialist Palliative Care Service
- **d. Innovation in palliative care** Project Hamrahi.
SUPPORTING PROVIDERS TO DELIVER HIGH QUALITY PALLIATIVE CARE

PCA has national Standards for Providing Quality Palliative Care for all Australians, and administers the National Standards Assessment Program. The Standards are used to define the criteria for quality, with specific elements that should be met by services depending on the different levels of palliative care services being provided. This is a quality improvement program available to all specialist palliative care services across Australia. It enables services to engage in continuous quality improvement through self-assessment against the National Palliative Care Standards, action plan development and implementation.

In March 2016, PCA developed a report of the activity of the National Standards Assessment Program since 2010. It found that 178 centres have completed 297 cycles of NSAP since 2010.

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<thead>
<tr>
<th>Cycles of NSAP completed since 2010</th>
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<tbody>
<tr>
<td>178 Centres</td>
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<tr>
<td>297 Cycles</td>
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</table>

PCA are working with our Standards Review Group to revise the Standards. It is expected these revised Standards will be released in 2016–17.

PCA are also working closely with the Australian Commission on Safety and Quality in Health Care to support the incorporation of actions relating to end-of-life care into Version 2 of the National Safety and Quality Health Service Standards.

PCA have formed a Paediatric Palliative Care Working Group, which is a collaboration between PCA and the Australian and New Zealand Paediatric Palliative Care Reference Group. This group is working with Together for Short Lives in the UK to develop additional resources to support delivery of high quality paediatric palliative care in Australia.

In March 2016 PCA met with a delegation from the National Cancer Center in Japan to discuss PCA’s National Standards Assessment Program.
PCA represents the palliative care sector to the Australian Government. To this end, a number of submissions were developed, representing the views of the palliative care sector to ensure that palliative care and issues relating to end-of-life care were considered in the development of policy. PCA works collaboratively with a number of organisations to develop policy submissions and position statements.

### Submissions 2015

**July**
- Resources for Community Health Services – Australian Commission on Safety and Quality in Health Care.

**August**
- House Standing Committee Inquiry into Chronic Disease Prevention and Management in Primary Health Care.

**September**
- Primary Health Care Advisory Group: Better Outcomes for People with Chronic and Complex Health Conditions through Primary Health Care.

**October**
- MBS Review Taskforce Consultation.
- Version 2 of the National Safety and Quality Health Service Standards – Australian Commission on Safety and Quality in Health Care.
- Review of the Aged Care Standards – Aged Care Quality Agency.

**December**
- Pre-Budget Submission.
- National Health Performance Authority on the Review of Performance and Accountability Framework indicators.

### Submissions 2016

**February**
- Senate Inquiry on the Future of Australia’s Aged Care Sector Workforce.
- Proposed amendments to the Poisons Standard – Medicinal Cannabis – Therapeutic Goods Administration.

**March**
- Senate Inquiry into Regulator of Medicinal Cannabis Bill.
- Aged Care Sector Statement of Principles – through the Aged Care Sector Committee and National Aged Care Alliance.

**May**
- Draft Independent Hospital Pricing Authority Work Program 2016-17.
- Medical Research Future Fund Priorities.

**June**
- National Strategic Framework for Chronic Conditions.

PCA also worked closely with the Department of Health to develop content for the My Health Record pages on Advance Care Planning. The implementation of the capacity to upload an advance care plan in any form to the My Health Record is an important step forward in making sure such plans are available when needed.
The Liberal Party used the Albury launch of the Dying to Talk Discussion Starter to outline their current commitments to palliative care services. The Australian Greens launched their planned palliative care policy which would invest $76 million over four years. The Australian Labor Party attended PCA’s parliamentary lunchbox event and announced their planned policy to invest $35 million in palliative care over the next four years.

PCA collaborated with the National LGBTI Health Alliance to publish a position statement on Palliative Care for Lesbian, Gay, Bisexual, Transgender People and People with Intersex Characteristics (LGBTI). The position statement includes calls for recognition of partners regardless of sexual orientation, gender identity or intersex status as the legal next of kin and for palliative care providers to have opportunities for appropriate accreditation and training for whole-of-service approaches to LGBTI people.

The federal election campaign provided PCA with an excellent opportunity to inform and influence political parties about their palliative care policies. PCA produced an Election Statement that outlined our key asks for the new government. The campaign coincided with National Palliative Care Week and all major parties used it to make statements about their policies.

