



PalliativeCare
AUSTRALIA

PROMOTING QUALITY PALLIATIVE CARE SINCE 1991

A large, stylized "30 YEARS" logo in the center of the page, surrounded by a network of dots and lines. The logo is white with a dark red outline.

**30
YEARS**

30 YEARS OF LEADING WITH IMPACT

ANNUAL REPORT 2020-2021

During 2020-21, Palliative Care Australia has worked collaboratively with its expanded Reconciliation Action Plan Working Group to draft a new Reflect Reconciliation Action Plan (RAP).

Endorsed by Reconciliation Australia, and to be launched in the first quarter of 2021-2022, the RAP lays out the important steps the organisation will be undertaking to work towards reconciliation in Australia.



Acknowledgement of Country

Palliative Care Australia (PCA) is located in Canberra on the land of the Ngunnawal People. PCA wishes to acknowledge the traditional owners of this land, the Ngunnawal People and their Elders past and present. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

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Message from the Board Chair and Chief Executive Officer

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This year Palliative Care Australia (PCA) celebrates 30 years of advocating for quality palliative care for all who need it. It's an achievement we are very proud of – but one that could not have happened without the palliative care community's enduring support. We thank all who have promoted and advocated for access to quality palliative care over the past 30 years. Your support has enabled us to change how palliative care is understood, delivered to, and accessed by people living with life-limiting conditions.

Palliative Care Australia as the organisation has been known since 1998, was originally the Australian Association for Hospice and Palliative Care Inc established in 1991. Since then, we have not stood still, focusing our efforts on building partnerships within our palliative care sector and with other health and community care sectors to develop capacity in specialist palliative care and support primary health and other specialist health sectors to deliver palliative care. Our voice has been critical in connecting communities with high-quality palliative care services and sharing the message that palliative care is more than people think.

We've not only improved access to quality palliative care, but challenged some of the misconceptions commonly held about palliative care in Australia.

This past financial year has provided us with continued opportunities to advocate for high-quality palliative care for those who need it, when and where they need it. The list of highlights from 1 July 2020 to 30 June 2021 (see below) reflect the breadth and volume of PCA's achievements.

In this financial year we have been focussed on the continued implementation of PCA's 'Strategic Direction 2019-21' document, underpinned by four priority areas:

- » full implementation of the National Palliative Care Strategy
- » developing a case for comprehensive funding for palliative care
- » promoting key reforms to the Royal Commission on Aged Care Quality and Safety and supporting their implementation
- » seeking early implementation of, and appropriate funding for, the next tranche of the National Palliative Care Project

2020-21 HIGHLIGHTS



30th anniversary
of Palliative Care
Australia



The Reconciliation
Action Plan
Working Group
developed a
new Reflect
Reconciliation
Action Plan (RAP)
with a strong focus
on development of
relationships



National Palliative
Care Program
Funding renewed
for another three
years to June 2023
to deliver core
sector capacity
building projects



PCA, in
collaboration with
Paediatric Palliative
Care Australia
and New Zealand,
commenced the
delivery of a three-
year project to
develop a National
Paediatric Palliative
Action Plan



Unveiling of
the Palli8 plan
*'Ensuring Palliative
Care is Core
Business for
Aged Care'*



Professor Meera Agar
Chair



Camilla Rowland
Chief Executive Officer

The consequences of the COVID-19 pandemic have been multiple and far-reaching, and the palliative care sector has not been spared. We have been acutely aware of the critical contribution palliative care services have made in caring for people with COVID-19, in addition to their normal patient loads, and the toll this can take on our workforce. Importantly, the Australian COVID-19 Palliative Care Working Group established in 2020 have continued to act as a conduit of advice from the sector to the Australian Government, and we are pleased that our voice has been heard in Canberra.

Amidst the unprecedented disruption caused by COVID-19, PCA welcomed the release of the 'Implementation Plan for the National Palliative Care Strategy 2018' as a vital next step in progressing the development and delivery of palliative care across Australia. Its release came at a critical time, with the COVID-19 pandemic and the work of the Aged Care Royal Commission highlighting the increasing need for palliative care. The release of the Implementation Plan has provided us with a timetable for action and clear direction for State and Territory Governments to work together over the next five years of the strategy. PCA will continue working with the Palliative Care and End of Life Care Reference Group on the implementation of the strategy.

At our November 2020 Members' Forum, we discussed the critical need for a better integrated care model, seamless transitions, and adequate baseline and ongoing palliative care training if we want high-quality and positive outcomes for patients and their families.

Over our 30-year history, our projects have formed much of the backbone of PCA's work. One of the first highlights for this reporting period has been the commencement and the delivery of the three-year project to develop a ground-breaking National Paediatric Palliative Action Plan, on 1 July 2020. The project represents a unique opportunity to support health professionals to respond to the specialist needs of children with life limiting conditions; and address the needs of parents and carers seeking assistance to care for a child with high medical needs and life-limiting conditions.

Our communications team have also been kept especially busy this year with the launch of the 'Palliative Care *It's more than you think.*' campaign, during National Palliative Care Week 2021, the planning and promotion of the 16th Oceanic Palliative Care Conference and organising the popular Parliamentary Friends of Palliative Care Group events.



Extensive engagement with the Royal Commission into Aged Care Quality and Safety



Establishment of a National Expert Advisory Panel (NEAP)



12 submissions to the Australian Government



Launch of 'The Discussing Choices - Indigenous Advance Care Plans - A Learning Resource video' in March 2021



National Palliative Care Community Survey 2021

PCA, together with the sector more broadly, has advocated strongly for many years that palliative care must be considered core business in aged care. Following the recommendations of the Royal Commission into Aged Care Quality and Safety, our policy and communications team took the lead in producing and releasing the Palli8 Plan, *Ensuring Palliative Care is Core Business for Aged Care*, in September 2020. The report explored the critical role of Palliative Care in Aged Care and provided eight key recommendations to ensure that palliative care is recognised as core business in aged care.

We have also produced important submissions to the Australian Government and commissioned – with the support of the Snow Foundation – KPMG to undertake an investigation into the transparency gaps in the reporting of palliative care activity and expenditure in Australia – *Information Gaps in Australia's Palliative Care* (to be formally released in Q3/4 2021).

PCA remains committed to helping address gaps in access to palliative care faced by Aboriginal and Torres Strait Islander people. This is reflected in PCA's new six-year, three-step reconciliation strategy, where we are building upon our previous reconciliation commitments to strengthen relationships, listen to the leadership of the Yarning Circle and other key Aboriginal & Torres Strait Islander leaders to identify opportunities to address models and gaps in access to palliative care, and consider how we might foster and encourage the take-up of reconciliation actions by others.

Working with key stakeholders is a priority for us. We have spent time meeting with, and learning from, all our Member Organisations, Affiliate Members, and key health and community services stakeholders connected to palliative care. The guidance and support provided has been instrumental in the directions PCA is taking and is truly appreciated.

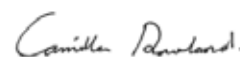
We are proud to be working with such dedicated and energetic Board members and staff team who have worked hard to improve palliative care for all.

We would also like to extend our gratitude to former PCA Chief Executive Officer, Rohan Greenland, for the leadership he so aptly provided PCA; and to Tamara McKee for the guidance and direction she provided PCA while in her role as Acting CEO from December 2020 to May 2021.

Given the current climate of uncertainty, many challenges lie ahead. But so do the opportunities to drive change, so that all Australians living with a life-limiting illness have access to quality palliative care, when and where they need it. We look forward to a productive 2021–2022.



Professor Meera Agar
Chair



Camilla Rowland
Chief Executive Officer

2020–21 HIGHLIGHTS *(continued)*



National Palliative
Care Week



Launch of the
'Palliative Care *It's more than you think.*' campaign.



Established a
Palliative care
Yarning Circle to
provide advice on
the development
of the National
Palliative Care
Projects



The establishment of
a steering committee
to oversee the
review and upgrade
of the PCA website
and the development
of the new Paediatric
Palliative Care
website



The planning and
promotion of
the virtual 2021
Oceanic Palliative
Care Conference



Year at a glance



KEY STATISTICS



857,034

PCA WEBSITE
VIEWS

↑ 10% increase



127,589

DYING TO TALK
VIEWS



61,941

MORE THAN YOU
THINK WEBSITE
VIEWS



8,415

NPCW 2021
RESOURCES
DOWNLOADED

HIGHLIGHTS OF 2020-2021

- » Publication of Self-Care Matters (Aged Care) resources
- » Launch of Palli8, PCA's eight-point plan '*Ensuring palliative care is core business for aged care*'
- » Launch of Paediatric Palliative Care National Action Plan Project
- » Celebrating 30 years of advocating for quality palliative care
- » Publication of 'Discussing Choices - Indigenous Advance Care Plans - A Learning Resource'
- » Launch of the 'Palliative Care *It's more than you think.*' campaign
- » Engagement with the Aged Care Royal Commission



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Paediatric Palliative Care National Action Plan Project



Palli8, PCA's eight-point plan





12

SUBMISSIONS TO
THE GOVERNMENT



13

PALLIATIVE
MATTERS STORIES



288

PALLIATIVE CARE AUSTRALIA 2020
ART COMPETITION ENTRIES

Art Competition 2020



National Palliative Care Week 2021



Focus areas



PCA's strategic direction aligns with the National Palliative Care Strategy (2018) and identifies three focus areas towards our vision of quality palliative care for all.



Lead the palliative care sector by being a viable and effective peak palliative care organisation

- » Make a significant contribution to the policy agenda, and ensure governments are informed about, and respond appropriately to issues that are important to palliative care provision to a quality standard.
- » Strengthen partnerships across the government, corporate and philanthropic sectors to achieve our mission.
- » Promote and employ contemporary governance structures and maintain strong relationships with Member Organisations.
- » Foster beneficial relationships with other organisations to share skills and knowledge to improve the research agenda, develop innovative models of care that are readily translatable across settings, and facilitate appropriate data collection to measure the quality of life, dying and bereavement support.



Promote palliative care as a human right for all Australians who need it

- » Identify palliative care as a national health priority, and promote development of appropriate legislation, regulations and standards to embed access to quality palliative care.
- » Promote a whole of government approach to the adequate funding of palliative care services.
- » Ensure health professionals have appropriate funding mechanisms, streamlined referral pathways, use innovative technologies and have access to palliative care education and training.
- » Promote Australia as a world-class leader in palliative care provision.



Inform community to contribute to the call for palliative care

- » Strengthen the public dialogue on palliative care, end of life, dying, grief and bereavement through a national awareness campaign.
- » Provide high-quality and evidence-based information that is accessible, relevant and understandable.
- » Assist in the creation of supportive environments for communities to take greater responsibility in providing care and support for individuals and their families and carers.

OUR VISION

Quality palliative care for all who need it.

OUR MISSION

To influence, foster and promote the delivery of quality palliative care for all who need it, when and where they need it.

