



PalliativeCare  
AUSTRALIA



## Annual Report 2021-2022

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*Promoting quality palliative care since 1991*

### **Lilly Pilly or Galang-arrra**

Lilly Pilly: A native Australian flower and berry bush. Traditionally known as 'medicine berries' among Aboriginal Australians, this superfood is believed to help prevent colds and infections.

The Lilly Pilly is also known to relieve general suffering and improve quality of life – something it has in common with palliative care.

The Aboriginal name (NSW) for Lilly Pilly is Galang-arrra.



### **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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Thank you for your interest in Palliative Care Australia (PCA). There is a great deal to reflect on in the last 12 months and we are especially mindful of the lives lost during the COVID Pandemic and acknowledge the extensive contribution of the palliative care sector.

We have pursued an agenda of 'bold' leadership in 2021-22 seeking tangible and achievable solutions, with a particular focus on workforce solutions that seek to deliver quality palliative care to all who want it, wherever they are.

**Sadly, we estimate that 40% of people who die in hospital, still do not receive palliative care.**

Not only do all people have the right to receive appropriate end of life care, dying in hospital represents both a huge cost to the health system and is not in alignment with our cultural and social values.

KPMG calculates that **a \$1 investment in palliative care returns between \$1.36 and \$2.13 to the hospital system** through reduced hospitalisation and a better allocation of care services.

Many thousands more died in residential aged care where palliative care is not yet nationally embedded. **Only 1 in 50 aged care residents received palliative care under the recent aged care funding instrument.** The weight of the Royal Commission into Aged Care Quality and Safety continues to add momentum to our advocacy. Commissioners made 12 recommendations pointing to the need for palliative care to be embedded within aged care. PCA continues to engage with the aged care sector and the Government to inform the reform needed.

In 2021-22, PCA met one on one with over 60 members of Federal Parliament to reinforce the key actions of the PCA Roadmap. That advocacy contributed to funding announcements in the March 2022 Budget including, the implementation of a palliative care patient navigator and care coordinator pilot, as well as investment in multidisciplinary outreach service trials in residential aged care facilities.

Going forward the PCA Roadmap 2022-2027 lays out many more clear actions for government to follow, for a range of critical areas identified in communities across Australia, including:

- » Greater investment in dedicated palliative care services across Australia including rural and remote areas.
- » Supporting and growing the palliative care workforce – this includes the specialist palliative care workforce and the workforce in primary health care.
- » Augmenting palliative care data and research.
- » Providing more support to carers so they can care for their loved ones in a place of their choice.
- » Fully funding the Paediatric Palliative Care National Action Plan.
- » Investing in palliative care awareness campaigns to raise community awareness about death, dying and palliative care.

Of all these priority areas, addressing workforce shortages and pressures is central – something many sectors can relate to. We know that the demand for palliative care will double by 2040 with our ageing population and it is imperative that the development of a national palliative care workforce strategy is funded to ensure our planning for now and into the future.

The collaborative and holistic nature of palliative care lends itself to a similar approach to this big national issue. PCA commends the new government and its early focus on the skills and workforce needed for the future, not to mention the ambitious health and aged care reform agenda outlined by Ministers Butler and Wells.

We stand ready to be partners in this work, alongside our Member Organisations and friends in the care economy, including organisations like the Cancer Council Australia and their members, Dementia Australia, the National Rural Health Alliance, the National Aboriginal Community Controlled Health Organisation, and Carers Australia, to name a few.



The impact COVID-19 has had on palliative care staff, our volunteers and the people they serve speaks loudly to us as we reflect on 2021-22. The results of our 2022 National Palliative Care Demand Survey suggest that on average palliative care services have seen an **increase in demand of approximately 30%** over the past few years.

This is explained through delayed diagnosis and treatment of life limiting illnesses as a result of public health restrictions and general anxiety about the pandemic, and demand for community-based care outside a hospital setting. In the end, diagnosis was delayed, the window for curative medicine missed, leaving palliative care as the most appropriate health response. Heart breaking for people and families who might have otherwise had a better prognosis.

During this time, side by side with rising need, we have seen an increase in awareness around the benefit of palliative care. Stage 1 of our 'More Than You Think' campaign has certainly tapped into this moment in time.

Key results from the campaign's evaluation:

- » **66%** of respondents said they now view palliative care more favourably.
- » **69%** said they are more likely to seek palliative care for themselves or others.
- » **73%** said they are more likely to have end of life conversations.

This reporting period was also witness to a growing conversation and awareness around Voluntary Assisted Dying (VAD) as all Australian states progressed legislation as well as health and regulatory requirements. That same momentum is building in the Northern Territory and Australian Capital Territory.

Community discussion and the subsequent legislation has highlighted what PCA has known for a long time - that there remains an unmet need and inequitable access to quality palliative care. A postcode lottery remains.

PCA seeks to play a considered role in Australia's implementation and understanding of VAD and will continue to raise the need for associated quality palliative care.

There is much to review and reflect on in this reporting period and we encourage you to not let our annual report 'gather dust' but rather see it as an open door for how we can collaborate and work together in the years that follow.

The health sector and Australian community more broadly find ourselves at a point in time where the need for reform is being embraced. That sense of 'building back better' in response to the challenges we face provides a positive focus in times of pressure and uncertainty.

Palliative Care Australia is a partner in that work.

In closing, thank you to PCA staff past and present who have contributed to the achievements outlined in these pages, our Member Organisations, as well as our volunteer Board of Directors, our sector's palliative care workforce and volunteers, carers and consumers with lived experience, and all those who have contributed to the various committees and advisory groups highlighted. Our collaboration is powerful.

What is clear is that demand for palliative care is increasing, separate to the need resulting from the Pandemic. **KPMG estimates that demand will increase by 50% between now and 2035 and double by 2050.** We know what needs to be done and we look forward to making progress in the year ahead.

Regards

**Professor Meera Agar**  
Chair

**Camilla Rowland**  
Chief Executive Officer



# Our collective *impact*

The Reconciliation Action Plan Working Group launched the '**Reflect Reconciliation Action Plan**' with a strong focus on development of *relationships*

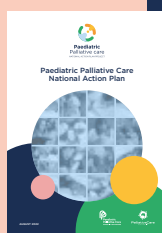


Launching of the '**Final Footprints: My Culture, My Kinship, My Country**' video in NAIDOC week, over **2000 views**

**15,000+**  
digital resources  
downloaded



The opening to **NPCW 2022** was held at the paediatric palliative care hospice Bear Cottage in NSW and included an update on the first ever **National Paediatric Palliative Care National Action Plan**



**13,666**  
**NATIONAL PALLIATIVE CARE SERVICE DIRECTORY**  
website views



**697,766 users**  
visited the redeveloped  
**PCA WEBSITE**



**OCEANIC**  
PALLIATIVE CARE CONFERENCE 2021

**1,092 people**  
from 15 countries attended

*Launching*  
of the  
**'National Palliative Care Standards for All Health Professionals and Aged Care Services'**







Publication of the  
**'Palliative Care Australia  
Roadmap 2022-2027'**  
to guide palliative care  
*advocacy*

*Launching*  
of the new  
**PAEDIATRIC PALLIATIVE  
CARE WEBSITE**  
10,700+ page views



**28,722**  
'Palliative Care  
*It's more than you think.*'  
website views

The 13 members of the  
**National Register of  
Palliative Care Consumers  
and Carers** were on five  
PCA project and policy  
committees, 17 external  
advisory groups, and  
contributed to five national  
policy, evaluation and media  
enquiries



The Australian  
**Palliative Care Pandemic  
and Other Emergencies  
Work Group** met  
*7 times*



PCA made  
*12 submissions*  
to the **Australian  
Government**



*Celebrating*  
**30 YEARS**  
of advocating for quality  
palliative care



**355**  
PCA 2021  
*Art Competition*  
entries

# Focus areas

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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, Promote, Inform.

However, our work is not static and needs to respond to the needs of now and the opportunities presented. In this regard, the 2021-22 reporting period has been shaped by the COVID-19 pandemic and the increasing momentum around aged care and health reform.



## **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.







## PURPOSE

Palliative Care Australia leads a unified voice to strengthen our collective impact towards excellence in palliative care.

## VISION

*We see a world where quality palliative care is available for all, when and where they need it.*

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

# Strategic Direction 2022–2024

## VALUES

### TRUSTED

We are a respected leader in palliative care advocacy. We are professional and act with integrity.

### COLLABORATIVE

We achieve positive outcomes through inclusive engagement, strong relationships, and seeing people at the heart of everything we do.

### BOLD

We are committed to agile, innovative and courageous leadership to drive change towards palliative care excellence.

## STRATEGIC PALLIATIVE CARE PRIORITIES



## KEY ACTIONS



Advocate for increased investment in workforce capacity (and capability building the specialist palliative care workforce), the aged care workforce, and other specialist/primary health care workforce.



Collaborate to develop integrated models of care and increase co-ordination and pathways between Specialist Palliative Care and other specialist/primary health care and aged care.



