PalliativeCare
AUSTRALIAN CAPITAL TERRITORY



ANNUAL REPORT 2024-2025

Palliative Care ACT acknowledges the Traditional Owners of the land where we work, the Ngunnawal and Ngambri peoples and we pay our respect to elders past, present, and emerging. We celebrate the stories, culture and traditions of Aboriginal and Torres Strait Islander people and communities who also work and live on this land.

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/ About Us

Palliative Care ACT is a non-government, not-for-profit organisation, a registered charity and a founding member of the national peak body Palliative Care Australia.

Formed in 1985, we are a representative voice for palliative care in the Australian Capital Territory. Our staff and volunteers operate across a range of settings, including in clients' homes, in our non-clinical respite facility Leo's Place, in residential aged care facilities and in Clare Holland House.

Our mission is to influence, foster and promote quality palliative care by offering a range of support to people with a life-limiting illness, their carers and families.

Our aims are to:

- Advocate for, and promote provision of, high quality palliative care services.
- Deliver volunteer services to support clients and their families with care, compassion, respect and dignity.
- Provide education on the non-clinical aspects of palliative care.
- Promote palliative care in the community.
- Support other like-minded organisations through partnerships and collaboration.

// MAJOR SUPPORTERS

ACT Government Health
BlueArc IT Solutions
bull&bear special assignments
Capital Chemist We know what matters
Canberra Southern Cross Club
content grasshopper
ElvinGroup
Hands Across Canberra
John James Foundation
morgans
WILLIAM COLE FUNERALS Excellence in Funeral Service

/ Foreword

As we celebrate 40 years of service to the Canberra community, Palliative Care ACT continues to play a vital role as the peak body for palliative care in the ACT, while delivering essential services such as our non-clinical respite centre, Leo's Place, and our volunteer program.

The ACT Government has recognised the importance of our work through its ongoing funding as a peak body and continued support for the operational costs of Leo's Place. This recognition is essential in enabling us to provide the services that the Canberra community expects and deserves.

A major highlight this year was the launch of the site for our new purpose-built six-bedroom Leo's Place Respite Facility in Garran, with the assistance of ACT Minister for Health, Rachel Stephen-Smith MLA. This facility, expected to open in late 2026, offering families a much-needed break during a palliative illness. We are deeply grateful to the John James Foundation, the ACT Government, and the Canberra community for helping make this vision a reality.

In June 2024, the ACT Government passed Voluntary Assisted Dying (VAD) laws, which come into effect in November 2025. Throughout this process, Palliative Care ACT has worked alongside government and other stakeholders to ensure that palliative care remains well-resourced and prioritised. This year, we strengthened our advocacy and education efforts to keep palliative care at the forefront of public awareness. We welcome the strong support for palliative care during these important discussions and will continue to work closely with government as VAD implementation progresses.
Our End of Financial Year pledge fundraiser was a tremendous success, funding over 365 nights of accommodation at Leo's Place thanks to the generosity of companies, organisations, and community members. Volunteer numbers have remained strong, and we are deeply appreciative of the dedication and compassion of our volunteers, who remain the heart of our organisation.

Over the past decade, the Board's commitment to strong governance and strategic fundraising has placed Palliative Care ACT in a secure position to plan for the future. This year, we have continued to build the organisation's capacity as the ACT's peak body, with a focus on emerging trends and their impact on our community. Supported by ongoing research programs and sector partnerships, we are ensuring that Palliative Care ACT remains a trusted advocate and innovator in palliative care, ready to meet the challenges and opportunities of the years ahead.

Finally, a heartfelt thank you to our sponsors, donors, volunteers, and partners, your commitment makes everything we do possible. As we look ahead to the opening of our new Leo's Place facility and the continued evolution of palliative care in the ACT, we remain focused on delivering compassionate care and support to all who need it.

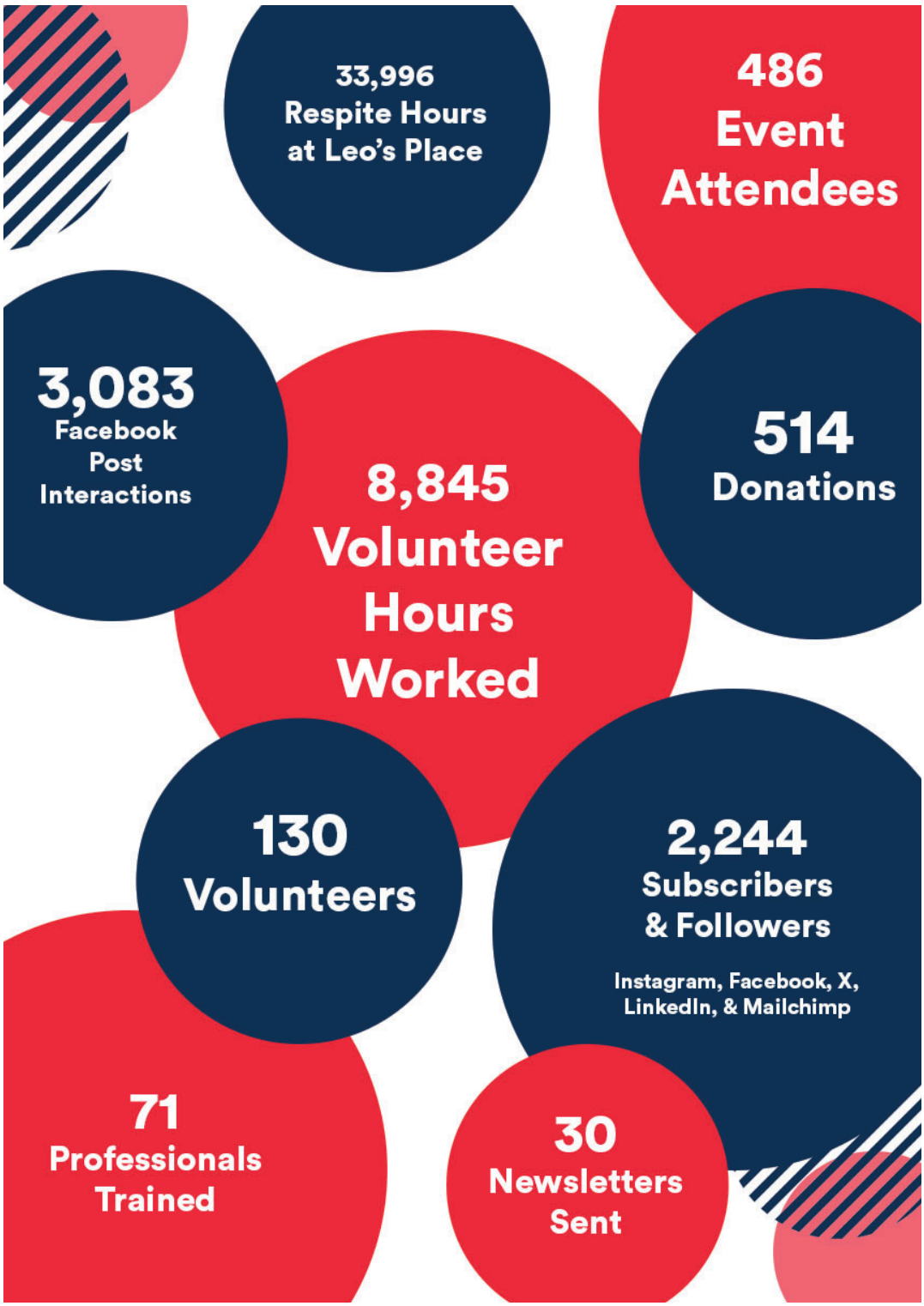
We couldn't do what we do without you.



