

60 years Reaching Beyond









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Palms Australia is a public company (ACN 001 882 337) limited by guarantee whose legal structure is voluntary, not-for-profit, and non-government. We are committed to living up to our values in all that we do. We value honest feedback or any critique you may have about the way our team have implemented our program.

Palms Executive Director or Chair of the Board may be contacted in confidence at www.palms.org.au/ feedback

Palms founder Roy Boylan with Mt Hagen [PNG] Participants - Alana Vrolijks, unknown, Pauline Randall & Yvonne Keevers, at Kiripia church blessing, 1960's

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Cover photo B&W: Farewell from Palms
Orientation Course 1962.

Cover photo Colour: Liz O'Sullivan at St Joseph School Mae Ramat [Thailand] sampling fresh coconut with Sr Benjamin & local counterpart Jacinta, 2021.

Palms first group of participants in Sydney 1961



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Prof. Rosaleen Smyth with students from her first placement at St Mary's Convent Vaimoso Samoa, 1965. She returned from her last placement on the Thai/Myanmar border in March 2020.



ABOUT US

Palms Australia contributes to justice in global development by engaging with grass roots organisations seeking sustainable solutions to poverty in their communities. We recruit qualified and experienced Australians able to assist a requesting organisation achieve the developments they identify to foster the strengths of their people. We thoroughly prepare and support those we recruit for mutual development with their counterparts.

OUR VISION

People reaching beyond every barrier of culture, religion, nationality, gender, class and individualism, to cooperate in achieving a just, sustainable, interdependent and peaceful world free of poverty

OUR MISSION

Facilitate, and be open to mutual formation and inspiration, with those who share their skills abroad to:

- Advance the awareness, enthusiasm and involvement of Australian and international communities in shared action to achieve just, sustainable and peaceful development.
- Participate in an exchange of knowledge and skills to meet the requests of communities seeking to reduce poverty by developing the capacities of their people and organisations.

OUR VALUES

Solidarity. Love. Humility. Justice.

Solidarity is the key energising value of Palms Australia. Solidarity is a principle arising out of our reflection that all living creatures are interdependent. Relationship invites responsibility and, therefore, solidarity.

In valuing solidarity we value love that is lived out in respect for the dignity of all life. We value humility lived out in personal integrity and responsibility. We value justice lived out in a willingness to challenge structures that prevent collective participation in creative solutions.

Photo by Camilla Loveridge in Amullua, Eastern Highlands PNG
Year 6 classroom, 1986

Shelley Tebao [nee Price] with Sacred Heart College students in Kiribati, 2004

MESSAGE FROM THE CHAIR

Liz Stone



My parish priest in Sydney is Fijian and for one Sunday parish mass a month my choir was singing with the Fijian community and on another Sunday with the Zimbabwean Catholic community. It made me feel globally connected at a time when locally, nationally and globally we are all struggling with the communal reality of living in a pandemic. Our individual choices and decisions cause us to reflect on the common good and other important values embodied in Catholic Social Teaching.

Fr Joti's sermon during our online parish mass for the Feast of the Assumption, Sunday 16 August 2021, had me reaching for a pen: "Hope radiates hope. May hope be our virtue that we radiate to those around us." Amen I said then and 'amen' now.

That hope is what Palms Australia gives to the world. Locked down or not, our partners continue to submit placement requests in order to help their communities flourish. Program Participants in Australia continue assisting communities with online mentoring and support. Palms staff assist them to further refine needs and address new requests, not only for placements that require us to travel, but also to address their calls to assist by advocating on issues important to them.

In this year where I have assumed the Chair of Palms Australia, I am so thankful for those who have gone before us. I thank Roger O'Halloran and Brendan Joyce for accompanying the new Board with your institutional memory and passion for Palms' work. In addition, I am ably supported by the commitment of Colin Small as Treasurer, former program participants, Samantha Haddin and Dr Stephen Yates, as well as Ben Thurley, Sr Philippa Murphy (OLSH) and John Powell.

Thank you to our donors who have helped us to retain our talented staff. This is not only important for resuming the preparation, placement and support of program participants, but also to implement dynamic new programs and strategies that have been developed for achieving our vision. Because of you the Board is confident that Palms Australia can continue bringing hope to our partner communities.

And I will be singing again!

"The Lord is my light and my salvation; whom shall I fear? The Lord is the stronghold of my life; of whom shall I be afraid?" — Psalm 27:1

Grace and peace, Liz Elizabeth (Liz) Stone



MESSAGE FROM THE EXECUTIVE DIRECTOR

Roger O'Halloran

Growing through the Challenges

In another testing year Palms members, supporters and staff have stood up strongly to ensure we continue living our Vision. We have adapted to reach beyond for justice and inclusion in so many more ways. Not only has the Global Mission Program been strengthened for reconnecting with our partner communities as the borders reopen, but we also have new programs designed to enrich Australian communities with Palms vision.

Financial Confidence for Growth

Palms FY 2021 budget suggested a loss of close to \$120,000. We had planned to have two more staff at work assisting to expand the program, but as the year progressed we realised we would not be sending and supporting as many in the field. By year's end we had a \$71,000 surplus added to available funds, which will underpin confidence for resuming planned program growth in the current financial year.

Ongoing Participant Support

The programs report highlights ongoing support being given to program participants remaining in the field as well as those making the transition home again. An unexpected sudden withdrawal can take some adjustment. While some were supported as they continued to mentor online from Australia, others were guided in

considering other engagements as they await a return to the field.

