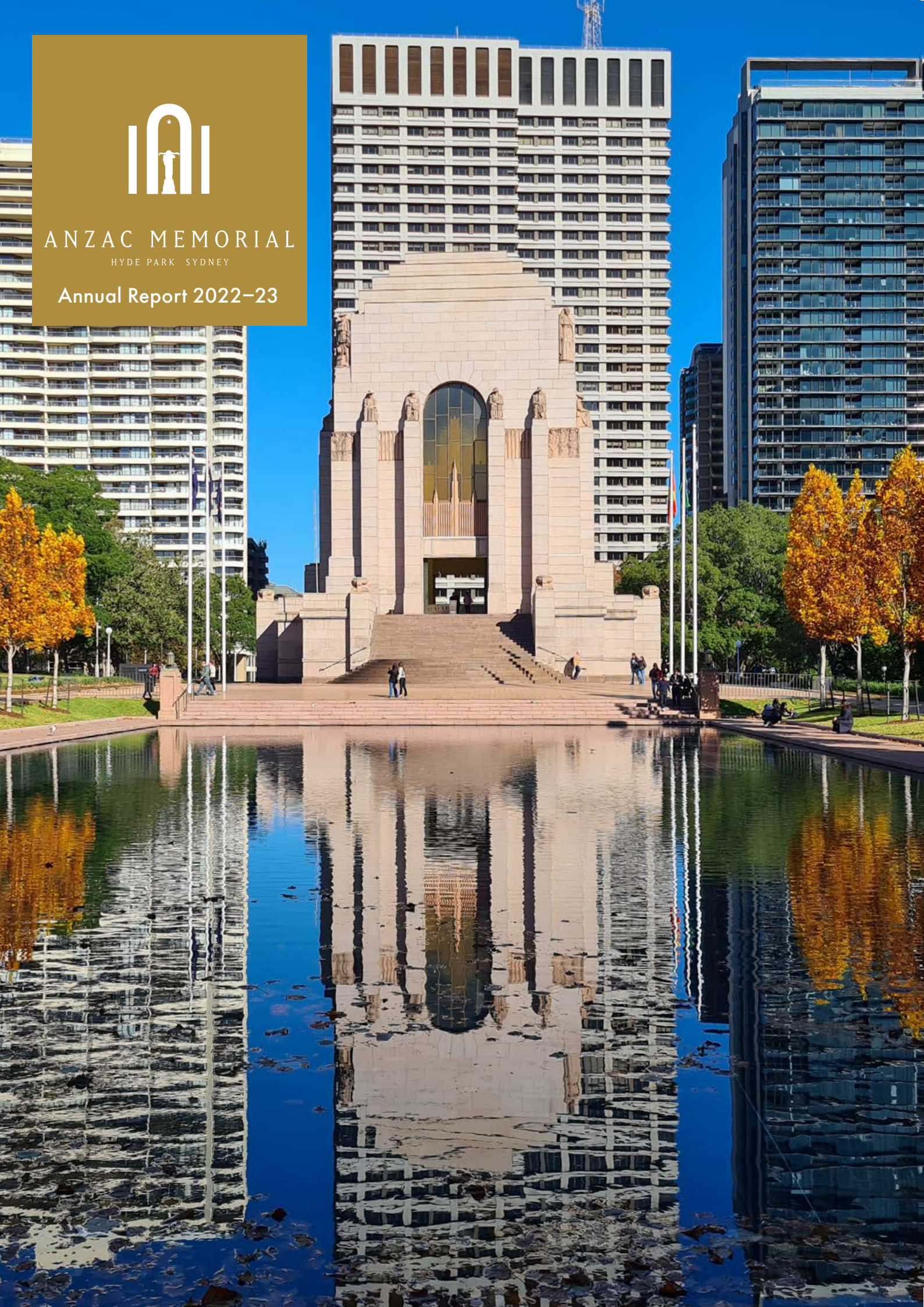


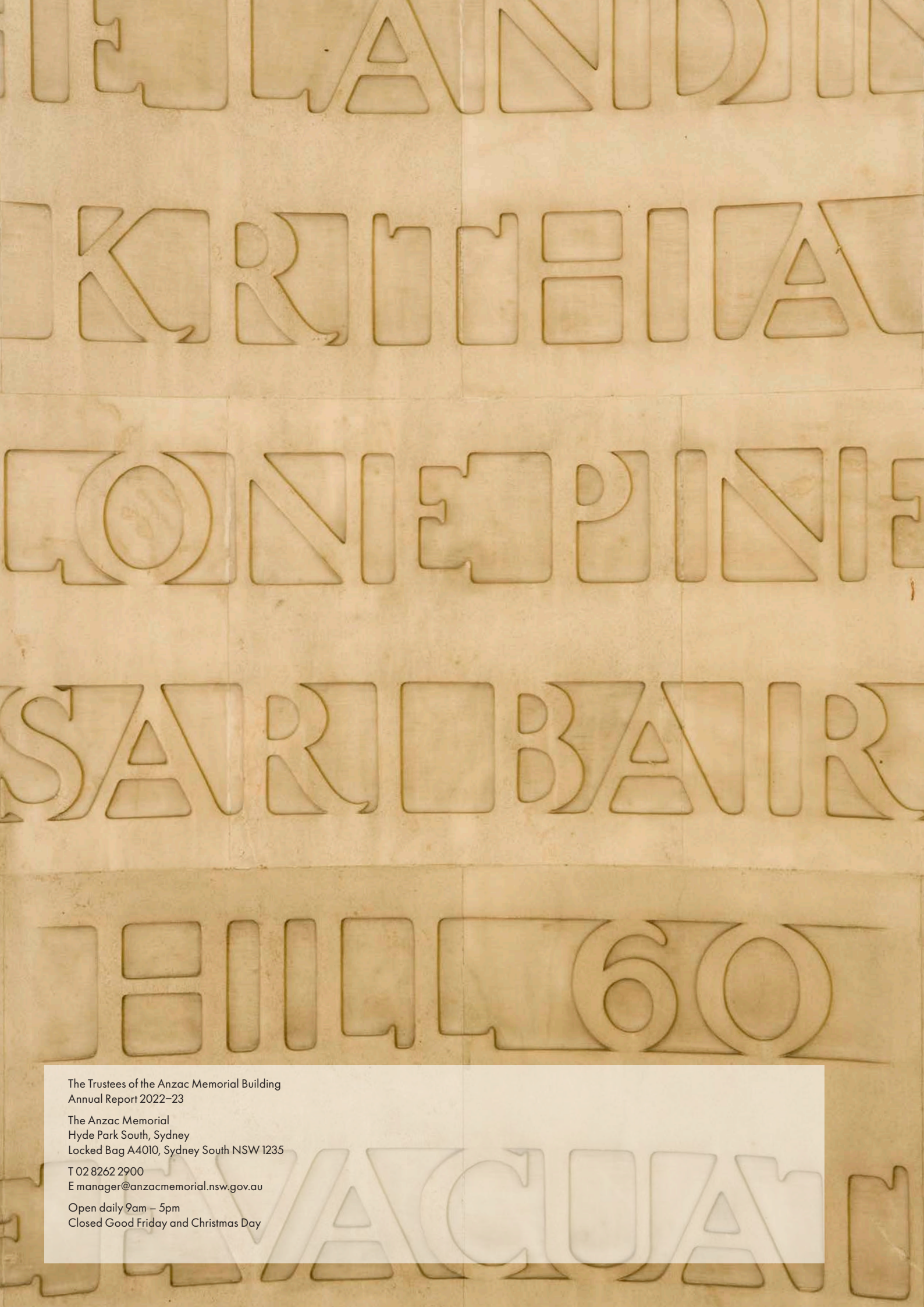


ANZAC MEMORIAL

HYDE PARK SYDNEY

Annual Report 2022–23





The Trustees of the Anzac Memorial Building
Annual Report 2022-23

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Open daily 9am – 5pm
Closed Good Friday and Christmas Day

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LETTER OF SUBMISSION FROM THE TRUSTEES



ANZAC MEMORIAL
HYDE PARK SYDNEY

The Hon. Chris Minns MP
Premier of New South Wales
52 Martin Place
SYDNEY NSW 2000

Dear Premier

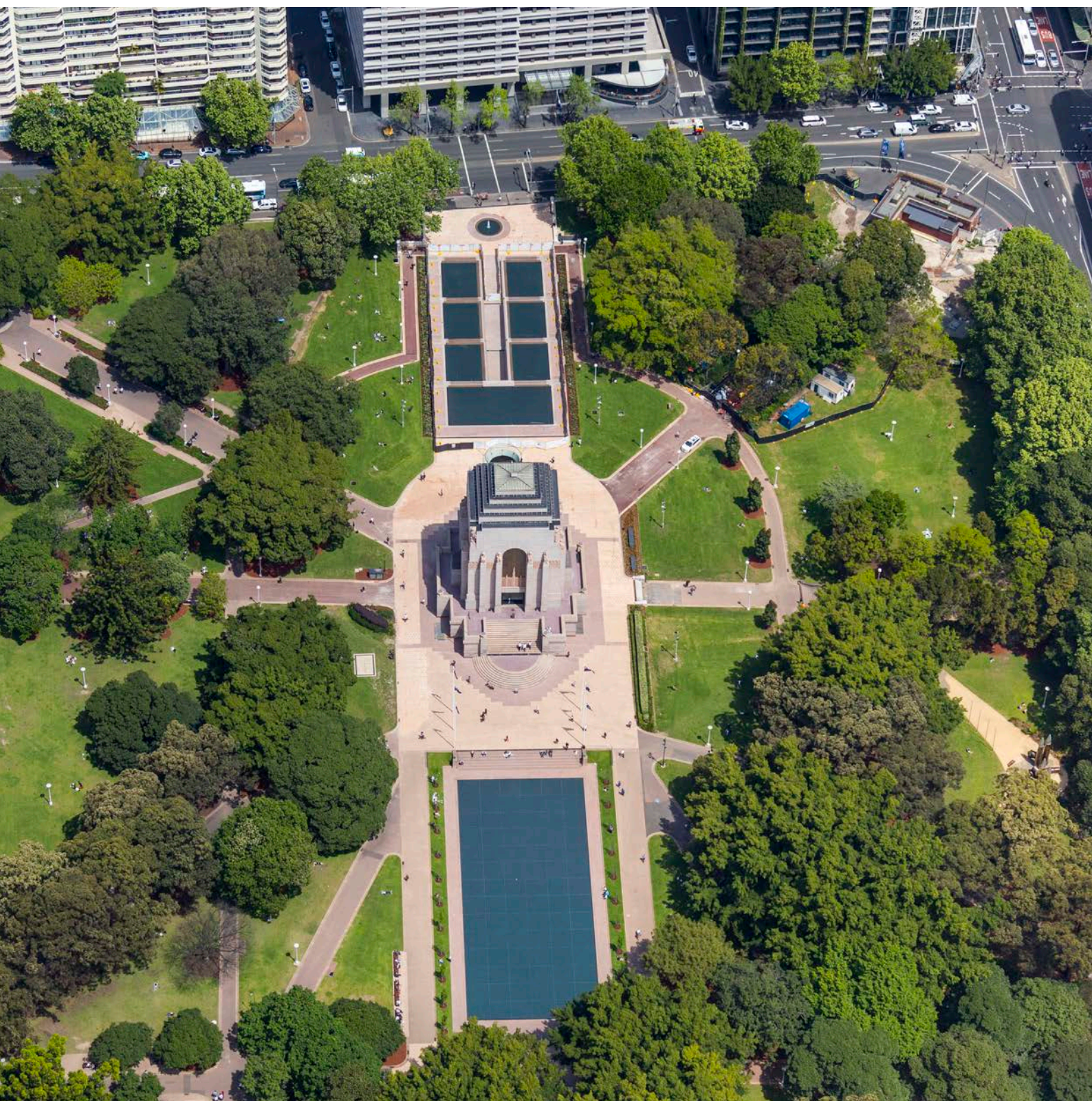
I am pleased to submit the Trustees of the Anzac Memorial Building Annual Report 2022–23 for presentation to Parliament.

This is the 39th report of the Trustees of the Anzac Memorial Building since enactment of the *Annual Reports (Statutory Bodies) Act 1984* No 87 and has been prepared in accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Government Sector Finance Act 2018*. It provides an overview of the Anzac Memorial's activities and includes financial statements from 1 July 2022 to 30 June 2023. The financials were prepared by the NSW Department of Communities and Justice, the Trustees' financial services provider in 2022–23.

Following the tabling of the report in Parliament, it will be available for public access on the Anzac Memorial's website at www.anzacmemorial.nsw.gov.au/reporting

Yours sincerely

Caroline Mackaness
Honorary Secretary
Trustees of the Anzac Memorial Building
23 October 2023



Panorama of Hyde Park and the Anzac Memorial.
Photograph by Mark Merton.



THE ANZAC MEMORIAL

The Anzac Memorial is a physical expression of the spirit and legend of Anzac, built and funded by the people of New South Wales to honour those who served in the Great War and to be a place of comfort for those who had lost loved ones.

In 1984 the Memorial was rededicated to all Australians who have served their country. Today it stands proudly as one of the state's most significant cultural and commemorative institutions continuing in its original purpose as a war memorial and a place for contemporary veterans to gather. It is a site for commemoration, remembrance, education, and reflection.

The Anzac Memorial Centenary Extension was delivered by the Trustees, with the financial support of the City of Sydney and the State and Commonwealth Governments, to mark the 100th anniversary of the end of the First World War in 2018. It realised architect Charles Bruce Dellit's original vision for two water features through the completion of his concept for a water cascade to the south. Distinguished architectural firm Johnson Pilton Walker designed the Centenary Extension in collaboration with the office of the Government Architect NSW. The recently created education and interpretation facilities enable the Anzac legacy, Australia's military history and the service and sacrifice of our Defence personnel and their families to be interpreted for generations to come.