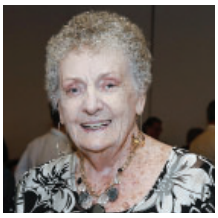


Dr Louise Mayo, AM
Board President

/ Year in Review



/ Our Patron



Palliative Care ACT continues to be very fortunate to have Shirley Sutton, AM, PSM as our patron.

This amazing woman with her late husband Leo were the driving force behind the formation of Palliative Care services in the ACT, 40 years ago.

/ Our Team

Palliative Care ACT is governed by a volunteer board of directors who set the overall strategic direction of the organisation and are responsible for its financial management. Board members are elected at each annual general meeting on a skills basis and serve for three-year terms, with the option to extend. Board meetings are held monthly.

Board members for this period included:

- Dr Louise Mayo AM – Chair
- Con Sfyris – Vice Chair
- Jenni McMullan – Secretary
- Matt Reid – Treasurer
- Luke Sheehy – Public Officer
- Philippa Crome - Director
- James Connor – Director
- David Boothey – Director
- Vlad Aleksandric – Director

The Board is supported by four full-time and one part-time staff responsible for the day-to-day management of our activities. There are also 11 Support workers staffing Leo's Place.

/ Our Staff

Palliative Care ACT's team has had some fluctuations in staff this financial year. The team remains dedicated to supporting the Board, our volunteers, and most importantly, our clients and community.

- Linda Hansen & Paul Arztenhofer, CEO
- Paula Sidney, Manager-Leo's Place
- Cyril O'Connor, Manager Volunteer Services
- Ann Anderson, Volunteer Coordinator
- Kate Gould, Engagement and Events Officer
- Simone Davies-Brown, Finance
- Kerry Halls, Accounts

/ How We Support Our Community

/ COMMUNITY ENGAGEMENT & AWARENESS SUMMARY

Throughout 2024–25, Palliative Care ACT delivered a broad and impactful program of community engagement designed to raise awareness of palliative care, foster sector collaboration, and strengthen community understanding of end-of-life supports.
Activities spanned public events, education sessions, government engagement, media initiatives, and partnerships across the health and community sectors.

A major focus was increasing visibility and public understanding of palliative care through presentations, forums, collaborations, and outreach. Leo's Place played a key role as both a respite service and a conversation starter, hosting visits from the Chief Minister and senior ACT Ministers, and engaging with community organisations such as Cancer Council ACT, Parkinson's ACT, Pacific Health, and the Nightingale Program. Awareness efforts also included flyer distribution to GPs and specialist nurses to extend reach and connect more families with support services .

National Palliative Care Week 2025 provided a significant platform for community engagement. Under the theme "What's Your Plan?", PCACT coordinated territory-wide awareness activities, culminating in ACT landmarks—including the National Carillon, Royal Australian Mint, Canberra Times Fountain and several light rail stops—being illuminated in orange. Minister Rachel Stephen-Smith also publicly launched the site of the new Leo's Place during this week, increasing visibility and media coverage around palliative care services .

PCACT's use of social media expanded its reach, with particularly strong engagement in campaigns promoting the Bereavement Card Program, the end-of-financial-year pledge campaign, and partnerships with Companion Dogs ACT. Efforts are ongoing to strengthen presence on additional platforms, including LinkedIn. The website continued to serve as a central resource for the community, offering accessible information on services, Advance Care Planning, multilingual materials, and directories such as DAISY.

The inaugural ACT Palliative Care Symposium brought together 63 industry experts, practitioners, and volunteers to share insights on culturally diverse care, social measures of palliative care, and international perspectives. Additional education events included collaboration on Nurse Practitioner Week and the "Dead Right" community trivia night, which attracted more than 200 participants for an evening of learning and connection. PCACT also supported ongoing consumer-led work by hosting the Palliative Care Consumer Reference Group, whose insights help inform government on community needs and experiences .

Outreach continued through public presentations, including a session for nearly 50 members of the University of the Third Age (U3A), where staff and volunteers spoke on palliative care, respite, volunteering, and Voluntary Assisted Dying. PCACT

also maintained a strong presence across peak body networks through ACTCOSS, participating in collective advocacy, monthly peaks meetings, policy groups, and sector-wide discussions to ensure that the palliative care community's needs are reflected in broader health and social policy settings .
Overall, Palliative Care ACT strengthened community understanding, built meaningful partnerships, and created multiple pathways for the ACT community to engage with palliative care through events, education, awareness campaigns, and collaborative.



/ Our Volunteers

/ VOLUNTEER PROGRAM SUMMARY

The Volunteer Program remains a cornerstone of Palliative Care ACT's service delivery, providing vital practical, social, and emotional support to individuals and families navigating palliative care needs. Over the 2024–25 reporting period, volunteers contributed 8,845 hours of service across homes, aged care facilities, Leo's Place, and Clare Holland House, reflecting the organisation's strong community commitment and the generosity of its volunteer cohort .

Support was delivered across multiple settings, including home-based clients, Residential Aged Care Facilities, Leo's Place, Clare Holland House, and carers attending the MND Clinic. Referrals were received from primary and specialist palliative care providers, hospitals, community organisations, and families, with staff ensuring all referrals were followed up and assessed to determine suitability for volunteer involvement. Partnerships with ADACAS, Meridian ACT, Volunteering ACT, Carers ACT, and the ACT Companion Dog Club strengthened training, service delivery, and wellbeing initiatives for volunteers and clients alike .

Recruitment and training remained a major focus, with 105 applicants interviewed and 67 new volunteers completing orientation, including both online and face-to-face learning. All existing volunteers (more than 130) completed mandatory annual refresher training covering professional boundaries, infection control, safety, and reporting requirements. Training partnerships enabled ongoing skill development in areas such as aged care rights, elder abuse awareness, hand massage, music therapy, and culturally appropriate care for LGBTQIA+ clients .

Volunteer wellbeing and retention were further supported through regular volunteer meetings, a new volunteer newsletter, wellbeing events, and the introduction of a peer support group. Volunteers also had access to an Employee Assistance Program to provide additional support as needed .

Across the year, volunteers delivered:

- 1,533 hours supporting home-based clients
- 728 hours in Residential Aged Care Facilities
- 1,291 hours at Leo's Place
- 5,293 hours at Clare Holland House, including meal assistance, room preparation, patient companionship, and bereavement support through handwritten cards and outreach packs .

Client referrals that did not progress were primarily due to clients declining support, having needs outside the volunteer scope, or being too unwell, an issue noted for strategic review next year. Intake processes continued to prioritise accessibility, cultural awareness, and language needs to ensure appropriate volunteer-client matching .

Overall, the Volunteer Program demonstrated strong reach, responsiveness, and impact throughout the ACT community. The dedication of volunteers and staff significantly enhanced the quality of life and support available to individuals and families during times of vulnerability, reinforcing Palliative Care ACT's role as a trusted provider of compassionate, community-driven palliative care services .