Advocate for the new Aged Care Act, national policies and funding instruments to include high quality palliative care in aged care.



Collaborate in the development of an Aboriginal and Torres Strait Islander-led palliative care and end-of life-care strategy.



Advocate for increased investment in palliative care research to develop a strong evidence base for palliative care services.



Demonstrate global leadership including a focus to support Pacific neighbours to deliver quality palliative care.

# Member organisations

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Palliative Care Australia represents our members and all Australians who believe in quality end-of-life care.



# Governance and Committees

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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.



## PALLIATIVE CARE AUSTRALIA BOARD



**Professor Meera Agar**  
*Board Chair*



**Helen Walker**  
*Deputy Chair*



**Alec Wagstaff**



**Shannon Calvert**



**Sarah Richards**



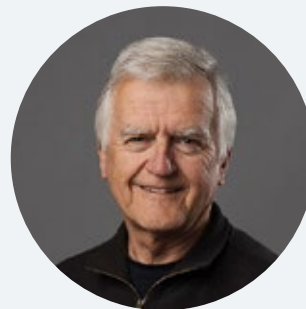
**Ilsa Hampton**



**Dr Jayne Hewitt**



**Rachel Coghlan**



**Vlad Aleksandric**

**Company Secretary**  
Tamara McKee

## SUBCOMMITTEES OF THE BOARD

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### Finance, Audit and Risk Management Committee

- » Chris Potter (Chair), external member
- » Professor Meera Agar
- » Sarah Richards
- » Ilsa Hampton
- » Camilla Rowland
- » Tamara McKee
- » Jonathan Coe, external member

### Nominations Committee

- » Professor Meera Agar (Chair)
- » Helen Walker
- » Alec Wagstaff
- » Dr Jayne Hewitt
- » Tamara McKee

### Aged Care Committee

- » Professor Meera Agar (Chair)
- » Helen Walker
- » Rachel Coghlan
- » Professor Deborah Parker
- » Professor Jennifer Tieman
- » Professor Irene Blackberry
- » Professor Yvonne Wells
- » Dr Michael Barbato OAM
- » Katie Snell

## STEERING AND ADVISORY GROUPS

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### RAP Working Group

- » Alec Wagstaff
- » Chelsea Menchin
- » Colleen Johnstone
- » John Haberecht
- » Lee Fagan
- » Lynette Dimer
- » Mark Waters
- » Violet Platt

### PCA Pandemic and Emergencies Working Group (FKA Australian COVID-19 Palliative Care Working Group)

- » David Heslop
- » Elizabeth Raymond
- » Janeane Harlum
- » Janice Bresch
- » Jennifer Tieman
- » Kristen Auret

- » Leeroy William
- » Margaret Deerain
- » Professor Meera Agar
- » Michelle Gold
- » Nicole Fitzgerald
- » Patsy Yates
- » Professor Michael Kidd
- » Rachel Coghlan
- » Sara Fleming
- » Toni Smith
- » Will Cairns

### National Palliative Care Standards – (Generalist) Executive Steering Committee

- » Andrew Allsop
- » Professor Meera Agar
- » Claudia Virdun
- » Rachel Coghlan
- » Kerri-Anne Dooley
- » Professor Ken Hillman AO
- » Professor Geoff Mitchell
- » Associate Professor Dr Marianne Phillips
- » Dr Judi Greaves

### Oceanic Palliative Care Conference Executive Committee

- » Professor Meera Agar
- » Camilla Rowland
- » Tamara McKee
- » Kellie Sydlarczuk
- » Alarnah Roberts
- » Linda Hansen

### Oceanic Palliative Care Conference Program Committee

- » Professor Meera Agar
- » Professor Deb Parker
- » Dr Deidre Morgan
- » Dr Barbara Daveson
- » Associate Professor Ghauri Aggarwal
- » Professor Margaret Leong
- » Raymond St John
- » Dr Chris Shilling
- » Louise Hickman
- » Renee Deleuil
- » Associate Professor Leeroy Williams
- » Professor Jennifer Tierman
- » Kellie Sydlarczuk
- » Jeremy Henderson
- » Hannah Tuttle
- » Katie Snell
- » Margaret Deerain

## Paediatric Palliative Care Project Steering Committee

- » Annette Vickery
- » Sara Fleming
- » Jenny Hynson
- » Professor Meera Agar
- » Melissa Heywood
- » Renee Deleuil
- » Simon Waring
- » Susan Trethewie
- » Toni Rice

## National Expert Advisory Panel

- » Daniel Coase
- » Dr Gabrielle O'Kane
- » Donna Murray
- » Dr Linda Sheahan
- » Dr Lisa Miller
- » Dr Claudia Virdun
- » Mark Cockayne
- » Sushma Mathur
- » Professor Rosemary Calder
- » Dr Kim Hamrosi (Ms)
- » Renae Beardmore
- » Andrea Grindrod
- » Emeritus Professor Lloyd Sansom
- » Chris Hall
- » Cheryl Holmes
- » Associate Professor Moira O'Connor
- » Andrew Allsop
- » Dr Leanne Beagley
- » Dr Deidre Morgan, PhD
- » Professor Ben White
- » Professor Lindy Willmott

## Clinical Consulting Panel

- » Dr Peter Allcroft
- » Dr Davinia Shi En Seah
- » Dr Georgina Taylor
- » Dr Melanie Benson
- » Dr Paresh Dawda
- » Dr Timothy To
- » Katheryn Hooper
- » Kate Reed
- » Kerrie Noonan
- » Kristyn Dickfos Mackrell
- » Penelope Tuffin
- » Tish Morrison

## PCA's patrons

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

## STAFF

*As at 30 June 2022*

- » Camilla Rowland  
*Chief Executive Officer*
- » Tamara McKee  
*Corporate Services Director and Company Secretary*
- » Ian Campbell  
*National Communications Manager*
- » Margaret Deearin  
*National Strategy and Policy Manager*
- » Chelsea Menchin  
*National Projects Manager*
- » Toni Rice  
*Paediatric Palliative Care Project Manager*
- » Kellie Sydlarczuk  
*Senior Conference and Events Coordinator*
- » Olivia Ryan  
*Philanthropy Relations Coordinator*
- » Annette Vickery  
*Senior Paediatric Palliative Care Project Officer*
- » Jocelyn White  
*Finance and IT Officer*
- » Phillipa Lowrey  
*Senior Project Officer*
- » Sarah Clifton  
*Senior Policy Officer*
- » Sonja Kama  
*Senior Communications Officer*
- » Samara Rodway  
*Paediatric Palliative Care Project Officer*
- » Alarnah Roberts  
*Communications and Events Officer*
- » Genevieve Laughton-Bath  
*Corporate Services Officer*
- » Isabel Schibig  
*Project Officer*
- » Alena Famulagan  
*Office Administrator & Executive Assistant*
- » Paula Sidney  
*Philanthropy Project Support*





*Lead*

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



## PALLIATIVE CARE AUSTRALIA ROADMAP 2022-2027 AND 2022 FEDERAL ELECTION STATEMENT

With a Federal Election looming, in November 2021 following extensive consultation with PCA membership and stakeholders, PCA released two key documents to guide palliative care advocacy into the future:

- » Palliative Care Australia Roadmap 2022-2027
- » 2022 Federal Election Statement

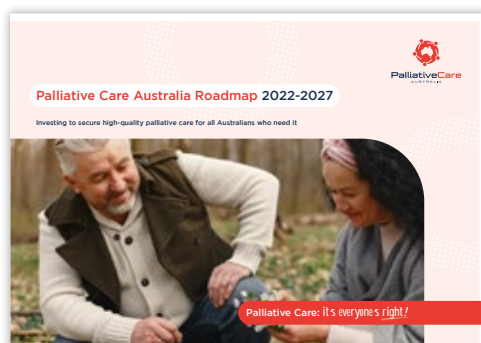
The Roadmap sets out a comprehensive plan for improving palliative care for people with life-limiting illness and supporting the health and aged care workforce and carers. The Roadmap prioritises:

- » greater investment in dedicated palliative care services across Australia including rural and remote areas
- » supporting and growing the palliative care workforce – this includes the specialist palliative care workforce and the workforce in primary care
- » making palliative care core business in aged care – a key finding of the Royal Commission into Aged Care Quality and Safety
- » augmenting palliative care data and research
- » providing more support to carers so they can care for their loved ones in the place of choice
- » fully funding the Paediatric Palliative Care Action Plan
- » investing in palliative care awareness campaigns to raise community awareness about death, dying and palliative care.

Informed by the Roadmap and the well-established economic case for greater investment in palliative care, the Federal Election Statement clearly identifies the problems and the investment solutions required to address them.