The Memorial building, in both its original and its extended form, is a work of art and a remarkable piece of architecture. The original collaboration between the English artist George Rayner Hoff, who had migrated to Sydney in the 1920s, and the architect Charles Bruce Dellit has been honoured by the Memorial Extension partnership between renowned Australian artist Fiona Hall and award-winning architect Richard Johnson. The relationship between art and architecture is seamless and speaks to an ongoing respect and reverence for this unique place within our contemporary society.

At the centre of the Centenary Extension is the Hall of Service, a civic space that architecturally and artistically mirrors the Hall of Silence in the original building and acknowledges the contributions to service from across the state with the inclusion of 1,701 place names and samples of soil from the locations NSW First Australian Imperial Force (AIF) enlistees gave as their home address. The Hall of Service also presents soil collected from 100 sites of military significance to NSW service personnel, to honour more than a century of Australian service and sacrifice in peacekeeping and conflict – 'with and for all Australians'.

AWARDS

The Veterans Artist in Residence program received the following award:

- Winner, Innovation and Resilience Award, Projects with a budget of between \$10,001 - \$100,000 2022 Museums and Galleries of NSW IMAGinE Awards

GOVERNANCE

The Memorial is overseen by a Board of Trustees responsible for the management, maintenance, and preservation of the Anzac Memorial as the principal war memorial of New South Wales. Its significance is reflected in the unique composition of its board with the positions of NSW Premier and Leader of the Opposition, Lord Mayor of Sydney, State President of the RSL (NSW Branch), the Government Architect, State Librarian and Secretary of the Department of Education, Australian Defence Force, veterans, and community representatives all legislated Trustees by the *Anzac Memorial Act 1923*.

WHO ARE THE TRUSTEES AND THEIR PROXIES?

- Chair, NSW Premier, The Honourable Dominic Perrottet MP (to 3.3.23); The Honourable Chris Minns MP (from 28.3.23)
Proxy: The Honourable David Elliott MP, Minister for Veterans (to 3.3.22); The Honourable David Harris MP (from 5.4.23)
- Deputy Chair, State President, RSL (NSW Branch), Mr Ray James OAM
Proxy: Mr Jeff O'Brien
- Leader of the Opposition, Mr Chris Minns MP (to 3.3.23); The Honourable Mark Speakman SC MP (from 21.4.23)
Proxy: Mr Greg Warren MP (to 3.3.23); Ms Robyn Preston MP (from 9.5.23)
- The Right Honourable Lord Mayor, Clover Moore
Proxy: Councillor Philip Thalys (to December 22), continuing as Mr Philip Thalys
- Secretary, Department of Education, Ms Georgina Harrison (to 14.4.23); Mr Murat Dizdar PSM (from 8.6.23)
Proxy: Ms Raechel McCarthy
- NSW Government Architect, Ms Abbie Galvin
- NSW State Librarian, Dr John Vallance FAHA
- Veterans' Representative, Brigadier Paul O'Sullivan AM MBE (Ret'd)

- Community Representative, Ms Sally Loane
- Australian Defence Force Representative, AVM Darren Goldie AM, CSC

The Trustees are supported by an Honorary Secretary, Director, Office for Veterans Affairs, Ms Caroline Mackaness.

THE TRUSTEES' LEGISLATIVE CHARTER

The Trustees' governing legislation is the *Anzac Memorial (Building) Act 1923*. The Act is allocated to the Minister for Veterans and falls administratively with the NSW Office for Veterans Affairs (OVA).

THE TRUSTEES' POWERS

Under section 5 of the Act, the Trustees are required to control and manage all property vested in them and, under section 7 of that Act, to hold and apply the funds acquired *in or towards the equipment, upkeep, maintenance and management of the memorial building*.

Under section 8A(1) of the Act, the Trustees:

- shall be responsible for the completion, care, management, maintenance and preservation of the memorial building, and for the care, management, maintenance and improvement of the land dedicated as a site for such building,*
- may to the exclusion of all other persons:*
 - provide and sell,*
 - authorise the manufacture, printing, publishing, and sale of, replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building,*
- may receive monies by way of:*
 - collections or donations for the completion of the memorial building and for the care, management, maintenance, preservation or improvement of the memorial building or of the site thereof,*

TRUSTEE MEETING ATTENDANCE

Meetings	19/09/22	1/12/22	2/3/23	26/6/23
The Premier or proxy	✓	✓	✓	✓
The RSL State President or proxy	✓	–	✓	✓
The Leader of the Opposition or proxy	✓	–	✓	✓
The Lord Mayor or proxy	✓	✓	✓	✓
The Secretary, Department of Education or proxy	–	✓	–	✓
The Government Architect or proxy	✓	–	✓	✓
The State Librarian or proxy	✓	✓	✓	✓
Veterans Representative	✓	✓	✓	✓
Community Representative	✓	✓	–	✓
ADF Representative	✓	–	✓	–
Honorary Secretary	✓	✓	✓	✓
Total attending	10	7	9	10

(ii) proceeds of sales by the Trustees of replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building; and

(iii) fees for authorities granted by the Trustees for the manufacture, printing, publishing and sale of such replicas, photographs, booklets, pamphlets, and other like matter, for the funds of the Trustees,

(d) may establish and maintain a war museum as part of the memorial building,

(e) may promote the understanding of, and conduct community education about, Australia's military history and heritage, and

(f) have functions conferred on them by the Returned and Services League of Australia (New South Wales Branch) Incorporation Act 1935 and any other Act.

PURPOSE

PURPOSE

The completion of the Centenary Extension in 2018 has provided the opportunity to increase initiatives that support the veteran community, deliver learning programs and interpretation through exhibitions, publications, and programs. In December 2021, the Anzac Memorial's 5-year Strategic Plan was endorsed by the Trustees. The Strategic Plan 2022–2026 is on the Memorial's website: www.anzacmemorial.nsw.gov.au/reporting

Throughout the report, key objectives have been included to illustrate the Memorial staff's commitment to achieving the priorities and outcomes in the Strategic Plan.

The Strategic Plan includes the Trustees' Vision and Mission statement.

VISION

To promote, maintain and enhance the Anzac Memorial as the State's principal commemorative and interpretive monument to the service and sacrifice of Australians in peace and war.

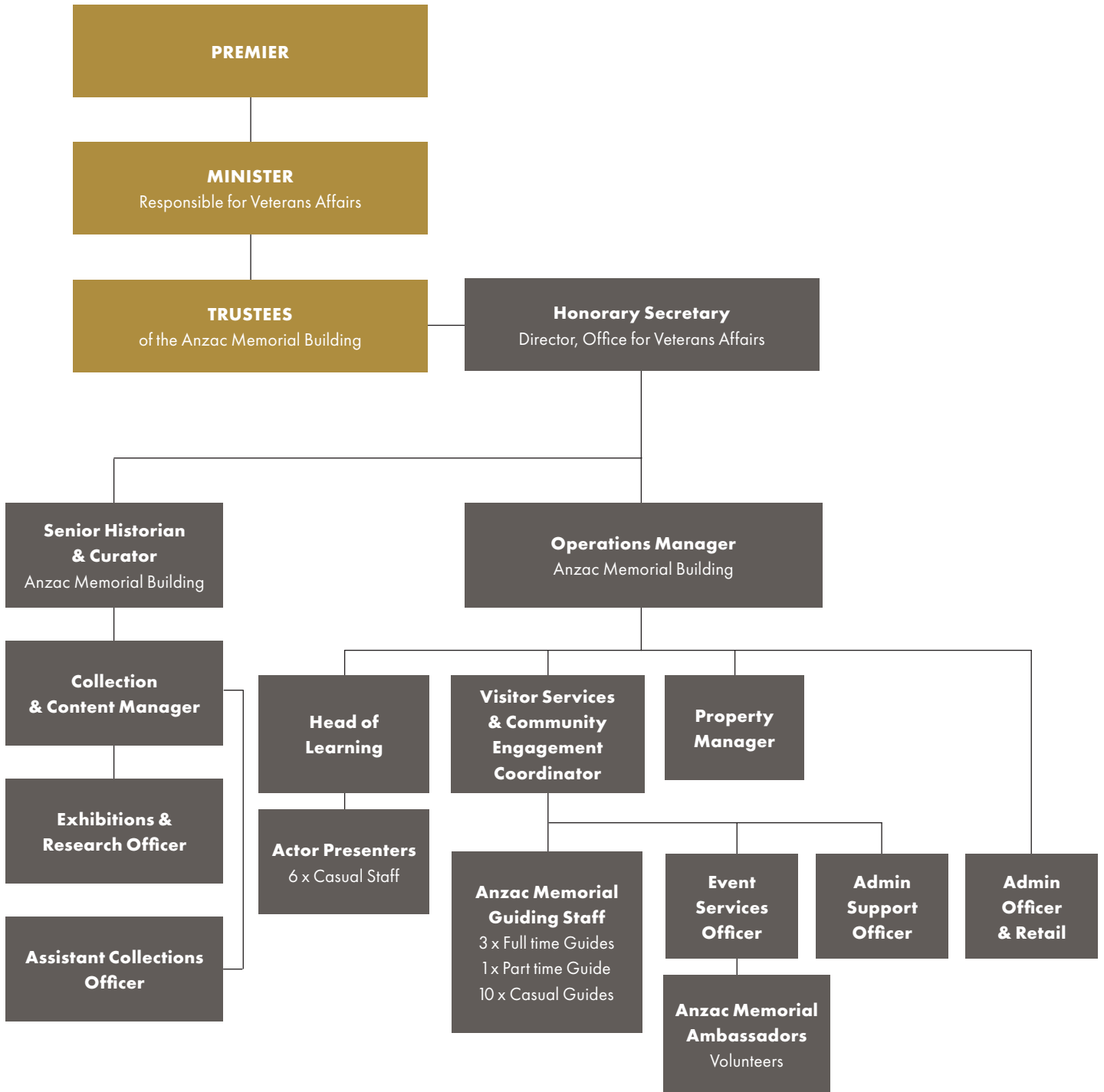
MISSION

To maximise the Anzac Memorial's potential as a space for the veteran community, inform all visitors and to educate future generations.

The Strategic Plan identifies six delivery priorities:

- **Relevance:** We will ensure the continued relevance of the Anzac Memorial for veterans, their families, and the broader community, and advance the Memorial's reputation and profile as the principal Memorial for NSW.
- **Engagement:** We will create memorable visitor experiences by providing opportunities for people to explore our history, architecture, artwork, artefacts, exhibitions, and shop. We aim to inspire and ignite enquiry in a creative way and develop the quality and accessibility of experiences.
- **Collection, Stories & Exhibitions:** We will connect with diverse audiences through authoritative scholarship, exhibitions, publishing, and stakeholder engagement which draws on our knowledge, experience and the Memorial's state-focussed collections. This includes increasing opportunities for people to be involved with the Memorial and its history, drawing on the 7,000 artefacts in our care.
- **Culture:** Alongside the Memorial, our staff and volunteers are our greatest asset. By valuing our people and the diversity of their experiences we will sustain our exemplary service culture. Maintaining a sense of purpose and supporting a positive workplace culture is a priority.
- **Collaboration:** By nurturing partnerships and collaborations with key stakeholders and the community we will ensure the future prosperity and sustainability of the Memorial, its enhanced facilities, and its programs.
- **Stewardship:** We will safeguard the long-term sustainability of the Memorial under the stewardship of the Trustees and staff to support the overall mission of the Memorial.

ORGANISATION CHART



The Anzac Memorial (Building) Act 1923 is allocated to the Minister for Veterans. Administration is provided by the Office for Veterans Affairs in the Department of Communities and Justice.

OUR PEOPLE

ANZAC MEMORIAL STAFF

STRATEGIC PLAN PRIORITY: CULTURE

4.3 Ensure the memorial is a desirable and safe place to work and volunteer.

The Anzac Memorial staff are employed under the *Government Sector Employment Act 2013* (NSW) and are required to comply with the NSW government sector employees Code of Ethics and Conduct and adhere to the Memorial's Code of Conduct. Human resource requirements were administered through the Department of Communities and Justice for the reporting period. Full staffing details are provided at Appendix 1.

The Anzac Memorial has a workforce of talented and dedicated professionals who strive to deliver exceptional experiences and work to support veterans through meaningful employment; **42% of the staff have served or are current serving members** of Defence or married to Defence personnel.

Following the departure of one of the full-time permanent guides, the position has been replaced in late June with two part time staff for 12 months drawing from the current casual guide pool. The pilot will be used to determine cost efficiency, flexibility in rostering and the viability of covering long term leave.

The Exhibition Research Officer returned from maternity leave in January 2023 and has enabled a part time job share role to be continued. The temporary Assistant Collection Officer role has been extended to work on current acquisition cataloguing, collection housing and storage and the implementation of the Vernon CMS Web Browser project until June 2024. The Assistant Collections Officer (Vernon CMS Backlog Project) funded from the Trustees' DGR account ended on 7 December 2022.

During the reporting period, the Trustees encouraged a work environment that supported health and wellbeing with an emphasis on facilitating a flexible workplace. In this reporting period there was a focus on responding to the Strategic Plan through veteran engagement and, with increased general visitation to the Memorial, re-establishing our learning and public programs.

THE ANZAC MEMORIAL AMBASSADOR PROGRAM

The Anzac Memorial Ambassador volunteer program has attracted a diverse range of people from the community including veterans to help fulfill the Memorial Trustees' Vision and Mission.

The support from our Ambassadors has been exceptional with 16 active volunteers engaging with visitors to assist in interpretation of the Anzac Memorial building as well as supporting a range of events and commemoration services. The Ambassadors have participated in all training activities conducted over the reporting period.