/ Innovation

/ LEO'S PLACE

Leo's Place continued to provide essential non-clinical day and overnight respite for people with a life-limiting illness and their carers, offering a calm, home-like environment where families can rest, regroup, and receive support during challenging periods. Across both reporting periods (July–December 2024 and January–June 2025), the service helped carers continue supporting loved ones at home for as long as possible by giving them regular breaks and reassurance that the person they care for is safe, comfortable, and supported .

Leo's Place also continued its important role in providing emergency accommodation for eligible patients discharged from Canberra and North Canberra Hospitals, helping free up acute beds while reducing pressure on vulnerable individuals and their carers. During both periods, occasional emergency medical transfers occurred, all handled safely and effectively thanks to strong staff training and robust procedures .

For many families, Leo's Place bridged the emotional and practical gap between home and hospice care—particularly for clients approaching the final phase of their illness. Families consistently expressed deep appreciation for the gentle, supportive environment that helped them navigate difficult transitions, decision-making, and grief. Staff also assisted carers to understand and access broader end-of-life supports, including Advance Care Planning, bereavement resources, counselling, social work referrals, and other services .

Demand for respite remained strong. Between July–December 2024, Leo's Place received 140 referrals, supporting 51 clients with 194 day stays, 627 overnight stays, and 17,388 hours of respite. From January–June 2025, there were 90 referrals, supporting 54 clients through 167 day stays, 692 overnight stays, and 16,608 hours of care. Overnight occupancy remained high across both periods—84.34% in the latter half of 2024 and 95.6% in the first half of 2025—reflecting sustained demand and the importance of respite services in the ACT. Since opening in February 2021, Leo's Place has delivered more than 123,552 hours of respite care .

Client feedback across both periods highlighted the warmth, professionalism, and compassion of the team, as well as the comfort of the space. Guests and carers consistently described Leo's Place as welcoming, homely, flexible, and deeply supportive during times of significant emotional strain. Many emphasised that their stays improved their wellbeing, quality of life, and capacity to keep caring at home .

With a stable staffing structure, including permanent, casual, and management roles, and continuous quality improvements, Leo's Place remains a trusted, essential service providing personalised respite, connection, and care for families across the ACT.

/ TECHNOLOGY

Palliative Care ACT continued to strengthen its use of technology and innovation across programs to improve service delivery, training, communication, and accessibility.

A significant advancement this year was the introduction of a Learning Management System (LMS) for volunteer training. This new online module system allows volunteers to complete components of their orientation at their own pace before attending face-to-face sessions. The LMS not only increases accessibility but also supports scalable growth in the volunteer workforce and opens future opportunities to develop community-facing online education resources. Plans are underway to expand this platform with both live and recorded modules to enhance ongoing training and skill-building for volunteers and potentially for wider community learning.

Communication technology was also strengthened through a new volunteer-specific newsletter, achieving strong engagement and providing an effective channel for updates, resources, and connection within the volunteer community. Digital engagement more broadly continued to grow through targeted social media campaigns, including the Bereavement Card Program and partnerships such as Companion Dogs ACT, which increased public awareness and extended PCACT's reach online. The organisation also focused on expanding its presence across additional platforms, including LinkedIn, to engage a more diverse audience and strengthen its external profile .

The PCACT website remained a central digital resource, providing accessible information on palliative care services, Advance Care Planning, the DAISY directory, and multilingual brochures and audio materials. This supports community members in finding reliable, timely information and ensures that people from culturally diverse backgrounds have access to materials that meet their needs.

At Leo's Place, innovation was reflected in operational systems designed to respond to high demand and deliver safe, person-centred support. The implementation of a triage and prioritisation system allowed staff to manage increasing referrals transparently and equitably, ensuring urgent cases and clients with complex needs could access respite quickly. Strong procedural frameworks also supported safe emergency medical transfers, with 100% successful outcomes demonstrating the effectiveness of staff training, communication, and response protocols.

Across the organisation, technology continued to support compliance and safety measures. A digital monitoring system ensured real-time oversight of Working with Vulnerable People registrations, enabling timely reminders and ongoing compliance for all staff and volunteers. This technology-assisted process helps maintain high-quality, safe care standards across all programs.

Together, these innovations strengthened training, improved communication, supported safe service delivery, and enhanced accessibility for clients, carers, volunteers, and the broader community.

/ Research and Advocacy

/ FUNDRAISING

Fundraising in 2024-25 included Palliative Care ACT's first ever "Dead Right Quiz Night' on Friday 21st of March, a fun night with over 200 attendees raising over $10,000.

100 supporters enjoyed our private screening of Mission Impossible 8: Dead Reckoning Part Two. This movie night raised $6,348.

An End of Financial Year Pledge Drive to raise funds to cover a year of lodging at Leo's Place exceeded the $54,750 target by $1650, equivalent to 11 additional nights pledged.

These projects were so successful that the team are planning to build on these ideas for future fundraising events.

/ ADVOCACY & REPRESENTATION SUMMARY

Throughout 2024–25, Palliative Care ACT strengthened its role as the peak body for palliative and end-of-life care in the ACT, actively representing consumers, volunteers, carers, and sector professionals across multiple advisory, policy, and governance forums. This work ensured that community needs and front-line insights informed government planning, service delivery, and system improvements.

As a member of ACTCOSS and the ACT Community Peaks Network, PCACT collaborated closely with other peak bodies to advance shared priorities across the health and social services sector. Participation included monthly peaks meetings—which provided a platform for collective policy discussions and strategic advocacy—and the Peaks Policy Group, a new initiative created to streamline resources, coordinate policy responses, and support joint submissions. PCACT contributed actively, with the CEO attending key meetings and providing input on sector-wide issues.

PCACT also maintained a strong presence across government and health system committees.

Representation included participation in:

- Acute Palliative Care Unit PCG
- Canberra Script SEG
- Palliative Care Governance Committee
- Voluntary Assisted Dying (VAD) Community and Consumer Reference Group
- ACT End of Life and Palliative Care Operations Meeting
- Carers ACT Support Group
- NSW/ACT Aged Care Liaison Group

These engagements ensured PCACT remained closely connected with policy developments, clinical governance structures, and emerging service needs across the territory. Staff provided feedback, raised systemic issues, and contributed to discussions shaping palliative care pathways, patient experiences, and coordination across services .

Consumer representation was further strengthened through PCACT's hosting and secretariat support of the Palliative Care Consumer Reference Group. Insights and priorities generated through this group are used to inform government decisions and ensure that lived experience remains central to policy, planning, and service improvement efforts .

Across all advocacy and representation activities, PCACT continued to position itself as the trusted "go-to" peak body for palliative and end-of-life care in the ACT, championing the needs of patients, families, carers, volunteers, and service providers and ensuring their voices remain heard at every level of decision-making.



/ Our Partners

/ PARTNERS & COLLABORATIONS

Palliative Care ACT continued to strengthen and expand its partnerships throughout 2024–25, working closely with organisations across the health, community, and social service sectors to enhance support for individuals and families facing palliative care needs. These collaborations played an essential role in training, service delivery, advocacy, and community engagement, ensuring our work remained responsive, connected, and grounded in the needs of the ACT community.

Key partnerships supported volunteer training and development, with ADACAS, Meridian ACT, Rise Above Capital Region Cancer Relief, Palliative Care NSW, ACT Health Voluntary Assisted Dying Taskforce, Volunteering ACT, Carers ACT, and the Allied Health Team at Clare Holland House contributing to workshops, education sessions, and specialised skill-building for volunteers. A new partnership with the ACT Companion Dogs Club added a wellbeing dimension for both volunteers and clients, offering opportunities for connection, relaxation, and therapeutic engagement.