Organisations consulted in the development of the Election Statement and the Roadmap 2022-2027 include PCA Member Organisations and Affiliate Members, Dementia Australia, National Rural Health Alliance (NRHA), COTA, Carers Australia, Pain Australia, National Seniors, ELDAC, AHHA, Catholic Health Australia (CHA), ACRRM, Palliative Care Outcomes Collaboration (PCOC), AMA, ACN ANMF, ACSA, LASA, Mental Health Australia, Australian Association of Gerontology, ANZ Society for Geriatric Medicine, Indigenous Allied Health Australia, MND Australia, Public Health Association, OPAN, Spiritual Health Australia, Australian Commission on Safety and Quality in Health Care (ACSQHC).

These two documents were provided to all Federal MPs and Senators and formed the basis of extensive consultation with Parliamentarians and their advisors. The PCA CEO met with 60 Members of Parliament and Senators and/or advisors in the lead up to the Federal Election. This level of engagement with Parliamentarians in a short period of time substantially raised the awareness of palliative care and will assist with ongoing advocacy into the future.







## RECONCILIATION ACTION PLAN

In NAIDOC week, July 2021, PCA launched its second Reconciliation Action Plan (RAP). The RAP was developed with PCA's expanded Reconciliation Action Plan Working Group and endorsed by Reconciliation Australia. Throughout 2021-22, the PCA Board and staff have worked to implement the organisations commitments to reconciliation in Australia as outlined in the RAP, across all areas of the organisation.

The RAP addresses the following four key areas: Relationships, Respect, Opportunities and Governance. There are 34 actions which span the organisation's work and operational structures, including HR. In 2021-22, 31 of the 34 actions were achieved, and work is ongoing.

Commencing in 2021, PCA has committed to a six-year, three-step process to contribute to reconciliation in Australia.

In 2021-22, PCA:

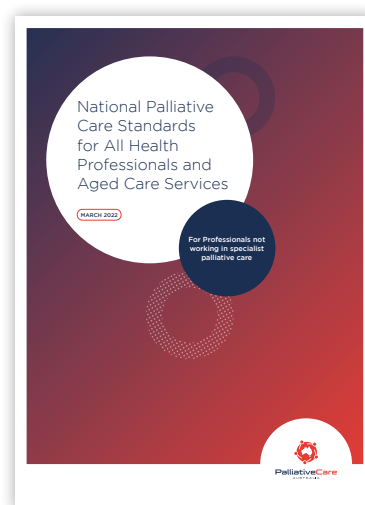
- » Actively supported NAIDOC Week and National Reconciliation Week.
- » Continued to fund the HealthInfoNet Palliative Care and End of Life Portal. This portal assists the health workforce broadly to provide culturally safe and responsive care for Aboriginal and Torres Strait Islander peoples, families 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.

## NATIONAL PALLIATIVE CARE STANDARDS FOR ALL HEALTH PROFESSIONALS AND AGED CARE SERVICES

In March 2022, PCA launched the National Palliative Care Standards for All Health Professionals and Aged Care Services (Standards) to complement the National Palliative Care Standards (NCPS) 5th edition 2018, with the aim of supporting better experiences and outcomes for people receiving generalist palliative care.

This work recognises that palliative care is delivered in all health and aged care settings, not just through specialist palliative care services. Improving awareness amongst health and aged care service providers of best practice service delivery can improve both the access to and the quality of palliative care, for Australian patients and their families.

Throughout 2021-22, PCA consulted widely with general practitioners, nurses and physicians, providers of Indigenous health, allied health, spiritual health, and aged care to develop the Standards. There are nine Standards established with 67 elements describing best practice service delivery across the Standards. More than 100 organisations and individual experts and consumers were invited to input to these Standards.





## PAEDIATRIC PALLIATIVE CARE NATIONAL ACTION PLAN CONSULTATION PROCESS

In 2021-22, PCA, in partnership with Paediatric Palliative Care Australia and New Zealand (PaPCANZ), undertook a comprehensive consultation process to inform the development of Australia's first Palliative Care National Action Plan (the NAP). The NAP is a roadmap for a national approach to prioritise and work towards common goals and objectives for paediatric palliative care. This is to ensure that children with life-limiting conditions and their families are supported and receive the information and care they need, regardless of diagnosis or geography.

The intended audience for the NAP is policy makers and those responsible for system and service design, healthcare and disability services, non-government organisations, researchers, and research funders. The year-long consultation process ensured that stakeholders, including the consumer and frontline workforce, were able to meaningfully contribute to and directly influence the development of the Paediatric Palliative Care National Action Plan.

There were 60 organisations and agencies and more than 170 individuals involved in the four-stage consultation process for the development of the NAP in 2021-22.

The four-stage consultation included:

- » The development of a Discussion Paper, with 104 responses
- » 10 Consultation Workshops for targeted stakeholder groups
- » The NAP Development Workshop with eight participants
- » Consultations with 60 participants concerning the draft NAP

The NAP will undergo further government consultation in the new financial year and is on schedule for completion in 2022.



## PALLIATIVE CARE SELF-ASSESSMENT PORTAL (PACSA)

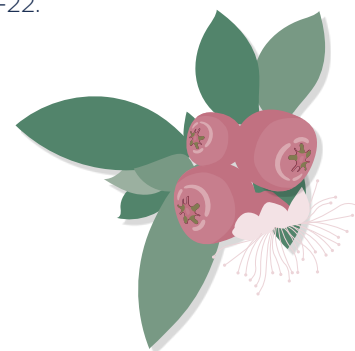
The Palliative Care Self-Assessment portal (PaCSA) provides



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 online 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 2021-22.





## 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 2021-22.

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 will continue to engage in the aged care reform agenda throughout 2021-2022, including the implementation of the Royal Commission recommendations.



**PCA's eight-point plan to ensure that palliative care is core business for aged care continues to inspire our work in this space:**

- 1 Palliative care is core business for 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

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



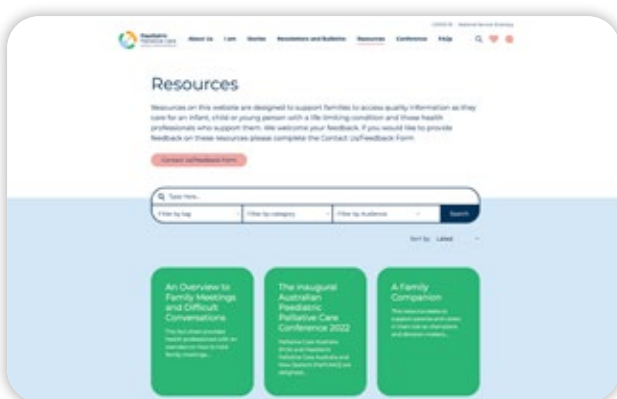
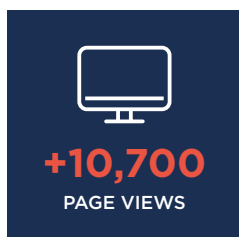


## PAEDIATRIC PALLIATIVE CARE WEBSITE

PCA and Paediatric Palliative Care Australia and New Zealand (PaPCANZ) are proud to have delivered the new [Paediatric Palliative Care website](#) in early 2022. The interactive resource hub was co-designed with [families, carers, young people, health professionals](#) and support organisations. The website reflects the diversity of those experiencing paediatric palliative care and those caring for an infant, child or young person with a life-limiting condition.

The website hosts dedicated paediatric palliative care information and resources – including webinars, podcasts, videos and stories – for health professionals, children, families, carers and young people. It also promotes the [Australian Paediatric Palliative Care Conference](#), the inaugural event of the Paediatric Palliative Care National Action Plan Project, proudly hosted by PCA and PaPCANZ (to be run from 13-14 October 2022).

This website will continue to evolve over time to provide new and updated information and resources. Since its launch on 3 February 2022, it has had:





## PALLIATIVE CARE YARNING CIRCLE

To ensure a breadth of Aboriginal and Torres Strait Islander voices and cultural protocols are informing the sector, PCA established the Palliative Care Yarning Circle format in early 2021 as an additional resource for the 17 National Palliative Care Projects funded by the Commonwealth.

A Yarning Circle enables participants to learn from a collective group of responses, build respectful relationships, and preserve and pass on cultural knowledge. The Yarning Circle had 18 members, who gathered to share perspectives and thoughts with each other on a particular item, rather than coming to a common consensus or decision.

In 2021-22, the Yarning Circle gathered six times, offering its perspectives to inform 10 national projects and encouraging cross collaboration between projects, individuals, organisations and communities, with a view to reduce unnecessary duplication of efforts.

The 18-member Yarning Circle gathered  
**6 times,**  
*offering its perspectives to inform*  
**10 national projects**  
and encourage **CROSS COLLABORATION**



## FINAL FOOTPRINTS LAUNCH

In celebration of NAIDOC Week 2021: Heal Country!, PCA hosted a live webcast, where the video 'Final Footprints: My Culture, My Kinship, My Country' was launched on 8 July 2021. This video resource features four community representatives speaking about the importance of planning within community for finishing up and sorry business and how palliative care can assist communities.

The 60-minute webcast was hosted by ABC presenter Dan Bouchier, and three representatives from the Palliative Care Yarning Circle. The expert panel discussed ways to explore the importance of palliative care to our First Nations' peoples, the use of 'death and dying' language in our communities, documenting your end-of-life wishes, how traditional and modern ways may co-exist in today's society and more.