The Liberal Party used the Albury launch of the Dying to Talk Discussion Starter to outline their current commitments to palliative care services.

The Australian Labor Party attended PCA’s parliamentary lunchbox event and announced their planned policy to invest $35 million in palliative care over the next four years.

The Australian Greens launched their planned palliative care policy which would invest $76 million over four years.
END OF LIFE PARLIAMENTARY FRIENDS GROUP

In 2015-16 PCA held four meetings of the Parliamentary Friends End of Life Group. These meetings proved invaluable in providing an update parliamentarians and other stakeholders of the important issues in palliative care and end-of-life care. Topics covered included:

September 2015, Medicinal Cannabis. Following the tabling of the Report from the Senate Inquiry into the Regulator of Medicinal Cannabis Bill 2014, this meeting heard from a member of the Committee, a clinician involved in the clinical trial as well as a consumer on the benefits she found in using medicinal cannabis for symptom management.

November 2015, Improving Access to Palliative Care. This meeting focussed on the biggest issue for the sector – ensuring people have access to high quality palliative care based on individual need.

February 2016, the End of Life Parliamentary Friends Group joined with the Parliamentary Friends of the Close the Gap Campaign in the lead up to National Close the Gap Day. This was an important event to highlight the issues of providing care at the end of life to Aboriginal and Torres Strait Islanders, with the highlight being the sharing of a personal story by Donisha Duff from Kidney Health Australia.

May 2016, this meeting focussed on National Palliative Care Week, as reported in the empowering section of this report.
The Australian Government funds a range of national palliative care projects primarily focussed on education, training, quality improvement and advance care planning. Collectively these projects aim to improve palliative care education and training for the health and aged care workers and raise awareness of end of life choices.

In April 2016, PCA hosted the Palliative Care Grant Recipients’ Forum. This Forum was funded by the Federal Government Department of Health and was held in Canberra in April 2016. The Forum provided an opportunity for all projects funded under the National Palliative Care Projects initiative to come together to discuss the future of palliative care, and current palliative care projects in Australia.

The objectives of the Forum were to:
- share information, experience and research findings.
- increase stakeholders’ knowledge of the breadth of activities that have been funded through the National Palliative Care Projects.
- establish linkages between projects.
- identify strategies to ensure projects are implemented collaboratively.
- reduce actual and/or potential duplication between projects.
- support the Federal Government Department of Health in its development of future palliative care policy.

The Forum was a great success, with many networks formed to increase collaboration between the projects.

PCA continued its role in the Decision Assist program, which aims to build capacity, linkages and access to palliative care and advance care planning services for older Australians, by providing support and education to general practitioners and aged care staff.

The telephone advisory service (1300 668 908) managed by PCA provides direct access to specialist palliative care advice 24 hours a day, 7 days a week. Such advice can be invaluable to services that need support in making decisions about how to care for their patient or aged care resident.
THE SUCCESS OF PALLIATIVE CARE AUSTRALIA’S WORK RELIES ON OUR EXTENSIVE FORMAL AND INFORMAL PARTNERSHIPS WITH MANY ORGANISATIONS.
PCA amended its Constitution to allow for an Affiliate Membership category. The purpose was to enable PCA to grow its membership base while still maintaining the core membership comprising state and territory member organisations. This change has seen the Australian and New Zealand Society of Palliative Medicine move to the Affiliate Membership category, and the Palliative Care Nurses Australia become new Affiliate Members.

**COLLABORATING WITH PARTNER ORGANISATIONS**

PCA is a leading national source of expertise and experience when it comes to palliative care policy. This knowledge is shared via many modes, including through presenting at conferences, contributing to policy development of partner organisations and providing input through high level representation on committees.

During 2015–16, PCA presented to a number of conferences and events, including:

- Palliative Care Network Conference, Darwin May 2016
- National Palliative Care Week Lunch, Hobart Yacht Club, May 2016.
- 2nd Asia Pacific Oncology Stakeholder Forum, Hong Kong, November 2015.

PCA also provided advice and input to other organisations policies affecting the care of people at the end of life. This included advice to the Australasian College of Emergency Medicine on the End of Life Policy, the Australian Council of Medical Deans, and the Royal Australian College of Physicians: Improving Care at the End of Life.