Strong ties with Clare Holland House and Canberra Health Services continued to underpin the referral pathway for home-based and inpatient volunteer support, while ongoing collaboration with Aged Care Facilities across the ACT supported companionship and emotional care for residents. Engagements with local community organisations—including Cancer Council ACT, Parkinson's ACT, Pacific Health, Community Options, and Community Connections—helped extend our reach and strengthen community awareness of palliative care and respite support available through PCACT and Leo's Place.

As a member of the ACT Community Peaks Network through ACTCOSS, PCACT also collaborated with other peak bodies to inform policy, share insights, and contribute to sector-wide advocacy. Participation in committees and governance groups—including the Acute Palliative Care Unit PCG, Palliative Care Governance Committee, VAD Community and Consumer Reference Group, and the NSW/ACT Aged Care Liaison Group—ensured the voice of the palliative care community was represented in broader decision-making across the Territory.

Together, these partnerships strengthened service quality, broadened community reach, and reinforced our role as the ACT's peak organisation for palliative and end-of-life care.

/ COMMUNITY PARTNERS

The National Wine Show of Australia proudly supports the Palliative Care ACT Wine Trolley, maintaining its tradition of bringing moments of normalcy to patients at Clare Holland House each afternoon. This service allows patients to share a comforting glass of wine with their loved ones.

We continue to be impressed by the generosity of Canberra Quilters, who contribute beautiful, handcrafted quilts. These exquisite designs provide

solace and are warmly received by those in need.

Our valued community partners consistently invest their time and care in providing essential items that bring comfort to our clients. We extend our sincere thanks for their ongoing support and look forward to another year of meaningful collaborations.

/ NATIONAL PALLIATIVE CARE WEEK

The theme of NPCW 2025 was "What's your plan?", challenging individuals and families to think about their own future and quality of life, health and care sectors to reflect on their readiness to meet the needs of the community that feels empowered by end of life planning, and the government to be accountable and open to discussions of the future palliative care needs of our community.

To celebrate NPCW, Palliative Care ACT lit up national monuments around The Territory in Palliative Care Australia Orange.

During the week, ACT Minister for Health, Rachel Stephen-Smith MLA joined Palliative Care ACT President, Dr Lousie Mayo AM, and John James Foundation CEO, Mr Joe Roff, to announce the build site for the new permanent home for Leo's Place, Canberra's specialised respite accommodation. Plans are underway to build a permanent, bespoke facility in the heart of the John James Village Healthcare Precinct.

"People facing life limiting illnesses and their carers have a diverse range of needs and preferences, so having innovative respite accommodation services like Leo's Place can make a big difference in how someone experiences their final stages of life," Minister Stephen-Smith said.

Dr Louise Mayo AM said, "The development of Leo's Place from concept to reality was something that Palliative Care ACT staff, Board and community were extremely proud of. Leo's place began as a bold idea. Today, it stands as a testament to what's possible when philanthropy, government and the community work together."

The John James Foundation are proud of their partnership with Palliative Care ACT on the creation of Leo's Place, starting with the seed funding to allow for the development of the unique model of care through to supporting the construction of this new facility. "Securing a permanent home for Leo's Place is one of the final pieces in completing the John James Village Healthcare Precinct. With a commitment of around $20 million in this precinct, we are so thrilled that Leo's Place will be part of this unique and special site here in Garran," said CEO of the Foundation, Joe Roff.



/ Our Supporters

We are so thankful for the continued generosity of our supporters. Every dollar donated helps Palliative Care ACT to continue to build our valued work in the community.

For their valued support in 2024/25, we thank the following individuals and organisations:

ACT Health Directorate
ACT Veterans Rugby
Ailsa Forster
Amanda Tifan
Aneka Pty Ltd
Annette Nelson
Anthony Hill
Anton Dowling
Antony Kaye
Ashlie Caldwell
Barbara Davis
Barbara Miels-Barrett
Belle Property Canberra
Ben Stockbridge
Ben Tifan
Benson Wong
Blue Arc
Bob & Helen Beaver
Bronnie Harlovich
Bruce Calder
Bruce Edwardes
Canberra Southern Cross Club
Capital Chemist
Carolyn Smith
Carrie Samuels
Cathi Moore
Cathy Mason
Cheryl Johnson
Christine Law
Christine Primmer
Christopher Karvountzis
Christopher Mobbs
Claire Toepfer
Con Sfyris
Daniel Radaich
David & Michelle Mulhall
David Boothey
David Horton
Deakin & Me
Deb Rolfe
Denis Hackney
Diana Ryan
Edith Jean Hamilton
Elaine Meredith Roodenrys
Elizabeth Masters
Emily Harris
Emily Stewart-Reed
Emma Paxton
Eric Leape
Estella Hutchinson
Estella Hutchinson
Evo Psychology
Evri Group
Faith Blunn
Farrah's Liquid Collective
Fiona Leahy
Fleur Jamet
Frank Lopilato
George Palavestra
Georgianna Fien
Greg Fraser
Greg Wood
Harrison Reid
Harry Dunstall
Heather Yuill
Helen Beaver
Helen Felton
HerZest
Hilde Kleiven
Honi Marich
Ian MacDiarmid
Ian Wallace
Jacqueline Boutcher
Jacquie Walton
James Barrett
James Connor
Jamie Lucas
Janet Samson
Janice Wykes
Jean And Bob McDonald
Jennifer Dunkley
Jennifer McMullan
Jennifer Miragaya
Jenny Lee
Jillian Jones
Jinnie Lovett
Jo Doran
Joan And Peter Clayton
Joanna Feeney
John And Carol See
John James Foundation
John Munro
John Rogers
Judi Zielke
Julie Crawford
Karen Laing
Karen Nulty
Karrie Walk
Kate Cook
Kate McMahon
Kate Reed
Kate Ward
Katrina Elton
Kirsty Young
Lance Bleach
Lani Cavanagh
Lauren Samson
Lauren Scifleet
Leanne O'Callaghan
Lee Archinal
Leila Fetter
Lexus of Canberra
Linda Addison
Linda Cannell
Linda Hansen
Linda Kaye
Linda Tinney
Lodge Canberra Unity
Louise Mayo
Lourdes O'Keefe