The Trustees would like to acknowledge the significant contribution of:

Sharon Adams	Stuart Greenfield	Margaret Spratt
Robyn Cosier	Ian Hallenan	Philip Wood
Denise Dell	Alana Mayo	Oliver Ashley
Patricia Feary	Simon Nunes	Peter Lister
Iain Finlay	Bronte Pollard	Mari Mousavi
Jeffery Freeman		

WORK REHABILITATION PROGRAM

The Anzac Memorial is committed to creating a more inclusive workplace for people with psychological injury or mental health conditions. The temporary Administration Support Officer role, now in its third year, has been extended as part of the Veteran Work Rehabilitation Program through to September 2023.

A review of this role, and its duties, was undertaken this year as part of an internal operational review. It was agreed that there should be a focus on developing new skills and ensuring meaningful work. As a result, there were some adjustments to the duties undertaken with a greater emphasis on financial and customer service administration, while retaining responsibility for management of internal communications through a staff newsletter. The work undertaken this year has contributed significantly to the effective management of operations.

The position has been extended through to September 2023, further extensions to the role will rely on available funding.

"I pushed on upwards with sheer tenacity through icy shale and swirling white clouds. Razor thin sleet slammed into me with little effect.

Through their dogma and commitment, senior

management have been my guiding beacon, dismissing recalcitrant barriers and hurdles.

I slowly eradicate the turgid environment that once consumed me.

I broke through the cloud and reached the summit breathless and giddy with proud achievement.

I conquered my biggest hurdles, trust, and my transition back into the workplace.”

Martin Clark, Administration Support Officer, Anzac Memorial

STAFF DEVELOPMENT

STRATEGIC PLAN PRIORITY: CULTURE

4.1 Develop our people in response to organisational and individual needs, ensuring there is a focus on collective and individual goals and promoting a culture of continuous workplace improvement and collaboration.

Staff development is directed to support operational and legislative requirements. The investment in training contributes to a strong work ethic and builds confidence, enabling the staff to conduct the many operational, learning, and curatorial functions required at the Anzac Memorial. During the reporting period, staff participated in face-to-face and online training provided by internal and external providers.

WORKPLACE CULTURE

The Anzac Memorial is committed to building a diverse workforce and a culture that values diversity. Staff are encouraged to participate in ongoing cultural capacity training, including the delivery of customer service and visitor engagement training and working-with-children training to support a culturally responsive workforce.

The Anzac Memorial has a program of quarterly training sessions using internal and external providers. The following schedule of collective training has been completed:

- Service Delivery Workshop
- First Aid and Cardiopulmonary Resuscitation (CPR)
- Emergency Management (evacuation and lockdown procedures)
- Emergency Warning & Intercommunication System (EWIS)
- Code of Conduct and Equity & Diversity
- Work, Health & Safety

Staff also had the opportunity to attend the following external and online training:

- Security and Privacy and You – Online Training
- Introduction to Museum Practice Course, supported and conducted by the Australian Army History Unit
- Vernon Collection Management Webinars for Collections staff
- Internal staff development for Vernon CMS, Introduction, supported by the Curatorial and Collections staff.

Staff who are current serving members of the Army Reserve have been supported to undertake military service over this reporting period. The Memorial supports Reserve service and recognises the benefits to staff maintaining a connection with the Australian Defence Force.

INTERNSHIPS & PLACEMENTS

The Anzac Memorial is committed to working with the community and sharing its expertise. This year the Anzac Memorial hosted two members of the Australian Army History Unit in a continuation of the ‘Soldier in Residence’ internship. Both current serving members were embedded into the Memorial’s team for a period of two weeks. The program included an opportunity to contribute to an exhibition install and an introduction to work practices in other cultural institutions, with support from the National Maritime Museum, Australian Museum and Powerhouse Museum. The participants gained insights into the daily operations of the Memorial and experienced the many facets of the organisation, including education programming, curatorial responsibilities, events management, daily operations, and the opportunity to work alongside the Guiding and Visitation Teams.

The continuation of the ‘Soldier in Residence’ internship proved to be beneficial and valuable for both organisations and received positive feedback from the two participants. There is a resolve to further build on the program and to continue to work on projects that are of a mutual benefit.

“The Soldier in Residence program was undertaken in March 2023 for two Army Reserve staff members of the Australian Army History Unit (AAHU). Two soldiers were identified who had at least two years’ experience working in Army’s museums. From feedback received, the key outcomes of the program in 2023 were (1) Awareness of exhibition management, with an emphasis on processes and design. (2) Greater awareness of a museum’s organisational structure & the responsibilities of personnel. (3) Greater awareness of issues surrounding funding, access and education within museum or collection contexts. Interestingly, one of the participants recently undertook a university subject that provided an overview to museum structures & curatorial practices. It was found that the Soldier in Residence program covered eight of the twelve teaching points offered in this subject. The participant commented that “the Soldier in Residence program was superior to the university subject, in that it showed staff responsibilities within the context of one museum; which demonstrated museum organisational structures and responsibilities in a practical and holistic context.”

This program has continued to enhance networking and building of professional relationships with people with a shared interest. The program was exceptionally well thought out and kept the participants engaged from start to finish. AAHU looks forward to continuing this partnership.”

Neil Dailey, Manager Army Heritage, Australian Army History Unit

OUR AUDIENCE

VISITOR ENGAGEMENT AND PARTICIPATION

HIGHLIGHTS

- Approximately **272,100 people visited** the Anzac Memorial
- More than **2,610 people** attended and participated in a **commemorative service**
- An additional **5,000** members of the public attended the Memorial for **Anzac Day**
- **59 wreaths** were laid in remembrance
- The Memorial staff led over **85 tour groups** with more than **1,720 people** participating including **10 Defence or veteran-related organisations**
- The Memorial introduced **free Highlights tours** in January with **44 tours for 333 people** conducted
- **144 events** were held in the Centenary Extension
- **26 Defence, veteran or affiliated organisations** utilised the Centenary Extension for meetings or events
- **5** gratis programs focussing on inclusivity and accessibility were delivered

STRATEGIC PLAN PRIORITY: ENGAGEMENT

2.1 Foster community and visitor interest and enquiry about the Memorial.

The Memorial has seen a steady increase in daily visitation and public engagement this year. In January the Memorial introduced free 'Highlights tours', in response to public requests for an opportunity for individuals to participate in a guided tour.

"A special thankyou from the Shire Mates, so many special insights from Dean, Jake and Michael. Inspiring us to share our families' war memories and sacrifices. The stars with our dads and grandfathers letting fall at 11am silence was a special moment."
Glen, 18 November 2022

"Thank you for making today's tour possible and for introducing us to Jim who was just a wealth of information delivered both sensitively and entertainingly. We all agreed that the tour was important and worthwhile. Good wishes, thanks and appreciation from all of us."
Diane (Navy Veteran), 2 June 2023

"On behalf of the Nepean Legacy Widows I would like to thank you for hosting our tour of The Anzac Memorial on Tuesday 4th October. During the tour we were conscious of mixed feelings of immense pride, wonderful memories and some sadness, as we honoured our brave men in a most dignified and appropriate way.

Many of our members had not visited the Memorial for many years and they were in awe of the displays and the magnificent sculptures and building. I would like to congratulate your team, on the way you maintain and run this beautiful memorial. A sense of peace and calm comes over as you pass through the halls. You do our heroes proud. I hope we will be able to make a return visit soon. I feel strongly that everybody should have the opportunity to visit this national treasure."

Wendy (Nepean Legacy Widows), 5 October 2022

There has been an **increase in general visitation with a rise of 339%** from the last reporting period; visitor engagement and programming are looking positive as community and traveller confidence grows.

School bookings have also experienced growth with a **156% increase in the number of students visiting for educator-led workshops** in the last year, along with a 147% increase in the number of schools that attended for workshops, and a 193% increase in the number of school workshops the Learning Team has run overall.

PREMIER'S ANZAC MEMORIAL SCHOLARSHIP TOUR 2022

In 2022 the Premier's Anzac Memorial Scholarship tour was able to include interstate locations as well as in New South Wales. Twenty students and three teachers from around the state visited sites of military significance in Darwin, Northern Territory, Canberra, and regional New South Wales. The study tour included visits to Lithgow, Bathurst, Cowra, and Goulburn as well as the Royal Military College, Duntroon, the Australian War Memorial in Canberra and sites associated with the bombing of Darwin by the Japanese in 1942 and surrounding areas. The tour was delivered by the Office for Veterans Affairs with a specialist education tour company and the Senior Historian and Curator from the Anzac Memorial.



Above: Visitors in the Hall of Memory on Anzac Day.

Left: One of the many dedicated Anzac Memorial guides leading a visitor through the Memorial's Hall of Service. Photograph by Clare Hawley, 2023.

DIGITAL ENGAGEMENT

STRATEGIC PLAN PRIORITY: ENGAGEMENT

2.3 Build awareness of the Anzac Memorial and inspire people to understand our history, collections, and purpose.

DIGITAL OUTREACH

With the full return of events, commemorations, and exhibitions at the Memorial in 2022–23, digital engagement was directed towards promoting visitation to the Memorial. This was supported by the Events and Communications Team in the Office for Veterans Affairs.

Work included:

- The Memorial's fourth virtual exhibition – *Serving the White Ensign: 110 years of the Australian Fleet* – received **1,144 impressions** and **235 visitors** since its launch in March 2023.
- The Events section of the Memorial's website has promoted 14 events and exhibitions. These events were also promoted on the City of Sydney's What's On website to reach a broader audience.
- The Memorial published **10 online articles that shared the stories of collection objects and/or the service of NSW veterans** as they related to key commemorative dates. The articles were published to the Our Stories section of the Memorial's website and shared across the Memorial's social media channels. This helped build public engagement with the Memorial's collection through digital channels.

ONLINE PRESENCE

During 2022–23, the Memorial's website recorded:

- **48,016 users**
- **144,271 page views**

Memorial website users spent an average of:

- **1 minute 51 seconds** on the site per session
- **79.5%** of our web visitors are **based in Australia**

The website is supported by the State Library of NSW as a Trustee of the Memorial, along with the Office for Veterans Affairs.

Our Google My Business listing had **62,046 views** in the last quarter of 2022–23. The listing appears in search results and gives users quick access to street maps, reviews and the What's On calendar.

The Memorial's online presence has also continued to grow across Facebook, Instagram, YouTube, and Vimeo. The Memorial's Facebook following has increased to 4,202 and our Instagram following has increased to 2,400 over the reporting period.

Social media engagement on the Memorial's main channels:

- The Memorial's Facebook posts were seen by **378,280 Facebook users**.
- The Memorial's Instagram posts were seen by **73,560 Instagram users**.

The Memorial's newsletter has **1,310 subscribers**, with four editions distributed during the reporting period.

Relationships continued to grow with the History Council of NSW, the Royal Australian Historical Society, RSL NSW, War Widows NSW, Seniors Card NSW, and City of Sydney providing links to online content. This has enabled the work, programs, and exhibitions of the Anzac Memorial to reach wider audiences.

PUBLIC ENQUIRIES

STRATEGIC PLAN PRIORITY: COLLECTIONS, STORIES & EXHIBITIONS

3.2 Tell stories of military experience. Interpret the building as a war memorial and explain its cultural and architectural significance to the state as well as its national and international relevance.

The Anzac Memorial aims to deliver outstanding customer service, supported by a Service Delivery Standards policy, when managing public enquiries. There has been a continued demand for Memorial advice and support in relation to offers of donation and requests for historical information through to queries about aspects of the exhibitions, family history queries and media enquiries.

Over the reporting period the Memorial received **58** general enquiries, **3** speaker/interview requests and **116** curatorial and collection-based enquiries including **49** enquiries related to donations.

CONSUMER REVIEWS

STRATEGIC PLAN PRIORITY: ENGAGEMENT

2.1 Foster community and visitor interest and enquiry about the Memorial.

As a service-based organisation, customer feedback is important to the Anzac Memorial. All feedback received is closely and regularly monitored. Feedback is received via email, telephone, surveys, evaluation forms and letters of appreciation. The Memorial maintains a feedback register specifically to record compliments and complaints. Major complaints are dealt with in writing by the Honorary Secretary on behalf of the Trustees. Any complaints requiring escalation are reported directly to the Trustees. Customer feedback is also monitored through external online platforms such as Trip Advisor and Google Reviews.

The Memorial received **27 emails, letters or phone calls thanking and congratulating the Memorial**. This included **5** compliments for the outstanding delivery of tours, **10** emails in recognition of staff, **1** email in relation to the exhibitions, **2** emails for the appearance and management of the Memorial facilities and **10** emails in relation to events or venue hire.

"I took our members on an outstanding verbal and visual journey from 'go to woe' of how this magnificent building came to being. Not one member had any previous knowledge of the sculptor, George Raynor Hoff or of the architect, Bruce Charles Dellit or the artwork of Fiona Hall in the major extension upgrade. I covered the why, how, when, and now. I just wanted to express my thanks to the wonderful staff that made the experience friendly and moving. There is so much on display I can't wait to come back another day so we can have a casual look around (when I'm not meant to be at work!!)."

Gail, 18 March 2023

GOOGLE/TRIP ADVISOR

Customer feedback through Google Review and Trip Advisor provides valuable insights into the visitor experience delivered by staff at the Memorial, the facilities, and exhibitions. Over this reporting period there was an increase in the number of reviews received from last year, reflective of the increase in international tourists.

The Memorial received **312 visitor comments** on Google Review an increase of 312% from last year. Of the reviews, **266 people (85.3%) rated their experience as excellent**, 38 (12.2%) considered it very good, and 7 (2.2%) rated it as good. (Appendix 3)

Trip Advisor had less reviews with 22 comments. Of these, **16 (72.7%) rated their experience as excellent**, 5 (22.7%) considered it very good and 1 (4.6%) rated it as good.