The [webcast](#) received over 2000 views and continues to have strong viewing. This resource has also been shared throughout the network of health professional training organisations and integrated into learning packages of at least three national colleges.



## PHILANTHROPY

PCA partners with a range of organisations who, like us, believe high-quality palliative care should be available and accessible to people living with a life-limiting illness when and where they need it.

Philanthropy for PCA consists of corporate partnerships, sponsorships, grants from trusts and foundations, pro-bono opportunities, individual donations and corporate conference support.

The generous philanthropic support given to PCA goes a long way in creating opportunities for unique projects that will help promote palliative care as a human right for all Australians who need it.

PCA partners are invaluable to achieving our mission, whether it be on essential palliative care project work, our leading industry conference, or our specialist palliative care sector work.

This financial year has also seen the PCA take a leading approach and dedicated efforts to build our Philanthropy Strategy, including our processes and systems, such as our new donor portal on the updated PCA website.

Special mention and thanks must be made to the below philanthropic partners:

- » Ooh! Media
- » The Lionel and Yvonne Spencer Trust
- » The Wicking Foundation & La Trobe University
- » Griffin Legal
- » Tailored HR
- » Blue Arc
- » Pixie's Pixs
- » Actually Good Crackers

PCA also expresses heartfelt gratitude to those individuals who have generously donated or raised funds for PCA – together you all support PCA's vision to lead a unified voice to strengthen our collective impact towards excellence in palliative care.

If you are interested in advocating for improved palliative care policies and services in Australia, and becoming one of our philanthropic partners, please reach out to Gretchen Irvine, our National Business Development and Events Manager, phone (02) 6232 0700 or email [pca@palliativecare.org.au](mailto:pca@palliativecare.org.au)







# *Inform*

Inform community to  
contribute to the call for  
palliative care



## AUSTRALIAN PALLIATIVE CARE PANDEMIC AND OTHER EMERGENCIES WORKING GROUP

The Australian Palliative Care Pandemic and Other Emergencies Working Group – formerly known as the Australian COVID-19 Palliative Care Working Group – met seven times in the year. The Working Group has membership from the Australian Government and a range of clinicians, academics and other experts in palliative care. The Working Group formed under the auspices of PCA provides advice and support for the provision of the best possible palliative care to the people of Australia during the COVID-19 pandemic and beyond to future pandemics and other emergencies. The Terms of Reference have been updated in 2022 to reflect the changing nature of the COVID-19 pandemic in Australia and extended its remit to plan for future pandemics and other emergencies.

### Membership

- » Palliative Care Australia (PCA) Board Chair (Chair)
- » Palliative Care Australia CEO
- » Australian and New Zealand Society of Palliative Medicine (ANZSPM) President or delegate
- » Palliative Care Nurses Australia (PCNA) President or delegate
- » The Australian Department of Health
- » Australasian Chapter of Palliative Medicine of the RACP (AChPM) Chair or delegate
- » End of Life Directions for Aged Care (ELDAC) Project lead or delegate
- » Paediatric Palliative Care Australia and New Zealand (PaPCANZ) Chair or delegate
- » CareSearch Project lead or delegate
- » Caring@Home Project lead or delegate
- » Palliative Care Social Work Australia
- » Individual experts as proposed by the Working Group and endorsed by PCA

## NATIONAL PALLIATIVE CARE DEMAND SURVEY

KPMG was commissioned by PCA to provide a national snapshot of the sustainability of palliative care services by studying funding increases against the growth in demand over the last five financial years (2017 – 2021) and forecasting demand in future years.

The survey was distributed to specialist palliative care services by State and Territory Palliative Care Peak Body organisations.

The impact of COVID-19 on the demand for palliative care services is one of the key outcomes:

Some survey respondents have reported increases of between

**18 to 40%**

**DURING THE PANDEMIC.** On average the increase in demand is approximately **30%** due to the **DELAYED DIAGNOSIS** of life-limiting illnesses.



Taking COVID-19 out of the equation, the **DEMAND FOR PALLIATIVE CARE SERVICES** is growing by an average of

**11.4% each year**



When asked to describe the trend in **government funding** received by their service, **62% of survey respondents**

indicated that government funding **HAS NOT KEPT PACE** with increases in wages and other costs.



**83% of survey respondents**

providing services in a community care setting indicated they **could not or were unsure** about their service's capacity **TO MEET CURRENT DEMAND.**





## 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 redesign of the PCA website offered a fabulous opportunity to highlight the NPCSD as a tool for all website users.

Targeting consumers and carers as well as referrers, the NPCSD offers service information across four key areas including:

- » 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 is an important piece of palliative care infrastructure and is recommended by the Department of Health to services within health and aged care sectors to meet the needs of those with life-limiting illness and complex needs. In 2021-22 PCA commenced a review of the NPCSD structure to enhance navigation and usability.

The NPCSD currently includes:

**217** Specialist palliative care services and providers

**54** Generalist palliative care services

**12** Specialist paediatric palliative care services

**103** Other services (organisations and community support agencies who provide services to people living with a life-limiting illness and/or their carers)

**386** TOTAL ACTIVE SERVICES IN DIRECTORY

## NATIONAL REGISTER OF PALLIATIVE CARE CONSUMERS AND CARERS

Established in 2018, 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. It is also designed to assist consumers and carers to actively engage in palliative care health policy, service delivery and reform activities on a national level. PCA supports the members of the National Register with training, and key health data and policy information to ensure that they can meaningfully contribute to the work of palliative care in Australia.

In 2021-22, the National Register had 13 members from seven states and territories, with diverse experiences of palliative care for patients and families of all ages, and with a breadth of terminal conditions.

In 2021-22, members of the National Register:

- » were on five PCA project and policy committees,
- » were on 17 external advisory groups, and
- » contributed to five national policy, evaluation and media enquiries.

PCA actively encourages these organisations and agencies to have palliative care consumer and carer representatives positioned on national committees, boards, working groups and evaluations, or to advise on the development of a new project, program or service.





## PALLIATIVE CARE AUSTRALIA SUBMISSIONS

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### Aged Care

- » Productivity Commission *Indirect Employment in Aged Care* Issues Paper – April 2022
- » Response to the AIHW *Exploring future data and information needs for aged care* Issues Paper – March 2022
- » Senate Committee Inquiry on Community Affairs in relation to the *Aged Care and Other Legislation Amendment (Royal Commission Response No.2) Bill 2021* (Aged Care Amendment Bill) – November 2021
- » Response to the Australian Government Care and Support Sector Code of Conduct Consultation paper – November 2021
- » Community Services Training Package and SkillsIQ – feedback on the Draft Certificate III in Individual Support, Certificate IV in Ageing Support and Certificate IV in Disability – September 2021

### Medicines/Opioids

- » Draft Opioid Analgesic Stewardship in Acute Pain Clinical Care Standard ACSQHC Consultation – September 2021
- » Consultation on National Quality Use of Medicines Publication: *Guiding principles to achieve continuity in medication management* (ACSQHC Survey format completed in December 2021)
- » Response to the Australian Government Department of Health Review of the National Medicines Policy – Submission and Consultation Webinar *October 2021*. Further consultation through online forum – December 2021

### Primary Care

- » Response to the Australian Government Nurse Practitioner 10 Year Plan Consultation Paper – November 2021
- » Response to the Australian Government Department of Health, Primary Health Reform Steering Group:
  - Submission on the Discussion Paper to inform the development of the recommendations on the Australian Government's Primary Health Care 10 Year Plan – July 2021
  - Consultation Draft on Primary Care Reforms (Survey completed in November 2021)

### General

- » Joint PCA and ANZSPM submission to the MBS Taskforce about MBS telehealth items – May 2022
- » Joint PCA and ANZSPM submission to the RACGP Standards for Health Services in Australian Prisons – April 2022
- » Submission to Cancer Australia on the Australian Cancer Plan 2023 – 2033 – March 2022
- » Pre-Budget Submission 2022 – 2023: January 2022
- » Feedback to Blood Cancer Partnership on Optimal Care Pathways – August 2021



## THE NATIONAL EXPERT ADVISORY PANEL (NEAP)

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The National Expert Advisory Panel (NEAP) was established in the 2020-21 financial year. The NEAP operates as a 21-member panel of individual experts. Members are called on to provide input or advice on specific issues within their area of interest and expertise. They ensure that the advice provided by PCA has independent expertise and rigour to ensure it is robust and comprehensive.

Membership is comprised of professionals and experts from a range of backgrounds and disciplines to provide a comprehensive source of policy advice for PCA to provide to Government. 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.

Please see page 12 for a list of the NEAP members for the 2021-22 financial year.

## CLINICAL CONSULTATION PANEL

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PCA's Clinical Policy Engagement Strategy outlines a framework for accessing clinical advice to inform our policies, position statements, campaigns and projects.

Central to this is the 2021-22 establishment of a panel of experts, known as the Clinical Consultation Panel, who are called on to provide advice and clinical information as needed.