Lucy Dowling
Luke Shaw
Luke Sheehy
Lyal Holley
Lyn Hansen
Lynette Hearfield
Mangata Massage
Marc Mowbray
Maree Balanzategui
Mareeta Grundy
Margaret Blessington
Margaret Davidson
Margaret Frisch
Margaret Sloane
Margot McDonnell
Marianela Aguilera
Mary O'Brien
Mary-Anne Kitchen
Matt Tripovich
Matthew Reid
Matts Page
Megan Mitchell
Melinda Howard
Melissa McEwen
Melissa Neville
Melissa Neville
Melissa Randall
Michael Chapman
Michael Colledge
Michael Crane
Michael Jensen
Michael John Empson
Michael Woolley
Michelle Dyne
Michelle Hillard
Michelle Spiden
Morgans Foundation
Najla Amith
Natasha Stott Despoja
Ngamuru Advisory
Nicole Inveen
Norm Sawyer
Paalam The Bridge To Humanity Inc Dr Ganes Pranavan
Palliative Care Australia
Patricia Dunne
Patrick Michael
Paul Arztenhofer
Paul Vane-Tempest
Paul Wood
Pearl Harbour
Peter Blackshaw Charitable Fund
Peter Bradley
Peter Degraaff
Peter Forster
Peter Harrington
Philippa Crome
Phillip Green
Phillipa Lowrey
Possum Magic
Rachel Stephen-Smith
Raphael Lam
Ravi Krishnamurthy
Raynie McNee
Recruitment Hive
Richard Stocker
Rick Smyth
Robert McDonald
Robin Tayler
Robyn Black
Rolo Hill
Rowan Wyborn
Russell Lindee
Sabine Gratwick-Sarll
Sally Alexander
Sam Fyfe
Samantha Merton
Sarah Jane Brazil
Sarah Young
Silver Sponsor
Simon And Sehida Frawley
Sin Wai So
Sivaraj Rajadorai
Sonia Thomas
Stepfanie Holzhauser
Sue-Ann Martiniello
Suja Shan
Susan Lyons
Suzanne Wood
Tall Foundation
Tender Funerals
The Barnes Family
The Mossy Cafe
Thomas Samson
Thy O'donell
Tim Ricketts
Tony Issa
Tony Lopilato
Tricia Moore
Trish Carling
U3a Act
Vicki Thompson
Viiana Khalil
Vlad Aleksandric
Walter Hawkins
Wayne Bolin
Wendy Richardson
William Cole Funerals
Yvonne Choong
Zhi Heng Zhao
Zijian Wang

/ Thank You

Palliative Care ACT owes its success to the unwavering support of our dedicated partners and the Canberra community. The 2024/25 period has been marked by government backing, strategic partnerships, successful fundraising initiatives, generous donations, and sound governance. These efforts have culminated in a strong financial position, with net assets of over $2.3 million, ensuring the sustainability of our organisation and reinforcing our capacity to deliver essential services.

This financial strength enables us to plan confidently for the future, including the development of our new purpose-built Leo's Place facility, and to continue expanding our advocacy, education, and support for families across the ACT. As we look ahead to emerging trends and evolving community needs, we remain steadfast in our commitment to making a meaningful impact on the lives of those with life-limiting illness.



PALLIATIVE CARE ACT INCORPORATED

ABN: 58 256 209 619

Financial Statements

For the year ended 30 June 2025

PALLIATIVE CARE ACT INCORPORATED

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PALLIATIVE CARE ACT INCORPORATED

Responsible persons' report
30 June 2025

The responsible persons present their report on PALLIATIVE CARE ACT INCORPORATED for the financial year ended 30 June 2025.

Information on responsible persons

The names of each person who has been a responsible person during the year and to date of the report are:

- Louise Mayo - President
- Con Sfyris - Deputy President
- Jenni McMullan - Secretary
- Matt Reid - Treasurer
- Wayne Bolin
- Luke Sheehy
- Vlad Aleksandric
- Phillipa Crome
- David Boothey - Appointed December 2024
- James Connor - Appointed December 2024

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

Principal activities

The principal activity of PALLIATIVE CARE ACT INCORPORATED during the financial year was to influence, foster and promote palliative care through the delivery of quality care at the end of life for all and to offer support to the terminally ill, their carers and families. This was done by:

- delivering volunteer palliative care services that support clients and their families with care, compassion, respect and dignity
- promoting palliative care in the community providing education in aspects of palliative care
- establishing a non-clinical respite facility
- advocating for, and promoting provision of best quality palliative care services
- supporting other like-minded organisations through partnerships and collaboration

No significant changes in the nature of the Charity's activity occurred during the financial year.

Operating results

The surplus/(deficit) of the Charity amounted to $112,782 (2024: $429,679).

Review of operations

A review of the operations of the Charity during the financial year and the results of those operations show primarily due to community donations and increases to existing grants.

Review of operations (continued)

During the financial year ended 30 June 2025, Palliative Care ACT were able to provide 8,845 hours of support for their volunteer services. Leo's Place, a non-clinical home away from home continued to provide respite to people living with a diagnosed life-limiting illness, and their families and carers. A total of 33,996 hours of respite have been provided up to 30 June 2025.

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the Charity during the year.

Events after the reporting date

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

Future developments and results

Likely developments in the operations of the Charity and the expected results of those operations in future financial years have not been included in this report as the inclusion of such information is likely to result in unreasonable prejudice to the Charity.

Environmental issues

The Charity's operations are not regulated by any significant environmental regulations under a law of the Commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of PALLIATIVE CARE ACT INCORPORATED.

Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012*, for the year ended 30 June 2025 has been received and can be found on page # of the financial report.

Signed in accordance with a resolution of those charged with governance.

Dr Louise Mayo AM
Responsible person

Treasurer
Responsible person

Dated: 05 December 2025

CAS

Canberra Assurance Specialist

Auditor's independence declaration to the responsible persons of PALLIATIVE CARE ACT INCORPORATED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2025, there have been:

no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
no contraventions of any applicable code of professional conduct in relation to the audit.

Canberra Assurance Specialist Pty Ltd

Select Staff

Partner

Canberra, 05 December 2025

John Little CA
Canberra Assurance Specialist Pty Ltd
ABN 93 101 091 310
PO Box 832
Mawson ACT 2607
Phone: 0427 489 783
Email: info@canberraaudit.com.au
Web: www.canberraaudit.com.au
liability is limited by a scheme approved under Professional Standards Legislation

Chartered Accountant
Financial Controller Auditor
Assurance Services
Financial Controller Services
Compliance Obligations Assessment
Fraud Prevention & Investigation
Government and Boards Improvement
Incorporated Association Audits

PALLIATIVE CARE ACT INCORPORATED

Statement of profit or loss and other comprehensive income
For the year ended 30 June 2025

	Note	2025 $	2024 $
Revenue	5		
Revenue from contracts with customers		101,205	185,737
Revenue from other sources		1,424,873	1,678,506
Total Revenue		1,526,078	1,864,243
Gross profit		1,526,078	1,864,243
Finance income	6		
Interest income		24,730	16,093
Dividend income		64,369	72,932
Net gain on financial assets at FVTPL		50,021	75,876
Total Finance income		139,120	164,901
Other income	5	14,371	8,171
Administrative expenses			
Administrative expenses			
Auditor's remuneration		(9,500)	(14,663)
Repairs and maintenance		(2,150)	(6,679)
Total Administrative expenses		(11,650)	(21,342)
Employee benefit expenses		(1,241,631)	(1,221,485)
Total Administrative expenses		(1,253,281)	(1,242,827)
Finance expenses	6	-	(6,252)
Marketing expenses		(349)	-
Occupancy costs		(91,338)	(92,800)
Other expenses		(152,700)	(153,768)
Services to volunteers, fund raising costs and Leo's place		(69,119)	(111,989)
Surplus/(deficit) before income taxes		112,782	429,679
Income tax		-	-
Surplus/(deficit) from continuing operations		112,782	429,679
Surplus/(deficit) for the year		112,782	429,679
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		112,782	429,679

The accompanying notes form part of these financial statements.