Our work is aligned with the priorities in the **National Palliative Care Strategy**.

Governance



The PCA Board is a skills-based Board and its role is to provide governance and oversight to the operations of Palliative Care Australia Limited.

BOARD MEMBERS



Professor Meera Agar
Board Chair



Ms Helen Walker
Deputy Chair



Mr Philip Plummer
Treasurer



Mr Alec Wagstaff



Ms Shannon Calvert



Ms Sarah Richards



Ms Ilsa Hampton



Dr Jayne Hewitt



Ms Rachel Coghlan

PCA's patrons

His Excellency General the Honourable David Hurley AC DSC (Retd) and Her Excellency Mrs Linda Hurley

STAFF (AS AT 30 JUNE 2021)

Camilla Rowland	Chief Executive Officer
Tamara McKee	Business Operations Manager and Company Secretary
Jeremy Henderson	National Communications Director
Margaret Deerain	National Policy and Strategy Manager
Chelsea Menchin	National Projects Manager
Katie Snell	National Policy Manager Aged Care and Diverse Needs Groups
Sarah Morrison	Digital Communications Manager
Toni Rice	Paediatrics Projects Coordinator
Louise Keightley	Senior Project Officer
Kirsty Campbell	Quality Improvement Clinical Project Officer
Kellie Sydlarczuk	Conference and Events Coordinator
Annette Vickery	Paediatrics Project Officer
Jocelyn White	Finance and IT Officer
Jayme Markus	Senior Communications & Marketing Officer
Sonja Kama	Communications Officer
Alarnah Roberts	Events and Communications Officer
Genevieve Laughton-Bath	Office Administrator
Isabel Schibig	Policy Administration Officer



Palliative Care 30th anniversary



In 2021 Palliative Care Australia (PCA) marked a significant milestone; its thirtieth birthday. In 1991 the predecessor of PCA was incorporated under the name of the Australian Association for Hospice and Palliative Care.

As the nation's peak palliative care organisation, PCA plays an active role in domestic and international public policy debates and provides a voice for state, territory and affiliate member organisations and the local communities they represent. Thirty years is a time to celebrate and acknowledge the amazing dedication of all those working and volunteering to improve the quality of life, so that those with palliative care diagnosis can live well and die well.



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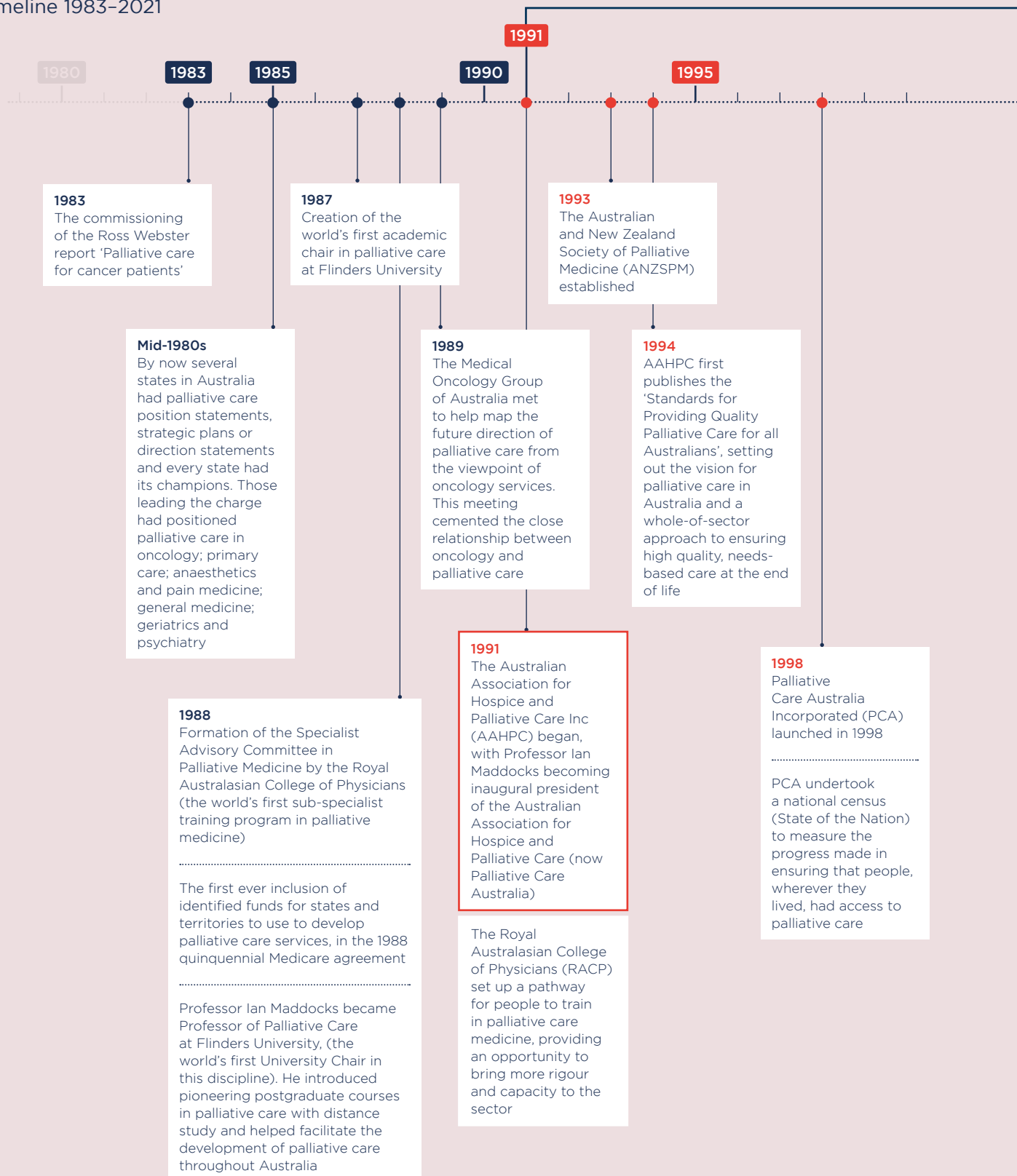
A SNAPSHOT OF PALLIATIVE CARE HIGHLIGHTS IN AUSTRALIA

The commissioning of the Ross Webster report 'Palliative care for cancer patients' in 1983 by the Anti-Cancer Council of Victoria was a defining moment for the early evolution of palliative care in Australia. Since then, palliative care services in Australia have transitioned from an informal network of enthusiasts, to a strong network that exists between specialist palliative care providers, primary generalist, primary specialist and support care providers and the community. Up until, and following PCA's establishment, there have been many significant milestones in the palliative care sector in Australia. A snapshot of some of the highlights of palliative care in Australia are showcased on pages 16 and 17. Many of the key historical events and milestones in the snapshot were reported in the 2013 Cancer Forum Journal article '*Evolution of Palliative Care in Australia 1973-2013*' by Professor David Currow and Emeritus Professor Jane Phillips.

PCA acknowledges the dedication and commitment of all the individuals and organisations who have worked together to improve access to, and promote the need for, palliative care in Australia over the past four decades.

30 YEARS OF LEADING WITH IMPACT

Timeline 1983–2021



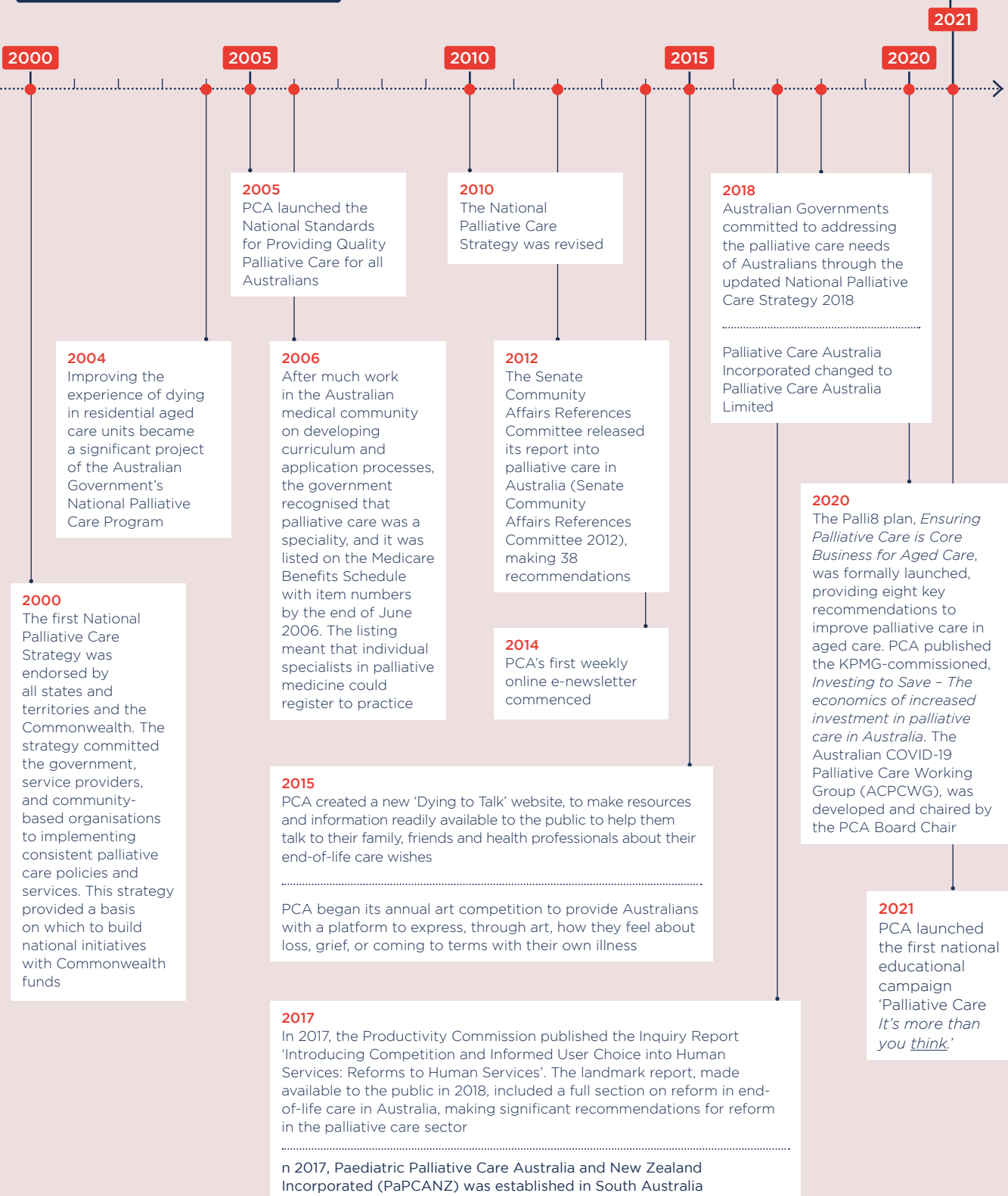


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30 YEARS OF LEADING WITH IMPACT





LEAD

THE PALLIATIVE CARE
SECTOR BY BEING A
VIALE AND EFFECTIVE
PEAK PALLIATIVE CARE
ORGANISATION



SUBMISSIONS

PCA represents the palliative care sector to the Australian Government. To this end, PCA developed several submissions representing the views of the palliative care sector to ensure that governments considered palliative care and issues relating to end of life care in the development of policy and funding priorities.