The Panel currently consists of 13 members from across Australia covering a range of specialities including pharmacy, nursing, primary health, emergency medicine, pain management, aged care, dementia, psychology, respiratory, and more.

PCA will continue to recruit new members to the Panel and grow their work and influence.

The Panel is remunerated for their work which is negotiated on a case-by-case basis, depending on the type, size and speed of the work required.

## END OF LIFE DIRECTIONS FOR AGED CARE (ELDAC)

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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 is focused on five streams:

- » Workstream 1: Information and advisory services
- » Workstream 2: Technology solution
- » Workstream 3: Workforce capability
- » Workstream 4: Service partnerships
- » Workstream 5: 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 actively supports the work of ELDAC through our extensive advocacy to embed palliative care into aged care and this year, PCA has undertaken widespread measures to increase promotion and awareness about ELDAC through PCA's eNewsletter and social media platforms and was involved in the development of the ELDAC self-care materials.





## COLLABORATING WITH PARTNER ORGANISATIONS

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As the peak body for palliative care in Australia, PCA is represented on a number of committees, advisory and working groups to promote the needs of the palliative care sector. These collaborative groups include:

- » PCA Australian Palliative Care Pandemic and Other Emergencies Working Group
- » Aged Services Industry Reference Committee
- » AIHW End of Life Data Working Group
- » Australian Family Carer Toolkit Project (Carer Help) National Reference Group
- » Cancer Australia's National Pancreatic Cancer Roadmap Steering Group
- » CareSearch Primary Care Advisory Group
- » Carer Help Working Group
- » Caring@home for Aboriginal and Torres Strait Islander Families Steering Committee
- » EARLI (Enhanced Advance care planning and life Review Longitudinal Intervention NHMRC) Project Group -Advisory group
- » ELDAC Marketing and Promotions
- » ELDAC Partnership Group meeting
- » End of Life Law for Clinicians (ELLC) Advisory Committee
- » Flinders University Palliative Care Review Committee
- » Greater Choices for at Home Palliative Care (GCfAHP) Working Group
- » Medicine Shortages Champions Group
- » Ministerial Advisory Council on Medicinal Use of Cannabis
- » National Advance Care Planning Advisory Group
- » National Aged Care Alliance
- » National LGBTI Health Alliance – Health in a difference Conference Committee
- » National LGBTI health Alliance – NPCP Training Project
- » NC19CET – Steering Committee
- » National Palliative Care Projects Leaders Network Meeting
- » NHMRC Reducing Non-Beneficial Treatment at the End-of-Life project (part of consortium)
- » Pain Australia National Strategic Action Plan Committee
- » Palliative Care Education and Training Collaborative National Advisory Group
- » Palliative Care Prisons National Consortia Project
- » iPEPA Indigenous Advisory Committee
- » Palliative Nexus Research Group – University of Melbourne/St Vincent's Hospital
- » Real Time Prescription Monitoring (RTPM) Advisory Group, ACT
- » Various UTS IMPACCT Rapid program meetings
- » World Hospice palliative Care Alliance (WHPCA) Committee
- » Western Pacific Advisory Group
- » Australian Healthcare and Hospitals Association
- » PCQ Policy Strategic Advisory Committee
- » MRFF Grant – Investigator Group: Identifying the mental health effects on and support needs of people bereaved during and following COVID-19



## INTERNATIONAL

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Opportunities to engage with the international community, especially in the Oceanic region, remain a focus as we look to establish two-way learning relationships and support the work of our Pacific and Asian neighbours:

In July 2021, using information from the PCA National Services Directory and in collaboration with the Australia New Zealand Society of Palliative Medicine (ANZSPM), PCA contributed to the Australian data for the Atlas of Palliative Care Development in Asia Pacific.

PCA is an active member in the Western Pacific Palliative Care Advocacy Network (WPPCAN) headed by the Australasian Palliative Link International (APLI) in partnership with International Association for Hospice & Palliative Care (IAHPC), Paediatric Palliative Care Australia and New Zealand (PaPCANZ), Centre for Humanitarian Leadership and ANZSPM.

At the Oceanic Palliative Care Conference in September 2021, ANZSPM with the support of PCA hosted the WPPCAN Networking pre-conference event and PCA hosted an 'Introduction to Palliative Care in Australia' pre-conference event with approximately 75 delegates.

Rachel Coghlan (PCA Board Director) is 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 Point roles have been engaging with International Strategies Branch (Department of Health) advancing access to pain relief and palliative care for all age groups and in humanitarian emergencies, across the Western Pacific region.

## PALLIATIVE CARE STORIES

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Since its introduction, Palliative Care Stories has attracted significant engagement both on the PCA website and over social media channels. During 2021-22, there have been nine stories published. Palliative Care Stories have been extremely popular over social media channels and continue to be effective in engaging the broader community with PCA.





## NATIONAL EDUCATION CAMPAIGN: PALLIATIVE CARE *IT'S MORE THAN YOU THINK.*

Between May to December 2021 Palliative Care Australia ran a national education campaign – Palliative Care *It's more than you think*. The campaign ran mainly in social media with some TV and radio as well.

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.

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, [morethanyouthink.org.au](https://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.

Stage 1 of the campaign was completed during the 2021-22 financial year. It covered a range of media and communications channels including comprehensive media coverage across television, radio, online and print; radio community service announcements; paid digital ads across Facebook and Instagram, Google search, display network and YouTube; outdoor advertising; e-newsletters, organic social media posts and; websites.

### Key statistics from stage 1 of the campaign

- » 43,604 people accessed the More Thank You Think website between May 2021 (start of the campaign) – June 2022.
- » A total of 66,308 pageviews on the website.
- » The campaign was covered by media outlets with a nationwide reach like ABC News, Sky News, ABC Digital, The Senior, ABC NewsRadio, Croakey, Mirage etc.
- » The planned Target Audience Rating Point (TARP) delivery of 500 and the reach goal of 65 per cent were both exceeded in all surveyed markets (target audience – people aged 55+).
- » Facebook and Instagram Ads reach 632,000.
- » Google Ads Impressions – 3.77 million, and Google Ad clicks – 19,946.







## NATIONAL PALLIATIVE CARE WEEK 2022

National Palliative Care Week (NPCW) is an annual awareness raising initiative, traditionally held in the last full week of May, designed to increase Australian's understanding of the many benefits of palliative care. Planned and implemented in partnership with the Member Organisations, NPCW 2022, held from 22-28 May, acknowledged and celebrated the commitment and dedication of all those working and volunteering in the palliative care sector across Australia.

Now in its 27th year, NPCW is organised by Palliative Care Australia and supported by the Australian Government Department of Health. PCA's planned events in 2022 had a particular focus on paediatric palliative care. As such, the key event of NPCW was held at Bear Cottage in Sydney.

It provided an opportunity to involve PCA's Patrons, the Governor-General and Mrs Hurley, to partner with Palliative Care NSW and a service provider, to attract media, and to celebrate palliative care with families, children, and frontline staff.

This year's theme was 'Palliative care: It's your right.' The theme set out to raise awareness about the rights of all Australians to access high quality palliative care when and where they need it. One of the great myths about palliative care is that it is only a synonym for end-of-life care. It is so much more than that. Anyone with a life-limiting illness has the right to live as well as possible, for as long as possible.



### National Palliative Care Week events



#### Launch of NPCW at Bear Cottage

It was a very special opening to NPCW 2022, which was held at Bear Cottage, the only children's hospice in NSW.

At the event on 22 May, families, staff and volunteers were treated to a 'Mad Hatters morning Tea Party' while PCA CEO Camilla Rowland and Bear Cottage Nurse Manager Narelle Martin officially opened the week's activities.



#### Lighting up landmarks in Canberra

On Tuesday 24 May, iconic Canberra buildings – the National Carillon, Museum of Australian Democracy at Old Parliament House and John Gorton Building – were lit up in blue and red to raise awareness for palliative care during National Palliative Care Week 2022. The event was positively received across all the PCA social media channels with a high number of likes, shares and comments of the photos of the lit-up buildings.





### Digital engagement and advocacy



### NPCW merchandise

This year, a wide range of NPCW campaign materials were developed, following consultation with Member Organisations. In total, 18,700 pens, 5450 bags, 10,650 seed packs, 7650 microfibre cloths and 9250 notepads were distributed to eight Member Organisations, stakeholders, and consumers.

Ahead of National Palliative Care Week 2022, PCA sent all MPs and Senators along with key Canberra-based stakeholders, a NPCW advocacy kit, which included themed merchandise and an advocacy card. The public support for palliative care and NPCW shown by MPs, Senators and the members of the public was encouraging.

Additional materials including posters, social media images, and email signature blocks could be downloaded from the PCA website. A total of 15,711 items were downloaded.

Social media proved a powerful tool with paid ads on Facebook reaching 95,392 people and resulting in 4,588 website clicks, on top of an organic Facebook reach of 55,000.

Paid Google Ads were seen by 397,000 people.