Enquirers for new placements are down, but the number of applicants per enquiry has increased threefold. Even if we did no further recruitment we have budgeted to fill nine assignments before the end of FY 2022 and have 27 participants in the field again by December 2022. Continuing strong support from donors and the beginnings of income growth from the new programs are needed to underpin the costs.

Integrating Advocacy

Funding will be directed also to meet partner requests for assistance through advocacy. Having partners and friends oppressed by a military regime while we have the privilege of free and fair elections, or not taking action to cool the globe as rising seas threaten their livelihoods is untenable. Advocacy is embedded in the first aim of Palms Mission, but in the past staff have been more than occupied with the busy work of meeting partner requests to scope placements and recruit, prepare, send, and support appropriate program participants.

COVID has created space to develop our advocacy capability. This will be integrated with existing plans to grow the engagement of program participants' Australian communities. So, as we continue to recruit those who can reach beyond to provide mentoring, we will recruit their Australian communities to assist in challenging structural barriers that limit opportunities for host communities to put that training into action.

Measuring Outcomes

This year Palms Audited Report includes a measure of recognized development expenditure (RDE) for which the Department of Foreign Affairs and Trade (DFAT) provides a scale of value according to the role and qualifications of those who volunteer. DFAT provide for this to be included as both income and expenditure in the financial figures, but this year it has been included by the auditors under Note 29.

Despite COVID-19 restricting the number of days Palms was able to support participants in the field \$572,683 of value was provided to overseas communities. As the program grows again so will the value of that contribution. Palms donors leverage so much more value than the amount of their donations.

As we start FY 2021-22 Palms is diversifying the strategies we will implement into the future. We will continue to measure our effectiveness by the number of people we train and the funds we can make available to do that. We will also measure our effectiveness in facilitating mutual formation that inspires the involvement of Australian and international communities in advocacy and so more authentically cooperate to achieve a just, sustainable, and peaceful world free of poverty.