In the 12 months to 30 June 2021, PCA worked collaboratively with numerous organisations to develop policy submissions and position statements.

Submissions in the period 2020–2021:

- » Submission on the Aged Care Services Industry Reference Committee's *Reimagined Personal Care Worker Discussion Paper* (July 2020)
- » Supplementary Pre-Budget Submission 2020–21 (August 2020)
- » Feedback on the Australian Commission on Safety and Quality in Health Care's *Quality Use of Medicines and Medicines Safety: Discussion paper for public consultation – Phase 1: Aged Care* (October 2020)
- » Feedback on the Medical Research Future Fund consultation to inform the third Australian Medical Research and Innovation Priorities 2020–2022 (October 2020)
- » Feedback on the National Palliative Care and End-of-Life Care Information Priorities (November 2020)
- » 2021–22 Pre-Budget Submission (January 2021)
- » Feedback on the Draft Certificate III in Individual Support, Certificate IV in Ageing Support and Certificate IV in Disability (March 2021)
- » Feedback on the Draft Monitoring and Evaluation Plan for the National Palliative Care Strategy 2018 (March 2021 and May 2021)

- » Response to the National Opioid Analgesic Stewardship Program: Discussion Paper for Public Consultation (June 2021)
- » Submissions to the Royal Commission into Aged Care Quality and Safety:
 - Submission to the Royal Commission into Aged Care Quality and Safety on the impact of COVID-19 on Aged Care Services (July 2020)
 - Second Submission to the Royal Commission into Aged Care Quality and Safety on Palliative Care in Aged Care (July 2020)
 - Response to the Royal Commission into Aged Care Quality and Safety Counsel Assisting's Proposed Recommendation's (November 2020)

As part of its planning and leadership for the palliative care sector during the COVID-19 pandemic, PCA held two strategic forums in 2020 with experts in palliative care, grief, bereavement and mental health to identify the emerging issues, available resources and gaps in current service provision (the second of these meetings was in the 2020–2021 year). The outcomes paper from these meetings, *Palliative Care and COVID-19: Grief, Bereavement and Mental Health* was released in December 2020. The paper summarises the key outcomes of these two strategic meetings together with key research to identify the immediate and longer-term issues which will have ongoing impact in the Australian community. Reflecting on the consequences of the COVID-19 pandemic and investing in strategic solutions will ensure that Australia is well equipped to manage the grief, bereavement and mental health challenges ahead.



INVESTING TO SAVE

PCA commissioned KPMG in 2019–2020 to complete a report into the economics of palliative care, *Investing to Save – The economics of increased investment in palliative care in Australia*. PCA has now engaged KPMG to complete a follow up report, *Information Gaps in Australia's Palliative Care*. The report explores the information gaps in Australia's provision of palliative care. Routine reporting and transparency of funding across primary care, community, residential aged care, hospital and specialist palliative care settings ranges from excellent to non-existent. This lack of transparency limits the ability to identify if the level of funding in palliative care is adequate, delivering cost-effect outcomes for patients and if there are any gaps or areas of overlap in service provision. The KPMG report will identify the gaps and identify areas for improvement for the Australian government and State/Territory governments to improve data and information collection about palliative care in Australia. The report will be launched in 2021–2022.

AUSTRALIAN COVID-19 PALLIATIVE CARE WORKING GROUP

In 2020–2021 PCA continued to support the Australian COVID-19 Palliative Care Working Group (ACPCWG), chaired by the PCA Board Chair. The ACPCWG continued to provide leadership and guidance to the health and aged care sector in Australia to ensure the needs of palliative care patients, those patients at risk of dying from COVID-19 and their families and loved ones are supported and cared for in the pandemic. The ACPCWG undertook the following work:

- » Provided advice to the Department of Health about COVID-19 vaccination issues for the palliative care sector and about the use of the MBS telehealth items for palliative care patients.
- » Actively promoted through PCA communication channels the advice from the Department of Health about vaccination for COVID-19.
- » Advised the Australian Government together with supporting research institutions and clinicians in their work during this difficult time.
- » Provided guidance about grief, bereavement and the mental health impacts of COVID-19 and the impact of border restrictions and visitor access to palliative care patients.

PCA is also represented on the National COVID-19 Clinical Evidence Taskforce.



PAEDIATRIC PALLIATIVE CARE NATIONAL ACTION PLAN PROJECT

Enhancing palliative care for infants, children and young people is a shared aspiration of two peak bodies, Palliative Care Australia (PCA) and Paediatric Palliative Care Australia and New Zealand (PaPCANZ).

From 1 July 2020, PCA, in collaboration with PaPCANZ, commenced delivery of a three-year project to develop a National Paediatric Palliative Action Plan. This project received \$3.5 million in funding to June 2023, under the 2019 election commitment for supporting 'Children with Life Threatening Medical Conditions and their families'.

The first year of activity has included the establishment of a project team and formalising the governance to lead this significant joint project. The activity work plan for this project incorporates 10 action areas, all of which aim to strengthening the unique structures and considerations for paediatric palliative care within the health system; and support children and young people with high medical needs and life limiting conditions and their families, with a single place to go for practical support and information.

Key achievements to date include: the completion of a Literature Review and a public Discussion Paper to inform the development of the Paediatric Palliative Care National Action Plan; the establishment of a Special Interest Group for specialist education and training; and detailed scoping for research to create a snapshot of children and young people with high medical needs and life limiting conditions in Australia. PCA has been pleased to see strong interest in the project and its activities from consumers, consumer groups and health professionals.





RECONCILIATION ACTION PLAN

Following the PCA's Board endorsement of a six-year, three-step reconciliation action strategy in June 2020, PCA has worked collaboratively with its expanded Reconciliation Action Plan Working Group to draft a new Reflect Reconciliation Action Plan (RAP). The Reflect RAP is due to be launched in the first quarter of 2021-2022.

PCA liaises closely with Aboriginal and Torres Strait Islander health peaks and community organisations, as well as fellow recipients of Australian Government National Palliative Care Projects grants (2017-2020 and 2020-2023), to improve access by Aboriginal and Torres Strait Islander peoples to quality, culturally safe palliative care.

In 2020-21, PCA has:

- » Actively supported NAIDOC Week and National Reconciliation Week.
 - » Continued to fund the HealthInfoNet Palliative Care and End of Life Portal. This portal assists the health workforce broadly to provide culturally safe and responsive care for Aboriginal and Torres Strait Islander peoples, families and communities, and informs clinicians and policy-makers of resources, research and projects on palliative care and end-of-life care for Aboriginal and Torres Strait Islander people.
 - » Participated on the National *Close The Gap Committee* – a committee in which PCA is a foundation member.
 - » Established a Palliative care Yarning Circle as an additional resource for the other National Palliative Care Projects.
 - » Engaged a dedicated Aboriginal and Torres Strait Islander palliative care and rural/remote service delivery consultant to provide an additional level of advice to PCA staff.
- » Used a range of communication channels to communicate and promote important Aboriginal and Torres Strait Islander stories, projects, resources and events to a wide range of audiences and communities. These include Facebook, Twitter, and our Palliative Matters and weekly eNews publications.
 - » Launched the *Discussing Choices – Indigenous Advance Care Plans – A learning resource*.
 - » Worked with the PCA Member Organisations in Queensland and South Australia on the development of the 'Sad News and Sorry Business Toolkit' (PCQ), a review of the Aboriginal and Torres Strait Islander Discussion Starter resource by Torres Strait Islander peoples, and a community facing video (PCSA).





APPROPRIATE ACCESS TO OPIOIDS FOR PALLIATIVE CARE PATIENTS

PCA has been engaged in active advocacy to ensure palliative care patients have access to the medications they require for pain and other symptom management. PCA has been proactive in engaging with the Department of Health and the Therapeutic Goods Administration (TGA) about addressing medications shortages, increasing supply of essential medications especially in cases of single suppliers and ensuring the Pharmaceutical Benefits Scheme (PBS) reflects the medications needed by palliative care patients.

In September 2020, PCA welcomed changes to the PBS, to optimise appropriate access to analgesic opioid medications for palliative care patients. The changes which came into effect on 1 October 2020 help avoid an unnecessary burden to palliative care health practitioners and reduce disruptions in the pain management for suffering palliative care patients. The positive recommendations and collaborative advocacy led by Palliative Care Australia (PCA) with the Royal Australian College of Physicians (RACP), the Australian and New Zealand Society of Palliative Medicine (ANZSPM) and Australian Medical Association (AMA) were instrumental in obtaining these essential adjustments to the PBS. The changes included PBS listings requiring an annual secondary review to analgesic opioids prescriptions to allow a palliative care nurse practitioner to conduct the review. Furthermore, the requirements for the annual secondary reviews were removed for patients whose clinical condition is such that a secondary review is rendered not possible.

In November 2020, PCA welcomed the decision by the Pharmaceutical Benefits Advisory Committee (PBAC) to review the PBS following submissions by PCA, the RACGP and others, concerning the retention, deletion, and amendment of items on the Palliative Care Schedule. As a result, new listings for opioid medications on the Palliative Care Schedule took effect 1 June 2021 with the inclusion of additional formulations of fentanyl, hydromorphone, methadone and morphine added to the Palliative Care Schedule, and the addition of new listings for oxycodone and oxycodone with naloxone modified release products.

PALLIATIVE CARE SELF-ASSESSMENT PORTAL (PaCSA)

The Palliative Care Self-Assessment portal (PaCSA)



provides services with the ability to self-assess their delivery of palliative care services against the National Palliative Care Standards (5th edition) mapped to the National Safety and Quality Health Service Standards (2nd edition).

PaCSA's purpose is to provide services with a quality improvement action plan to enhance service provision and capability and, most of all, to improve patient, carer and community outcomes.

Following its launch in the year 2018-2019, interest in PaCSA has been strong, with over 100 registered users signing up from nearly all states and territories. Several services completed their assessments this year also. In addition, PCA provides support to services by phone and on-line to assist with PaCSA use. Based on the initial successes seen so far, PCA intends to further review and improve PaCSA, and promote PaCSA, including tools to survey service delivery outcomes and the quality improvement stories that services are sharing throughout 2021-2022.



BOARD TO BOARD ENGAGEMENT PROGRAM

The PCA Board conducted a facilitated midterm review of the *PCA Strategic Direction 2019-2021* document in 2020, to ensure PCA has the right strategy to best deliver our vision, mission and priorities for 2020 and 2021.