In addition, PCA has representation on the following external committees:

- National Aged Care Alliance
- Close the Gap Steering Committee
- Caresearch – Knowledge Network Management Group
- Independent Hospitals Pricing Authority, Sub-acute Working Group
- Department of Health E-Health Advance Care Planning Working Group
PCA has also consulted/collaborated with many other organisations, including:

<table>
<thead>
<tr>
<th>Aged Care Quality Agency</th>
<th>Kidney Health Australia</th>
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<tr>
<td>Aged Care Services Australia</td>
<td>Leading Aged Services Australia</td>
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<td>Alzheimer’s Australia</td>
<td>Lung Foundation Australia</td>
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<td>Australian Healthcare and Hospitals Association</td>
<td>Mental Health Australia</td>
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<tr>
<td>Australian Indigenous Doctors’ Association</td>
<td>Motor Neurone Disease Australia</td>
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<tr>
<td>Australian Medical Association</td>
<td>National Rural Health Alliance</td>
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<tr>
<td>Australian Nurse and Midwifery Federation</td>
<td>Private Healthcare Australia</td>
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<td>Australian Private Hospitals Association</td>
<td>Public Health Association of Australia</td>
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<tr>
<td>Breast Cancer Network Australia</td>
<td>Relationships Australia</td>
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<tr>
<td>Catholic Health Australia</td>
<td>Royal Australian College of General Practitioners</td>
</tr>
<tr>
<td>Council of the Ageing</td>
<td>Royal Australian College of Physicians</td>
</tr>
<tr>
<td>Diabetes Australia</td>
<td>The Congress of Aboriginal and Torres Strait Islander Nurses and Midwives</td>
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<tr>
<td>Indigenous Allied Health Australia</td>
<td>Heart Foundation</td>
</tr>
</tbody>
</table>
PCA’s National Policy Advisory Committee provides policy advice, ensuring PCA’s voice represents issues right across Australia. NPAC provides essential advice on position statements and input into submissions. The contribution of Member Organisations with their ‘on the ground’ experience working with services and the sector is invaluable to PCA.

Members of the National Policy Advisory Committee are (as at 30 June 2016):

**NATIONAL POLICY ADVISORY COMMITTEE**

- **Patsy Yates** PCA President (Chair)
- **Liz Callaghan** PCA Chief Executive Officer
- **Philippa Kirkpatrick** PCA Policy Manager
- **Susan Grant** PCNT
- **Sandra Clyne** PCNT President
- **Tracey Watters** PCSA Chief Executive Officer
- **Greg Crawford** PCSA Board
- **Stephanie Dowden** PCWA President
- **David Lamour** PCWA NPAC representative
- **Dale Eastley** TASPC President
- **Jennifer Lowns** TASPC Councillor
- **Linda Hansen** PCNSW Executive Officer
- **Therese Smeal** PCNSW President
- **Gayle Sweaney** PCACT General Manager
- **Odette Waanders** PCV Chief Executive Officer
- **Rachel Bovenizer** PCVIC Board
- **Chris Laine** PCQ Executive Officer
- **John Haberecht** PCQ Acting President
- **Julia Wootton** PCQ President
- **Carol Douglas** ANZSPM President
- **Marita Linkson** ANZSPM Executive Officer
- **Phil Plummer** PCA Board
- **Jane Phillips** PCNA President
- **Peter Hudson** PCA Board
- **Fran McInerney** PCA Board
- **Lindy Wilmott** PCA Board
- **Andrew Allsop** PCA Board
- **Richard Chye** PCA Board
- **Jane Fischer** PCA Board
The role of the PCA Board is a skills-based Board and its role is to provide governance and oversight to the operations of Palliative Care Australia. The Board is:

**Professor Patsy Yates**  
President

**Professor Peter Hudson**  
Vice-president

**Mr Phil Plummer**  
Treasurer

**Mr Andrew Allsop**

**Associate Professor Richard Chye**

**Dr Jane Fischer**

**Professor Fran McInerney**

**Professor Lindy Willmott**

**Ms Liz Callaghan**  
Chief Executive Officer
EXECUTIVE BOARD'S REPORT

Your Executive Board members submit the financial report of Palliative Care Australia Incorporated (the Association) for the financial year ended 30 June 2016.