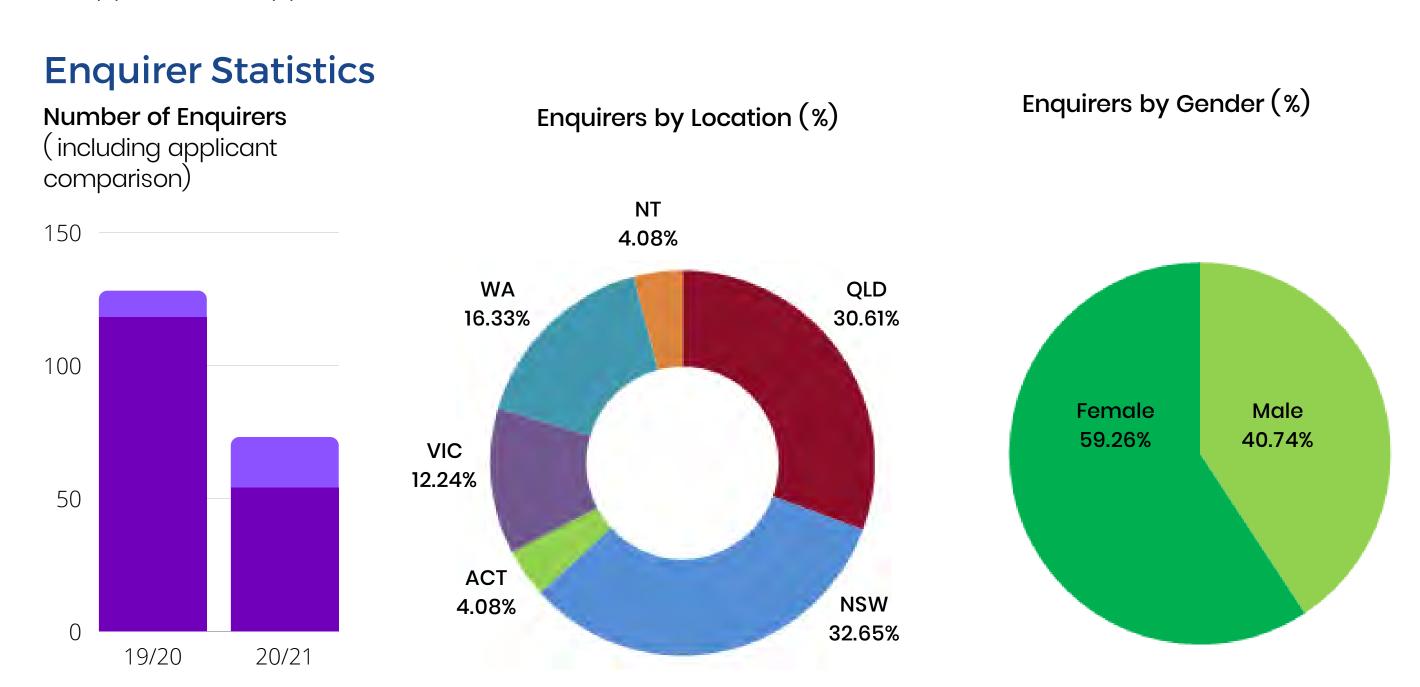
COMMUNITY ENGAGEMENT

Cassandra Falson Kevin Wilson Robert Reynolds

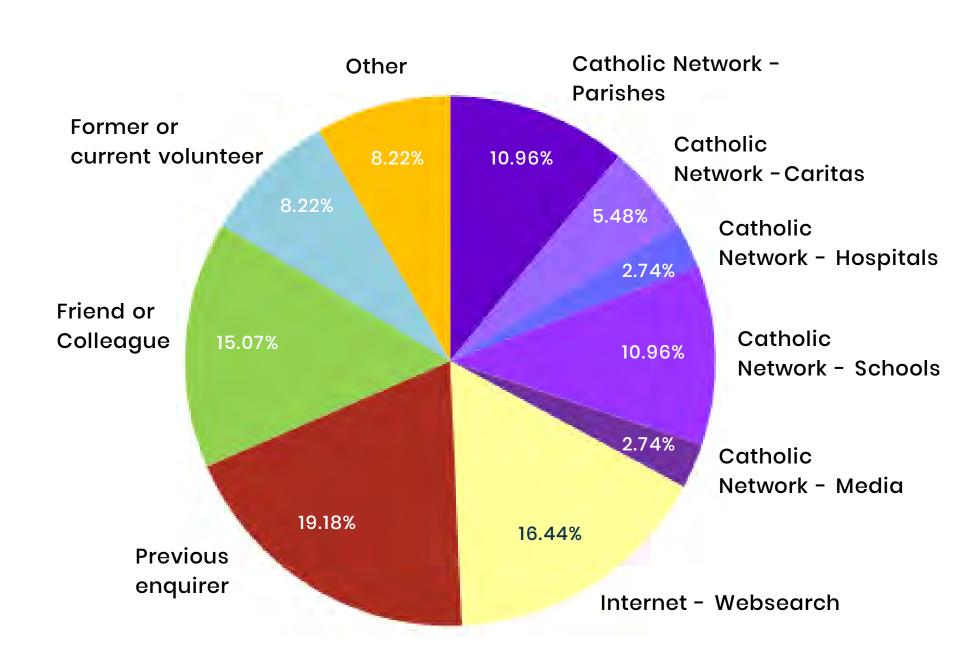
RECRUITMENT

Overview

There was a large drop in the number of enquirers in the past year. Clearly the uncertainty of a COVID world is still making an impact. However, more than a quarter progressed from enquirer to applicant as opposed to less than 10% in FY 2019/2020!



Where Enquirers Heard About Palms



NETWORK

Dioceses, Parishes & Schools

While Covid restrictions were eased for some periods during FY2020-21, in-person meetings with key diocesan and Catholic Education Office contacts were rare. Close engagement did continue though using the Zoom platform of phone conferencing. Some expansion beyond Palms' traditional Catholic network was enabled through the sharing of news to other denominations and faiths.

Distribution of Palms materials to parishes and schools followed a new schedule of one general notice per quarter (or term). An innovation especially useful in school communications was the inclusion of links to promotional videos which were easily forwarded among school staff. To support these promotions, a new topical Bishops' endorsement letter was drafted which acknowledged the effects of Covid with its impact on requesting communities and their development projects. 24 bishops provided signed endorsements between September and February.

Adapting to online engagement meant that Palms Information Sessions were no longer restricted by location and could be promoted to schools and parishes nationally. The inaugural Palms InfoZoom with returned participant Rhoe Price, took place on 20 August. This was followed up by another session on 30 August with a live crossing to Liz O'Sullivan and Fr Reynaldo on the Thai- Myanmar border. InfoZooms were staged again on 18 October with Bridget Kennelly in Kiribati and with Carmel Lawry in South Africa on 2 May. While registrations for these online sessions by teachers and other enquirers are very encouraging, only about half of those registered usually attend. Attendance however is still much greater than that experienced at traditional Information Session venues prior to Covid-19, using much less resources.

Local Covid protocols revived the general use of QR Code technology, and Palms was quick to adopt this strategy too in our regular notices. Recruitment and event information is now scanned easily from parish bulletins and school newsletters.



Low-income communities are not asking us for money or gifts. They reject degrading dependence. They want you to share your skills to help develop self-reliance and sustainable solutions to poverty. The call is to all trades and professions to assist build the ability of their people and the capacity of their organisations. To properly prepare for a 2022 placement you do need to enquire now.



Join our online InfoZoom on 2 May, visit palms.org.au , or call Palms now on 02 9560 5333

Palms is again most grateful to our family of returnee participants and supporters, who assisted our network promotion greatly in calling (and sometimes visiting) their local schools and parish offices to follow up communications.

EVENT HIGHLIGHTS

Zooming into Podcasts and Interviews

Given the current obstacles to bringing people together face-to-face, we have been reaching beyond the usual ways of doing things to explore innovative methods of engaging with people in Australia and overseas through online events.

Despite some of the limitations of online meeting platforms, we learned to adapt and make use of Zoom as an effective tool, especially for engaging with people across the county and even the world.

In November 2020, we began a series of monthly <u>Podcasts</u>, each featuring a handful of people who share a particular relationship to Palms. Roger led conversations around their experiences and how they relate to <u>Palms Vision</u>. In the 2020/21 period we ran eight Zoom meetings to create audio recordings that were uploaded onto our website where they can be accessed as a podcast.