The Memorial currently **maintains a 4.7-star rating (out of 5) on Google Review** and 4.5-star rating on Trip Advisor and has moved up 10 places from last year to rank 26 of 700 things to do in Sydney at the time of reporting.

"A very sombre and respectful memorial. The new extensions are fantastic, packed full of lots of very interesting information. I especially liked the area housing the soil from each NSW town and soil from each major battlefield. The staff are very, very knowledgeable and are great to talk and ask questions of. A very interesting look at the military history of NSW. A wonderful tribute to the fallen and those that served."

Scott, January 2023, Google Review

"This is an imposing and impressive memorial dedicated to the service and sacrifice of Australians in peace and war. It is also regarded as one of the finest surviving examples of art deco style architecture in Australia. Great accessibility for all visitors. Wish that I had known in advance about the guided tours. The buttresses have sculptures mounted atop and there are sculpted figures above each corner. The Pool of Reflection is located to the North of the building in the park."

Dan L, November 2022, Trip Advisor

PUBLIC PROGRAMS AND EVENTS

COMMEMORATION

HIGHLIGHTS

- More than **5,110 people participated in commemorative events** this year with an additional **5,000** people visiting the Memorial on Anzac Day
- **Public programs** were attended by over **533** members of the public
- **40 volunteers from neighbouring cultural institutions** enjoyed one of two bespoke tours, a Hyde Park Tour, and the Anzac Memorial Twilight Tour for **Volunteer Week**
- More than **18,000 people attended the daily Service of Remembrance**
- Over **10,000 gold stars** were cast into the Well of Contemplation as a personal tribute
- There were **34 VIP visits** which included commemoration ceremonies, Star Ceremony, a wreath laying or tour.

STRATEGIC PLAN PRIORITY: RELEVANCE

1.1 In line with the original intent of the Memorial, we will preserve the dignity of the Memorial and its interpretation to the broader community and encourage the use of the Memorial by veterans, their families, and the associations and organisations that support them.

A principal function of the Anzac Memorial is to support the veteran community, RSL NSW, veteran organisations and the broader community to conduct commemorative services.

KEY COMMEMORATIONS

16 JULY 2022

The 2nd Division conducted their command parade, commemorating their change to a functional command. The parade included a guard of honour and the Colours, Gideons and Banners of units in the 2nd Division.

19 JULY 2022

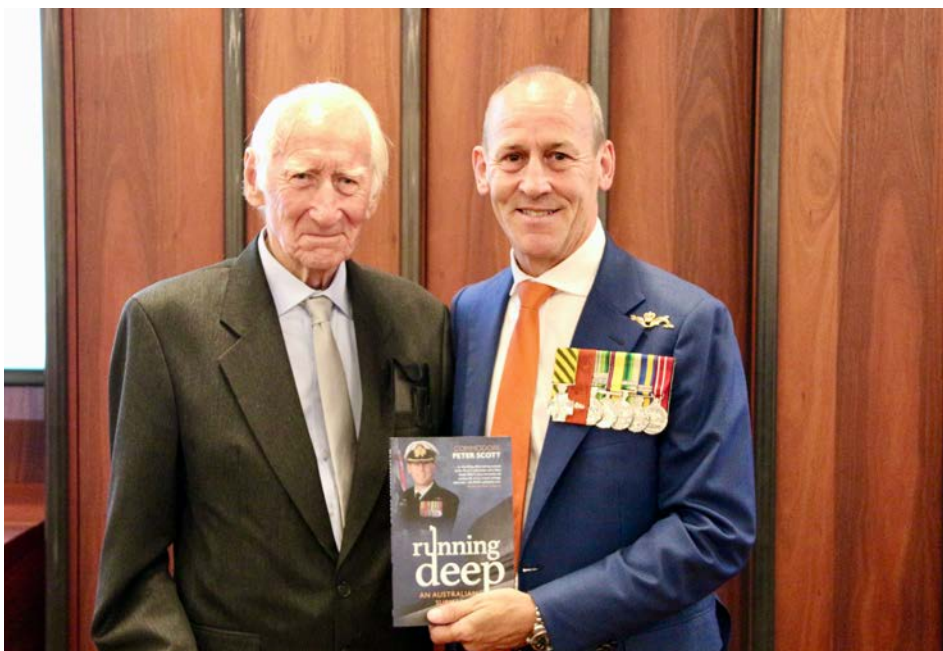
The Battle of Fromelles commemoration was conducted this year, attended by VIPs and dignitaries. A wreath was placed on the 5th Division wreath stand in the France/Belgium niche in memory of those who made the ultimate sacrifice.

19 OCTOBER 2022

Australian War Widows NSW conducted their inaugural commemoration day, honouring the service and sacrifice of veterans and their families.

20 DECEMBER 2022

The Friends of Gallipoli conducted a service commemorating the withdrawal of forces from the Gallipoli Peninsular.



Left: Book launch, *Running Deep* by Peter Scott. Photograph by Matthew Todd, 2023.

Above right: The inaugural War Widows Day commemoration on 19 October 2022. Photograph by Hamilton Lund, 2022.



3 APRIL 2023

The RSL NSW and Schools Remember Anzac Ceremony conducted a full commemorative service this year. The service was supported by public, catholic and independent schools with their students conducting key elements of the ceremony.

25 APRIL 2023

The Anzac Day Commemoration Service had an estimated 2,500 in attendance. Over the course of the day the Memorial welcomed approximately 5,000 visitors.

The Consular Star Ceremony, a notable annual service hosted by RSL NSW, was led by RSL NSW Director Phillip Bridie, and conducted in the Hall of Memory. This year's ceremony saw participation by representatives of the Consular Corps, including Japan, Korea, United Kingdom, Ireland, Canada, United States of America, New Zealand, France, Belgium, Netherlands, Malta and Türkiye.

26 MAY 2023

The service and sacrifice of Aboriginal and Torres Strait Islander veterans was remembered at the Anzac Memorial. The Indigenous Veterans Commemoration Service is held annually during National Reconciliation Week. The service was attended by the Governor of New South Wales, the Premier of New South Wales, the NSW Minister for Veterans, Aboriginal and Torres Strait Islander veterans and community representatives, Australian Defence Force representatives, and representatives from schools and other community groups.

VIP & SPECIAL GUEST VISITS

During the reporting period the Anzac Memorial hosted several VIP visits including Her Excellency the Honourable Margaret Beazley AC QC, Governor of New South Wales, who attended ceremonies conducted at the Memorial.

Memorial staff continued to deliver special request services including family services, ceremonies for visiting consular staff and international government representatives to mark foreign national days of military significance.

Ambassador Mr Ignacio Higuera Hare, Vice President of Foreign Affairs in Peru and his accompanying party made a visit to the Anzac Memorial to participate in a wreath-laying ceremony.

Consuls-General and their staff, from Great Britain, France, United States of America, Korea, and Japan were among other foreign dignitaries who visited the Anzac Memorial in their official capacity.

"It is a great honour for me to be here to commemorate heroes of Australia and New Zealand."

Japan

"Thank you for the personal touch. Lest we Forget"

USA

"The work that you do to tell the stories of our service men and women is invaluable."

New Zealand

"Thank you – small but so very significant."

New Zealand Army

Media events were held in the Hall of Service and on the Northern Forecourt by the NSW Premier and the Minister for Veterans to announce key programs and ahead of major events including Anzac Day.

A list of the major ceremonies held between 1 July 2022 and 30 June 2023 is provided at Appendix 2.

CONTEMPLATION

Memorial visitors had an opportunity to reflect and honour those who serve or have served through:

A DAILY ACT OF REMEMBRANCE

At 11am each day, the Memorial pauses for a Service of Remembrance. Visitors are invited to participate in this moving service with the recitation of the Ode and the sounding of the Last Post and Rouse following one minute of silent contemplation.

A PERSONAL TRIBUTE

The canopy of golden stars on the Memorial's dome represents the men and women of NSW who served with the Australian Imperial Force in the First World War.

All visitors to the Memorial are welcome to personalise a commemorative star with the name of an Australian killed while serving their country, or a veteran who has died since their service. After a moment of reflection, the stars are cast into the Well of Contemplation. The RSL designed this form of personal tribute to reflect the original intention of the stars lining the Memorial's dome. The Memorial guiding staff have continued to honour this tradition, inviting tour groups and individuals that attend the 11am service to participate in the ceremony. It has also been incorporated into many other ceremonies and events.

Stars released into the Well are collected and kept onsite until cremated at Rookwood Cemetery. The ashes are traditionally carried on annual study tours by the Premier's Anzac Memorial Scholars in Australia and to key battlefield sites overseas. Scholars have previously scattered these ashes at Gallipoli, the Western Front and in South Korea and Vietnam.

PUBLIC PROGRAMS

VETERAN ARTIST IN RESIDENCE PROGRAM

The Anzac Memorial's Veteran Artist in Residence was developed to provide the time and space for a guest artist to develop work and creatively explore the Anzac Memorial. The program offers participants the opportunity to reflect on service and sacrifice ensuring that contemporary military experience is interpreted for today's audiences.

"The residency challenged my artistic parameters and encouraged me to paint outside of my comfort zone. For someone who suffers from PTSD, that's a big deal."

Cory Rinaldi, Anzac Memorial Veteran Artist in Residence

The inaugural Veteran Artist in Residence Program culminated in an exhibition of the artist's (Cory Rinaldi) work from April to July 2022, **attracting over 9,000 visitors**. The program won the 2022 Museum and Galleries NSW IMAGinE Awards in the 'Innovation and Resilience for projects with a budget between \$10,001 and \$100,000' category.

A formal review of the program was conducted in consultation with all key stakeholders and a report submitted to the Honorary Secretary in November 2022.

For details about the program, visit www.anzacmemorial.nsw.gov.au/veteran-programs

The Veteran Artist in Residence Program is made possible by donations to the Anzac Memorial.



Ceremony and wreath-laying to commemorate the anniversary of the battle of Fromelles.



The Memorial's inaugural Veteran Artist in Residence Program won the Innovation and Resilience award at the 2022 Museum and Galleries NSW IMAGinE Awards. Photograph by Lucy Parakhina, 2022.

DEVOTED SERVICE

As a public program, the Devoted Service verbatim theatre performance and tour had approximately **450 attendees across 14 separate performances** in the last year.

In addition to several Probus, Friendship, Rotary, and RSL groups, Devoted Service was also attended by staff from the Canadian Consulate, War Widows Younger Members, the Greek Consul General, and the CEO of the Shrine of Remembrance in Melbourne.

On 29 October 2022, members of the Learning Team attended the Coast Chapel Nurses War Memorial at Little Bay for a special Devoted Service performance for approximately 100 retired nurses who had trained at Prince Henry Hospital. The performance was arranged in collaboration with the Prince Henry Hospital Museum.

On 8 March 2023, a Devoted Service performance, history presentation and Q&A were facilitated for International Women's Day, attended by approximately 75 people.

SENSORY TROLLEY

Initial programming for the sensory trolley has been utilised to support community engagement with aged care, youth, and disability groups.

COMMUNITY

The inaugural RSL NSW and Schools Remember ANZAC Art Competition, supported by the Anzac Memorial, showcased finalists' artworks with entries ranging from year 4 to year 9 students across NSW with the theme of "Why Lest we Forget" (why do we commemorate). The finalists' art was exhibited in the Auditorium from 3 April to 3 May. A workshop with the finalists was included in the program for the RSL and Schools Remember Anzac Commemorative Service.

The Memorial participated in Sydney Open on 6 November with **over 300 participants**. The Curatorial staff conducted 2 lectures, with 2 sessions each, *A Gallant Flyer* and *Women's Wartime Service; Five Stories in Five Objects*. The Guides and Ambassadors, supported by volunteers from Sydney Open, conducted a behind the scenes tour of the Memorial's heritage office spaces.

DEFENCE AND VETERAN

In line with the Trustees' vision for the Centenary Extension to continue to enhance the Memorial as a living monument for returned services associations and veterans, the Anzac Memorial welcomes opportunities for veterans to utilise the Memorial as a place of support, learning and gathering.

The Memorial supported HMAS *Canberra*, HMAS *Hobart*, and Forces Command to conduct their professional development programs. An after-hours tour was conducted of the Memorial in conjunction with Royal United Services Institute for Defence and Security Studies NSW, (RUSI), in support of 8 CSSB, with a focus on the role memorials play in supporting veterans and their families.

The Memorial continues to support Frontline Yoga to deliver trauma aware and culturally informed classes designed specifically for personnel that serve or have served in the ADF or on the front lines of the community.

The Curatorial and Collections staff have continued to liaise with other professional and veterans' organisations in a mentoring and assistance capacity. This has included ongoing discussions and advice given to the Rocky Hill War Memorial in Goulburn and the Australian Army History Unit.

LEARNING

HIGHLIGHTS

- **5,941 students** and **342 teachers** from **79 schools** attended **123 workshops** run by the Anzac Memorial Learning Team
- A further **845 recorded students from 18 schools** attended for a **self-guided visit**
- **450 adult visitors** attended the public program version of **Devoted Service** across 14 performances
- **5 gratis programs** were delivered to a range of audiences including Youth off the Streets, the Hearing Support Unit at Robert Townson High School, Rose Bay Secondary College's Inclusive Education Faculty, Legacy, and the Western Australian Premier's Anzac Student Tour

STRATEGIC PLAN PRIORITY: ENGAGEMENT

2.2 Provide high-quality, engaging, interactive and creative education opportunities for students, as well as life-long learning experiences.