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PALLIATIVE CARE ACT INCORPORATED

Statement of financial position
As at 30 June 2025

	Note	2025 $	2024 $
Assets			
Current assets			
Cash and cash equivalents	9	966,251	1,207,680
Trade and other receivables	10	13,507	14,608
Other financial assets	11	518,203	209,841
Other assets	13	27,297	24,791
Total current assets		1,525,258	1,456,920
Non-current assets			
Other financial assets	11	1,269,931	1,200,201
Property, plant and equipment	12	23,891	24,550
Total non-current assets		1,293,822	1,224,751
Total assets		2,819,080	2,681,671
Liabilities			
Current liabilities			
Trade and other payables	14	144,263	166,340
Borrowings	15	2,055	2,741
Other liabilities	16	370,231	322,840
Total current liabilities		516,549	491,921
Total liabilities		516,549	491,921
Net assets		2,302,531	2,189,750
Equity			
Retained earnings		2,302,531	2,189,750

The accompanying notes form part of these financial statements.

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PALLIATIVE CARE ACT INCORPORATED

Statement of changes in equity
For the year ended 30 June 2025

2024	Retained earnings $	Total $	Total equity $
Opening balance	1,760,071	1,760,071	1,760,071
Surplus for the year	429,679	429,679	429,679
Closing balance	2,189,750	2,189,750	2,189,750

2025	Retained earnings $	Total $	Total equity $
Opening balance	2,189,750	2,189,750	2,189,750
Surplus for the year	112,782	112,782	112,782
Other transaction	(1)	(1)	(1)
Closing balance	2,302,531	2,302,531	2,302,531

The accompanying notes form part of these financial statements.

PALLIATIVE CARE ACT INCORPORATED

Statement of cash flows
For the year ended 30 June 2025

	2025 $	2024 $
Cash flows from operating activities:		
Receipts from customers	126,485	204,908
Payments to suppliers and employees	(1,533,282)	(1,460,789)
Dividends received	64,369	72,932
Donations received	62,856	265,215
Interest received	24,730	16,093
Receipt from grants	1,351,017	1,402,291
Net cash flows from/(used in) operating activities	96,175	500,650
Cash flows from investing activities:		
Proceeds from sale of investment	-	47,552
Purchase of property, plant and equipment	(8,917)	-
Purchase of financial assets	(308,292)	(17,937)
Purchase of investments	(19,709)	(161,754)
Net cash provided by/(used in) investing activities	(336,918)	(132,139)
Net increase/(decrease) in cash and cash equivalents	(240,743)	368,511
Cash and cash equivalents at beginning of year	1,204,939	836,428
Cash and cash equivalents at end of financial year	964,196	1,204,939

The accompanying notes form part of these financial statements.

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Notes to the financial statements
For the year ended 30 June 2025

1. Introduction

The financial report covers PALLIATIVE CARE ACT INCORPORATED as an individual entity. PALLIATIVE CARE ACT INCORPORATED is a not-for-profit Company, registered and domiciled in Australia.

The principal activities of the Company for the year ended 30 June 2025 were to influence, foster and promote palliative care through the delivery of quality care at the end of life for all and to offer support to the terminally ill, their carers and families. This was done by:

- delivering volunteer palliative care services that support clients and their families with care, compassion, respect and dignity
- promoting palliative care in the community providing education in aspects of palliative care
- establishing a non-clinical respite facility
- advocating for, and promoting provision of best quality palliative care services
- supporting other like-minded organisations through partnerships and collaboration.

The functional and presentation currency of PALLIATIVE CARE ACT INCORPORATED is Australian dollars.

The financial report was authorised for issue by the Responsible persons on 05 December 2025.

Comparatives are consistent with prior years, unless otherwise stated.

2. Basis of preparation

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 Not-for-profits Commission Act 2012*.

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

Material accounting policy information is consistent with prior reporting periods unless otherwise stated.

3. Material accounting policy information

a. Income tax

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

b. Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

c. Goods and services tax (GST)

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

3. Material accounting policy information (continued)

c. Goods and services tax (GST) (continued)

Receivables and payable are stated inclusive of GST.

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

d. Impairment of non-financial assets

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

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

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

e. Adoption of new and revised accounting standards

The Charity has adopted all standards which became effective for the first time at 30 June 2025, refer to the Change in accounting policy note, for details of the changes due to standards adopted.

4. Critical accounting estimates and judgements

The responsible persons make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

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

The significant estimates and judgements made have been described below.

4. Critical accounting estimates and judgements (continued)

a. Key estimates - impairment of property, plant and equipment

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

b. Key estimates - revenue recognition - long term contracts

The Charity undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

c. Key estimates - receivables

The receivables at the reporting date have been reviewed to specifically provide for any debts which are considered irrecoverable. The remaining debts have been subject to expected credit loss testing based on the history of the association with the counterparty, the current economic climate and any future expectations relating to the industry and circumstances of the counterparty.

d. Key estimates - fair value of financial instruments

The Charity has certain financial assets and liabilities which are measured at fair value. Where fair value has not able to be determined based on quoted price, a valuation model has been used. The inputs to these models are observable, where possible, however these techniques involve significant estimates and therefore fair value of the instruments could be affected by changes in these assumptions and inputs.

5. Revenue and other income

a. Accounting policy

i. Revenue from contracts with customers

Revenue is recognised on a basis that reflects the transfer of control of promised goods or services to customers at an amount that reflects the consideration the Charity expects to receive in exchange for those goods or services.

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

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

5. Revenue and other income (continued)

a. Accounting policy (continued)

ii. Statement of financial position balances relating to revenue recognition

1) Contract assets and liabilities

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

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

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

iii. Grant revenue

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

Grant income arising from non-enforceable contracts or those without sufficiently specific performance obligations is recognised on receipt unless it relates to capital grants which meet certain criteria.

Enforceable capital grants received to enable the Charity to acquire or construct an item of property, plant and equipment to identified specifications which will be controlled by the entity are recognised as revenue as and when the obligation to construct or purchase is completed.

- For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin.
- For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the entity.

iv. Other income

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

v. Volunteer services

Volunteer services are measured at their fair value, which is determined by [Enter details here], and income and expenses are recognised for these amounts.

5. Revenue and other income (continued)

b. Revenue from continuing operations

	2025 $	2024 $
Revenue from contracts with customers (AASB 15)		
Member subscriptions	1,659	818
Other revenue from contracts with customers	99,546	184,919
	101,205	185,737
Revenue recognised on receipt (not enforceable or not sufficiently specific performance obligations - AASB 1058)		
Donations	62,856	265,215
Grants	11,000	11,000
Government revenue (including grants)	1,351,017	1,402,291
	1,424,873	1,678,506
	1,526,078	1,864,243

c. Other income

	2025 $	2024 $
Other income	5,546	-
Fringe benefit employee contributions	8,825	8,171
	14,371	8,171

d. Government grants and other assistance

	2025 $	2024 $
State government		
41100 ACT Govt - Peak Grant	652,077	629,418
41103 ACT Govt - Leo's Place Grant	698,940	737,873
41112 JJF-Community Health Program	-	35,000
	1,351,017	1,402,291
	1,351,017	1,402,291

5. Revenue and other income (continued)

d. Government grants and other assistance (continued)

ACT Government Peak Grant

The charity receives funding under a Deed of Grant with the ACT Government to support the **Peak Body Program**. The grant is provided for the period **1 July 2022 to 30 June 2027**, with payments made **quarterly in advance** and indexed annually. The grant is restricted to the activities and outcomes described in **Schedule 2 of the Deed**, which include advocacy, policy development, member engagement, and sector support.

Basis of Income Recognition

The grant is accounted for in accordance with **AASB 1058 Income of Not-for-Profit Entities**.