The various small groups that we interviewed were:

- o Palms staff
- Those returned from placement between 5 and 20 years.
- o Program participants repatriated due to COVID 19
- o Program participants remaining in placement during COVID 19
- Younger returnees
- Current Applicants for overseas assignments
- Health professionals returned from placement
- o Palms' donors

At around 30 minutes these podcasts provoke new thinking about culture and how we reach beyond the comfort zone. They raise Palms profile and strengthen relationships with those participating as well as with their families, friends and colleagues.

We can direct people to a particular podcast based on their vocation or interests. We promote them on social media, and they offer enquirers a more immediate medium for learning about Palms' programs. They connect with the real experiences of those who have gone before.

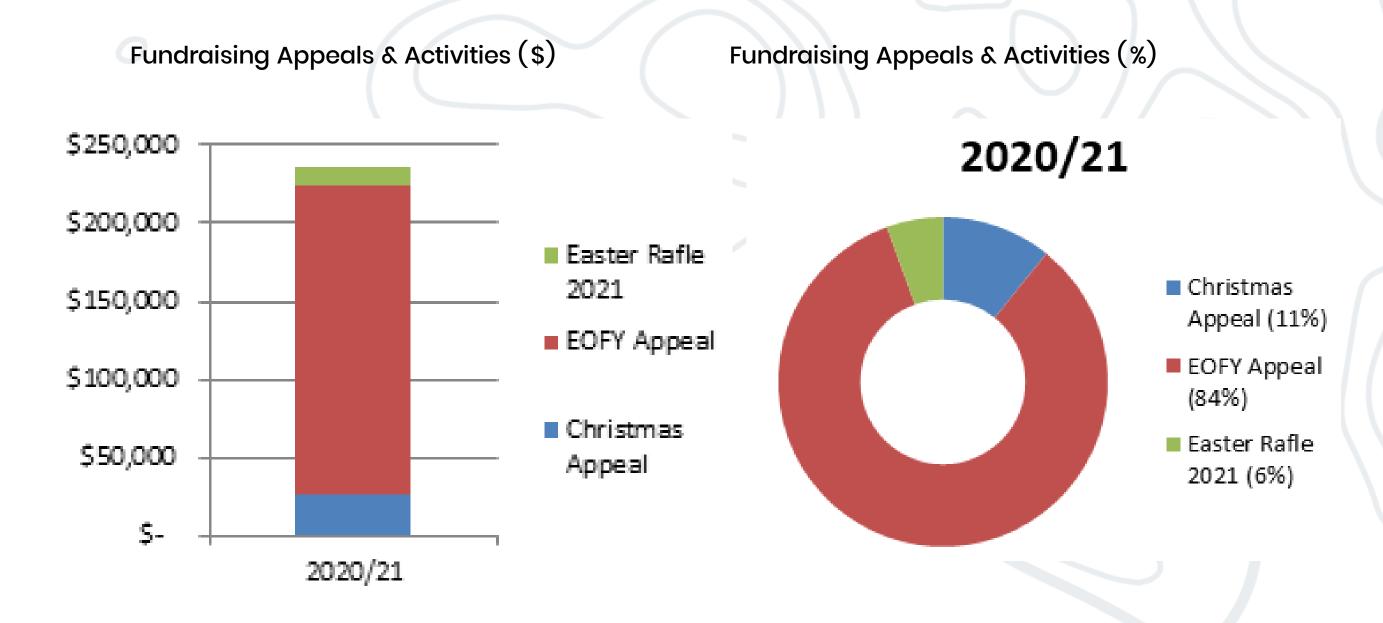
The podcasts have been popular with listeners and we will continue producing them on a monthly basis into 2021/22. You can listen to them by clicking <u>here</u>.

Additionally, we coordinated a series of six one-to-one interviews between Roger and various returnees to explore particular aspects of their overseas placements. Some of the issues that emerged include the difference between a placement and 'voluntourism', the importance of matching a participant's skills with the requirements of a placement as well as some challenges and opportunities related to working in a cross-cultural context.

These interviews will serve as useful tools to assist the discernment and orientation of new applicants to the Palms' program.

FUNDRAISING

Fundraising appeals were run throughout 2020/21 financial year, including the annual Christmas and End-Of-Financial-Year appeals, as well as the Easter raffle. The success of our community engagement initiatives are evident in the support we have seen through our 2020/21 fundraising activities. We are confident our activities in 2021/22 will build on this success and we will be able to further engage our supporters in exciting and innovative events.



DIGITAL MEDIA

Palms Website	Social Engagement		
Pages that received the most visits:		19/20	20/21
1. Palms Australia Homepage	f	1596	1600
2. Current Opportunities3. About Us	in	98	132
4. Donate / Current Projects5. Assignments Abroad		226	238

"The future of every community lies in capturing the passion, the imagination and the resources of its people."

Ernesto Sirolli

Christine O'Halloran

PROGRAMS & PLACEMENTS

DEDICATION

Palms is 60 and one of the best ways to honour that is by marking the farewell of the one person who spent more time living our Vision, Mission and Values than any other. This report is dedicated to the late Pauline Randall, who for 49 years (1968-2017) shared her skills in health, education and administration in Mun and Kiripia, Papua New Guinea. Pauline embodied the underlying ethos of engaging in mutually enriching and challenging relationships of understanding, acceptance and care, and shared worlds of meaning in the deepest sense, with a people of a culture different from her own. Pauline passed away on July 20th, 2021.