ONSITE PROGRAMS

From July-December 2022, the residual impacts of COVID-19 continued to affect the number of students attending workshops at the Anzac Memorial. On some occasions, due to illness, less than half of the students booked for a program attended.

The second school term of 2023 was the busiest school term in the Learning Program's history, with **2,689 students from 37 schools attending 55 Learning Team workshops** between 25 April and 30 June, exceeding the total attendance numbers of 2,325 from last year.

The Learning Team developed one new program about war poetry in July, requested by a Year 11 English teacher. This program was piloted on 29 July 2022. The program is entitled *Words from The Front* and will be available on request in the second half of 2023.

"What the three of you created for us was absolutely fantastic – the way that you were able to seamlessly incorporate the spoken word of both Owen and Gellert into the historiography and exhibits that you showed us was wonderful. The recitation of the Anthem in the old memorial building will stick with me for a long time!"

Rhys, Riverstone High School

The Head of Learning consistently receives positive feedback on workshops from teachers who attended.

"Thank you for hosting the Monte students and staff at your beautiful and moving Anzac Memorial last week. The performance and tours were both very special and enlightening. We all really appreciated the efforts of your colleagues and yourself, as well as your positivity. The Monte girls enjoyed the experience and benefited greatly from the experience."

Lisa, Monte Sant' Angelo Mercy College

"I wanted to thank you again on behalf of our students. They had a great time at the Anzac Memorial, and many of them said that it was their favourite activity throughout the week ... Several of them said that they had expected the workshop to be boring but were pleasantly surprised to find it interesting and engaging. They also loved the star ceremony at the end. I really appreciate the hard work you put in to make the experience memorable for our students."

Lesley, Moree Christian School

OFFSITE PROGRAMS

On 10 November 2022, the Learning Team ran its first in-school program for high schools at Barrenjoey High School, Avalon Beach. The program featured two live performances, a Q&A, and a presentation of some stories from the Memorial's collection. The program demonstrated the viability of in-school workshops for high schools, with positive feedback provided by the organising teacher:

"The students really engaged with the stories your group presented and some of them even used the stories of the various nurses mentioned as examples in a recent assessment task. Thanks again! We're planning a visit to the Memorial for next year."

Liam, Barrenjoey High School



Top: A Learning Team member guiding students through the Memorial's permanent exhibition.
Above left: Performance of Devoted Service for a visiting school group.
Above right: A Learning Team member leading a school workshop.
All photographs by Clare Hawley, 2023.

RESEARCH AND EXHIBITIONS

HIGHLIGHTS

- **72 social media posts** were created for the Anzac Memorial social media platforms
- The Senior Historian presented **11 Podcasts**
- Contributions were made to **4 documentaries**
- **24 significant lectures** were delivered to educational institutions, veteran organisations, and community groups
- **38 separate acquisitions** were added to the collection.

STRATEGIC PLAN PRIORITY: COLLECTIONS, STORIES & EXHIBITIONS

3.2 Tell stories of military experience. Interpret the building as a war memorial and explain its cultural and architectural significance to the state as well as its national and international relevance.

The Curatorial and Collections staff wrote social media posts and articles on a variety of subjects relating to Australia's involvement in the world's conflicts in support of the Anzac Memorial's lifelong learning, education programs and social media posts. Due to COVID-19 being less prevalent, Curatorial and Collections staff were able to give many more live talks than in the previous COVID affected reporting period.

The Anzac Memorial Guiding staff also contributed to a number of articles in support of social media posts.

The Senior Historian/Curator gave lectures, site interpretation and museum guiding across NSW and the Northern Territory to the Premier's Anzac Memorial Scholarship (PAMS) tour participants over 14 days (23 September 2022 to 9 October 2022). Curatorial and Collections staff held meetings with several other cultural institutions and collections including the Australian Army Museum of Military Engineering, RAN Naval Heritage Collection, the HMAS *Penguin* Diving Museum, and the State Government Agency Heritage Network.

EXHIBITIONS

REMEMBERING AUSTRALIA'S WAR IN VIETNAM, 1962-1972

The Assembly Hall – Ground Floor
31 March 2022 – 19 March 2023

The exhibition marked the 50th Anniversary of the end of Australia's war in Vietnam in March 1972. It looked at the lived experiences of veterans of Australia's war in Vietnam through the personal stories of four Australians – the last Australian engineer officer to leave Vietnam, one of the first RAAF gunship pilots to deploy, an Australian entertainer and a nurse working in a military hospital in Sydney.

SERVING THE WHITE ENSIGN: 110 YEARS OF THE AUSTRALIAN FLEET

The Assembly Hall – Ground Floor
27 March 2023 – October 2024

In 1913 the Royal Australian Navy's (RAN) brand-new fleet sailed through the Heads and into Sydney Harbour. Since that time the RAN has served on all the world's oceans, in peace and war.

The exhibition includes rarely seen artefacts from defining moments in the RAN's colourful history. The forbidding stern section of Lieutenant Matsuo's Japanese midget submarine, lifted from Sydney Harbour in June 1942, a reminder of Australia under attack contrasts with whimsical personal souvenirs and mess deck art made by a young sailor aboard HMAS *Arunta*. The tattered white ensign from the doomed HMAS *Waterhen*, as she foundered in the waters of the Mediterranean in 1941 is displayed together with the smart black coat worn by a WRAN telegraphist in 1945, one of the first women to serve in Australia's Navy.

A SOLDIER'S HEALING

The Auditorium – Lower Ground Floor
22 April 2022 – 25 July 2022

An exhibition of 18 works by the Memorial's inaugural Veteran Artist in Residence, Cory Rinaldi. Produced during his residency, Cory's paintings took inspiration from the Memorial's architecture, collection, and history as well as his own experience in service and as a veteran.



TO INFORM AND INSPIRE, POSTERS OF THE SECOND WORLD WAR

The Auditorium – Lower Ground Floor
9 September 2022 – 8 November 2022

Part of a large donation from the Australian War Memorial, Canberra, these posters played a vital role in boosting morale during the dark days of the Second World War. Today they offer a unique insight into the war effort.

ARTHUR ‘TUBBY’ ALLEN, AUSTRALIAN FIGHTING GENERAL

The Auditorium – Lower Ground Floor
9 November 2022 – 30 March 2023
5 May 2023 – 30 May 2023

This exhibition featured rarely seen photographs from the Allen family archive documenting the military career of Major General Arthur ‘Tubby’ Allen CB CBE DSO.

2023 RSL NSW AND SCHOOLS REMEMBER ANZAC ART COMPETITION

The Auditorium – Lower Ground Floor
3 April – 3 May 2023

Nine artworks were selected as finalists in this school art competition commemorating the 70th anniversary of the RSL Schools Remember ANZAC Commemoration.

ARMISTICE IN KOREA, 1953-2023

The Auditorium – Lower Ground Floor
2 June 2023 – 6 August 2023

To commemorate the 70th anniversary of the Armistice of the Korean War, this exhibition honoured the service and the sacrifice of Australian Korean War veterans and featured photographs and stories of 11 veterans.

Above: Official opening of *Serving the White Ensign: 110 years of the Australian Fleet*. Photograph by Clare Hawley, 2023.



Jean Nysen, a telegraphist in the Women's Royal Australian Naval Service, viewing the *Serving the White Ensign* exhibition. Photograph by Clare Hawley, 2023.

RESEARCH

All members of the Curatorial and Collections team contributed to research into new acquisitions to the Anzac Memorial's collection, exhibition development, content for the Memorial's social media channels and a variety of public enquiries.

A major focus for the Curatorial and Collections team was the active development and installation of the *Serving the White Ensign: 110 years of the Australian fleet* temporary exhibition. Unlike previous exhibitions this was the first time a collaboration was done between the Anzac Memorial, the Sea Power Centre, Canberra, and the Royal Australian Navy's Navy Heritage Collection. This included several site visits of the collections. This resulted in the loan of several very significant objects to the exhibition including the tail end of one of the Japanese midget submarines that entered Sydney Harbour in 1942, the communication tube from HMAS *Kuttabul* which was sunk during the raid and an early model of HMAS *Sydney* (I). An Iraqi sea mine

was also generously lent, transported and installed by the staff of naval base HMAS *Platypus*. Developmental work included the planning of exhibition themes, selection and research of object and graphic content, sourcing permissions, negotiating loans and the writing and editing of label and graphic text. Text was also written for an online version of the exhibition. Two interviews were conducted by the Senior Historian and Research Officer with RAN veterans, WRAN Jean Nysen and naval pilot Fred Lane. Both are on the Memorial's website.

Both Exhibition Research Officers also researched and wrote regular posts for social media and the Anzac Memorial's website. In addition to ongoing content for the Memorial's social media platforms, the Senior Historian/Curator, both Exhibition Research Officers and the Assistant Collection Officer assisted the Collection Manager by providing research and writing for new acquisition proposals and the subsequent listing of acquisition content.

THE COLLECTION

STRATEGIC PLAN PRIORITY: COLLECTIONS, STORIES & EXHIBITIONS

3.1 We will preserve, strategically manage, and develop our collections for present and future generations.

The Anzac Memorial holds a significant historical collection of approximately **7,000 objects** which includes the heritage building and its sculptures, as well as objects, manuscripts, photographs, and books.

SIGNIFICANT ACQUISITIONS

The Anzac Memorial collects objects that are consistent with the purposes and objectives of the organisation, and which assist the Anzac Memorial in meeting its educational obligations, are useful for research purposes, or have historic, artistic, or aesthetic significance. Each object in the collection provides a tangible link to the veterans and their families for whom the Memorial was built.

This year there were 15 donations and purchases acquired by the Memorial that were outstanding highlights. Objects received included two medal groups that included bravery decorations from the First and Second World Wars, Prisoner of War letters and diaries, an honour board and banner, and items relating to the Royal Australian Navy that could be displayed in the current temporary exhibition. Each item is imbued with its own story of courage, endurance, and sacrifice.

The Curatorial and Collections Team often receive positive feedback from donors and their families regarding how important the Memorial is as a repository of state military history and the stories of individuals who served:

“Once again, thank you for accepting our donation and for generously giving us your time, it means a lot to us that in doing this you will be helping to honour our father and grandfather’s memory and to make his life story accessible for the whole family and future generations.”

Anonymous

COLLECTION MANAGEMENT

Documentation of the collection continued throughout the year in line with the Anzac Memorial’s Collection Policy and Procedures. New acquisitions were researched, assessed, catalogued, and added to the Memorial’s Vernon CMS database as well as all documentation being both digitised and retained as hard copy in physical files.

Work continued on the consolidation of collection objects and their respective sub-parts (which had been acquired before 2016) by the temporary Assistant Collection Officer (Vernon CMS Project). Objects continued to be physically checked to align with existing hard-copy records and resolve discrepancies. Parts were confirmed and/or created as necessary and this data was entered into the Vernon CMS database to create more comprehensive record-keeping of the collection.



2023.17 – Collections relating to 3166 Joseph Patrick McNamara Kennedy, 36th Battalion, AIF, 1916–1918 and Military Medal (MM) medal group and associated items relating to NX126528 Sergeant William James Kennedy, 4th Australian Infantry Battalion, 1939–1945. Gift of The Kennedy Family, 2023.



Left: 2023.6 – RSSAILA Women’s Auxiliary banner, c.1945–1949. Gift of Balmain-Rozelle RSL sub-Branch, 2023.

Below left: 2022.19 – Collections relating to 1687 Horace Twining, 42nd Battalion AIF, 1916–1919 and NX103570 Percy William Carter, 2/31 Australian Infantry Battalion, 1942–1946. NB: Percy Carter Medals WW2. Gift of Ray & Cheryl Twining, 2022.

Below right: 2023.16 – Sign, enamel and metal, in memory of Staff Nurse Pearl Stella Goodman AANS, 1915–1918. Sign donated by General Sir NR Howse VC, 25 April 1923. Gift of Ivan Shortridge Casson, 2023.



Over the reporting period, **752 individual objects** were acquired from **35 different sources** (Appendix 5). This included six objects purchased during the reporting period. Consolidation of data and descriptions, together with photographic documentation, has also been part of this process.

CONSERVATION

Basic conservation assessments and reports were completed for new acquisitions during the reporting period. New acquisitions that were either textiles or paper-based were routinely frozen as part of a preventative conservation program to mitigate potential damage from pests and diseases entering the collection store and exhibition spaces. The ongoing digitisation of selected two-dimensional objects has also contributed to their long-term preservation, allowing copies to be used for research purposes.

Several objects displayed in the *Serving the White Ensign* exhibition were conserved by a professional conservator. Conservation work and high resolution digital copying was also done on photographs and documents relating to the Sphinx Memorial, Kur-ing-gai Chase National Park. These objects are held in the Anzac Memorial’s collection as part of the TB Sailors, Soldiers and Airmen’s Association archive. This work was done as part of a NSW Office for Veterans Affairs project in collaboration with NSW National Parks and Wildlife who are custodians of the Sphinx Memorial.

Eleven data loggers, measuring temperature and humidity levels, capture data inside showcases in the main gallery, temporary exhibition and collection store and are regularly monitored. Light levels are also monitored.

Planning for the changeover of objects in the main exhibition gallery continued with objects being selected and changed in the RAAF section towards the end of the reporting period. Labels for these new objects were also written and additional graphics were sourced and produced.



Top: 2022.23 – The Charles Reddie Allanson MC Collection. Gift of John Harmer, 2022.

Above: 2022.33 – Lithograph, NSW Lancers & 1st Australian Horse, S T Leigh & Co. Pty. Ltd., Sydney, c.1900. Anzac Memorial Collection.

Left: 2023.9 – Honour Board of Henry Bull & Company Ltd, Sydney, 1918–1919. Gift of RSL NSW, 2023.