As a result, it was agreed that the Presidents Meeting would be consolidated into a Board-to-Board Engagement Program, commencing 1 July 2020, to ensure PCA has the best structure to support the work of the Board and consider best practice principles. The aim of the Program is to maintain strong avenues for collaboration, consultation and communication with Members at both a CEO/EO and President/Board member level. During this financial year, the PCA Chair attended the board meetings of six Member Organisations.

END OF LIFE DIRECTIONS FOR AGED CARE (ELDAC)

PCA continues to be a proud member of the End of Life Directions for Aged Care (ELDAC) project consortium that seeks to improve the care of older Australians through advance care planning activities and palliative care connections. The project, which is funded by the Australian Government Department of Health, officially launched in June 2018.



During 2020-2023, ELDAC will be focused on five streams:

- » Information and advisory services
- » Technology solution
- » Workforce capability
- » Service partnerships
- » System capability

The ELDAC project is conducted by a national consortium of eight partners – Queensland University of Technology (QUT), Flinders University of South Australia (FUSA), University of Technology Sydney (UTS), Palliative Care Australia (PCA), Aged & Community Services Australia (ACSA), Leading Age Services Australia (LASA), Australian Healthcare and Hospitals Association (AHHA) and Catholic Health Australia (CHA).

ELDAC uses innovative technology solutions including toolkits and a telephone and web-based navigation service to support aged care workers, nurses and GPs to find information about end of life care and relevant local or regional services.

The project is building connections between healthcare providers in specialist palliative care services and in the aged care sector with the aim of improving the quality of care for people in residential and community aged care settings.

PCA provides clinical advisory to ELDAC toolkit development, communications and media support, and continues to be a leading member of the 'policy enablers' work stream contributing to policy work that increases engagement in and awareness of palliative care in aged care.



COLLABORATING WITH PARTNER ORGANISATIONS

The success of PCA's work relies on our extensive formal and informal partnerships with many organisations. PCA is a leading national source of expertise and experience on 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 2020–21 PCA presented at the following conferences and events:

- » Aged and Community Services Australia (ACSA) Summit (May 2021)
- » TAFE NSW Industry Spotlight Series (June 2021)

During 2020–21, PCA had to be adaptable to the changing COVID-19 environment and collaborate via virtual and face to face conferences and meetings.

PCA undertook extensive collaboration and consultation with the palliative care sector, peak bodies and other organisations involved in palliative care in 2020–21. In particular, PCA acknowledges and thanks the Australian Department of Health for the funding it has provided PCA, which enables the effective operation of the business. PCA is a member of the following as a peak body:

National COVID-19 Clinical Evidence Taskforce	Pain Australia National Strategic Action Plan Committee
End of Life Directions for Aged Care (ELDAC) Consortium led by Queensland University of Technology	RAPID Series – Dexamethasone, Constipation, Telehealth and Intrathecal (co-chair) expert National Advance Care Planning Advisory Group
National Aged Care Alliance (NACA)	CareSearch/PalliAGED National Advisory Groups for the Flinders University Research Centre in Palliative Care, Death & Dying
Australian Human Rights Commission Close the Gap Campaign Steering Committee	Carer Toolkit National Reference Group for the University of Melbourne Centre for Palliative Care
Australian Advisory Council on the Medicinal Use of Cannabis – Dept. of Health	Caring@Home Steering Committee and National Advisory Implementation Committee
Australian Institute of Health and Welfare (AIHW) Palliative Care and End-of-life Care Data Development Working Group	Palliative Care Education and Training National Advisory Group for Queensland University of Technology
AIHW Palliative Care and End of Life Care Information Priorities Authoring Group	Caring for Aboriginal and Torres Strait Islander Australians at Home Steering Committee
Greater Choices for at Home Palliative Care Budget Measure Working Group	End of Life Law for Clinicians Advisory Committee
Independent Hospital Pricing Authority Sub-acute working group	Palliative Care Outcomes Collaboration (PCOC) partner on development of National Palliative Care Service Levels
Aged Services Industry Reference group (Distinguished Professor Patsy Yates AM)	PaCCSC RAPID Multidisciplinary Investigators Group
Therapeutic Goods Administration Opioid Regulation Advisory Group	Closing the Gap Steering Committee
Opioid Regulatory Communications Committee	iPEPA Indigenous Advisory Group
Medicine Shortages Champions Group	AGPAL National Palliative Care Advisory Group
Pain Medicine Implementation Liaison Group, MBS Review Taskforce	Cancer Australia National Pancreatic Cancer Roadmap Steering Group
Expert Reference Group – Nous stocktake and analysis of activities for older people at the interface of the aged care, health and disability systems	LGBTIQ+ Health Australia Palliative Care Advisory Group



NPCP FUNDING RENEWED FOR ANOTHER THREE YEARS TO JUNE 2023

In June 2020, PCA was delighted to have again been identified by the Australian Government as a key stakeholder for the delivery and collaboration of National Palliative Care Projects and has welcomed the announcement that its proposal for \$5.8 million over three years to June 2023 had been granted. This is a major source of funding for PCA and enables activities to be appropriately aligned to contribute to the objectives of the National Palliative Care Strategy.

From July 2020, PCA has again provided a leadership role for palliative care within the health sector, across government and policy, and for consumers and carers requiring palliative care services. PCA, under its NPCP 2020–2023 activity work plan, is delivering on five key streams of activity, including:

- » National leadership to the health and aged care sectors and wider community
- » Implementation of projects designed to improve access to high quality palliative care, end-of-life care and advance care planning across care settings
- » Informing and contributing to the development of palliative care public policy in Australia
- » Consulting and collaborating with the wider community on palliative care issues
- » Promoting increased awareness of palliative care.

Through these activity streams, PCA has engaged in a range of Government and policy development processes; established regular networks for collaboration of the 17 National Palliative Care Projects; the development and growth of a Palliative Care Yarning Circle and the National Register for Palliative Care Consumers and Carers; developed and expanded a national media campaign for palliative care awareness; redeveloped and enhanced a range of systems products including the National Service directory and the PaCSA program for self-assessment against the standards.

Through its national leadership activities, PCA takes a key role in bringing together national projects, policy forums and resources with Member Organisations and the broader health sector. In 2020–2021, PCA successfully increased its focus on digital collaboration and dissemination of information under COVID-19 restrictions, and has created communications pathways that are proving both efficient and effective as we move toward the 2021 Oceanic Palliative Care Conference and beyond.



PROMOTE
PALLIATIVE CARE AS A
HUMAN RIGHT FOR ALL
AUSTRALIANS WHO
NEED IT



ROYAL COMMISSION INTO AGED CARE QUALITY AND SAFETY

PCA has engaged extensively with the Royal Commission into Aged Care Quality and Safety (Royal Commission) since it was first announced, and this has continued throughout 2020-2021. PCA has engaged on a range of issues relating to palliative care in aged care with a strong focus on ensuring that palliative care is core business in aged care and supported by adequate funding, training, policy and standards. PCA has done this through a range of submissions:

- » Submission to the Royal Commission into Aged Care Quality and Safety on the impact of COVID-19 on Aged Care Services (July 2020)
- » Submission to the Royal Commission into Aged Care Quality and Safety on Palliative Care in Aged Care (Second Submission) (July 2020)
- » Response to the Royal Commission in Aged Care Quality and Safety Counsel Assisting's Proposed Recommendations (November 2020)
- » PCA will continue to engage in the aged care reform agenda throughout 2021-2022, including the implementation of the Royal Commission recommendations.



PALLI8 PLAN

To further strengthen the message that palliative care should be core business in aged care, PCA developed the Palli8 plan.



The plan highlights the key issues and provides eight key recommendations to improve palliative care in aged care, with calls for much-needed funding to fully implement the National Palliative Care Strategy 2018, together with palliative care training for every health and aged care worker.

The original Palli8 plan, *Ensuring Palliative Care is Core Business for Aged Care*, was formally launched in September 2020 at the online Parliamentary Friends of Palliative Care event, *Exploring the critical role of Palliative Care in Aged Care: COVID-19 and beyond*. The Palli8 plan was further supported by a social media campaign, editorials and media releases.

Following the release of the Royal Commission's final report, PCA updated Palli8 to highlight the strong alignment between the Royal Commission's recommendations and PCA's recommendations. The newly updated Palli8 plan, *Palliative Care is Core Business for Aged Care*, was launched on 29 April 2021 and supported by a social media campaign and media releases.

- 1 A person-centered approach to palliative care in aged care
- 2 Clearly articulated, robustly implemented – the aged care quality standards must include palliative care
- 3 Palliative care training for every health and aged care worker
- 4 Mind the data gap: we can't improve what we don't measure
- 5 Fund in full – we can't implement if we don't invest
- 6 Ensure equitable access – palliative care is a universal human right
- 7 Support Australians who are dying to talk
- 8 Palliative care must be a priority for all governments



PROMOTE

INTERNATIONAL ENGAGEMENT

During the 2020–21 year:

- » PCA has continued engagement with the International Association for Hospice and Palliative Care (IAHPC), the European Association for Palliative Care (EAPC), Worldwide Hospice and Palliative Care Alliance (WHPCA), Asia Pacific Hospice and Palliative Care Network (APHN) and Hospice New Zealand.
- » PCA's Board Chair, Professor Meera Agar is a member of the WHPCA Board.

INTERNATIONAL ADVOCACY

Throughout 2020–21 PCA has continued a range of international advocacy activities including:

- » PCA is an active member in the innovative, newly formed Western Pacific Palliative Care Advocacy Network (WPPCAN) headed by the Australasian Palliative Link International in partnership with IAPHC, PaPCANZ, Centre for Humanitarian Leadership and ANZSPM.
- » PCA is an active member of the 'Global Palliative Care Advocates' google group which is open to all those in civil society who are working to advance palliative care and interested in joining advocacy conversations. PCA has provided information about Australia's response to COVID-19 to this global group.
- » Rachel Coghlan (PCA Board Director) is now one of the two Australian Advocacy Focal Points for the International Association of Hospice and Palliative Care (IAHPC), sharing this role with Associate Professor Odette Spruijt, a long-term associate of PCA. The Australian Advocacy Focal Points have been engaging with International Strategies Branch, Department of Health about future World Health Assembly (WHA) and regional meetings in order to advance the awareness of the need for access to pain relief and palliative care for all age groups and in humanitarian emergencies, across the Western Pacific region.
- » Shannon Calvert, PCA Board Director sits on the Organisation for Economic Cooperation and Development (OECD) End of Life Project as a consumer/carer representative.