Credit: https://cathnews.com/archives/cn-perspectives-archive/18775-pauline-s-lifelong-mission

OVERVIEW

In addition to the ongoing global COVID-19 pandemic, the last 12 months have seen Palms witness many challenges experienced by our overseas partners. Cyclone Seroja caused some of the worst flooding Timor Leste has seen in decades, the military coup d'état in Myanmar, recent conflict in South Africa and the ongoing impact of climate change in Kiribati. Throughout, our partner organisations have shared many positive stories where neighbours, communities and religious sisters, brothers and priests have united to share what resources they have with one another. The direct contributions and willingness to exchange skills is further amplified by the Palms participants who have continued to support their overseas colleagues, either working alongside in-country, or remotely from here in Australia. Inspiration and encouragement has been strengthened by the number of new Palms participants who have put their hand up to share their skills overseas as soon as it is possible to travel!

WHO, WHERE, HOW MANY?

Program Participant Profile:

Number: 14

Gender: 71% female | 29% male

Age: Range 23-72 yrs

Average 52

From: QLD - 6; VIC - 4

NSW - 2; SA - 2

Placements & Outputs:

Countries (7): Thailand, Kiribati

Timor Leste, PNG, Samoa, Kenya, South Africa

Host Partners: 9

Days of service: 3,280

[Includes remote mentoring days]

Beneficiaries:

	Females	Males	Children
Direct (1,946)*:	256	229	1461
Indirect (651) **:	24	18	609

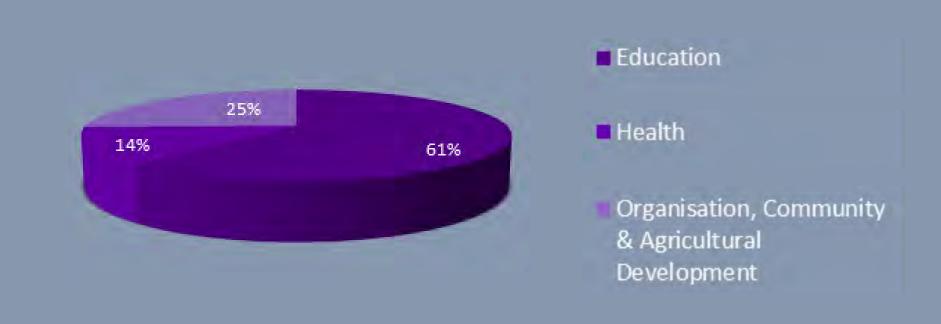
- * Those benefitting directly engage directly in training and mentoring with the Palms program participant. They may be an individual counterpart, or work team, or a class of students.
- ** Those benefitting less directly include the people served by an organisation as a result of its capacity being developed in collaboration with the Palms participant.



These values are based on Note 29 of the auditor's financial statements, 30 June 2021, and Department of Foreign Affairs and Trade agreed values for particular roles performed by Palms Program Participants.

Sectors:

Our development programs have focused on three sectors: education, health and organisation, community & agricultural development.



THAI/MYANMAR BORDER

SOME FACTS that underpin Palms country strategy

- There are approximately 92,000 refugees from Myanmar, mostly Karen [84%], Karenni [10%], Burmese [4%] and Mon [1%] who live in 9 camps along the Thai/Myanmar border.
- Many are long-term refugees fleeing the aftermath of a failed uprising against Burma's military regime in 1988 and more recent coup d'état [Feb 2021]
- More than 4,000 people have crossed the border from Myanmar into Thailand since March 2021.

Lockdown Teaching in Thailand

Palms participant Liz O'Sullivan, a teacher/mentor has been working on the Thai/Myanmar border since January 2020. Her role has changed markedly in response to the current COVID context. Due to sporadic lockdowns Liz has spent blocks of time teaching across St Joseph's Catholic College, Mae Ramat, Khlothor School, Xavier House Dormitory students, small group weekend English classes in Umphang and evening classes at Umphang High School.



More recently with further stringent COVID lockdown measures extended to the more rural areas, Liz has had to once again adapt her teaching skills to accommodate and create educational opportunity via the delivery of worksheets to students. Many students in their home villages do not have internet connectivity or devices on which to access online resources. Where possible, teachers communicate with secondary students via Facebook, whereas primary students rely exclusively on verbal teacher instructions given with delivery of their worksheets. Teachers' commitment to their students is to be commended in such trying times!

Liz has:

- Developed and modelled best practice in English teaching, resource development, lesson planning and assessment processes through direct mentoring of 55 teachers [40 females & 15 males];
- Provided teacher workshops on the effective use of all materials developed;
- Provided English workshops

 [preparation for Cambridge English
 Test] for teachers at St Joseph's,
 Mae Ramat, Umphang and
 Khlothor;
- Developed students basic Englishspeaking skills and confidence.
 (Teaching 390 females & 330 males);
- Received 100% positive feedback from students and teachers



Teachers preparing for Cambridge English test



Kru Phensri [Liz's counterpart] with Karen students - Khlothor

"I am learning as much as I am teaching over here: learning about culture, language, food and a different way of life. I think living and working here is helping me become a better teacher and a better person."