Organic Twitter posts reached 54,021 people, while viewing time on the PCA YouTube channel increased by 222 hours, to 321 hours during NPCW.



## PALLIATIVE CARE AUSTRALIA'S ART COMPETITION

Palliative Care Australia's 2021 online art competition ran from July through to September 2021. The annual competition aims to raise awareness about palliative care, end-of-life care, death, and bereavement in the community.

The 2021 art competition 'Live as well as possible, as long as possible' highlighted an essential aspect of palliative care – allowing people with life-limiting conditions to continue to do the things they enjoy most and be around the people they love for as long as possible.

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 2021 art competition received a total of 355 entries from artists from every State and Territory in Australia, an increase by 23 per cent over 2020. The award categories were also expanded to include one for Aboriginal or Torres Strait Islander entrants.



The overall winner of PCA's 2021 art competition was Cathy Bevis with her 'Tuesday Group'

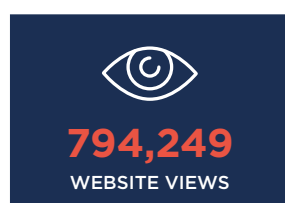




## PALLIATIVE CARE AUSTRALIA WEBSITE

PCA's website is the principal tool for the communication of PCA's work and distribution of project outputs.

In the 2021-22 financial year, 397,766 users visited the redeveloped PCA website, viewing more than 794,249 webpages.



The page 'What is palliative care?' was the most visited page (54,047 page views), followed by the 'The dying process - palliative care' and then the 'Facts about morphine & other opioid medicines in palliative care'.

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 2022, this website received 66,308 page views.

## 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).

The new website was launched in December 2021.

## 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.

	2020		2021		2022
	6,416	→	6,799	→	7,222
	21,325	→	22,554	→	22,726
	395	→	621	→	4,130





## 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, including 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.

Parliamentary Friends events for 2021-22 were held online.

**PCA hosted three Parliamentary Friends events during the reporting period:**

### 30 Years of Impact – Insights to lead the future of Australian palliative care

Over the course of 2021, PCA acknowledged and celebrated the amazing dedication of all those working and volunteering in palliative care across Australia over the past 30 years.

On 1 December 2021, PCA's Parliamentary Friends of Palliative Care virtual event captured the reflections and insights of former PCA Board Directors about the development of palliative care and the impact of PCA's work over the last thirty years.

A panel session hosted by PCA CEO Camilla Rowland featured PCA Chair, Professor Meera Agar, Professor of Palliative Medicine, University of Technology Sydney, Professor David Currow, Deputy Vice-Chancellor at University of Wollongong (Health and Sustainable Futures) and The Honourable Nola Marino MP, Assistant Minister for Regional Development and Territories. To date, the event has been viewed 686 times on YouTube.





## Embedding palliative care in aged care: A roadmap for success

Following the Royal Commission into Aged Care Quality and Safety recommendation that palliative care is core business in aged care, the Parliamentary Friends of Palliative Care event on 17 March 2022 explored how to meaningfully identify and progress measures that will successfully embed palliative care in aged care.

Against this backdrop, and ahead of the Federal Election, PCA developed a Roadmap to meet this burgeoning need for palliative care in Australia. PCA introduced the Palliative Care Australia Roadmap 2022-2027 – particularly as it pertains to Aged Care – at this event.

This event featured leaders from the palliative care and aged care sectors and focused on how to progress measures to embed palliative care into aged care successfully following the recommendations of the Royal Commission into Aged Care.

During the event, PCA launched the 'National Palliative Care Standards for All Health Professionals and Aged Care Services: *for professionals not working in Specialist Palliative Care*'. These Standards are intended to guide health providers to deliver high-quality palliative care in a wide range of settings (in services outside of specialist palliative care services). To date, the event has been viewed 2300 times on YouTube.

## Paediatric Palliative Care: A pathway for success

On 26 May 2022, PCA's live broadcast showcased the incredible work being done by The Paediatric Palliative Care National Action Plan Project, highlighting how its co-design approach is improving paediatric palliative care in Australia. The panellists also discussed how paediatric palliative care is improving the quality of life of infants, children and young people diagnosed with a life-limiting condition and supporting those who care for them.

Panellists included Ryan Fowler, founder of Rio's Legacy, Sara Fleming, Chair, PAPCANZ, National Manager, of non-government charity organisation Redkite, Tim Rogers, and Dr Lisa Cuddedord, WA Children's Hospice.

The event was hosted by Rachel Callander (TEDx presenter and author of 'Super Power Baby Project'), and has been viewed 1100 times on YouTube.







## 16<sup>TH</sup> OCEANIC PALLIATIVE CARE CONFERENCE - 21OPCC

PCA has hosted the biennial Conference since its inception in 1990. This event has a proud history of bringing people together to contribute to a national discussion on palliative care in Australia. In 2019 the Conference was rebranded to strengthen ties between Australia and New Zealand, becoming the Oceanic Palliative Care Conference (OPCC) providing an opportunity to facilitate knowledge and skills transfer across the Oceanic Region.

In September 2021, 1092 delegates from 15 countries registered for PCA's first fully virtual conference. The event provided a platform to convene industry leaders and palliative care experts to advance knowledge about palliative care, present new research findings and case studies through unique, quality content and enhance collaborations with other health sectors.

The Oceanic Palliative Care Conference runs independently from PCA's funded projects, and PCA is financially liable with low-medium return on investment. Due to the continuing effects of the global pandemic in 2020/21, the PCA Board deemed the 2021 Oceanic Palliative Care Conference be delivered in a virtual format.

Despite its online format, delegate numbers, financial return, the quality and depth of content, customer satisfaction and post-conference evaluation; the Conference was a resounding success. The Conference Executive Committee and the PCA Board were very pleased with the professional, high quality, and dynamic nature of the event.

### Theme

The theme for the 2021 Oceanic Palliative Care Conference was 'Invest Challenge Change'. The theme was built on a global push to ensure that we build better, more resilient health systems, better able to meet critical healthcare needs in normal circumstances, and sufficiently resourced to meet needs during times of emergency and crisis.



**1092 delegates**  
from **15 countries** attended

**220**  
abstracts accepted

**106**  
scholarship placements

**63 nominations**  
received for the  
**National Palliative Care Awards**



## 21OPCC Conference Statement

During the 2021 Oceanic Palliative Care Conference, Palliative Care Australia invited delegates to participate in the development of a collaborative outcomes document. The Statement built on the work of the Perth Statement developed at the 2019 Oceanic Palliative Care Conference and draw out the key themes and issues from the Perth Statement (19OPCC), the 2021 Conference abstracts, and emerging issues in palliative care to develop a draft set of recommendations.

## 21OPCC Conference Recommendations and Actions

Over 100 conference delegates identified the following recommendations and priority actions tied to the conference theme – ‘Invest, Challenge, Change.’

### Invest

- » Build the palliative care workforce by investing in training and mentoring, position establishment and retention strategies to ensure sufficient specialist palliative care physicians, nursing, allied health professionals and volunteers across the Oceanic region to deliver high quality, culturally appropriate palliative care.
- » Invest in sustainable regional and international collaborative partnerships to facilitate the exchange of knowledge, support development of quality palliative care services and access to essential medications across the Oceanic region.
- » Invest in telehealth and technology to ensure people with palliative care needs and families, clinicians and services are connected in meaningful ways that supplement face-to-face care, and facilitate strong communication channels.
- » Invest in staffing, education, and systems to ensure that quality end of life is core business across all aged care and disability care settings.
- » Increase investment in palliative care and end-of-life research and data collection and data sets, to ensure contemporary evidence informs policy and practice.
- » Fund evidence-based grief and bereavement services for families and carers across all palliative care services in hospitals, aged care and in the community.
- » Invest in targeted palliative care outreach services that provide care and support to people who are homeless.

### Challenge

- » Critically challenge legislative frameworks to ensure they support the right to palliative care for all who need it, when they need it, and where they need it.
- » Challenge the barriers that contribute to community silence around death, dying, palliative care, and grief and loss.
- » Challenge funding and service models which cause inequity of access to quality palliative care services based on geography, gender, sexuality, bodily diversity, disability, cultural identity, values, socio-economic status, housing status, incarceration, age and stage in life-limiting illness.
- » Challenge governments in the region to strive for Universal Health Coverage (UHC) which includes palliative care.
- » Challenge education providers to ensure that the palliative care is part of all undergraduate medical, nursing and allied health degrees.

### Change

- » Change any practices within health and aged care systems that inhibit early referral to palliative care services.
- » Change all pandemic, disaster and crisis preparedness, planning and response to be inclusive of the role of palliative care and the needs of those requiring palliative care.
- » Change policies and practice so that the needs of Aboriginal and Torres Strait Islander Peoples in Australia, and Indigenous and culturally diverse peoples across the Oceanic region are addressed, and members of these communities have their end-of-life care wishes and preferences met.
- » Change existing structures of opioid and essential medicine policy, delivery and access if these limit evidence-based pain and symptom management, and access in the persons care location of choice.
- » Change policies and practices so that the specific palliative care needs of infants, children and young adults are recognised and met.