Top: 2022.29 – Collections relating to 411817 F/O Keith Walter Paul, RAAF, 1941–1943 and 420776 W/O Kenneth Brandon Perkins, RAAF, 1941–1946. Gift of Michael Perkins and Karen Broadhurst, 2022.

Above: 2022.23 - Charles Reddie Allanson MC at Sydney Anzac Day march, 1942. Gift of John Harmer, 2022.

Left: 2022.35 – Medal group (3), George V Coronation Medal, Queen's South Africa Medal and British War Medal 1914–1918, awarded to Colonel John Henry Alexander Lee, 1883–1918. Anzac Memorial Collection.

ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES, NSW

The Royal United Services Institute for Defence and Security Studies, New South Wales, Incorporated (the Institute) was founded in 1888 and is an independent, apolitical, not-for-profit, public education association, incorporated in New South Wales. The Institute seeks to promote understanding of defence and national security. Its focus is the defence of Australia and its interests, within the broader context of national, international, and global security concerns.

The Institute's Library (the Ursula Davidson Library) contains a nationally significant collection of military books, journals, maps, military training manuals, archival materials, and artefacts. The Institute relocated its Library to the Centenary Extension of the Anzac Memorial in mid-2018. The Library was open to Institute members and visitors to the Anzac Memorial five days a week and for researchers by appointment.

The Institute used the Anzac Memorial's auditorium for its education programme of monthly lunch-time lectures aimed at promoting an understanding of current defence and security issues affecting Australia. These lectures also provided an opportunity for Institute members and lecture attendees to visit the Library and the Anzac Memorial. The Institute video-recorded all lunch-time presentations and placed them on the Institute's YouTube Channel.

The Institute produced a quarterly professional journal, *United Service*, a monthly electronic newsletter on current issues affecting defence in Australia and regular analysis of significant strategic world-wide defence issues via its Special Interest Group on Strategy.



The Institute was staffed by volunteer Institute members who undertook the myriad of tasks involved in operating a library, in organising events, in scanning maps, in archiving material, and in editing *United Service*, the Institute's monthly electronic newsletter, and reports of the Special Interest Group on Strategy.

The Institute worked closely and collaboratively with staff from the Anzac Memorial and supported the Memorial's exhibitions by displaying relevant maps and books.

Above: The Ursula Davidson Library, RUSI NSW. Photograph by Clare Hawley, 2023.

SELF-GENERATED REVENUE



Anzac Memorial Shop.

The Anzac Memorial does not charge a fee for general admission but seeks to generate additional revenue to support the Anzac Memorial's mission and strategic ambitions.

STRATEGIC PLAN PRIORITY: STEWARDSHIP

6.2 Identify and develop independent and resilient revenue sources.

MEMORIAL SHOP

The Anzac Memorial Shop enhances the visitor experience and generates revenue to assist meeting the Trustees' objectives. The shop creates a retail identity through selective design and product, with the aim of supporting the Memorial's reputation for excellence in relation to military history and commemoration.

A range of appropriate themed products are sourced and developed to reflect the Memorial's Collection and embody the spirit and values of the Memorial. A comprehensive selection of books focusing on military history commemoration and traditions accompany the product mix.

The Shop has continued to support and link with initiatives from the Curatorial and Collection team. Curated and bespoke product ranges were developed for the two temporary exhibitions that were displayed during the year,

Remembering Australia's War in Vietnam, 1962–1972 and *Serving the White Ensign: 110 years of the Australian Fleet*.

Forming relationships and being able to support veterans is a key objective of the Shop. Vietnam Veterans Association, the NSW RSL Auxiliary, Australian War Widows NSW, and Legacy Australia are all represented through their products along with individual veteran artists and writers.

This financial year the Shop partnered with Fremantle Press on the launch of Peter Scott's book *Running Deep: An Australian Submarine Life* and with Living History TV on the launch of Matthew McLachlan's latest release *The Cowra Breakout*.

The online shop has continued to grow and extend the Memorial's reach and product offering into new markets throughout Australia and internationally. The online shop will continue to be the focus for expanding the Memorial's reach along with the other social media platforms such as Instagram and Facebook.

Preferred products are those that are linked to the Anzac Memorial Building or bespoke products developed from exhibitions. The publications produced by the Anzac Memorial such as *In That Rich Earth*, *The Anzac Memorial Book* and *NSW and the Great War* have remained the most popular products along with the bespoke product ranges.

EVENTS AND VENUES

STRATEGIC PLAN PRIORITY: RELEVANCE

1.1 In line with the original intent of the Memorial, we will preserve the dignity of the Memorial and its interpretation to the broader community and encourage the use of the Memorial by veterans, their families, and the associations and organisations that support them.

The Centenary Extension provides an opportunity for veterans and the community to gather. Current and ex-serving Defence personnel, and the organisations that support them, are encouraged to connect with and use the Memorial as per the original Trustees' intent. Fees charged for use of the spaces are tiered into four categories depending on the user's connection to the ADF and/or through a connection with an individual, association, organisation or business related to defence, commemoration, or veterans' welfare. Any revenue raised is used to subsidise costs for veterans or current serving Defence personnel to access these spaces.

There were 144 scheduled activities booked for the financial year. Events included evening socials, meetings, lectures, veteran counselling services and mental health training. The Memorial has agreed to facilitate regular meetings for the Military History Society of NSW (MHSNSW) (monthly), Younger Members War Widows (monthly), RSL NSW Sydney sub-Branch Advocacy (monthly), RUSI NSW (monthly) and Veterans Centre Australia (until February).

"Can there be anything more likely to evoke a wave of emotion when approaching the beautiful Anzac Memorial Hyde Park in Sydney? YES, there certainly is and that is the joy of gathering there socially to hold our meetings each month in the Auditorium as a group of proud Australian War Widows.

The joy we have experienced monthly has never faded. The Anzac Memorial staff who welcome us, setting up ready for our meeting, always under Milan's care and guidance, has likewise never faded. We feel the pride and honour on behalf of our men, many of whom did not have the luxury of a peaceful "home coming" for many reasons.

The Hall of Memory Service and being able to experience our own quiet thoughts whilst looking down on the beautiful sculpture "Sacrifice", further reminds us that as Australian War Widows, we that are left really do carry the supporting mental "shield" with us every day in honour of our men.

Thank you feels too inadequate to extend to the amazing staff at the Anzac Memorial for looking after us in so many ways; guiding us to the wonderful Exhibitions and "holding our hands" with friendship and support as we continue."

Di Vogt, Coordinator Younger Members Australian War Widows NSW, 2 August 2023

FUNDRAISING

The Trustees of the Anzac Memorial are a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997*. Gifts of \$2 and above to the Act's originally described war museum of the Anzac Memorial Building are tax deductible. Donations are helping to fund:

- Innovative education opportunities through curriculum connections, accessible objects, and diverse and engaging content
- The Memorial's role in protecting, caring for, and displaying the Memorial's collection
- Links to the community through volunteer programs, internships, education, and outreach programs

The Trustees of the Anzac Memorial express their thanks to all Anzac Memorial supporters.

THE ONLINE CONSTELLATION OF HONOUR AND MEMORY

In tribute to the RSL's 1934 efforts selling the stars in the Memorial's Great Dome to raise money to finish the building, today's public can purchase a virtual memorial star from a 360° online constellation for \$100. Funds raised through the star campaign go towards new interpretive and education programs, heritage conservation, and exhibition content to enable the Memorial to continue its vital role in sharing the history of NSW's involvement in military operations. Purchasers can tag their star and leave a message in memory of a veteran. These moving tributes can be read at www.anzacmemorial.nsw.gov.au/online-constellation-stars.

The Trustees sincerely thank the following for supporting the star campaign in 2022–23:

- Nepean Legacy Widows
- Micheal Broadhurst
- Cochlear Change Team

OPERATIONS

The Anzac Memorial is supported by the NSW Office for Veterans Affairs (OVA). The Director, OVA, as the Trustees' Honorary Secretary is accountable to the Trustees under section 9A of the *Anzac Memorial (Building) Act 1923* for ensuring appropriate management of the Anzac Memorial along with the Memorial's senior management group and the Guardian (RSL NSW). The Director and OVA staff support Trustee meetings, reporting, communications, projects, and events as well as the progress and maintenance of Memorandums of Understanding with the Royal United Services Institute for Defence and Security Studies for the housing of the Ursula Davidson Library in the Centenary Extension, the City of Sydney in relation to the management of the external areas of the Memorial and the State Library for the Memorial's website and digital platforms. The Anzac Memorial is supported by the NSW Department of Communities and Justice for human resources, information technology and financial services through a Service Level Agreement.

The Operations Manager and Property and Visitor Services Teams manage the Memorial to fulfil the Trustees' vision and mission. This includes management of the budget, facilities, property resources and daily operations. Visitor engagement, retail, security, emergency planning, risk management, work health and safety, fraud control and ethics, governance and compliance are appropriately managed to ensure the best outcomes for the Memorial and public. Operations are continually reviewed to ensure visitor services meet or exceed visitors' expectations.

STRATEGIC PLAN PRIORITY: STEWARDSHIP

6.1 Ensure appropriate measures are in place for fiscal and resource management

BUILDING MANAGEMENT AND MAINTENANCE

All building works at the Memorial are carried out in accordance with the Anzac Memorial Conservation Management Plan (2020) and relevant standards, codes, and regulations. Public Works Advisory and other experts provide heritage expertise and advice on necessary works in and around the Memorial and assist with the development of scopes of work for the care and maintenance of sensitive areas of the building. All programmed and reactive maintenance activities are scheduled to have minimum impact on visitors, and to avoid any clashes with significant public events.

ANZAC MEMORIAL CENTENARY EXTENSION WORKS

Works to finalise some details relating to the Centenary Extension project and address remaining defects continued. Cadence Australia (now Ernst and Young) was appointed as Principle Authorised Person to administer the contract through the final works and post completion period on behalf of the Trustees from April 2019 and continued through this reporting period.



A Star Ceremony. Photograph by Murray Harris.

The builder, architect, and an expert waterproofing consultant (Ross Taylor) worked collaboratively through the period to investigate possible causes and solutions to ongoing leaks and efflorescence. A new drain was installed around the oculus and further additional drains planned.

CAPITAL WORKS

The glass barrier, installed around the internal edge of the cascades in April 2021, was close to finalisation. All the major work was completed with only minor amendments to the finished details to be resolved.

GENERAL BUILDING WORKS AND CONSERVATION

Building management and maintenance activities carried out during 2022–23 within recurrent budget limitations included the following:

- Aerator and new pumps controls were installed in the public toilet sewer pit to prevent toilet blockages.
- Two new screens were installed in the Conference Room for remote meetings and presentations.
- Additional security camera was installed in the Hall of Memory to aid security visibility.
- Co-mingled recycling was introduced to dispose of waste.
- Security system communications were upgraded to 4G GPRS for back to base monitoring.
- Both inclinators had modifications to improve functionality.

CONTINUOUS IMPROVEMENT

The Trustees are committed to ensuring there is an appropriate governance framework to support planning, operations, and compliance with NSW Government obligations. The Memorial has continued to develop, implement, and review policies and operating procedures and has established a policy matrix to ensure Memorial policies and procedures are maintained.

STRATEGIC PLAN

The Anzac Memorial's Strategic Plan 2022-26 focuses on the efforts of the Trustees and staff of the Anzac Memorial. It acknowledges the Memorial's limited resources and addresses sustainability issues with reference to relevance and increasing community engagement and access to the collection.

STRATEGIC PLAN PRIORITY: ENGAGEMENT

2.1 Foster community and visitor interest and enquiry about the Memorial

INCLUSION AND DIVERSITY

INCLUSION

The Anzac Memorial strives to provide best-practice universal design access for staff, the veteran community, and members of the public, ensuring accessibility and inclusion is factored into planning and delivery of services through both physical access and access to information.

The Inclusion Action Plan (IAP) has been produced in line with the requirements outlined in the NSW Disability Inclusion Plan 2015 and the *Disability Inclusion Act 2014*. As a result of the IAP the Memorial staff have developed the following initiatives:

- Progress on the placement program designed to support veterans who wish to return to work following a psychological or physical injury. Key staff participated in relevant training programs to support program participants.
- Bespoke programs have been developed to support young people with disability or from a disadvantaged background. This year **5 programs** have been delivered by the Visitor Services and Learning Teams.

The Centenary Extension Exhibition Gallery design follows the recommendations of the Smithsonian Guidelines for Accessible Design and the National Museum of Scotland Accessibility Guidelines and exceeds the statutory requirements of Australian Standard 1428.2.

The Memorial's website (anzacmemorial.nsw.gov.au) has been developed to make content available to the widest possible audience, including readers using assistive technology or accessibility features. By adhering to W3C's Web Content Accessibility Guidelines (WCAG) for accessible web design, we allow for the diversity of communication methods, available technologies, and abilities of web-users in the community.

The Trustees are committed to ensuring that visitors to the Memorial can enjoy equal access to the Memorial, its programs, and collection. During the reporting period there were no requests for translator and/or interpreter services.

The Memorial's Working with Children Policy and Working with Children Statement and Standards Document were both updated and finalised this year following attendance of the Office of the Children's Guardian training covering Child Safe Standards and Risk Management. The Document is now available on the Anzac Memorial website. The Document outlines the Memorial's compliance with 10 Child Safe Standards set out by the Office of the Children's Guardian.

DIVERSITY

The Trustees are aware of the principles of cultural diversity. Through the Memorial's collection and exhibitions, personal stories of migration, service and community are shared. The Memorial encourages participation through commemoration and the development of tailored programs. Communities may apply to the Trustees for approval to use the Memorial for purposes consistent with the provisions of the *Anzac Memorial (Building) Act*.