Liz O'Sullivan, 2021

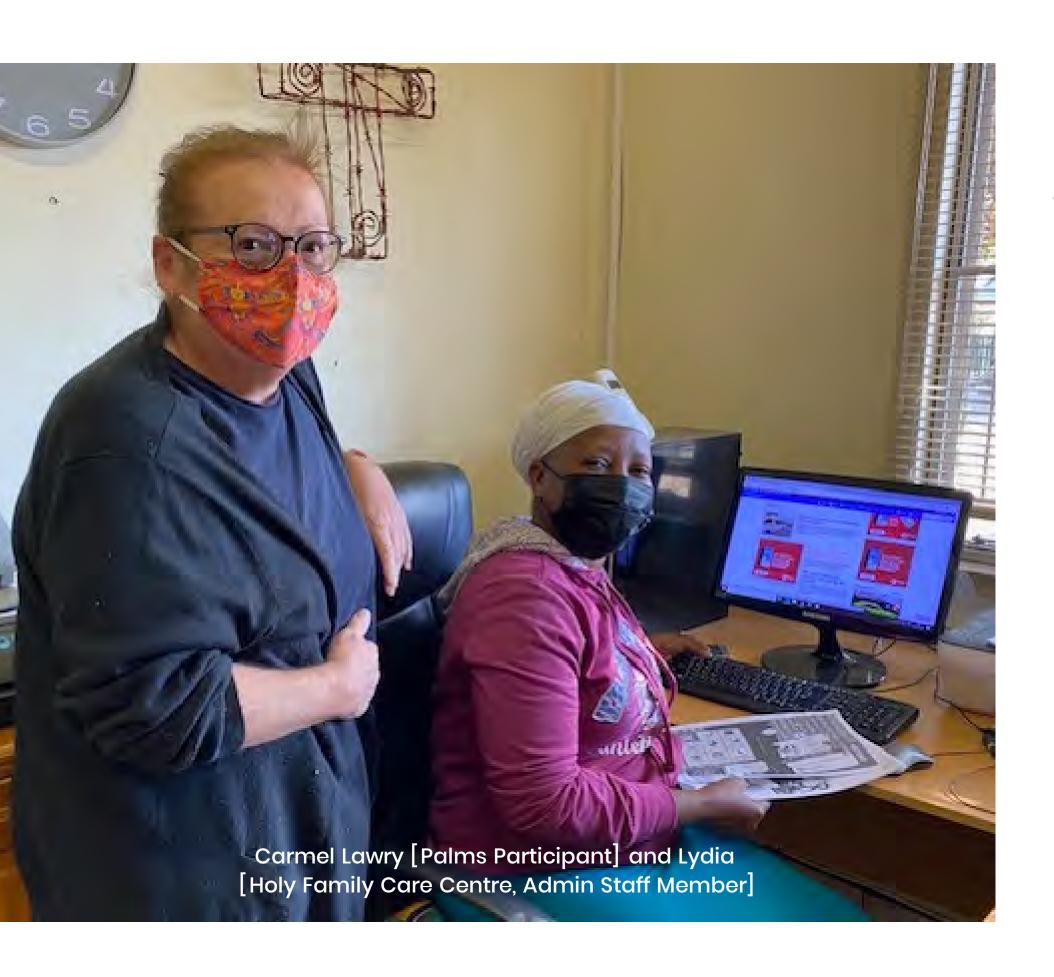
SOUTH AFRICA

SOME FACTS that underpin Palms country strategy

- Population: Overall 60,202,820 more than half [55%] experience poverty
- South Africa is one of the most unequal societies in the world
- Approximately 63% of children younger than six live in poverty
- Children living in poverty are more likely to experience higher rates of chronic illness and experience worse health outcomes in adulthood.

Mentoring in health and administration

Carmel Lawry has been working alongside staff building capacity in both administration and health at Holy Family Care Centre in Ofcolaco since returning in December 2020. Holy Family is an invaluable accommodation facility set up and supported by the OLSH Sisters for young vulnerable children who have been removed by the courts as a last resort. Of the 70 children at Holy Family, 33% are living with HIV/AIDS. Carmel started working with Holy Family in 2011 and has continued to tirelessly dedicate her knowledge and skills to strengthen and build local capacity.



"Carmel and Lydia are a great team! So grateful for the way they love and care for the children at Holy Family. Great women making a great difference to so many children's lives."

Sr Sally Duigan [Director Holy Family Care Centre], 2021

Carmel has:

- Directly mentored 15 staff [13 females & 2 males]
 - o Provided First Aid training for key staff at Holy Family Care Centre in relation to Rescue/ Drowning/ CPR/ Emergency management.
 - Worked as Acting Director, continuously building administration staff capacity in maintaining financial requirements, managing donor relations and recruitment procedures.
 - Mentored auxiliary nursing staff to secure vaccinations and maintain South African child immunisation program records, including COVID-19 vaccinations, training in colostomy care, developing and maintaining effective protocols and resources for COVID infection control.
- Worked alongside the local social worker and staff to deliver outreach services for children who have been discharged from care.
- Worked directly with 135 children/youth [58 females & 78 males]



PAPUA NEW GUINEA

SOME FACTS that underpin Palms country strategy

- Population: Overall PNG population is 8,947,027; Mt Hagen 46,256
- 37.5% of the population live below the National Poverty Line [2017]
- 87% of the population live in rural areas
- PNG is one of the most linguistically diverse countries, with approximately 840 different languages used.

Supporting Tertiary Education

Dr Charles Dufour works within the Good Shepherd Seminary [GSS] Faculty of Philosophy. Charles' responsibilities include teaching philosophy, providing students with a grounded education in diverse philosophical foundations from both traditional and modern theologians. GSS is accredited through the Divine Word University in Madang, Papua New Guinea, to offer a two year Diploma, or three year Advanced Diploma in Religious Studies. This equips graduates to do further studies at one of the Universities or to work in one of the many Catholic agencies. Tertiary education institutions are limited in PNG, and are rarely accessible by remote communities. GSS students are from the Highlands including towns such as Madang, Lae, Wewak and Aitape.