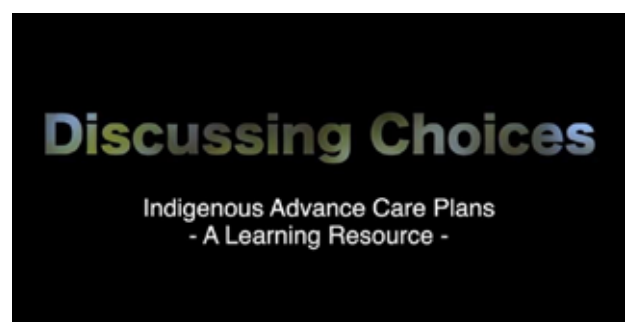
DISCUSSING CHOICES – INDIGENOUS ADVANCE CARE PLANS – A LEARNING RESOURCE

On the remote Aboriginal and Torres Strait Islander community of Groote Eylandt, Northern Territory, local Health Centre professionals have had success by working respectfully with the local Anindilyakwa people, empowering them to express their end-of-life wishes by outlining the various aspects of an Advance Care Plan in a culturally safe and responsive way. With the endorsement of Elders, many community members have completed an individual Advanced Care Plan.

Following the showcasing of the original documentary of the Groote Eylandt program, 'Finishing Up', at the inaugural 2019 Oceanic Palliative Care Conference (19OPCC), PCA has worked with the developers of this community awareness resource, to create an impactful case study for health care professionals, mainstream and specialist, working with Aboriginal and Torres Strait Islander peoples and communities on Advance Care Planning.

The *Discussing Choices – Indigenous Advance Care Plans – A Learning Resource* video outlines the importance and benefits of an Advance Care Plan for Aboriginal and Torres Strait Islander people, such as the importance of kinship, country, transfer of knowledge to future generations and keeping families strong. It provides a sound example of how Advance care Planning can be culturally safe and respectful.

The *Discussing Choices* video was launched on 25 March 2021, during Advance Care Planning Week, and has had over 1,000 views on the PCA YouTube channel. It was distributed directly to more than 20 colleges and associations involved in the continual professional development of health professionals and has been widely adopted as an additional educational resource.





PHILANTHROPY

Giving to Palliative Care Australia

Recognising members of the community remains integral to the achievement of our vision. Palliative Care Australia has continued to build on the work commenced in the previous financial year to actively involve the community in our pursuit of quality palliative care for all who need it, when and where they need it.

The giving program established in 2019–2020 will enable individuals, families, businesses, community groups and grant-makers to partner with us as we work to enhance our efforts, expand our reach and pursue new opportunities.

That program continues to bear fruit.

Special mention must be made to three significant philanthropic partners.

The **Lionel and Yvonne Spencer Trust** has, for the second year made a generous and significant contribution to PCA's Philanthropic program. PCA thanks the Trust for its recognition of the importance of philanthropic investment in the palliative care sector.

In 2020–2021 PCA again partnered with the **Snow Foundation** on the PCA commissioned KPMG report, *Information gaps in Australia's palliative care*, to be released later this year. This follows the Foundation's support of the ground-breaking KPMG Report *Investing to Save – The economics of increased investment in palliative care in Australia*, the previous year. Its subsequent support for the follow-up KPMG report – is a testament to their belief that, as much as bricks and mortar investments, such studies can have a significant impact and long-lasting legacy and recognition of the importance of such philanthropic investment.



PCA extends its thanks to **oOh!media**, for its generous pro bono support for the 'Palliative Care *It's more than you think*' campaign.



The out of home advertising company collaborated with PCA to ensure that this ground-breaking campaign reached many more Australians. Brokered during this reporting period but to be rolled out in July 2021, the pro bono campaign represents one of the largest private sector contributions to PCA in our thirty-year history.



PCA also extend thanks to Tailored HR Solutions, Amalgamated Property Group, Blue Arc IT, Griffin Legal and the PayPal Giving Fund.

And we thank the individuals and families who made donations in memory of a loved one.

Together, your support is helping influence, foster and promote the delivery of quality palliative care in Australia.



INFORM
COMMUNITY TO CONTRIBUTE
TO THE CALL FOR
PALLIATIVE CARE

PALLIATIVE CARE *IT'S MORE THAN YOU THINK.*

In May 2021, PCA launched an innovative national education campaign – Palliative Care *It's more than you think*.

Funded by the Australian Government Department of Health, the campaign was created to ensure Australians better understand that palliative care helps people living with a life-limiting illness to live as well as they can by managing pain and symptoms to ensure their quality of life is maintained.

Adopting a light-hearted, 'vintage' style of animation, the campaign is aimed at informing, empowering and encouraging Australians living with a life-limiting illness to engage with their health care professionals early in their diagnosis.

Stage one of the campaign saw the campaign rolled out nationally on television, in print and online over a period of three months.

The series of original animated vignettes were designed in response to the initial question, *What is palliative care?*, with different scenarios created to respond with answers and activities not usually

associated with palliative care, such as golfing, fishing, gardening, travelling and even ticking off one's bucket list by parachuting.

The new campaign website, www.morethanyouthink.org.au explains clearly and simply what palliative care is, who it is for, who can provide it, and where palliative care can be provided, together with answers to frequently asked questions.

Speaking at the launch, PCA Chair, Professor Meera Agar said, "Palliative care really is more than you think. It's for anyone of any age – from babies to older adults – who have been diagnosed with a life-limiting illness, and it can be provided alongside curative treatments, or when those treatments have ended."





PCA'S ART COMPETITION

Palliative Care Australia's 2020 online art competition ran from July through to October 2020. The annual competition aims to raise awareness about palliative care, end-of-life care, death, and bereavement in the community.

The 2020 competition theme 'Palliative Care *It's more than you think.*' aimed to challenge common misconceptions about palliative care.

Artists were encouraged to think beyond the care provided at the very end of life and instead focus on how palliative care can improve quality of life, helping people participate in activities that are important to them, and create opportunities for love, laughter, creativity, and fulfilment.

The 2020 Art Competition received a total of 288 entries from artists from every State and Territory in Australia; the highest number of entries since the competition began.



288

**COMPETITION
ENTRIES**



5,600

**PUBLIC
VOTES**

A total of 5,600 public votes were received for the People's Choice award demonstrating an exciting level of engagement and awareness in the competition and for palliative care.

The Overall Winner of the 2020 Competition was Eve Jeffery with her photograph "Just One More Chocolate Éclair".



Overall Winner of the 2020 Competition was Eve Jeffery with her photograph "Just One More Chocolate Éclair"



NATIONAL PALLIATIVE CARE WEEK 2021

National Palliative Care Week (NPCW) is an awareness raising initiative held each year to increase Australian's understanding of the many benefits of palliative care, and to acknowledge and celebrate the commitment and dedication of all those working and volunteering in the palliative care sector across Australia.

Now in its 26th year, and traditionally held in the last full week of May, NPCW is organised by Palliative Care Australia and supported by the Australian Government Department of Health.

This year NPCW was held from Sunday 23 May – Saturday 29 May. The theme of NPCW 2021 was 'Palliative Care *It's more than you think.*' The theme was used to remind Australians of the important role of palliative care in these times, and to generate community awareness and conversations about palliative care.

The focus of the week at the national level was heavily influenced by two major factors, the launch of the Australian Government funded and PCA developed campaign, 'Palliative Care *It's more than you think.*', and the continuing concerns regarding COVID-19.



National Palliative Care Week Events



Launch of National Palliative Care week at Government House,
Monday, 24 May 2021

In collaboration with Palliative Care ACT and Palliative Care NSW, it was PCA's pleasure to host the launch of National Palliative Care Week on Monday 24 May 2021 at Government House in Canberra. This event was hosted by the Joint Patrons of PCA, Their Excellencies General the Honourable David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia, and Mrs Linda Hurley. The event provided an opportunity to discuss the benefits of palliative care and celebrate the amazing dedication of all those working and volunteering in palliative care across Australia.





PCA Live Webcast – What is Palliative Care *It's more than you think.*

Wednesday, 26 May 2021

PCA together with our two Parliamentary Friends Co-Convenors, the Hon Nola Marino MP and Senator Catryna Bilyk, held the May Parliamentary Friends of Palliative Care event held during NPCW. This event was streamed as a live webcast via YouTube on Wednesday, 26 May 2021, and has been watched over 1,000 times.

Host, ABC presenter Di Darmody, explored the issues around what Australians know and understand about palliative care, discussed the key findings from the latest survey examining Australians' attitudes and awareness of palliative care, and revealed PCA's innovative national education campaign – Palliative Care *It's more than you think.* which has been created to challenge perceptions and engage the community in a conversation about the benefits of palliative care.



NPCW wrap up and highlights for social media

23-29 May 2021

NPCW campaign materials (including posters, social media tiles, logos, pens, ribbons) were developed, following consultation with Member Organisations. This year, NPCW procured 18,500 pens, 5,600 promotional bags, 9,600 ribbons and 400 reusable keep cups for distribution to eight state Member Organisations, stakeholders and consumers. Additional materials, including posters, social media images and signature blocks, were also made available for online download from the PCA website. The posters for 2021 reflected the theme of 'Palliative Care *It's more than you think.*'. A total of 3,628 posters were downloaded from our website. This collateral and the virtual events were complimented with a comprehensive social media campaign using the hashtags #NPCW2021, #morethanyouthink and #palliativecare across Facebook, Twitter, LinkedIn and YouTube. In the lead up to NPCW, Member Organisations received funding and collateral from PCA to assist in holding state and territory-based activities and events.



COMMUNICATIONS ENGAGEMENT

Website content

The PCA websites are the principal tools for communication of PCA's work and distribution of project outputs.

In the 2020–2021 financial year, 438,861 new users visited PCA's website (a 13.2 per cent increase from 2019–2020 financial year), viewing more than 857,034 webpages (a 10 per cent increase from the previous financial year).

Engagement with the Dying to Talk website continues to grow, with more than 127,589 pageviews (a 96.3 per cent increase from 2019–2020 financial year) and 38,095 new users (an 80 per cent increase from the previous financial year).

The More Than You Think website, launching the Australian Government funded and PCA developed campaign, 'Palliative Care *It's more than you think*,' went live on 23 May 2021. From 23 May 2021 to 30 June 2021, this website received 37,136 pageviews.

Palliative Care Australia pageviews

- » 857,034 (1 July 2020 – 30 June 2021) with the page 'What is Palliative Care?' ranked number one, followed by the *The dying process: Information for carers* and then the PCA Homepage.
- » 565,537 sessions (1 July 2019 – 30 June 2020) (A session is the period of time a user is actively engaged with your website). This is an increase of 69,830 sessions from the previous financial year.

Dying to Talk pageviews

- » 127,589 (1 July 2019 – 30 June 2020) with the 2020 Art Competition homepage ranked number one, followed by the gallery and then the homepage.
- » 54,866 sessions (1 July 2019 – 30 June 2020). This is a 106 per cent increase from the previous financial year.
- » 38,095 new users (1 July 2019 – 30 June 2020).