Executive Board Members

The names of the Executive Board members throughout the year and at the date of this report are:

- Prof Patsy Yates President Appointed 01/07/12
- Dr Jane Fischer Vice President Appointed 30/11/12
- Mr Phillip Plummer Treasurer Appointed 30/11/12
- Prof Fran Molnarney General Member Appointed 25/11/13
- Associate Prof Richard Chye General Member Appointed 25/11/13
- Mr Peter Cleasby General Member Resigned 28/11/14
- Prof Peter Hudson General Member Appointed 25/11/13
- Prof Lindy Willmott General Member Appointed 25/11/13
- Mr Andrew Allsop General Member Appointed 28/11/14
- Mrs Elizabeth Callaghan Public Officer

Principal Activities

The principal activities of the Association during the financial year were to act as the peak body for palliative care in Australia. The Association represents the interests and aspirations of all who share the ideal of quality care at the end of life for all Australians.

Significant Changes

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

Operating Result

The profit from ordinary activities amounted to $268,814 (2015 loss: $95,671).

Signed in accordance with a resolution of the Members of the Executive Board,

E. CALLAGHAN CHIEF EXECUTIVE OFFICER

Name, Position

P. Plummer Treasurer

Name, Position

Dated this 1st day of September 2016
INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF PALLIATIVE CARE AUSTRALIA INCORPORATED


We have audited the accompanying financial report of Palliative Care Australia Incorporated (the association), which comprises the statement of financial position as at 30 June 2016, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification by members of the Executive Board on the annual statements giving a true and fair view of the financial position of the association.

Executive Board’s Responsibility for the Financial Report

The Executive Board of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements and the Associations Incorporation Act 1991 and for such internal control as the Executive Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association’s preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Board, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF PALLIATIVE CARE AUSTRALIA INCORPORATED

Opinion

In our opinion, the financial report of Palliative Care Australia Incorporated is in accordance with the Associations Incorporation Act 1991, including:

(i) giving a true and fair view of the association’s financial position as 30 June 2016 and of its performance for the year ended on that date and the other matters required by Section 72(2) of the Associations Incorporation Act 1991 (ACT);
(ii) we have obtained all the information and explanations required;
(iii) complying with Australian Accounting Standards – Reduced Disclosure Requirements and the Associations Incorporation Act 1991 (ACT); and
(iv) proper accounting records and other records have been kept by Palliative Care Australia Incorporated as required by the Associations Incorporations Act 1991 (ACT).

Shane Bellchambers, FCA
Registered Company Auditor
BelchambersBarrett

Canberra, ACT
Dated this 9th day of September 2016
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904

STATEMENT BY MEMBERS OF THE EXECUTIVE BOARD

In the opinion of the Executive Board:

1. the financial report as set out on pages 5 to 20 presents a true and fair view of the financial position of Palliative Care Australia Incorporated as at 30 June 2016 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board; and

2. at the date of this statement, there are reasonable grounds to believe that Palliative Care Australia Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive Board and is signed for and on behalf of the Executive Board by:

___________________________
Name, Position

E. CALLAGHAN CHIEF EXECUTIVE OFFICER

___________________________
Name, Position

P. Ainsworth Treasurer

Dated this 9 day of September 2016
PALLIATIVE CARE AUSTRALIA INCORPORATED  
ABN 85 363 187 904  
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue</td>
<td>2</td>
<td>4,349,289</td>
</tr>
<tr>
<td>Employee benefits expense</td>
<td>3</td>
<td>(1,071,996)</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>3</td>
<td>(9,018)</td>
</tr>
<tr>
<td>Rent expense</td>
<td>3</td>
<td>(497,409)</td>
</tr>
<tr>
<td>Events expense</td>
<td>3</td>
<td>(501,304)</td>
</tr>
<tr>
<td>Travel expense</td>
<td>3</td>
<td>(91,067)</td>
</tr>
<tr>
<td>General and administration expenses</td>
<td>3</td>
<td>(1,609,991)</td>
</tr>
<tr>
<td>Current year surplus</td>
<td></td>
<td>268,814</td>
</tr>
<tr>
<td>Net current year surplus attributable to members of the entity</td>
<td></td>
<td>268,814</td>
</tr>
<tr>
<td>Other comprehensive income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other comprehensive income for the year</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Total comprehensive income for the year</td>
<td></td>
<td>268,814</td>
</tr>
<tr>
<td>Total comprehensive income attributable to members of the entity</td>
<td></td>
<td>268,814</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
# Statement of Financial Position