Dr Dufour has:

- Taught Diplomas, Advanced Diplomas and Bachelor of Religious Studies students
- Directly benefitted 80 tertiary students
 - Through the teaching of Philosophy;
 - By providing awareness raising workshops to assist understanding of COVID-19.



"...students have achieved their goals. Some have graduated and others have moved to a higher level of their studies. Awareness about justice, an ethical approach to life, respect for others, and the promotion of human dignity and rights are very much appreciated and has made a real change in both the lives of students and staff".

Dr Charles Dufour, 2021







FINANCIAL REPORT

Colin Small & Teranun Charoensri

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME	2021	2020
FOR THE YEAR ENDED 30 JUNE 2021		
REVENUE	200.004	
Donations and Gifts	308,361	446,211
Grants	0	20,900
Investment Income	24,939	3,826
Other Income	148,340	87,680
TOTAL REVENUE	481,640	558,617
<u>EXPENSES</u>		
Funds to International Programs	11,589	112,282
Program Support Costs	191,324	243,863
Community Education	106,260	147,210
Public Fundraising Costs	26,743	18,068
Accountability and Administration	73,697	69,40
Other Expense	701	1,137
Loss on disposal of assets	0	. (
TOTAL EXPENDITURE	410,314	591,965
SURPLUS/(DEFICIT) FOR THE YEAR	71,326	(33,348
OTHER COMPREHENSIVE INCOME		
Other comprehensive income for the year	0	0
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	71,326	(33,348)
STATEMENT OF FINANCIAL POSITION		
AS AT 30 JUNE 2021	2021	2020
ASSETS		
Cash and cash equivalents	630,766	162,317
Trade and other receivables	9,558	33,742
Financial assets at fair value through profit or loss	559,018	540,316
Other financial assets	-	555,000
	150,000	-
Property, plant and equipment	28,322	16,683
Right-of-use assets	11,498	22,995
Other assets	4 200 462	4 224 052
TOTAL ASSETS	1,389,162	1,331,053
<u>LIABILITIES</u>		
Trade and other payables	13,827	11,164
Employee benefits	123,753	132,306
Contract liabilities	0	(
Lease liabilities	11,960	23,451
Deferred income	4,679	515
TOTAL LIABILITIES	154,219	167,436
NET ASSETS	1,234,943	1,163,617
FOUITV		
EQUITY Retained earnings	1 224 942	1 162 613
	1,234,943	1,163,617
TOTAL EQUITY	1,234,943	1,163,617

Please note: The information was extracted from the financial statements of Palms Australia for the year ended 30 June 2021.

A complete set of financial statements and Independent Audit Report are available upon request.

DIRECTORS DECLARATION

Palms Australia Directors' declaration 30 June 2021

In the directors' opinion:

- the attached financial statements and notes comply with the Corporations Act 2001, the Australian Accounting Standards - Reduced Disclosure Requirements, the Australian Charities and Not-for-profits Commission Act 2012 and New South Wales Associations Incorporation Act 2009 and associated regulations and other mandatory professional reporting requirements;
- the attached financial statements and notes give a true and fair view of the company's financial position as at 30 June
 2021 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.
- the accounts give a true and fair view of all income and expenditure with respect to fundraising appeals;
- the provisions and regulations of the Charitable Fundraising Act 1991 (NSW) and the conditions attached to the fundraising authority have been complied with by the incorporated association; and
- the internal controls exercised by the company are appropriate and effective in accounting for all income received and applied by the organisation from any of its fundraising appeals.

Signed in accordance with a resolution of directors made pursuant to sub s. 60.15 (2) of Australian Charities and Not-forprofits Commission regulation 2013.

On behalf of the directors

Roger O'Halloran

Director

September 2021

Elizabeth Stone Chairperson



AUDITORS DECLARATION



1/1/V

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PALMS AUSTRALIA

ABN: 33 001 882 337

Report on the Audit of the Financial Report

www.logicca.com.au

We have audited the financial report of Palms Australia, which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income and statement of changes in equity, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the financial report of Palms Australia has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the registered entity's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for opinion

As is common for organisations of this type, it is not practical for the entity to maintain an effective system of internal control over cash donations and other fundraising activities until their initial entry in the accounting records. Accordingly, our audit in relation to those activities was limited to amounts recorded.

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 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 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the Australian Charities and Not-for-profits Commission Act 2012 and the New South Wales Associations Incorporation Act 2009. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other Matter

The financial report of the entity for the year ended 30 June 2020 was audited by another auditor who expressed an unmodified opinion on that financial report on 17th September 2020.



Responsibility of the Directors for the Financial Report

The directors are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the New South Wales Associations Incorporation Act 2009 (the Act) and its regulation and Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012 and for such internal control as the directors determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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 the financial report.

A further description of our responsibilities for the Audit of the Financial Report is located at the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors-responsibilities/ar3.pdf. This description forms part of our Auditor's Report.