- The charity obtains **control of the funds** when cash is received.
- Accordingly, income is recognised **upon receipt of funds**, as there are no enforceable performance obligations under **AASB 15** that would require deferral.

Purpose Restrictions

Under clause 2.2 of the Deed, the grant must be used **only for the Funded Activity** and completed within the Grant Period. Funds must be accounted for separately within the charity's accounting system.

Refund Risk and Contingent Liability

Clause 12 of the Deed requires repayment of **unacquitted funds** at the end of the Grant Period or upon earlier termination. Unacquitted funds include amounts:

- Not spent or not contractually committed; or
- Spent in breach of the Deed.

The charity considers this a **contingent liability** and monitors compliance to mitigate repayment risk.

Reporting Obligations

The charity must submit to the ACT Government:

- **Annual Financial Acquittal Statement** by 31 July each year (Annexure A); and
- **Annual Outcomes Report** against agreed objectives (Annexure B).

The charity also provides progress updates and maintains records for audit purposes as required under clauses 6 and 7 of the Deed.

5. Revenue and other income (continued)

d. Government grants and other assistance (continued)

Insurance and Other Conditions
The Deed requires the charity to maintain public liability insurance of $20 million and workers' compensation coverage during the Grant Period.

ACT Government Leo's Place Funding

The Organisation receives funding under a Service Funding Agreement with the ACT Government (Contract No. 2022.619.015) to operate a **non-clinical respite facility** for people with life-limiting illness and their carers. The Agreement commenced on execution and ends on **30 June 2026**, with total funding of **$2,598,000 (GST exclusive)** payable in quarterly instalments in advance.

Basis of Income Recognition
The grant is accounted for in accordance with **AASB 1058 Income of Not-for-Profit Entities**.

- The Organisation obtains **control of funds** when cash is received.
- The Agreement does **not require construction or acquisition of a specific asset**, nor impose conditions that would defer income recognition under **AASB 1058 paragraphs B20–B28**.
- Accordingly, income is recognised **upon receipt of funds**, as obligations are service-based and satisfied progressively through delivery of respite services.

Purpose Restrictions
Under **Clause 4.2**, the Funding Amount must be used **only for delivering the Services** described in Schedule 2, which include operating the respite facility, providing overnight/day respite, and carer support. Funds must not be used for unrelated purposes.

Refund Risk and Contingent Liability
Under **Clause 4.2** and **Clause 12.4**, any **unacquitted funds** (not spent, not contractually committed, or spent in breach) must be **promptly repaid** at expiry or termination. The Organisation considers this a **contingent liability** and monitors compliance to mitigate repayment risk.

Reporting Obligations
The Organisation must provide to the ACT Government:

- **Financial Reports**: Half-yearly acquittals and annual audit reports.
- **Performance Reports**: Half-yearly reports against outcomes, outputs, and quality standards.

5. Revenue and other income (continued)

d. Government grants and other assistance (continued)

- **Annual Review**: Joint review of service performance each year.

Insurance and Other Conditions
The Agreement requires the Organisation to maintain public liability insurance of $20 million and professional indemnity insurance of $1 million per claim.

The Organisation receives funding under a Service Funding Agreement with the ACT Government (Contract No. 2022.619.015) to operate a **non-clinical respite facility** for people with life-limiting illness and their carers. The Agreement commenced on execution and ends on **30 June 2026**, with total funding of **$2,598,000 (GST exclusive)** payable in quarterly instalments in advance.

Basis of Income Recognition
The grant is accounted for in accordance with **AASB 1058 Income of Not-for-Profit Entities**.

- The Organisation obtains **control of funds** when cash is received.
- The Agreement does **not require construction or acquisition of a specific asset**, nor impose conditions that would defer income recognition under **AASB 1058 paragraphs B20–B28**.
- Accordingly, income is recognised **upon receipt of funds**, as obligations are service-based and satisfied progressively through delivery of respite services.

Purpose Restrictions
Under **Clause 4.2**, the Funding Amount must be used **only for delivering the Services** described in Schedule 2, which include operating the respite facility, providing overnight/day respite, and carer support. Funds must not be used for unrelated purposes.

Refund Risk and Contingent Liability
Under **Clause 4.2** and **Clause 12.4**, any **unacquitted funds** (not spent, not contractually committed, or spent in breach) must be **promptly repaid** at expiry or termination. The Organisation considers this a **contingent liability** and monitors compliance to mitigate repayment risk.

Reporting Obligations
The Organisation must provide to the ACT Government:

5. Revenue and other income (continued)

d. Government grants and other assistance (continued)

- **Financial Reports**: Half-yearly acquittals and annual audit reports.
- **Performance Reports**: Half-yearly reports against outcomes, outputs, and quality standards.
- **Annual Review**: Joint review of service performance each year.

Insurance and Other Conditions

The Agreement requires the Organisation to maintain public liability insurance of $20 million and professional indemnity insurance of $1 million per claim.

e. Volunteer services not recognised

During the financial year ended 30 June 2025, Palliative Care ACT were able to provide 8,845 hours of support for their volunteer services. Leo's Place, a non-clinical home away from home continued to provide respite to people living with a diagnosed life-limiting illness, and their families and carers. A total of 33,996 hours of respite have been provided up to 30 June 2025.

6. Finance income and expenses

Finance income	2025 $	2024 $
Finance income		
Interest income		
Other interest income	24,730	16,093
Dividend income		
Other dividend income	64,369	72,932
Net gain on financial assets at FVTPL	50,021	75,876
	139,120	164,901

7. Result for the year

The result for the year includes the following specific expenses:

	2025 $	2024 $
Defined contribution superannuation	-	-
Impairment of non-financial assets	-	-
Other expenses	99,824	106,738

8. Auditor's remuneration

	2025 $	2024 $
Remuneration of the auditor of the Charity, Canberra Assurance Specialist Pty Ltd, for:		
Fees for assurance services required under legislation to be performed by the auditor	8,000	14,663
Other remuneration of the auditor	1,500	-
	9,500	14,663

Other services includes the preparation of financial statements..

9. Cash and cash equivalents

a. Accounting policy

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

b. Cash and cash equivalent details

	2025 $	2024 $
Cash at bank	315,408	1,007,561
Cash on hand	843	119
Short-term deposits	650,000	200,000
	966,251	1,207,680

c. 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:

	2025 $	2024 $
Cash and cash equivalents	966,251	1,207,680
Bank overdraft	(2,055)	(2,741)
	964,196	1,204,939

10. Trade and other receivables

Current	2025 $	2024 $

10. Trade and other receivables (continued)

Current	2025	2024
	$	$
Trade receivables	393	(1)
Other trade and other receivables	13,114	14,609
	13,507	14,608

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

11. Other financial assets

Current	2025	2024
	$	$
Other financial assets	518,203	209,841

Non-current	2025	2024
	$	$
Equity securities - mandatory at fair value through profit or loss	1,269,931	1,200,201

a. Accounting Policy

Financial assets at fair value through profit or loss (FVTPL)

- **Classification**
  The Charity classifies a financial asset at FVTPL when it does not meet the criteria for amortised cost or FVOCI, or when it applies the fair-value option at initial recognition to eliminate accounting mismatches.
- **Initial recognition**
  At trade date, financial assets are recorded at fair value; transaction costs are expensed.
- **Subsequent measurement**
  Measured at fair value at each reporting date, with all changes in fair value (including realized gains/losses and foreign exchange differences) recognised immediately in profit or loss as 'Net gain/(loss) on financial assets at FVTPL'.
- **Presentation & disclosure**
  Net gains or losses related to FVTPL are shown in the consolidated statement of profit or loss within net finance income/(costs) or other income.
  The Charity provides disclosures on carrying amounts by designation category, fair value hierarchy levels, and key assumptions used in fair value measurement.