Key focus areas for communicating and engaging with multicultural communities included a collaboration to commemorate the 70th anniversary of the Armistice of the Korean War. The Consulate of the Republic of Korea commissioned photographer Tae Yun to capture the images of 11 Australian veterans of the war resulting in the exhibition, *'Armistice in Korea, 1953–2023: a photography exhibition'* from 2 June until 7 August 2023.

STRATEGIC PLAN PRIORITY: COLLABORATION

5.1 Continue to work with the Memorial's key partners and collaborators to maintain, sustain and enhance the Memorial – its operations, exhibitions, and programs.

Collaboration and strengthening partnerships

The Memorial now offers joint excursions focusing on the First World War for high school students in collaboration with the NSW State Library NSW. These joint excursions have been advertised on each organisation's respective websites and in the History Teachers' Association NSW *Teaching History* journal.

The Anzac Memorial continues to support the Aboriginal and Torres Strait Islander Veterans' Commemoration, conducted annually during Reconciliation Week, to ensure Aboriginal and Torres Strait Islander service men and women are appropriately acknowledged and honoured. The continued development of relationships with Defence organisations has seen a growth in use of the facilities by

Sydney based units. Although limited by available space, the Memorial has supported Australian Defence Force units to conduct professional development programs, parades, and commemorative services at the Memorial.

WORK HEALTH AND SAFETY

STRATEGIC PLAN PRIORITY: OUR CULTURE

4.3 Ensure the Memorial is a desirable and safe place to work and volunteer.

The Anzac Memorial is committed to protecting the health, safety, and wellbeing of all who visit or work at the site with continual review to implement best practice. Memorial management and the Trustees monitor and review health through established meetings. During 2022–23 there was no lost time due to workplace injury.

The Trustees of the Anzac Memorial do not accept workplace bullying behaviour in any form from any of its staff. The Trustees acknowledge and take seriously their obligations under work, health and safety laws, and all other relevant laws and regulations, and their obligation to provide good stewardship of public resources through the maintenance of constructive workplaces as outlined in the Anzac Memorial's Code of Conduct.

A range of WHS initiatives were undertaken in the reporting period including:

- Annual health, safety, and wellbeing training by all staff
- First aid training and emergency response training
- Emergency Warning & Intercommunication System (EWIS) training for staff
- Plant and equipment use training, including refresher training
- Emergency procedure desk guide issued to all workstations
- Signage on services doors updated and improved in response to the emergency planning committee internal audit
- Management Work, Health and Safety reviews are conducted at the weekly operations meetings
- Memorial Work, Health and Safety audit conducted with nil corrective actions identified
- An internal review of security and emergency management and procedures

INCIDENT REPORTING AND INJURY MANAGEMENT

The Anzac Memorial has a policy of reporting all incidents and near misses, including those that are deemed low risk to ensure any potential issues can be identified. Where appropriate, identified corrective actions or preventative measures are implemented and recorded. WHS and Security are reported to the Trustees at their quarterly meetings.

One incident involving the public was recorded, an elderly lady was struck by a door in the entrance to the Exhibition gallery. No serious injury was recorded, the investigation resulted in a door sensor requiring replacement. There were no other notifiable incidents during the reporting period. (Appendix 4)

WORKERS COMPENSATION

In 2022–23, no claims were lodged for workers compensation.

PROHIBITION & IMPROVEMENT NOTICES

No prohibition or improvement notices were issued under the *Work Health and Safety Act 2011* or its Regulation during the year.

RISK MANAGEMENT ACTIVITIES

STRATEGIC PLAN PRIORITY: STEWARDSHIP

6.1 Ensure appropriate measures are in place for fiscal and resource management.

The Trustees of the Anzac Memorial are committed to the highest standards of integrity and ensuring the Anzac Memorial conducts its business with efficiency, economy, impartiality, and accountability. Staff are involved in constant detailed reviews of relevant policies and plans to ensure awareness of risks and to identify opportunities to improve business and operational practices.

BUSINESS CONTINUITY & BUSINESS RISK

The Memorial staff conduct a bi-annual review of the Risk Management and Business Continuity Plans. The process includes an annual review by the Trustees to ensure awareness of any emerging risks and to identify mitigation strategies.

FRAUD

The Memorial has a fraud control policy that covers planning, prevention, detection and response aspects of fraud and corruption control.

INTERNAL AUDIT & RISK MANAGEMENT POLICY ATTESTATION

As a small agency, the Trustees have been provided with an exemption from Treasury to the requirements of the Internal Audit and Risk Management policy for the NSW Public Sector (TPP20-08). The Department of Communities and Justice's Audit and Risk Committee supports the review of the Trust's financial statements and operations with meetings held on 22 July and 11 October 2022 and 27 February and 11 May (out of session) 2023 to review financial statements for the audit process and for endorsement of the end-of-year statements for Trustee signing.

HERITAGE MANAGEMENT

The Anzac Memorial was included on the State Heritage Register (SHR) on 23 April 2010 (listing #01822) in recognition of its heritage significance to NSW. Inclusion on the SHR is an acknowledgement that the Memorial is of particular importance to the people of NSW and enriches our understanding of the building's history and identity. The registration grants legal protection under the *NSW Heritage Act 1977* and means approval from the Heritage Council of NSW is required for major changes.

The statement of significance included in the SHR listing provides a summary of the identified heritage significance of the Memorial as follows:

The Anzac Memorial, completed in 1934, is of historical significance to the State for its embodiment of the collective grief of the people of NSW at the loss of Australian servicemen and women since World War I. It is associated with the landing of Australian troops at Gallipoli on 25 April 1915, since fundraising for the memorial was established on the first anniversary of the landing. It is also associated with returned servicemen and their organisations including the RSL, which lobbied for the erection of the monument and occupied offices within it. The Anzac Memorial is of State aesthetic significance as a great work of public art which is arguably the finest expression of Art Deco monumentality in Australia.



One of the many dedicated Anzac Memorial guides leading a visitor through the Memorial's Hall of Memory. Photograph by Clare Hawley, 2023.

The result of an outstanding creative collaboration between architect Bruce Dellit and sculptor Rayner Hoff, it contains complex symbolic embellishments that reinforce and enhance the commemorative meanings of the building. Its landscape context in Hyde Park was purposefully designed for it by Dellit including the large Pool of Reflection originally lined by poplars. Its positioning on a major axis linked to the Archibald Fountain contributes significantly to the physical character of Hyde Park and the City of Sydney. The Anzac Memorial is of State significance as the largest and most ambitious of the numerous war memorials constructed throughout NSW after the Great War. The memorial is also representative as NSW's contribution to the group of 'national war memorials', whereby each state capital city developed its own major war memorial in the inter-war period. In this group the Anzac Memorial is outstanding in its size, integrity, and aesthetic appeal.

Date significance updated: 19 Sep 11
environment.nsw.gov.au/heritageapp/ViewHeritageItemDetails.aspx?ID=5053512

The Memorial is also identified as a heritage item in the *Sydney Local Environmental Plan 2012* (Item No I1742 in Schedule 5 Environmental heritage).

The Public Works Advisory, the Office of the NSW Government Architect and Matt Devine & Co completed a detailed review of the Anzac Memorial Conservation Management Plan in June 2020 which incorporates consideration of the Centenary Project.

The Anzac Memorial, with the support of the Department of Communities and Justice Environment and Heritage Planning staff, developed a Heritage Asset Management Strategy (HAMS) in November 2021 in accordance with the requirements of Section 170 of the *NSW Heritage Act 1977*. A review, undertaken in January 2022 and in early 2023 included an update to the Anzac Memorial Heritage Inventory Forms.

GENERAL DISCLOSURES

OVERSEAS TRAVEL

No staff travelled overseas during this period.

ACCOUNTS PAYABLE

No interest was paid to creditors during this period.

GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009

No applications for Government Information relating to the Memorial or the Trustees were received in the reporting period.

CYBER SECURITY POLICY ATTESTATION

The Department of Communities and Justice manages the Anzac Memorial's cyber security risks under a Service Partner Agreement. The Anzac Memorial staff undertook Information Security training in 2023, and the Anzac Memorial is incorporated in the Department's submission to Cyber Security NSW.

PRIVACY AND PERSONAL INFORMATION PROTECTION ACT 1998

The Department of Communities and Justice Privacy Management Plan sets out the requirements for the Anzac Memorial staff to comply with the *Privacy and Personal Information Protection Act 1998* (PIIP Act) and the *Health*

Records and Information Privacy Act 2002. The Anzac Memorial staff undertook Privacy Management training in 2022.

No complaints in relation to non-compliance were received by the Anzac Memorial or the Trustees in the reporting period.

No applications under section 14 of the PPIP Act were received by the Anzac Memorial or the Trustees during the reporting period.

CONSULTANTS

No consultancies in excess of \$50,000 were entered into during the reporting period.

INSURANCES

Since 1 July 1993, the Memorial and its Trustees have been insured by the Treasury Managed Fund that provides unlimited cover for property, public liability, and other miscellaneous insurances. There were no property claims or public liability or miscellaneous claims made during the reporting period.

APPENDICES

APPENDIX 1

STAFFING

Ongoing and temporary staff by gender as at 30 June 2023

Roles	2022–23			2021–22			2020–21		
	female	male	total	female	male	total	female	male	total
Ongoing full-time	2	7	9	2	8	10	2	8	10
Ongoing part-time	2	2	4	2	2	4	2	2	4
Temporary full-time	–	–	–	–	–	–	–	–	–
Temporary part-time	2	3	5	3	1	4	3	1	4
Casual	7	10	17	6	12	18	8	12	20
Total	13	22	35	13	23	36	15	23	38

Staff by Role

Position	2022–23	2021–22	2020–21
Senior Historian and Curator	1	1	1
Operations Manager	1	1	1
Property Manager	1	1	1
Collections and Content Officer	1	1	1
Exhibitions and Research Officer ¹	2	2	2
Assistant Collections Officer (temp)	1	2	1
Head of Learning ²	2	2	2
Visitor Services & Community Engagement Coordinator	1	1	1
Administration Officer	1	1	1
Administration Support Officer (temp)	1	1	1
Event Services Officer	1	1	1
Memorial Guides (full-time)	3	3	3
Memorial Guides (part-time)	3	1	2
Memorial Guides (casual)	10	10	10
Actor Presenter (casual)	7	8	9

¹ One full-time ongoing position – currently 1.2 FTE job share arrangement

² Position is a job share arrangement

APPENDIX 2

EVENTS AND COMMEMORATION SERVICES

2022	Events and commemorative services
16 July	2nd Division Command Parade
19 July	Fromelles Commemorative Service
19 October	War Widows Commemorative Service
11 November	Remembrance Day
20 December	Friends of Gallipoli Commemorative Service
2023	Events and commemorative services
3 April	RSL NSW and Schools Remembers Anzac Memorial Service
19 April	Peruvian Ambassador Wreath Laying Ceremony
25 April	Consular Star Ceremony
25 April	Anzac Day Commemoration Service
26 May	Aboriginal and Torres Strait Islander Veterans Commemorative Service

APPENDIX 3

CONSUMER REVIEWS

Rating	Trip Advisor Reviews	Google Reviews
Excellent	16	266
Very Good	5	38
Average	1	7
Poor	0	0
Terrible	0	1*

* No comment provided other than "Wow Sydney"

APPENDIX 4

WORK HEALTH & SAFETY REPORTS

	2022-23	2021-22	2020-21
Site incidents	0	0	7
Near Miss	0	0	1
Recorded incidents in Memorial Precinct	0	2	1
Trespass	0	0	1
Notifiable incidents	0	0	0
First Aid	1	0	2