Top 10 web pages ranked in order of pageviews

1 July 2020 – 30 June 2021



1 What is Palliative Care?

2 The Dying Process

3 PCA Homepage

4 Facts about morphine and other opioid medicines in palliative care

5 National Palliative Care Standards

6 What to say when someone is dying; tips from a master in her field

7 How can I support my friend/family member?

8 I'm a Carer

9 I'm a Health Professional

10 Resources



Media

PCA continues to feature in the media in print, online and on broadcast news. PCA published 18 media releases in the past financial year.

These releases were on a range of topics from PCA's response to the Royal Commission's recommendations and National Palliative Care Week, to raising awareness about the impact of COVID-19 on grief bereavement and mental health.

We have also published various media articles and op-eds, including:

- » Royal Commission: Palliative care is core business for aged care
- » Reform in opioid regulation should not be at the expense of palliative care patients
- » New video for health workers illustrates culturally safe advance care planning for Aboriginal and Torres Strait Islander communities
- » Palliative care recognised in Aged Care Royal Commission Recommendations
- » Ensuring palliative care is core business for aged care – Professor Meera Agar
- » Changes to PBS for palliative care opioids restrictions a major relief

PCA continues to be contacted for comment on a range of topics in the sector with former and current CEOs Rohan Greenland, Camilla Rowland and Board Chair Prof Meera Agar regularly being contacted for interviews.

eNews



PCA distributes a weekly eNews email to provide a summary of information about palliative care research, projects and news to a subscriber list of more than 7,100 people. This is a key channel for PCA to inform and engage with stakeholders, members and policy makers about the work of PCA and others in the sector.

Palliative Matters

Since its introduction, Palliative Matters has attracted significant engagement both on the PCA website and over social media channels. During 2020–2021, there have been 13 Palliative Matters stories published. Palliative Matters has been extremely popular over social media channels and continues to be effective in engaging the broader community with PCA.

Social media

PCA continues to use its social media platforms to promote and advocate for quality palliative care.

Social media has also become a meaningful engagement and campaigning tool for PCA to build awareness of palliative care in the community and build relationships with key stakeholders nationally and abroad.

PCA saw exciting growth across all its social media platforms in the last financial year, which increases the potential impact of its messaging on these channels.

	1 July 2020 6,416	→	30 June 2021 6,799
	1 July 2020 21,325	→	30 June 2021 22,554
	1 July 2020 395	→	30 June 2021 621



PARLIAMENTARY FRIENDS EVENTS

Since its establishment in 2008, the Parliamentary Friends of Palliative Care Group – formerly the Parliamentary Friends of End-of-Life Group – meets to inform the Commonwealth Parliament on palliative care issues.

The Parliamentary Friends of Palliative Care Group aims to:

- » Disseminate relevant information to Senators and Members on palliative care issues and services available
- » Act as a forum for policy discussion among Senators and Members on palliative care and facilities, and
- » Provide feedback to Senators and Members on opinions and concerns raised by community groups and constituents around palliative care issues.

The Group meets quarterly, with consumers, families, carers, the palliative care and broader health workforce, aged care and disability care sectors, community and key stakeholders. Membership of the Parliamentary Friends of Palliative Care Group is available to all Parliamentarians at the Commonwealth level.

25 September 2020

Theme: Exploring the critical role of Palliative Care in Aged Care: COVID-19 and beyond

Overview: The event saw the launch of PCA's eight-point plan for palliative care in aged care Palli8. It also examined the critical role of palliative care in aged care, bringing together experts representing consumers, the aged-care industry, academia and palliative care.

Speakers:

Hosted by ABC Radio National presenter of the Health Report and Coronacast, Dr Norman Swan, the event also featured:

- » Senator Catryna Bilyk and the Hon Nola Marino MP, co-convenors of the Parliamentary Friends of Palliative Care Group;
- » Mike Baird AO, former NSW Premier, CEO HammondCare;
- » Craig Gear OAM, CEO, Older Persons Advocacy Network (OPAN);
- » Professor Deborah Parker, Professor of Aged Care (Dementia) at the University of Technology Sydney; and
- » Professor Meera Agar, Chair, Palliative Care Australia.

4 December 2020

Theme: The impact of COVID-19 on the delivery of palliative care

Overview: This event was an opportunity to reflect on the issues that emerged for palliative care during the pandemic and the activities and issues addressed by the Australian COVID-19 Palliative Care Working Group.

Speakers:

- » Dr Will Cairns OAM and PCA Board Director Rachel Coghlan explained the scope of challenges that a pandemic or disaster poses for the delivery of health services, particularly for palliative care
- » Hosted by Dr Norman Swan
- » Professor Meera Agar, Chair, PCA
- » Professor Michael Kidd AM, Deputy Chief Medical Officer, and Principal Medical Advisor, Australian Government Department of Health
- » Associate Professor Mark Boughey, Director of Palliative Medicine, St Vincent's Hospital Melbourne and Safer Care Victoria Clinical Lead, Palliative Care Clinical Network
- » Professor Liz Lobb, Professor of Palliative Care, Deputy Chair, Calvary Palliative and End of Life Care Research Institute
- » Janeane Harlum, President Palliative Care Nurses Australia (PCNA)



19 March 2021

Theme: Palliative care through an economic lens – exploring and arguing the need for greater investment

Overview: This event explored the need for greater investment in palliative care as informed by the KPMG Palliative Care Economic Report – *Investing to Save: the Economics of Increased Investment in Palliative Care in Australia*.

Speakers:

- » Jennifer Westacott AO, Chief Executive, Business Council of Australia
- » Dr Chris Schilling, Director, Economics & Modelling, KPMG Australia
- » Professor Rosemary Calder AM, Professor of Health Policy, Mitchell Institute
- » Associate Professor Andrew Broadbent, Medical Director, Supportive and Specialist Palliative Services, Gold Coast Hospital
- » Dr Elissa Campbell, Geriatrician, Palliative Medicine Specialist, President, PCWA



26 May 2021

Theme: National Palliative Care Week 2021 | Palliative Care *It's more than you think*.

Overview: This event explored the issues around what Australians understand about palliative care, discussed the key findings from the latest survey examining Australians' attitudes and awareness of palliative care, and revealed PCA's innovative national education campaign – Palliative Care *It's more than you think*, which was created to challenge perceptions and engage the community in a conversation about the benefits of palliative care.

Speakers:

Hosted by ABC journalist Di Darmody, additional guests included:

- » The Hon Nola Marino MP, Member for Forrest, WA and Assistant Minister for Regional Development and Territories
- » Helen Walker, Deputy Chair, Palliative Care Australia
- » Les Winton, Research & Insight provider, Winton Sustainable Research Strategies
- » Mike Sarah, Owner/Director, Couch Creative



THE NATIONAL REGISTER OF PALLIATIVE CARE CONSUMERS AND CARERS

The National Register of Palliative Care Consumers and Carers (the National Register) was first established in 2018 and was expanded from six to thirteen members in early 2020. Biographies for all members are available on the PCA website.

Due to COVID-19, PCA was again unable to hold its annual consumer training and development workshop and instead conducted group meetings online every eight weeks. This regular workshopping has enabled the group to build rapport and leverage their own collective experiences as well as undertake developmental and policy discussions.

The National Register enables PCA to provide the health sector with palliative care experienced people to inform, improve and guide the development of Australia's palliative care policies and services across settings and sectors.

PCA strongly values the importance of consumer leadership and has placed a renewed focus on incorporating consumer input into our own activities, and those of other peak organisations at the national level. In this period, PCA has commenced implementation of its comprehensive Engagement Strategy to increase the profile of this group and expand opportunities for consumers and carers to participate as members of national and regional working and advisory groups. Under this plan PCA has been successful in promoting and driving change with more than 20 committee membership opportunities able to be offered to registered participants, as well as a range of group discussions for content inputs.

Promotion of the group has continued to be targeted to: PCA Member Organisations and Affiliate Members; the other National Palliative Care Projects (17); the Primary Health Networks (31); and through the Department of Health, for advisory mechanisms in palliative care and aged care.

NATIONAL EXPERT ADVISORY PANEL (NEAP)

In this reporting period, PCA established a National Expert Advisory Panel (NEAP). The NEAP operates as a panel of individual experts, with members called on to provide input or advice on specific issues within their area of interest and expertise. Membership includes representation across a range of disciplines including palliative care medicine and nursing, general practice, data and research, allied health, pharmacy, health systems and economics, grief and bereavement, end of life law, spiritual care and diverse needs.

In 2020-2021 the NEAP has provided advice and support to PCA on a range of issues including the Royal Commission into Aged Care Quality and Safety, advice about opioids in palliative care and several members reviewed abstracts for the 2021 Oceanic Palliative Care Conference.

The NEAP ensures that the advice provided by PCA has independent expertise and rigour to ensure it is robust and comprehensive.



NATIONAL PALLIATIVE CARE SERVICE DIRECTORY

The purpose of PCA's National Palliative Care Service Directory (NPCSD) is to provide the Australian public with consistent, reliable, and easily accessible information about palliative care services in Australia. The NPCSD now provides information about:

- » Specialist palliative care services and providers
- » Services that provide general palliative care such as general practices and allied health professionals
- » Paediatric palliative care services
- » Organisations and community support agencies who provide services to people living with a life limiting illness and/or their carers.

The NPCSD has undergone advancements in the last twelve months including:

- » Improvements in the search functionality with the search service receiving 13,697 pageviews.
- » The implementation of an interactive map using Salesforce. The map, which is embedded on the PCA website, includes an improved user experience with filter selections in desktop and mobile design.

The NPCSD currently includes:

- » 218 Specialist palliative care services and providers
- » 50 Generalist palliative care services
- » 11 Specialist paediatric palliative care services, and
- » 104 Other services (organisations and community support agencies who provide services to people living with a life-limiting illness and/or their carers).



WEBSITE RE-DEVELOPMENT

The PCA websites are principal tools for communication of PCA's work, distribution of project outputs and engagement with the Australian public. All projects and activities implemented by PCA have a national reach and as a result, PCA's online activities continue to increase.

In 2020, PCA recognised the need for further investments in its digital platforms to ensure robust, secure and engaging online and web-based platforms capable of supporting PCA's strategic direction, and a steering Committee was established to oversee the review and upgrade of the PCA website and the development of the new Paediatric Palliative Care website.

Work on the new sites began in February 2021, with SoDA Strategic (now Deloitte Digital).

It is anticipated that the revised PCA website and the new Paediatric Palliative Care website will be launched in December 2021.



**Palliative Care Australia
Limited**

Financial Report

For the year ended 30 June 2021

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

DIRECTORS REPORT

Your Directors submit this report for the financial year ended 30 June 2021.