AS AT 30 JUNE 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

## ASSETS

### CURRENT ASSETS
- Cash and cash equivalents: 5
- Trade and other receivables: 6
- Other assets: 7

TOTAL CURRENT ASSETS: 2,484,635

### NON-CURRENT ASSETS
- Property, plant and equipment: 8

TOTAL NON-CURRENT ASSETS: 23,807

TOTAL ASSETS: 2,488,542

## LIABILITIES

### CURRENT LIABILITIES
- Trade and other payables: 9
- Other current liabilities: 10

TOTAL CURRENT LIABILITIES: 1,303,285

### NON-CURRENT LIABILITIES
- Provisions: 11

TOTAL NON-CURRENT LIABILITIES: 15,484

TOTAL LIABILITIES: 1,318,769

NET ASSETS: 1,169,773

## EQUITY
- Retained earnings: 1,169,773

TOTAL EQUITY: 1,169,773

The accompanying notes form part of these financial statements.
PALLIATIVE CARE AUSTRALIA INCORPORATED  
ABN 85 383 187 904

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2016

<table>
<thead>
<tr>
<th>Retained Surplus</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Balance at 1 July 2014  
996,830  
996,830

Comprehensive income
Net (deficit) for the year  
(95,871)  
(95,871)

Total comprehensive income attributable to members of the entity for the year  
996,830  
996,830

Balance at 30 June 2016  
900,059  
900,059

Balance at 1 July 2015  
900,059  
900,059

Comprehensive income
Net surplus for the year  
288,814  
288,814

Total comprehensive income attributable to members of the entity for the year  
288,814  
288,814

Balance at 30 June 2016  
1,169,773  
1,169,773

The accompanying notes form part of these financial statements.
## PALLIATIVE CARE AUSTRALIA INCORPORATED
### ABN 85 363 187 904

**STATEMENT OF CASH FLOWS**  
FOR THE YEAR ENDED 30 JUNE 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipts from members and grants</td>
<td>3,700,069</td>
<td>4,407,760</td>
</tr>
<tr>
<td>Interest received</td>
<td>23,191</td>
<td>37,933</td>
</tr>
<tr>
<td>Payments to suppliers and employees</td>
<td>(3,856,389)</td>
<td>(4,611,979)</td>
</tr>
<tr>
<td>Net cash (used) in operating activities</td>
<td>(113,129)</td>
<td>(166,266)</td>
</tr>
<tr>
<td><strong>CASH FLOWS FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchases of property, plant and equipment</td>
<td>(9,118)</td>
<td>(17,571)</td>
</tr>
<tr>
<td>Payments for investments in term deposits</td>
<td>(20,855)</td>
<td>(1,358)</td>
</tr>
<tr>
<td>Net cash (used) in investing activities</td>
<td>(35,973)</td>
<td>(18,929)</td>
</tr>
<tr>
<td>Net (decrease) in cash held</td>
<td>(149,102)</td>
<td>(185,195)</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the beginning of the financial year</strong></td>
<td>2,489,016</td>
<td>2,854,211</td>
</tr>
<tr>
<td><strong>Cash and cash equivalents at the end of the financial year</strong></td>
<td>2,319,814</td>
<td>2,469,016</td>
</tr>
</tbody>
</table>

The accompanying notes form part of these financial statements.
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 984

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 1: Statement of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards — Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Associations Incorporation Act 1987 (ACT). The association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, 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. The amounts presented in the financial statements have been rounded to the nearest dollar.

Accounting Policies

(a) Income Tax

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

(b) Property, Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to Note 1(e) for details of impairment).

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.
Note 1: Statement of Significant Accounting Policies (Continued)

(b) Property, Plant and Equipment (Continued)

Depreciation

The depreciable amount of all fixed assets is depreciated on a straight-line basis over the asset’s useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

<table>
<thead>
<tr>
<th>Class of Fixed Asset</th>
<th>Depreciation Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building fit-out</td>
<td>20%</td>
</tr>
<tr>
<td>Computer equipment</td>
<td>27% - 33%</td>
</tr>
<tr>
<td>Furniture and fittings</td>
<td>13% - 20%</td>
</tr>
<tr>
<td>Office equipment</td>
<td>10% - 27%</td>
</tr>
</tbody>
</table>

The assets’ residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur. When revalued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

(c) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

(d) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the Association commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified at ‘fair value through profit or loss’ in which case transaction costs are expensed to profit or loss immediately.
Note 1: Statement of Significant Accounting Policies (Continued)

(d) Financial Instruments (Continued)

Classification and subsequent measurement

Finance instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instruments to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying amount with a consequential recognition of an income or expense item in profit or loss.