## 16<sup>TH</sup> OCEANIC PALLIATIVE CARE CONFERENCE – 21OPCC *(continued)*

### Feedback

The conference was a success and the PCA Board were very pleased with the professional, high quality and dynamic nature of the event. The energy and connection of the event was notable and overall delegates were appreciative and inspired by the content.

“

*“Fantastic conference, incredibly well organised and such a valuable opportunity for professional development.”*

“

*“The organising committee should be heartily congratulated. To pull this all together in the current climate was a triumph. Well done! Thank you for getting a variety of such amazing and inspiring keynote speakers.”*

“

*“Thanks to all the sponsors, invaluable events such as the Oceanic Palliative Care Conference can take place. This improves access to innovative ideas, treatments, research, and collaborations on an international scale.”*

### National Palliative Care Awards

The National Palliative Care Awards showcased individuals and organisations who provide exceptional support and care for people receiving palliative care, especially their commitment during these challenging times. 63 nominations were received, with the 11 winners all accepting their prizes online during the live broadcast, which featured PCA Patrons, the Governor-General and Mrs Hurley.





## MEDIA

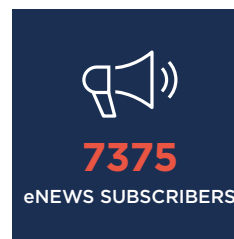
PCA continues to feature in the media in print, online and on broadcast news. PCA published and distributed 10 media releases in the 2021-22 financial year.

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.

PCA continues to be contacted for comment on a range of topics in the sector with CEO Camilla Rowland and Board Chair Professor Meera Agar regularly being contacted for interviews.

## eNEWS

PCA distributes a fortnightly eNewsletter providing a summary of information about palliative care research, projects and news to a subscriber list of more than 7375 people (up from 7100 people in the previous year).









# Palliative Care Australia Limited

ABN 85 363 187 904

## Financial Report

For the year ended 30 June 2022

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**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**DIRECTORS REPORT**

Your Directors submit this report for the financial year ended 30 June 2022.

**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 Philip Plummer	Treasurer	Resigned 25 November 2021
Ms Helen Walker	Deputy Chair	
Mr Alec Wagstaff	Director	
Ms Shannon Calvert	Director	
Ms Sarah Richards	Director	
Ms Ilsa Hampton	Director	
Dr Jayne Hewitt	Director	
Ms Rachel Coghlan	Director	
Mr Vlad Aleksandric	Director	Appointed 25 November 2021
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 \$40,338 (2021: \$176,105).

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



Professor Meera Agar, Chair



Ms Ilsa Hampton, Director

Dated this 15 of September 2022

**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 25, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
  - a. comply with Australian Accounting Standards – Simplified 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 2022 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



Ms Ilsa Hampton, Director

Dated this 15 of September 2022





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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

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022 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  
Canberra, ACT  
Registered Company Auditor  
BellchambersBarrett

Dated this 15<sup>th</sup> day September 2022

*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 2022**

	Note	2022 \$	2021 \$
Revenue	2	4,424,940	3,799,195
Employee benefits expense	3	(2,143,433)	(2,026,891)
Depreciation expense	8	(55,390)	(36,543)
Amortisation expense	9	(136,546)	(90,863)
Finance costs	3, 9	(13,078)	(17,411)
Community awareness expense		(1,461,375)	(1,062,305)
Conference expenses		(218,905)	(30,000)
Travel and meeting expense		(50,371)	(69,338)
Administration and operations expenses		(290,104)	(272,839)
Audit and acquittal expenses	19	(15,400)	(16,900)
<b>Current year surplus</b>		<u>40,338</u>	<u>176,105</u>
Net current year surplus attributable to members of the entity		<u>40,338</u>	<u>176,105</u>
<b>Other comprehensive income</b>			
<b>Other comprehensive income for the year</b>		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u>40,338</u>	<u>176,105</u>
Total comprehensive income attributable to members of the entity		<u>40,338</u>	<u>176,105</u>

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 2022

	Note	2022 \$	2021 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	4	205,007	1,603,958
Trade and other receivables	5	4,552	25,520
Other assets	6	100,530	178,519
Financial Assets	7	3,198,130	2,362,082
TOTAL CURRENT ASSETS		3,508,219	4,170,079
NON-CURRENT ASSETS			
Property, plant and equipment	8	153,134	70,903
Right of use asset	9	310,822	307,025
TOTAL NON-CURRENT ASSETS		463,956	377,928
TOTAL ASSETS		3,972,175	4,548,007
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	273,217	185,060
Other current liabilities	11	1,515,601	2,269,703
Employee provisions	12	113,094	90,854
Lease liabilities – Right of use assets	13	158,984	98,705
TOTAL CURRENT LIABILITIES		2,060,896	2,644,322
NON-CURRENT LIABILITIES			
Provisions	12	21,607	25,701
Lease liabilities – Right of use assets	13	180,399	209,049
TOTAL NON-CURRENT LIABILITIES		202,006	234,750
TOTAL LIABILITIES		2,262,902	2,879,072
NET ASSETS		1,709,273	1,668,935
<b>EQUITY</b>			
Retained earnings		1,709,273	1,668,935
TOTAL EQUITY		1,709,273	1,668,935

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 2022**

	<b>Retained Surplus</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>
<b>Balance at 1 July 2021</b>		
	1,492,830	1,492,830
<b>Comprehensive income</b>		
Net surplus for the year	176,105	176,105
	<hr/>	<hr/>
<b>Balance at 30 June 2021</b>	1,668,935	1,668,935
	<hr/>	<hr/>
<b>Comprehensive income</b>		
Net surplus for the year	40,338	40,338
	<hr/>	<hr/>
<b>Balance at 30 June 2022</b>	1,709,273	1,709,273
	<hr/>	<hr/>

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 2022**

	<b>Note</b>	<b>2022</b> <b>\$</b>	<b>2021</b> <b>\$</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from members and grants		3,670,554	4,108,219
Interest received	2	17,295	5,482
Finance portion of lease repayments	3	13,078	(17,411)
Payments to suppliers and employees		(4,825,080)	(3,984,340)
Net cash (used in) / generated from operating activities		<u>(1,124,153)</u>	<u>111,950</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payment for property, plant and equipment	8	<u>(139,928)</u>	<u>(8,601)</u>
Net cash (used) in investing activities		<u>(139,928)</u>	<u>(8,601)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payment of finance lease liabilities		<u>(134,870)</u>	<u>(78,813)</u>
Net cash used in financing activities		<u>(134,870)</u>	<u>(78,813)</u>
Net cash (decrease) / increase in cash held		<u>(1,398,951)</u>	<u>24,536</u>
Cash and cash equivalents at the beginning of the financial year		<u>1,603,958</u>	<u>1,579,422</u>
Cash and cash equivalents at the end of the financial year	4	<u>205,007</u>	<u>1,603,958</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 2022**

**Note 1: Statement of Significant Accounting Policies**

**Basis of Preparation**

Palliative Care Australia Limited applies Australian Accounting Standards – Simplified Disclosure Requirements as set out in AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures and the Australian Charities 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 15th September 2022 by the Directors of Palliative Care Australia.

**Accounting Policies**

**a Revenue**

Palliative Care Australia has applied AASB 15: Revenue from Contracts with Customers (AASB 15) and AASB 1058: *Income of Not-for-Profit Entities* (AASB 1058).

**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.

PALLIATIVE CARE AUSTRALIA LIMITED  
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

a. **Revenue (Continued)**

*Operating Grants, Donations and Bequests*

When Palliative Care Australia received operating grant revenue, donations, or bequests, it assessed 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.

Where the contract is not enforceable or does not have sufficiently specify 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.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**Property, Plant and Equipment (continued)**

**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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Building fit-out	27% - 33%
Computer equipment	25% - 50%
Furniture and Fittings	20%
Office equipment	10% - 50%

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains 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.



PALLIATIVE CARE AUSTRALIA LIMITED  
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

**c. Leases (Continued)**

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.

**Classification and subsequent measurement**

*(i) Financial assets*

Financial assets are subsequently measured at:

- amortised cost
- fair value through other comprehensive income, and
- 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, and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**d. Financial Instruments (Continued)**

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, and
- 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.

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.

PALLIATIVE CARE AUSTRALIA LIMITED  
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

d. **Financial Instruments (Continued)**

*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, and
- 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.

**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.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**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 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 leave are recognised as part of current trade and other payables in the statement of financial position.

**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.



**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**f. Employee Benefits (Continued)**

**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 10.5% 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.

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*.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**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 included the extension option (a period of two years expiring in May 2023) in the calculation under AASB 16.

**(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.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

(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 has no reason to believe the Department will not continue to support Palliative Care Australia Limited.