12. Property, plant and equipment

a. Accounting policy

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

i. Depreciation

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

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The estimated useful lives used for each class of depreciable asset are shown below:

Fixed asset class	Useful life
Office equipment	4 years
Computer equipment	4 years
Motor vehicles	5 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

When an asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

b. Property, plant and equipment details

Summary	2025 $	2024 $
Plant and equipment	3,529	5,682
Office equipment	9,163	5,055
Motor vehicles	11,199	13,813
	23,891	24,550

2024	Plant and equipment $	Office equipment $	Motor vehicles $	Total $
As at 30 June 2025				
At cost	5,682	5,055	13,813	24,550
Accumulated depreciation	-	-	-	-
	5,682	5,055	13,813	24,550

12. Property, plant and equipment (continued)

b. Property, plant and equipment details (continued)

2025	Plant and equipment $	Office equipment $	Motor vehicles $	Total $
Opening balance	5,682	5,055	13,813	24,550
Additions	1,541	7,376	-	8,917
Depreciation	(3,623)	(3,268)	(2,614)	(9,505)
Other changes	-	19	-	19
Closing balance	3,600	9,182	11,199	23,981
As at 30 June 2025				
At cost	3,529	9,163	11,199	23,891
Accumulated depreciation	-	-	-	-
	3,529	9,163	11,199	23,891

c. Fair value measurement

The Charity measures the following property, plant and equipment at fair value on a recurring basis:

Property, plant and equipment	Basis for determining value
Plant and equipment	WDV
Office equipment	WDV
Computer equipment	WDV

13. Other assets

Current	2025 $	2024 $
Prepayments	27,297	11,123
Accrued income	-	13,668
	27,297	24,791

14. Trade and other payables

Current	2025 $	2024 $
Trade payables	28,894	8,222
GST payable	32,721	40,093

14. Trade and other payables (continued)

Current	2025 $	2024 $
Employee benefits	26,557	12,376
Accrued expenses	9,500	73,225
Annual Leave Provision	46,591	32,424
	144,263	166,340

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

15. Borrowings

Current	2025 $	2024 $
Secured		
Credit Card Accounts	2,055	2,741

Current	2025 $	2024 $
Unsecured	-	-

16. Other liabilities

Current	2025 $	2024 $
Deferred income		
21242 Income in Advance - Pledges - Leo's Place	-	76,890
21244 Income in Advance - Research Grant	124,281	-
21245 Income in Advance - Building of Respite Centre	245,950	245,950
Total Deferred income	370,231	322,840
	370,231	322,840

17. Financial risk management

Financial assets	2025 $	2024 $
Held at amortised cost		
Cash and cash equivalents	966,251	1,207,680
Trade and other receivables	13,507	14,608

17. Financial risk management (continued)

Financial assets	2025 $	2024 $
Short term investments	518,203	209,841
Fair value through profit or loss (FVTPL)		
Equity securities - designated at fair value through Profit or Loss	1,269,930	1,200,201
	2,767,891	2,632,330

Financial liabilities	2025 $	2024 $
Financial liabilities measured at amortised cost	61,615	63,432
	61,615	63,432

18. Contingencies

In the opinion of the responsible persons, the Charity did not have any contingencies at 2025 (2024: None).

19. Related parties

a. The Charity's main related parties are as follows:

The remuneration paid to key management personnel of the Charity is $210,923 (2024: $167,003).

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

b. Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

During the year ended 30 June 2024, Officers of Palliative Care ACT purchased tickets to various events hosted by the Association throughout the financial year. These transactions were provided at ordinary market (arm's length) terms.

19. Related parties (continued)

b. Transactions with related parties (continued)

Two directors of the charity, **Matt Reid** (Senior Financial Planner/Partner) and **Wayne Bolin** (Financial Planner), are employees/partners of **RBSM Canberra Pty Ltd**, a service entity that manages the office of Morgans in Canberra and employs the advisers in that office.

The charity's investment portfolio is administered through Morgans Financial Limited. The directors do not receive any direct financial benefit from the charity's investment activities other than standard remuneration for their governance roles.

20. Cash flow information

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

	2025 $	2024 $
Profit for the year	112,782	429,679
Add/(less) non-cash items:		
Depreciation and amortisation	9,505	8,726
Changes in assets and liabilities:		
(increase)/decrease in receivables	1,101	3,949
(increase)/decrease in other assets	(2,506)	(2,854)
increase/(decrease) in payables	(22,077)	33,560
increase/(decrease) in other liabilities	47,391	27,590
Cash flows from operations	146,196	500,650

21. Events occurring after the reporting date

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

22. Statutory information

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

PALLIATIVE CARE ACT INCORPORATED

PALLIATIVE CARE ACT INCORPORATED

Responsible persons' declaration

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

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

Signed in accordance with subsection 60.15(2) of the A*ustralian Charities and Not-for-profit Commission Regulation 2022*.



Dr Louise Mayo AM
Responsible person

Dated: 05 December 2025



Treasurer

Responsible person

CAS

Canberra Assurance Specialist

Independent audit report to the members of PALLIATIVE CARE ACT INCORPORATED

Report on the audit of the financial report

Qualified Opinion

We have audited the accompanying financial report, being a simplified disclosure financial report of PALLIATIVE CARE ACT INCORPORATED (the Charity), which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes to the financial statements and the responsible persons' declaration.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial report of the Charity is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

1. giving a true and fair view of the Charity's financial position as at 30 June 2025 and of its financial performance for the year ended; and
2. complying with Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*.

Basis for qualified opinion

The financial report includes comparative figures for the year ended 30 June 2024 which were audited by another auditor. I was unable to obtain and review the prior auditor's work papers or perform alternative procedures to satisfy myself as to the accuracy of the comparative information. Accordingly, I do not express an opinion on the comparative figures.

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 Entity in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (the Code)* that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter - basis of accounting

We draw attention to Note 2 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Charity in accordance with the Australian Accounting Standards - Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Charity and should not be distributed to or used by parties other than the Charity. Our opinion is not modified in respect of this matter.

Responsibilities of the responsible person and those charged with governance

The responsible person is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures, and for such internal control as the responsible person determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible person is responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible person either intends to liquidate the Charity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Charity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

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

Canberra Assurance Specialist Pty Ltd

John Little

Partner

Canberra, 05 December 2025

John Little CA
Canberra Assurance Specialist Pty Ltd
ABN 93 101 091 310
PO Box 832
Mawson ACT 2607
Phone: 0427 489 783
Email: info@canberraaudit.com.au
Web: www.canberraaudit.com.au
liability is limited by a scheme approved under Professional Standards Legislation

Chartered Accountant
Financial Controller Auditor

/ Contact Details

5 Flemington Rd, Lyneham ACT 2602
www.pallcareact.org.au
office@pallcareact.org.au
02 6255 5771

Facebook/ PalliativeCareACT
Twitter @PallCareACT

ABN 58 256 209 619