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm’s length transactions, reference to similar instruments and option pricing models.

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period, which will be classified as non-current assets.

(ii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the association’s intention to hold these investments to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(iii) Financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.
PALLIATIVE CARE AUSTRALIA INCORPORATED  
ABN 85 363 187 904  

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2016  

Note 1: Statement of Significant Accounting Policies (Continued)  

(d) Financial Instruments (Continued)  

Impairment  

At the end of each reporting period, the Association assesses whether there is objective evidence that a financial asset has been impaired. A financial asset (or a group of financial assets) is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a “loss event”) having occurred, which has an impact on the estimated future cash flows of the financial asset(s).  

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered to constitute a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.  

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.  

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the Association recognises the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.  

Derecognition  

Financial assets are derecognised when the contractual right to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged or cancelled, or have expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.  

(e) Impairment of Assets  

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset’s fair value less costs to sell and value in use, to the asset’s carrying amount. Any excess of the asset’s carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.  

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 1: Statement of Significant Accounting Policies (Continued)

(e) Impairment of Assets (Continued)

Where the future economic benefits of the asset are not primarily dependent upon the asset’s ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

(f) Employee Provisions

Short-term employee benefits

Provision is made for the association’s obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The association’s obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Provision is made for employees’ annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements of obligations for other long-term employee benefits for changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The association’s obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the association does not have an unconditional right to defer settlement for at least 12 months after the reporting date, in which case the obligations are presented as current provisions.

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.
Note 1: Statement of Significant Accounting Policies (Continued)

(h) Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for Impairment. Refer to Note 1(e) for further discussion on the determination of impairment losses.

(i) Revenue and Other Income

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

Non-reciprocal grant revenue is recognised in profit or loss when the Association obtains control of the grant, it is probable that the economic benefit gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

Donations and bequests are recognised as revenue when received.

Revenue relating to the national conference is recognised to the extent of costs incurred when it is probable that the Association will recover the costs incurred. The recognition of the balance of revenue relating to the national conference is deferred until the conference takes place.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

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

(j) Goods and Services Tax (GST)

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 Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 1: Statement of Significant Accounting Policies (Continued)

(k) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to
conform to changes in presentation for the current financial year.

(l) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting
period for goods and services received by the Association during the reporting period,
that remain unpaid. The balance is recognised as a current liability with the amounts
normally paid within 30 days of recognition of the liability.

(m) Provisions

Provisions are recognised when the Association has a legal or constructive obligation,
as a result of past events, for which it is probable that an outflow of economic benefits
will result and that outflow can be reliably measured. Provisions recognised represent
the best estimate of the amounts required to settle the obligation at the end of the
reporting period.

(n) Key Estimates

(l) Impairment

The Association assesses impairment at the end of each reporting period by evaluation
of conditions and events specific to the Association that may be indicative of impairment
triggers. Recoverable amounts of relevant assets are reassessed using value-in-use
calculations which incorporate various key assumptions.

The Association determined conditions of impairment through obtaining market
information about the cost of the existing assets in which cost to purchase at
current arm’s length market price.

(o) Key Judgements

Provision for the Impairment of receivables

Included in trade receivables and other receivables at the end of the reporting period are
amounts receivable from members. The Board has received undertakings from the
member debtors that such amounts will be paid and therefore no provision for
impairment has been made.