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 (i.e., 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 (i.e., the market that maximises the receipts from the sale of the 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.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**q. New and Amended Accounting Standards Adopted by Palliative Care Australia**

**Initial adoption of AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities**

The entity has adopted AASB 1060: General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities for the first time this reporting period. The Standard, which sets out a new separate disclosure Standard to be applied by all entities that are reporting under Tier 2 of the Differential Reporting Framework in AASB 1053: Application of Tiers of Australian Accounting, replaces the previous Reduced Disclosure Requirements (RDR) framework. The application of this standard has resulted in reductions in disclosures compared to RDR in Revenue, Leases and Financial Instruments; however, has resulted in new and/or increased disclosures in areas such as Audit Fees and Related Parties.



PALLIATIVE CARE AUSTRALIA LIMITED  
ABN 85 363 187 904

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

	2022 \$	2021 \$
<b>Note 2: Revenue</b>		
Grant revenue	3,902,895	3,380,337
Interest	17,295	5,482
Dividends	68,005	57,558
Unrealised (loss) / gain on investment	(210,999)	178,414
Membership fees	2,200	2,200
Donations	16,935	39,151
National conference	524,547	-
Philanthropic grants	85,410	60,500
Government stimulus	-	50,000
Gain on lease modification	-	20,782
Other income	18,652	4,771
	<u>4,424,940</u>	<u>3,799,195</u>

**Note 3: Surplus for the Year**

**Expenses**

Employee benefits expense	2,143,433	2,026,891
Depreciation and amortisation	191,936	127,406
Interest expense on lease liabilities	13,078	17,411

**Note 4: Cash and Cash Equivalents**

Cash at bank	<u>205,007</u>	<u>1,603,958</u>
Total cash on hand as stated in the statement of financial position and statement of cash flows	<u>205,007</u>	<u>1,603,958</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>205,007</u>	<u>1,603,958</u>
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**Note 5: Trade and Other Receivables**

<b>CURRENT</b>		
Trade debtors	<u>4,552</u>	<u>25,520</u>
	<u>4,552</u>	<u>25,520</u>

No impairment was required of trade and other receivables at 30 June 2022 (2021: \$nil).

**PALLIATIVE CARE AUSTRALIA LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>Note 6: Other Assets</b>		
Prepayments	100,530	178,519
	<u>100,530</u>	<u>178,519</u>
<b>Note 7: Financial Assets</b>		
Perpetual Treasury Fund	1,617,514	836,469
Perpetual Reserve Fund	1,539,765	1,497,068
Rent guarantee	40,851	28,545
	<u>3,198,130</u>	<u>2,362,082</u>
<b>Note 8: Property, Plant and Equipment</b>		
Computer equipment at cost	66,896	59,201
Less accumulated depreciation	<u>(50,077)</u>	<u>(32,195)</u>
	16,819	27,006
Furniture and fittings at cost	181,976	68,877
Less accumulated depreciation	<u>(55,807)</u>	<u>(28,604)</u>
	126,169	40,273
Office equipment at cost	14,015	5,572
Less accumulated depreciation	<u>(3,869)</u>	<u>(1,948)</u>
	10,146	3,624
	<u>153,134</u>	<u>70,903</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 \$
<b>Balance at 1 July 2021</b>	27,006	40,273	3,624	70,903
Additions	16,212	115,275	8,441	139,928
Disposals	(8,517)	(2,176)	-	(10,693)
Depreciation expense	(24,092)	(29,379)	(1,919)	(55,390)
Depreciation writeback	6,210	2,176	-	8,749
<b>Balance at 30 June 2022</b>	<u>16,819</u>	<u>126,169</u>	<u>10,146</u>	<u>153,134</u>

PALLIATIVE CARE AUSTRALIA LIMITED  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

**Note 9: Right of Use Assets**

Palliative Care Australia's lease portfolio includes two leasehold buildings. Each 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**

	2022 \$	2021 \$
<b>Right of use assets</b>		
Leased premises	456,163	315,797
Less accumulated amortisation	<u>(145,341)</u>	<u>(8,772)</u>
Total right of use asset	<u>310,822</u>	<u>307,025</u>

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

Amortisation expense	(136,546)	(90,863)
Finance costs	<u>(13,078)</u>	<u>(17,411)</u>
	<u>(149,624)</u>	<u>(108,247)</u>

**Note 10: Trade and Other Payables**

<b>CURRENT</b>		
Trade payables and accruals	254,097	147,051
GST and taxes payable	<u>19,120</u>	<u>38,009</u>
	<u>273,217</u>	<u>185,060</u>

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

Trade payables and accruals	<u>254,097</u>	<u>147,051</u>
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No collateral has been pledged for any of the trade and other payable balances.

**PALLIATIVE CARE AUSTRALIA LIMITED**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	2022 \$	2021 \$
<b>Note 11: Other Current Liabilities</b>		
<b>Contract Liabilities – Unexpended Grants</b>		
Department of Health		
- National Palliative Care Project Funding	540,010	1,117,516
- Paediatric Project Funding	896,566	721,902
- ELDAC Project (QUT)	27,790	60,063
	<u>1,464,366</u>	<u>1,899,481</u>
<b>Contract Liabilities – Other Income in Advance</b>		
Conference income in advance	49,378	284,812
Income in advance	1,857	85,410
	<u>1,515,601</u>	<u>2,269,703</u>
<b>Note 12: Employee Provisions</b>		
<b>CURRENT</b>		
Provision for annual leave entitlements	93,250	90,854
Provision for parental leave	9,358	-
Provision for long service leave	10,486	-
	<u>113,094</u>	<u>90,854</u>
<b>NON-CURRENT</b>		
Provision for long service leave	21,607	25,701
	<u>21,607</u>	<u>25,701</u>
<b>Total employee provisions</b>	<u>134,701</u>	<u>116,555</u>

**Analysis of employee provisions**

	Annual Leave	Long Service Leave	Parental Leave	Total
	\$	\$	\$	\$
Opening balance as at 1 July 2021	90,854	25,701	-	116,555
Additional provisions raised during the year	12,785	6,392	9,358	28,535
Reduction in provision	(10,389)	-	-	(10,389)
<b>Balance as at 30 June 2022</b>	<u>93,250</u>	<u>32,093</u>	<u>9,358</u>	<u>134,701</u>

PALLIATIVE CARE AUSTRALIA LIMITED  
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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

**Note 12: Employee Provisions (continued)**

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).

	2022 \$	2021 \$
<b>Note 13: Lease Liabilities</b>		
CURRENT		
Lease liability – Right of use asset	158,984	98,705
NON-CURRENT		
Lease liability – Right of use asset	180,399	209,049
Total lease liabilities	339,383	307,754
Future Lease payments:		
Within One year	158,984	98,705
One to five years	180,399	209,049
More than five years	-	-
	339,383	307,754

**Note 14: Related Party Transactions**

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

*Key management personnel*

Disclosures relating to key management personnel are set out in note 18.

**Note 15: Contingent Liabilities and Contingent Assets**

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



**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**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:

	Note	2022	2021
		\$	\$
<b>Financial assets</b>			
Cash and cash equivalents		205,007	1,603,958
Trade and other receivables		4,552	25,520
Financial asset at amortised cost (rent guarantee)	7	40,851	28,545
Financial assets at fair value through profit and loss (perpetual funds)	7	<u>3,157,279</u>	<u>2,333,567</u>
		<u>3,407,689</u>	<u>3,991,585</u>
<b>Financial liabilities</b>			
Trade payables and accruals at amortised cost		<u>254,097</u>	<u>147,051</u>

**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>545,108</u>	<u>379,136</u>
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**Note 19: Auditor's Remuneration**

Remuneration of the auditor:

Auditing or reviewing the financial statements	<u>15,400</u>	<u>16,900</u>
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**PALLIATIVE CARE AUSTRALIA LIMITED**  
**ABN 85 363 187 904**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**Note 20:      Entity Details**

The principal place of business is:

Palliative Care Australia Limited  
Level 3, 113 Canberra Avenue  
Griffith 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 registered entity), which comprises the statement of financial position as at 30 June 2022, the statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the directors' declaration.

In our opinion, the accompanying financial report of Palliative Care Australia Limited has been prepared in accordance with 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 registered entity's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards – AASB 1060: *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* and Division 60 of *Australian Charities and Not-for-profits Commission Regulation 2013*.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the registered entity in accordance with the ACNC Act and 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.

#### 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 2022 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 registered entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

*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 ability of the registered entity 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 registered entity or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing the registered entity's financial reporting process.

### 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 registered entity'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 registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with 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  
Canberra, ACT  
Registered Company Auditor  
BellchambersBarrett

Dated this 15<sup>th</sup> day September 2022







“PCA acknowledges and celebrates the amazing dedication of all those working and volunteering in palliative care across Australia. It’s hard to measure the impact you have on those in your care and in your community, please know we see it and stand with you.

“The pandemic has presented extra challenges and has perhaps been the most challenging time in PCA’s 30 years of advocacy. What inspires us all is the gift of life palliative care offers, thank you for what you do.”

**Professor Meera Agar**

**Palliative Care Australia Limited** ABN 85 363 187 904

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**PalliativeCare**  
AUSTRALIA