Directors

The names of each person who has been a Director throughout the year and at the date of this report are:

Professor Meera Agar	Chair	
Mr Andrew Allsop	Director	Resigned 26/11/2020
Mr Philip Plummer	Treasurer	
Prof Lindy Willmott	Director	Resigned 26/11/2020
Ms Helen Walker	Deputy Chair	
Mr Alec Wagstaff	Director	
Assoc Prof Ms Moira O'Connor	Director	Resigned 26/11/2020
Ms Shannon Calvert	Director	
Ms Sarah Richards	Director	Appointed 10/9/2020
Ms Ilsa Hampton	Director	Appointed 26/11/2020
Dr Jayne Hewitt	Director	Appointed 26/11/2020
Ms Rachel Coghlan	Director	Appointed 26/11/2020
Ms Tamara McKee	Company Secretary	

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal Activities

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

Significant Changes

The COVID-19 outbreak has impacted the way of life, economy and financial markets in Australia. This has affected the ability of Palliative Care Australia to continue operations as usual and has impacted on its operating results. In accordance with national guidelines, Palliative Care Australia has implemented remote working arrangements in response to government requirements and to ensure the wellbeing and safety of all employees and visitors.

Operating Result

The surplus from ordinary activities amounted to \$176,105 (2020: \$110,807).

Signed in accordance with a resolution of the Board of Directors.



Professor Meera Agar, Chair



Mr Philip Plummer, Treasurer

Dated this 17th day of September 2021

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

DIRECTORS' DECLARATION

In accordance with a resolution of the Directors of Palliative Care Australia Limited, the Directors of the registered entity declare that, in the Directors' opinion:

1. The financial statements and notes, as set out on pages 4 to 23, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standards – Reduced Disclosure Requirements applicable to the entity; and
 - b. give a true and fair view of the financial position of the registered entity as at 30 June 2021 and of its performance for the year ended on that date.
2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is signed in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Professor Meera Agar, Chair



Mr Philip Plummer, Treasurer

Dated this 17th day of September 2021



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AUDITOR'S INDEPENDENCE DECLARATION UNDER S60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE DIRECTORS OF PALLIATIVE CARE AUSTRALIA LIMITED

As lead auditor of Palliative Care Australia Limited, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

James Barrett, FCA
Registered Company Auditor
BellchambersBarrett

Canberra, ACT
Dated this 17th day of September 2021

Liability limited by a scheme approved under Professional Standards Legislation

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
Revenue	2	3,799,195	4,902,271
Employee benefits expense	3	(2,026,891)	(1,742,211)
Depreciation expense	8	(36,543)	(14,422)
Amortisation expense	9	(90,863)	(89,555)
Rental expense		-	(8,351)
Finance costs	3,9	(17,411)	(22,384)
Community awareness expense		(1,062,305)	(1,306,002)
Conference expenses		(30,000)	(1,085,396)
Travel and meeting expense		(69,338)	(202,464)
Administration and operations expenses		(272,839)	(301,579)
Audit and acquittal expenses		(16,900)	(19,100)
Current year surplus		176,105	110,807
Net current year surplus attributable to members of the entity		176,105	110,807
Other comprehensive income			
Other comprehensive income for the year		-	-
Total comprehensive income for the year		176,105	110,807
Total comprehensive income attributable to members of the entity		176,105	110,807

The accompanying notes form part of these financial statements.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	1,603,958	1,579,422
Trade and other receivables	5	25,520	-
Other assets	6	178,519	106,762
Financial Assets	7	2,362,082	2,127,173
TOTAL CURRENT ASSETS		4,170,079	3,813,357
NON-CURRENT ASSETS			
Property, plant and equipment	8	70,903	99,210
Right of use asset	9	307,025	261,201
TOTAL NON-CURRENT ASSETS		377,928	360,411
TOTAL ASSETS		4,548,007	4,173,768
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	185,060	221,217
Other current liabilities	11	2,269,703	2,075,611
Employee provisions	12	90,854	88,333
Lease liabilities	13	98,705	78,826
TOTAL CURRENT LIABILITIES		2,644,322	2,463,987
NON-CURRENT LIABILITIES			
Provisions	12	25,701	13,794
Lease liabilities	13	209,049	203,157
TOTAL NON-CURRENT LIABILITIES		234,750	216,951
TOTAL LIABILITIES		2,879,072	2,680,938
NET ASSETS		1,668,935	1,492,830
EQUITY			
Retained earnings		1,668,935	1,492,830
TOTAL EQUITY		1,668,935	1,492,830

The accompanying notes form part of these financial statements.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

	Retained Surplus	Total
	\$	\$
Balance at 1 July 2019	1,382,023	1,382,023
Comprehensive income		
Net surplus for the year	110,807	110,807
Balance at 30 June 2020	1,492,830	1,492,830
Comprehensive income		
Net surplus for the year	176,105	176,105
Balance at 30 June 2021	1,668,935	1,668,935

The accompanying notes form part of these financial statements.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from members and grants		4,108,219	4,818,419
Interest received	2	5,482	11,546
Finance portion of lease repayment	3, 9	(17,411)	(22,384)
Payments to suppliers and employees		<u>(3,984,340)</u>	<u>(4,975,503)</u>
Net cash generated from / (used in) operating activities		<u>111,950</u>	<u>(167,922)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Gain from investment in financial assets		-	27,769
Payment for property, plant and equipment	8	<u>(8,601)</u>	<u>(86,547)</u>
Net cash (used in) investing activities		<u>(8,601)</u>	<u>(58,778)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Payment of finance lease liabilities		<u>(78,813)</u>	<u>(68,773)</u>
Net cash (used in) financing activities		<u>(78,813)</u>	<u>(68,773)</u>
Net cash increase / (decrease) in cash held		<u>24,536</u>	<u>(295,473)</u>
Cash and cash equivalents at the beginning of the financial year		<u>1,579,422</u>	<u>1,874,895</u>
Cash and cash equivalents at the end of the financial year	4	<u><u>1,603,958</u></u>	<u><u>1,579,422</u></u>

The accompanying notes form part of these financial statements.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

Note 1: Statement of Significant Accounting Policies

Basis of Preparation

Palliative Care Australia Limited applies Australian Accounting Standards – Reduced Disclosure Requirements as set out in AASB 1053: *Application of Tiers of Australian Accounting Standards*.

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 *Corporations Act 2001*. Palliative Care Australia 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 these 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 accrual 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.

The financial statements were authorised for issue on 17 September 2021 by the Directors of Palliative Care Australia.

Accounting Policies

a. Revenue

Revenue recognition

Contributed Assets

Palliative Care Australia receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, Palliative Care Australia recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer). Palliative Care Australia recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

Operating Grants, Donations and Bequests

When Palliative Care Australia receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, Palliative Care Australia:

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

a. Revenue (Continued)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, Palliative Care Australia:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (for example AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, Palliative Care Australia recognises income in profit or loss when or as it satisfies its obligations under the contract.

Interest Income

Interest income is recognised using the effective interest method.

Dividend Income

Palliative Care Australia recognises dividends in profit or loss only when Palliative Care Australia's right to receive payment of the dividend is established.

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

b. Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

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 the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are 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).

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to Palliative Care Australia 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:

Class of Fixed Asset	Depreciation Rate
Computer equipment	27% - 50%
Furniture and Fittings	20%
Office equipment	10% - 27%

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

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

b. Property, Plant and Equipment (Continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

c. Leases

Palliative Care Australia as a lessee

At inception of a contract, Palliative Care Australia assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by Palliative Care Australia where Palliative Care Australia is a lessee. However, all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

The lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives
- variable lease payments rate, initially measured using the index or rate at the commencement date
- the amount expected to be payable by the lessee under residual value guarantees
- the exercise price of purchase options, if lessee is reasonably certain to exercise the options
- lease payments under extension options if lessee is reasonably certain to exercise the options
- payments for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest.

Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that Palliative Care Australia anticipates exercising a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

d. Financial Instruments

Initial recognition and measurement

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

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are recognised immediately as expenses in profit or loss.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component.

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

d. Financial Instruments (Continued)

Classification and subsequent measurement

(i) Financial assets

Financial assets are subsequently measured at:

- amortised cost
- fair value through other comprehensive income
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates. Financial instruments are recognised initially using trade date accounting, i.e. on the date that Palliative Care Australia becomes party to the contractual provisions of the instrument.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

Palliative Care Australia initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

(ii) Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

d. Financial Instruments (Continued)

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: Business Combinations applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over its life in profit or loss over the relevant period. The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability cannot be reclassified.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred
- all risk and rewards of ownership of the asset have been substantially transferred
- Palliative Care Australia no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

Recognition of expected credit losses in financial statements

At each reporting date, Palliative Care Australia recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

d. **Financial Instruments (Continued)**

Impairment

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired, Palliative Care Australia measured any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event); and
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

e. **Impairment of Assets**

At the end of each reporting period, Palliative Care Australia reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, Palliative Care Australia estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual 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 Benefits**

Short-term employee benefits

Provision is made for Palliative Care Australia's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly within 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.

Palliative Care Australia's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

f. Employee Benefits (Continued)

Other long-term employee benefits

Palliative Care Australia classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are 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. Provision is made for Palliative Care Australia's obligation for other long-term employee benefits, which 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 high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

Palliative Care Australia's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where Palliative Care Australia does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of Palliative Care Australia receive defined contribution superannuation entitlements, for which Palliative Care Australia pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. Palliative Care Australia's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in Palliative Care Australia's statement of financial position.

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. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

h. Trade and Other Debtors

Trade 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. 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.

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

i. Goods and Services Tax (GST) (Continued)

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.

j. Income Tax

No provision for income tax has been raised as Palliative Care Australia is exempt from income tax under Div 50 of the *Income Tax Assessment Act 1997*.

k. Provisions

Provisions are recognised when Palliative Care Australia 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.

l. Comparative Figures

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

m. Trade and Other Payables

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

n. Critical Accounting Estimates and Judgements

The Directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within Palliative Care Australia.

Key judgements

(i) Performance obligations under AASB 15

To identify a performance obligation under AASB 15, the agreement must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the agreement is sufficiently specific by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature/ type, cost/ value, quantity and the period of transfer related to the goods or services agreed.

(ii) Lease term and Option to Extend under AASB 16

The lease term is defined as the non-cancellable period of a lease together with both periods covered by an option to extend the lease if Palliative Care Australia is reasonably certain to exercise that option; and also periods covered by an option to terminate the lease if Palliative Care Australia is reasonably certain not to exercise that option. The options that are reasonably going to be exercised is a key management judgement that Palliative Care Australia will make. Palliative Care Australia has not included the extension option (a period of two years expiring in May 2026) in the calculation under AASB 16.

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

n. Critical Accounting Estimates and Judgements (Continued)

(iii) *Employee benefits*

For the purpose of measurement, AASB 119: *Employee Benefits* defines obligations for short-term employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As Palliative Care Australia expects that most employees will not use all of their annual leave entitlements in the same year in which they are earned or during the 12-month period that follows (despite an informal internal policy that requires annual leave to be used within 18 months), the Directors believe that obligations for annual leave entitlements satisfy the definition of other long-term employee benefits and, therefore, are required to be measured at the present value of the expected future payments to be made to employees.