(p) Economic Dependence

The Association is dependent on the Department of Health and Ageing for the majority
of its revenue used to operate the business. At the date of this report the Executive
Board has no reason to believe the Department of Health and Ageing will not continue to
support the Association.
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Revenue</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Grant revenue</td>
<td>3,225,285</td>
<td>3,755,830</td>
</tr>
<tr>
<td></td>
<td>Interest</td>
<td>23,191</td>
<td>37,100</td>
</tr>
<tr>
<td></td>
<td>Membership fees</td>
<td>650</td>
<td>3,127</td>
</tr>
<tr>
<td></td>
<td>Donations</td>
<td>-</td>
<td>1,337</td>
</tr>
<tr>
<td></td>
<td>National conference</td>
<td>780,564</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td>Other income</td>
<td>19,699</td>
<td>20,728</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>4,049,269</strong></td>
<td><strong>3,818,120</strong></td>
</tr>
<tr>
<td>3</td>
<td>Expenses</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Employee benefits expense</td>
<td>1,071,896</td>
<td>1,502,823</td>
</tr>
<tr>
<td></td>
<td>Depreciation expense</td>
<td>9,018</td>
<td>9,525</td>
</tr>
<tr>
<td></td>
<td>Rent expense</td>
<td>497,409</td>
<td>188,827</td>
</tr>
<tr>
<td></td>
<td>Events expense</td>
<td>501,304</td>
<td>108,073</td>
</tr>
<tr>
<td></td>
<td>Travel expense</td>
<td>91,057</td>
<td>186,114</td>
</tr>
<tr>
<td></td>
<td>General and administration expenses</td>
<td>1,899,691</td>
<td>1,937,929</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>3,780,475</strong></td>
<td><strong>3,913,991</strong></td>
</tr>
<tr>
<td>4</td>
<td>Key Management Personnel Compensation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>The totals of remuneration paid to</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>key management personnel (KMP) of</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>the association during the year</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>are as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Key management personnel</td>
<td>194,888</td>
<td>118,238</td>
</tr>
<tr>
<td></td>
<td>compensation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Cash and Cash Equivalents</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash on hand</td>
<td>100</td>
<td>108</td>
</tr>
<tr>
<td></td>
<td>Cash at bank</td>
<td>2,319,814</td>
<td>2,468,916</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>2,319,914</strong></td>
<td><strong>2,469,016</strong></td>
</tr>
<tr>
<td></td>
<td>Reconciliation of cash</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash at the end of the financial</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>year as shown in the statement of</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>cash flows is reconciled to items</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>in the statement of financial</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>position as follows:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cash and cash equivalents</td>
<td>2,319,914</td>
<td>2,469,016</td>
</tr>
</tbody>
</table>
Note 6: Trade and Other Receivables

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CURRENT</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trade debtors</td>
<td>26,954</td>
<td>49,576</td>
</tr>
<tr>
<td>Other debtors</td>
<td>306</td>
<td>308</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>27,262</td>
<td>49,884</td>
</tr>
</tbody>
</table>

Current trade receivables are non-interest bearing loans and generally are receivable within 30 days. A provision for impairment is recognised where there is subjective evidence that an individual trade receivable is impaired. No impairment was required at 30 June 2016 (2015: $nil).

Note 7: Other Assets

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prepayments – current</td>
<td>39,808</td>
<td>90,351</td>
</tr>
<tr>
<td>Term deposits</td>
<td>77,651</td>
<td>50,798</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>117,459</td>
<td>141,147</td>
</tr>
</tbody>
</table>

a. Financial assets at amortised cost classified as other assets

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Term deposits</td>
<td>77,651</td>
<td>50,798</td>
</tr>
</tbody>
</table>

Note 8: Property, Plant and Equipment

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building fit-out at cost</td>
<td>7,000</td>
<td>9,137</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(6,313)</td>
<td>(8,050)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>687</td>
<td>1,087</td>
</tr>
<tr>
<td>Computer equipment at cost</td>
<td>61,164</td>
<td>52,493</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(49,264)</td>
<td>(34,573)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>11,900</td>
<td>17,920</td>
</tr>
<tr>
<td>Furniture and fittings at cost</td>
<td>37,573</td>
<td>44,154</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(29,927)</td>
<td>(42,389)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>8,646</td>
<td>1,769</td>
</tr>
<tr>
<td>Office equipment at cost</td>
<td>15,716</td>
<td>39,822</td>
</tr>
<tr>
<td>Less accumulated depreciation</td>
<td>(13,042)</td>
<td>(34,911)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,674</td>
<td>4,711</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>23,907</td>
<td>25,487</td>
</tr>
</tbody>
</table>
Note 8: Property, Plant and Equipment (Continued)

Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

<table>
<thead>
<tr>
<th></th>
<th>Building</th>
<th>Computer Equipment</th>
<th>Furniture and Fittings</th>
<th>Office Equipment</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 July 2015</td>
<td>1,087</td>
<td>17,920</td>
<td>1,769</td>
<td>4,711</td>
<td>25,487</td>
</tr>
<tr>
<td>Additions</td>
<td>-</td>
<td>-</td>
<td>9,118</td>
<td>-</td>
<td>9,118</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>(729)</td>
<td>(951)</td>
<td>(1,680)</td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>(450)</td>
<td>(8,636)</td>
<td>(1,512)</td>
<td>(1,086)</td>
<td>(9,018)</td>
</tr>
<tr>
<td>Balance at 30 June 2016</td>
<td>687</td>
<td>11,066</td>
<td>8,646</td>
<td>2,874</td>
<td>23,007</td>
</tr>
</tbody>
</table>

Note 9: Trade and Other Payables

<table>
<thead>
<tr>
<th></th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade payables and accruals</td>
<td>423,496</td>
<td>82,242</td>
</tr>
<tr>
<td>Employee benefits payable</td>
<td>44,656</td>
<td>32,427</td>
</tr>
<tr>
<td>Taxes payable</td>
<td>48,736</td>
<td>124,324</td>
</tr>
<tr>
<td></td>
<td>516,788</td>
<td>238,393</td>
</tr>
</tbody>
</table>

a. Financial payables at amortised cost classified as trade payables and accruals

Trade payables and accruals | 423,496 | 82,242 |

No collateral has been pledged for any of the trade and other payable balances.

Note 10: Other Current Liabilities

Unexpended grants
- Communications | 20,408 | 232,286 |
- Core            | 611,532 | 25,910 |
- Advisory        | 42,744  | 784,881 |
- Conference Sponsorship and Registration | - | 492,526 |
- Conference Accommodation | - | 18,039 |
Income received in advance | 111,815 | |

|                      | 786,497| 1,534,141|

Note 11: Provisions

Provision for long service leave | 15,464 | 11,441 |
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 12: Operating Leases

<table>
<thead>
<tr>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Minimum lease payments payable (including GST)</td>
<td>101,031</td>
<td>221,664</td>
</tr>
<tr>
<td>- not later than 1 year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- later than 1 year but not later than 5 years</td>
<td>204,196</td>
<td>134,161</td>
</tr>
<tr>
<td></td>
<td>305,227</td>
<td>355,815</td>
</tr>
</tbody>
</table>

Palliative Care Australia Incorporated terminated the previous operating lease for their head office in Deakin ACT in May 2016. A bond is still held by the landlord which has been presented in the notes accompanying the financial statements. Palliative Care Australia Incorporated has entered into a 3 year lease for new premises in Griffith ACT. This lease is subject to annual increases of 3.75% from 1 June each year and the lease expires 31 May 2019. A bond is held by the landlord which has been presented in the notes accompanying the financial statements.

Note 13: Related Party Transactions

The Association provides management services to Palliative Care Foundation Limited, a related entity of the Association. The Association received no remuneration for providing these services for the year ended 30 June 2016 (2015: $nil).

Executive Board members receive no remuneration; however, are reimbursed for ordinary business expenses incurred in relation to the Association.

Note 14: Contingent Liabilities and Contingent Assets

As at balance date the Association has no known contingent liabilities or contingent assets.

Note 15: Events after the Reporting Period

No material events occurred after the reporting period.

Note 16: Financial Risk Management

The Association’s financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable, and leases.

The carrying amounts for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Cash and cash equivalents</td>
<td>2,319,014</td>
<td>2,469,016</td>
</tr>
<tr>
<td>6</td>
<td>Trade and other receivables</td>
<td>27,262</td>
<td>46,834</td>
</tr>
<tr>
<td>7a</td>
<td>Term deposit</td>
<td>77,651</td>
<td>50,796</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2,424,827</td>
<td>2,569,698</td>
</tr>
</tbody>
</table>

Financial liabilities

<table>
<thead>
<tr>
<th>Note</th>
<th>Description</th>
<th>2016</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>9a</td>
<td>Trade payables and accruals at amortised cost</td>
<td>423,496</td>
<td>82,242</td>
</tr>
</tbody>
</table>

Net Fair Values

Net fair values of financial assets and financial liabilities are materially in line with carrying values.
PALLIATIVE CARE AUSTRALIA INCORPORATED
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 17: Association Details

The principal place of business of the Association is:

Palliative Care Australia Incorporated
Level 3, 113 Canberra Avenue
Griffith ACT 2603