Report on Other Legal and Regulatory Requirements

Opinion pursuant to the Charitable Fundraising Act (NSW) 1991

In our opinion:

- the Financial Report gives a true and fair view of the entity's financial result of fundraising appeal activities for the financial year ended 30 June 2021;
- the Financial Report has been properly drawn up, and the associated records have been properly kept for the period from 1 July 2020 to 30 June 2021, in accordance with the Charitable Fundraising Act (NSW) 1991 and Regulations;
- iii. money received as a result of fundraising appeal activities conducted during the period from 1 July 2020 to 30 June 2021 has been properly accounted for and applied in accordance with the Charitable Fundraising Act (NSW) 1991 and Regulations; and
- iv. There are reasonable grounds to believe that the entity will be able to pay its debts as and when they fall due.

Name of firm: Logicca Assurance Pty Limited

Director: Peter Hersh

Address: Level 6, 151 Macquarie Street

SYDNEY NSW 2000

Dated this 10th September 2021

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LOOKING FORWARD

OCTOBER '21

10 Palms60 Celebration Online

23&24 Palms Re-Entry Workshop Online

DECEMBER '21

Palms Christmas Appeal

JANUARY '22

8-16 Palms 104th Orientation Course

APRIL '22

Palms Easter Raffle

JULY '22

2-10 Palms 105th Orientation Course





Celebrate Justice, Solidarity & Inclusion: CELEBRATE PALMS 60!



GUEST SPEAKER PROF. PAUL KELLY

Professor Paul Kelly is Austalia's Chief Medical Officer and a former Palms participant, placed as a Medical Officer in Mzuzu, Malawi (1991–94).

You will get the chance to ask questions about the inside story of managing the pandemic in Australia.

Paul, and Palms participants in the field during COVID, will outline how we can overcome the challenges and complexities of international development during the COVID 19 pandemic.

And now attendance from anywhere is possible via Zoom!

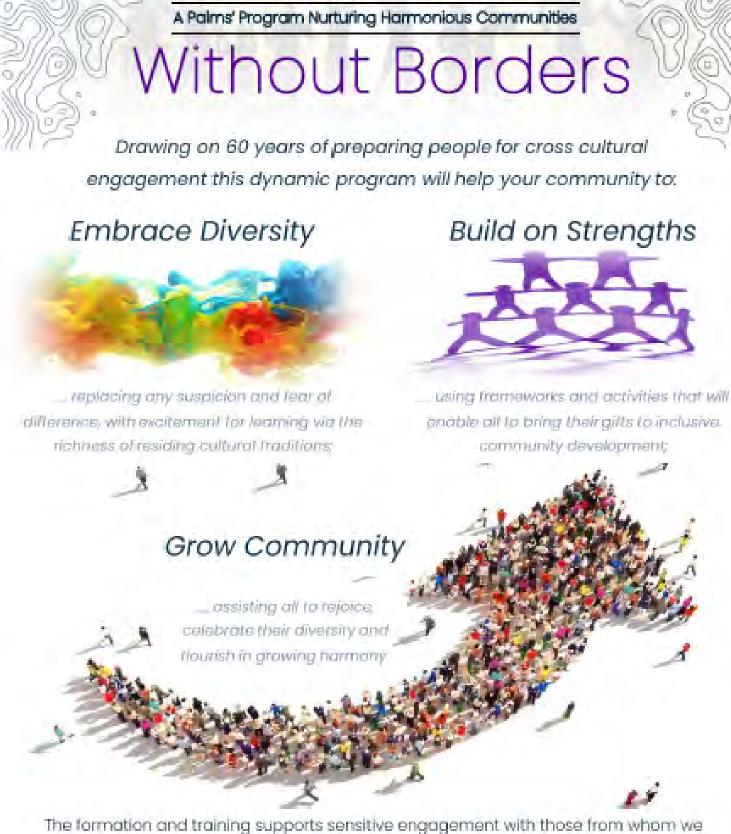
Sunday October 10, 1pm-4pm

A fast-moving, boundary-pushing event with merriment and playfulness encouraged.

Celebrate Palms 60 with many friends around the country.

Register at palms.org.au





Veighbours

differ to assist self-reflection, a change of heart, and increasing solidarity.

Click here to learn more and enquire about the training programs of

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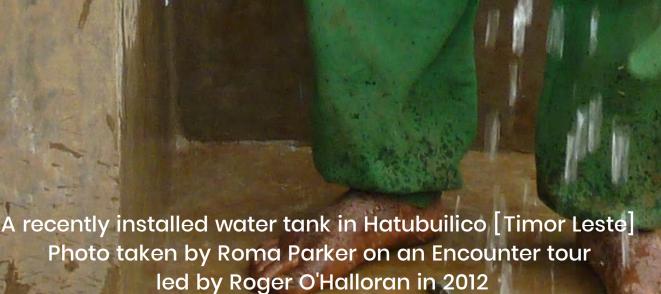
Leave a bequest

Plant the seeds of hope for those in greatest need.

Bequests are a unique experience of giving. They allow you to make the kind of gifts which might be desirable, but impossible to give during your lifetime. As the ultimate expression of generosity your bequest will play an important role in the work of Palms Australia. The spirit and commitment of this support will continue to live on in the lives of re questing communities through the presence of Palms workers sharing their skills and goodwill.

Leaving a legacy is not a matter of choosing between your family and a good cause. You can provide for both, giving security for your family and building a more just world by supporting an overseas community.

To make a bequest to Palms Australia or for more information, contact Roger on 02 9560 5333 or roger@palms.org.au.









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