(iv) *Going Concern*

The COVID-19 outbreak has impacted the way of life in Australia. These impacts have resulted in a reduction in travel and has impacted the fair value of investments. In accordance with national guidelines, Palliative Care Australia has implemented remote working arrangements in response to government requirements and to ensure the wellbeing and safety of all employees and visitors.

Palliative Care Australia has determined that there are no going concern risks arising from the impact of the COVID-19 outbreak. The Directors have determined that Palliative Care Australia remains in a healthy financial position.

It is not possible to reliably estimate the duration and severity of the impact of COVID-19, as well as the impact on the financial position and results of Palliative Care Australia for future periods. However, based on analysis of the financial performance and position the financial statements have been prepared on a going concern basis. Palliative Care Australia believes at this point in time that there is no significant doubt about Palliative Care Australia's ability to continue as a going concern.

o. Economic Dependence

Palliative Care Australia Limited is dependent on the Department of Health for the majority of its revenue used to operate the business. At the date of this report, the Board of Directors have no reason to believe the Department will not continue to support Palliative Care Australia.

p. Fair Value of Assets and Liabilities

Palliative Care Australia measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

"Fair value" is the price Palliative Care Australia would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to Palliative Care Australia at the end of the reporting period (ie the market that maximises the receipts from the sale of the

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

p. Fair Value of Assets and Liabilities (Continued)

asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use. The fair value of liabilities and Palliative Care Australia's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instruments, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and, where significant, are detailed in the respective note to the financial statements.

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

	2021 \$	2020 \$
Note 2: Revenue		
Grant revenue	3,380,337	3,471,261
Interest	5,482	11,546
Dividends	57,558	63,024
Unrealised gain / (loss) on investment	178,414	(71,647)
Membership fees	2,200	3,150
Donations	39,151	16,449
National conference	-	1,246,488
Philanthropic grants	60,500	72,500
Government stimulus	50,000	50,000
Gain on lease modification	20,782	-
Other income	4,771	39,500
	<u>3,799,195</u>	<u>4,902,271</u>
Note 3: Surplus for the Year		
	2021 \$	2020 \$
Expenses		
Employee benefits expense:	2,026,891	1,742,211
Depreciation and amortisation	127,406	103,977
Interest expense on lease liabilities	17,411	22,384
Note 4: Cash and Cash Equivalents		
Cash at bank	<u>1,603,958</u>	<u>1,579,422</u>
Total cash on hand as stated in the statement of financial position and statement of cash flows	<u>1,603,958</u>	<u>1,579,422</u>
Reconciliation of cash		
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the statement of financial position as follows:		
Cash and cash equivalents	<u>1,603,958</u>	<u>1,579,422</u>
Note 5: Trade and Other Receivables		
CURRENT		
Trade debtors	<u>25,520</u>	<u>-</u>
	<u>25,520</u>	<u>-</u>

No impairment was required of trade and other receivables at 30 June 2021 (2020: \$Nil).

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

	2021 \$	2020 \$
Note 6: Other Assets		
Prepayments	178,519	90,858
Accrued income	-	15,904
	<u>178,519</u>	<u>106,762</u>
Note 7: Financial Assets		
Perpetual Treasury Fund	836,469	819,327
Perpetual Reserve Fund	1,497,068	1,279,302
Rent guarantee	28,545	28,544
	<u>2,362,082</u>	<u>2,127,173</u>
Note 8: Property, Plant and Equipment		
Computer equipment at cost	59,201	51,691
Less accumulated depreciation	(32,195)	(10,087)
	<u>27,006</u>	<u>41,604</u>
Furniture and fittings at cost	68,877	68,877
Less accumulated depreciation	(28,604)	(15,451)
	<u>40,273</u>	<u>53,426</u>
Office equipment at cost	5,572	5,572
Less accumulated depreciation	(1,948)	(1,392)
	<u>3,624</u>	<u>4,180</u>
	<u>70,903</u>	<u>99,210</u>

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:

	Computer Equipment \$	Furniture and Fittings \$	Office Equipment \$	Total \$
Balance at 1 July 2020	41,604	53,426	4,180	99,210
Additions	8,601	-	-	8,601
Disposals	(1,090)	-	-	(1,090)
Depreciation expense	(22,834)	(13,153)	(556)	(36,543)
Depreciation writeback	725			725
Balance at 30 June 2021	<u>27,006</u>	<u>40,273</u>	<u>3,624</u>	<u>70,903</u>

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Note 9: Right of Use Assets

Palliative Care Australia's lease portfolio includes a leasehold building. A new lease was executed on 1 June 2021. This lease has a lease term of three years. The option to extend or terminate are contained in the property leases of Palliative Care Australia. These clauses provide Palliative Care Australia opportunities to manage leases in order to align with its strategies.

i) AASB 16 related amounts recognised in the balance sheet

	2021	2020
	\$	\$
Right of use assets		
Leased premises	315,797	350,756
Less accumulated amortisation	<u>(8,772)</u>	<u>(89,555)</u>
Total right of use asset	<u>307,025</u>	<u>261,201</u>

ii) AASB 16 related amounts recognised in the statement of profit or loss

Amortisation expense	(90,863)	(89,555)
Finance costs	<u>(17,411)</u>	<u>(22,384)</u>
	<u>(108,247)</u>	<u>(111,939)</u>

Note 10: Trade and Other Payables

CURRENT		
Trade payables and accruals	147,051	117,437
Taxes payable	<u>38,009</u>	<u>103,780</u>
	<u>185,060</u>	<u>221,217</u>

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

Trade payables and accruals	<u>147,051</u>	<u>117,437</u>
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No collateral has been pledged for any of the trade and other payable balances as at 30 June 2021.

PALLIATIVE CARE AUSTRALIA LIMITED
ABN 85 363 187 904

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

	2021 \$	2020 \$
Note 11: Other Current Liabilities		
Contract Liabilities – Unexpended Grants		
Department of Health		
- National Palliative Care Project Funding	1,117,516	1,450,219
- Paediatric Project Funding	721,902	250,000
- ELDAC Project (QUT)	60,063	334,892
	<u>1,899,481</u>	<u>2,035,111</u>
Contract Liabilities – Other Income in Advance		
Conference income in advance	284,812	-
Income in advance	<u>85,410</u>	<u>40,500</u>
	<u>2,269,703</u>	<u>2,075,611</u>
Note 12: Employee Provisions		
CURRENT		
Provision for annual leave entitlements	<u>90,854</u>	<u>88,333</u>
	<u>90,854</u>	<u>88,333</u>
NON-CURRENT		
Provision for long service leave	<u>25,701</u>	<u>13,794</u>
	<u>25,701</u>	<u>13,794</u>
Total employee provisions	<u>116,555</u>	<u>102,127</u>

Analysis of employee provisions

	Annual Leave	Long Service Leave	Total
	\$	\$	\$
Opening balance as at 1 July 2020	88,333	13,794	102,127
Additional provisions raised during the year	7,688	23,815	31,503
Reduction in provision	(5,167)	(11,908)	(17,075)
Balance as at 30 June 2021	<u>90,854</u>	<u>25,701</u>	<u>116,555</u>

The provision for employee benefits represents amounts accrued for annual leave. Based on past experience, Palliative Care Australia expects the full amount of the annual leave balance to be settled within the next 12 months. Further, these amounts must be classified as current liabilities since Palliative Care Australia does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlements.

Long service leave entitlements are provided for within the Statement of Financial Position based on the estimated probability of an employee reaching the minimum vesting period (i.e. 7 years).

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

	2021 \$	2020 \$
Note 13: Lease Liabilities		
CURRENT		
Lease liability – Right of use asset	98,705	78,826
	<u>98,705</u>	<u>78,826</u>
NON-CURRENT		
Lease liability – Right of use asset	209,049	203,157
	<u>209,049</u>	<u>203,157</u>
Total lease liabilities	<u>307,754</u>	<u>281,983</u>

Note 14: Related Party Transactions

As at balance date Palliative Care Australia has no known related party transactions.

Note 15: Contingent Liabilities and Contingent Assets

As at balance date Palliative Care Australia has no known contingent liabilities or contingent assets.

Note 16: Financial Risk Management

Palliative Care Australia'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: Financial Instruments: Recognition and Measurement as detailed in the accounting policies to these financial statements, are as follows:

		2021 \$	2020 \$
Financial assets			
Cash and cash equivalents		1,603,958	1,579,422
Trade and other receivables		25,520	-
Financial asset at amortised cost (rent guarantee)	7	28,545	28,544
Financial assets at fair value through profit and loss (perpetual funds)	7	<u>2,333,562</u>	<u>2,098,629</u>
		<u>3,991,585</u>	<u>3,706,595</u>
Financial liabilities			
Trade payables and accruals at amortised cost		<u>147,051</u>	<u>117,437</u>

PALLIATIVE CARE AUSTRALIA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

Note 17: Fair Value Measurement

Palliative Care Australia measures and recognises financial assets at fair value through profit and loss at fair value on a recurring basis after initial recognition. Palliative Care Australia uses the market approach, which uses prices and other relevant information generated by market transactions for identical or similar assets.

Note 18: Key Management Personnel Compensation

The totals of remuneration paid to key management personnel (KMP) of Palliative Care Australia during the year are as follows:

KMP – short term benefits	<u>379,136</u>	<u>469,616</u>
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Note 19: Entity Details

The principal place of business is:

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



p (+61 2) 6239 5011
 e admin@bellchambersbarrett.com.au
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 Forrest ACT 2603
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PALLIATIVE CARE AUSTRALIA LIMITED

Report on the Audit of the Financial Report

Opinion

We have audited the accompanying financial report of Palliative Care Australia Limited (the Company), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss, 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 Directors' declaration.

In our opinion, the financial report of the Company is in accordance with the Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act), including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2021 and of its performance for the year then ended; and
- (ii) complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the company in accordance with the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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

We draw attention to Note 1(n) of the financial report which notes the outbreak of COVID-19 as a global pandemic and how this has been considered by the Directors in the preparation of the financial report. The impact of COVID-19 is an unprecedented event, which continues to cause a high level of uncertainty and volatility. As set out in the financial statements, no adjustments have been made to financial statements as at 30 June 2021 for the impacts of COVID-19. Our opinion is not modified in respect of this matter.

Information Other than the Financial Report and Auditor's Report Thereon

The Directors are responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2021 but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The Directors of the company are 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 ACNC Act and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Liability limited by a scheme approved under Professional Standards Legislation



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PALLIATIVE CARE AUSTRALIA LIMITED

In preparing the financial report, the Directors are responsible for assessing the company's ability 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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibility 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 company'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 our auditor's report. However, future events or conditions may cause the company 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 the Directors 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 our audit.

James Barrett, FCA
Registered Company Auditor
BellchambersBarrett

Canberra, ACT
Dated this 17th day of September 2021

Palliative Care Australia Limited ABN 85 363 187 904

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PalliativeCare
AUSTRALIA