APPENDIX 5

ACQUISITIONS JULY 2022 TO JUNE 2023

Jul–Dec 2022	Acquisitions
2022.18	Collection of documents and letters relating to NX6225 Joseph Victor Clyde Hilzinger, POW (Germany), 1939–1945. Gift of Vicki Hilzinger, 2022.
2022.19	Medal group relating to 1687 Horace Twining, 42nd Battalion AIF, 1916–1919 including identity discs, Returned From Active Service badge, Rising Sun badges and token. Medal group relating to NX103570 Percy William Carter, 2/31st Australian Infantry Battalion, 1942–1946 including Returned From Active Service Badge, identity disc and colour patch. Gift of Ray and Cheryl Twining, 2022.
2022.20	Collection of letters and envelopes written and illustrated by VX17642 Terrence McGregor Coffey, 8 Australian Special Hospital, 1940–1944. Gift of John Coffey, 2022.
2022.21	Collection relating to 34436 Cpl Geoffrey Fenton Tracey, RAAF, 1939–1945 comprising medals, badges, documents and photos. Gift of Joe Zammit, 2022.
2022.22	Medals, badges and documents relating to N279744 Cpl Osric Anthony Batchelor, 1941–1947. Medal, badges and documents relating to 19871 John Edwin Clifton, 40th Battalion AIF, 1917–1919. Gift of Megan Sutherland, 2022.
2022.23	Medal group, documents, paybooks and Gallipoli photos relating to 426 Lt Charles Reddie Allanson MC, 10th Battalion AIF, 1914–1919. Gift of John Harmer, 2022.
2022.24	Souvenir, painting on parachute silk “Wewak 1945”, photos & postcards, relating to NX51583 John Henry Dubber, 2/4th Battalion, 1940–1945. Gift of Pauline Brown, 2022.
2022.25	Collection relating to NX67082 Driver Phillip Cecil Taylor, 2/20th Battalion AIF, POW (Japan), 1941–1946. Gift of Donna Clyne, 2022.
2022.26	Photos, letters, training book and silk wallet (Japanese), relating to 403814 Flt Lt William Robert MacKenzie Kennedy, RAAF 1941–1946. Gift of Susan Kennedy, 2022.
2022.27	Songbook, <i>Changi Souvenir Song Album</i> , Clifford Whitelocke (publisher), Narromine NSW, 1947. Gift of Janine Wilkins, 2022.
2022.28	Helmet, Mk3, metal, Australia, 1939–1945. Gift of Benjamin James Francis, 2022.
2022.29	Collections relating to 411817 F/O Keith Walter Paul, RAAF, 1941–1943 and 420776 W/O Kenneth Brandon Perkins, RAAF, 1941–1946. Gift of Michael Perkins and Karen Broadhurst, 2022
2022.30	Photograph, Australian Service Corps (ASC), c.1916. Badges (3), two NSW artillery militia, 1900–1919 and RAAF other ranks cap badge, relating to 72828 LAC Frederick Harold Campbell, RAAF, 1942–1945. Gift of Brian Campbell, 2022.
2022.31	Tunic jacket with additional badges and buttons relating to NX114450 Capt. John Francis Foley, HQ NT Force, 1942–1946. Gift of Liz Hurst, 2022.
2022.32	Anzac Day Souvenir Booklet 1916 and “From the Front” book, 1917. Gift of Ellie Matlak and Family, 2022.
2022.33	Lithograph, NSW Lancers & 1st Australian Horse, S T Leigh & Co. Pty. Ltd., Sydney, c.1900. Purchased, 2022.
2022.34	Medal Pair, British War Medal and Mercantile Marine War Medal, awarded to Capt. George Norrie, AAMC and later Mercantile Marine, 1916–1918. Purchased, 2022.
2022.35	Medal group (3), George V Coronation Medal, Queens South Africa Medal and British War Medal 1914–1918, awarded to Colonel John Henry Alexander Lee, 1883–1918. Purchased, 2022.
2022.36	Medal group (5), 1939–1945 Star, Africa Star, Pacific Star, 1939–1945 War Medal, Australian Service Medal, awarded to Stoker AF Turnbull, HMAS Waterhen, RAN, 1939–1943. Purchased, 2022.
2022.37	Badge, Anzac Buffet, Voluntary Helper, Hyde Park, Sydney, 1940–1945. Purchased, 2022.
2022.38	Trench Art Shell Casing, 1914–1918. Brooch, patriotic, ‘ANZAC’, 1914–1918. Buttons AIF (4) relating to 8056 Corporal Mechanic William Campbell M.M., 2nd Squadron, AFC. Buttons RAAF (11) relating to W/O 423220 Keith Campbell, 466 Squadron, RAAF. Gift of Fiona Campbell and Peter Campbell, 2022.

Jan–Jun 2023	Acquisitions
2023.1	Medalets (2), commemorative, arrival of Commonwealth Fleet to Sydney, 4 October 1913. Medalet, commemorative, Victory 1945. Gift of Dr Catie Gilchrist, 2023.
2023.2	Collection relating to NX101663 Lt. Henry Thomas Jones, 2/6th Battalion 2nd AIF including Japanese officer's sword and inscribed wrapping cloth, Wau map, medals, documents, photos. Gift of Rick Jones, 2023.
2023.3	Booklet, Warworker's Woolcraft, compiled by the Country Women's Association, sponsored by the Australian Wool Board, 1939–1945. Gift of Lauren Fiedler, 2023.
2023.4	Bookmark/ticket, AFC Flying Corps Comforts' Fund Ball, 13 June 1941. Gift of Christine Wynyard, 2023.
2023.5	Collection relating to 138291 LAC WP Kieran, RAAF, 1943–1946. Gift of Kim Cooke, 2023.
2023.6	RSSAILA Women's Auxiliary banner, c.1945–1949. Gift of Balmain-Rozelle RSL sub-Branch, 2023.
2023.7	Books (3), 1914–1919, field map, 1917–1918, associated documents, badges and buttons. "Ditty Box" Magazines (2), 1944–1945. Relating to 16043 Gnr RS Hamilton AFA, 1916–1919. Gift of Robert Scott Coote, 2023.
2023.8	Japanese Arisaka rifle, bayonet & scabbard, rifle grenade and launcher, Mills' grenades (2), voltmeter and sea mine fuse case, relating to SV123 AB Arthur Harry Simmons, 1942–1946. Gift of David Simmons, 2023.
2023.9	Honour Board, wooden, Henry Bull & Company Ltd, Sydney, 1918–1919. Gift of RSL NSW, 2023.
2023.10	Postcard, embroidered, with RFC wings in gold and Australian or Canadian Red Ensign and Union Jack, France, 1914–1918. Purchased, 2023.
2023.11	Book, <i>The Book of the Anzac Memorial</i> (Deluxe Edition), 1934, copy number 499 of 530, presented to Edward (Ted) Austin in 1974 by the Limbless Soldiers Association. Gift of Edward Austin, 2023.
2023.12	Souvenir photograph, b&w, panoramic, depicting No.1 photo of First Anzac Day Commemoration, Sydney Domain, 25 April 1916, by Exchange Studios, Pitt Street, Sydney. Gift of Kerrie Sherriff, 2023.
2023.13	Framed coloured photograph by Frank Hurley of Ypres Sector, Belgium, 25 October 1917 showing troops on the way to take up a front line position. Australian War Memorial photographic plate no: E04612. Gift of Graham Hutt, 2023.
2023.14	Diaries (2), NX11136 William Turnbull Frankel, POW (Germany), 2/3rd Bn, 1940–1945. Gift of Dianne Hocking, 2023.
2023.15	Collection relating to the Great War service of 2021 Private Walter Selby Wood and 7545 Private William Walter Wood (father and son), including letters, postcards, souvenir booklet and various buttons (etc). Gift of Denise Chivas, 2023.
2023.16	Sign, enamel and metal, in memory of Staff Nurse Pearl Stella Goodman AANS, 1915–1918. Sign donated by General Sir NR Howse VC, 25 April 1923. Gift of Ivan Shortridge Casson, 2023.
2023.17	Medal group (pair) relating to 3166 Joseph Patrick McNamara Kennedy, 36th Battalion, AIF, 1916–1918. Military Medal (MM) medal group and associated items relating to NX126528 Sergeant William James Kennedy, 4th Australian Infantry Battalion, 1939–1945. Gift of The Kennedy Family, 2023.



INDEPENDENT AUDITOR'S REPORT

The Trustees of the Anzac Memorial Building

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of The Trustees of the Anzac Memorial Building (the TAMB), which comprises the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statement of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the TAMB's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the TAMB in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Trustees' Responsibilities for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Trustees' responsibility also includes such internal control as the Trustees determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the TAMB's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the TAMB carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Susan Prichard
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

21 September 2023
SYDNEY

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building STATEMENT BY TRUST MEMBERS

for the year ended 30 June 2023

Pursuant to Section 7.6 (4) of the *Government Sector Finance Act 2018* and in accordance with a resolution of the members of The Trustees of the Anzac Memorial Building, we state on behalf of The Trustees that these financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable requirements of the *Government Sector Finance Act 2018* (NSW), the *Government Sector Finance Regulation 2018* (NSW) and the NSW Treasurer's directions, and
- present fairly The Trustees of the Anzac Memorial Building's financial position, financial performance and cash flows.

Signed in accordance with the resolution of the Trust members



Veterans Representative Trustee
The Trustees of the Anzac Memorial Building

21 September 2023

Deputy Chair
The Trustees of the Anzac Memorial Building

21 September 2023

The Trustees of the Anzac Memorial Building
STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Expenses excluding losses			
Personnel services expenses	2(a)	2,213	1,893
Operating expenses	2(b)	2,019	1,829
Depreciation	2(c)	1,736	1,880
Total expenses excluding losses		5,968	5,602
Revenue			
Revenue from contracts with customers	3(b)	135	74
Contribution from NSW Government	3(d)	3,700	3,459
Contribution from Federal Government	3(d)	60	-
Volunteer services	3(d)	153	81
Investment revenue	3(c)	90	4
Other revenue	3(e)	127	123
Total revenue		4,265	3,741
Operating result		(1,703)	(1,861)
Net result		(1,703)	(1,861)
Other Comprehensive Income			
Other comprehensive income			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in revaluation surplus of property, plant and equipment	8	8,178	7,866
Total other comprehensive income		8,178	7,866
TOTAL COMPREHENSIVE INCOME		6,475	6,005

The accompanying notes form part of these financial statements.

The Trustees of the Anzac Memorial Building STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	4	1,817	1,718
Receivables	5	31	38
Total current assets		1,848	1,756
Non-current assets			
Inventories	6	35	70
Property, plant and equipment			
Land and buildings	7	99,181	92,542
Plant and equipment	7	763	905
Memorial Collection	7	1,287	1,267
Total property, plant and equipment		101,231	94,714
Total non-current assets		101,266	94,784
Total assets		103,114	96,540
LIABILITIES			
Current liabilities			
Payables	9	211	223
Provisions	10	538	437
Total current liabilities		749	660
Non-current liabilities			
Provisions	10	28	18
Total non-current liabilities		28	18
Total liabilities		777	678
Net assets		102,337	95,862
EQUITY			
Reserves		51,723	43,545
Accumulated Funds		50,614	52,317
Total equity		102,337	95,862

The accompanying notes form part of these financial statements.

The Trustees of the Anzac Memorial Building STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2023

Notes	Accumulated funds \$'000	Asset revaluation surplus \$'000	Total equity \$'000
Balance at 1 July 2022	52,317	43,545	95,862
Net result for the year	(1,703)	-	(1,703)
Other comprehensive income			
Net change in revaluation surplus of property, plant and equipment	-	8,178	8,178
Total other comprehensive income	-	8,178	8,178
Total comprehensive income for the year	(1,703)	8,178	6,475
Balance at 30 June 2023	50,614	51,723	102,337
Balance at 1 July 2021	54,178	35,679	89,857
Restated balance at 1 July 2021	54,178	35,679	89,857
Net result for the year	(1,861)	-	(1,861)
Other comprehensive income			
Net change in revaluation surplus of property, plant and equipment	-	7,866	7,866
Total other comprehensive income	-	7,866	7,866
Total comprehensive income for the year	(1,861)	7,866	6,005
Balance at 30 June 2022	52,317	43,545	95,862

The accompanying notes form part of these financial statements.

The Trustees of the Anzac Memorial Building
STATEMENT OF CASH FLOWS

for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Personnel service expenses		(2,097)	(1,802)
Suppliers for goods and services		(1,868)	(1,975)
GST paid		(166)	(152)
Total payments		(4,131)	(3,929)
Receipts			
Contribution from NSW Government	3(d)	3,700	3,459
Contribution from Federal Government	3(d)	60	-
Interest received		90	4
Services and Retail sales		157	236
GST Receipts		143	14
Other		135	111
Total receipts		4,285	3,824
Net cash flows (used in) / from operating activities	13	154	(105)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for development costs of property		(55)	(214)
Net cash flows (used in) investing activities		(55)	(214)
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash flows from financing activities		-	-
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS			
		99	(319)
Opening cash and cash equivalents		1,718	2,037
CLOSING CASH AND CASH EQUIVALENTS	4	1,817	1,718

The accompanying notes form part of these financial statements.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

(a) Reporting entity

The Trustees of the Anzac Memorial Building (TAMB) is administered by a Board of Trustees (the 'Trustees') appointed under the *Anzac Memorial (Building) Act 1923*. The financial statements cover The Trustees of the Anzac Memorial Building as an individual entity (the 'entity'). The entity is domiciled in New South Wales.

The Trustees of the Anzac Memorial Building is a not for profit entity and it currently has no cash generating units. The entity is considered a going concern based on the support provided by the NSW Government.

The financial statements for the year ended 30 June 2023 have been authorised for issue by The Trustees on 21 September 2023.

(b) Basis of preparation

The Trustee's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (the GSF Act); and
- Treasurer's Directions issued under the GSF Act.

The Trustees' financial statements have been prepared on a going concern basis. There is an excess of current assets over current liabilities of \$1.1 million (2022: \$1.1 million) and a loss from continuing operations of \$1.7 million (2022: \$1.9 million), whilst the net cash flows from operating activities is positive by \$0.2 million (2022: net cash flows used in operating activities is \$0.1 million).

It is expected that TAMB has adequate cash holding and cash inflows to continue operations for the foreseeable future. The entity is continuously supported by the NSW Government with annual cluster grant funding provided by the Department of Communities and Justice. Refer to Note 3 (a) and 3 (d) for details regarding the cluster grant and contributions arrangements.

Property, plant and equipment and the Memorial collection are measured at fair value. Other financial statement line items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions, and estimations that management has made, are disclosed in the relevant notes to the financial statements. Costs incurred that are incremental and directly attributable to the COVID-19 pandemic have been disclosed in Note 16.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the entity's presentation and functional currency.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

The Trustees of the Anzac Memorial Building

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(d) Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the entity as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of the cost of acquisition of an asset or part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO are classified as operating cash flows.

(e) Equity and reserves

(i) Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the entity's policy on the revaluation of property, plant and equipment as discussed in Note 7.

(ii) Accumulated funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

(f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(g) New or revised Australian Accounting Standards

(i) Effective for the first time in 2022-23

The accounting policies applied in 2022-23 are consistent with those of the previous financial year. Several amendments and interpretations apply for the first time in 2022-23, but do not have an impact on the financial statements of the TAMB.

(ii) Issued but not yet effective

The Trustees have assessed the impact of the new standards and interpretations issued but not yet effective where relevant and considers the impact to be not material.

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise. "

The following new Accounting Standards have not been applied and are not yet effective as per NSW Treasury Policy and Guidance (TPG 23-04):

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The Trustees have assessed the impact of the new standards and interpretations on issue but not yet effective where relevant and considers the impact to be not material.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

(h) Superannuation on annual leave loading

The Trustees have determined that it is not probable a liability arises to pay superannuation on annual leave loading. This position has been formed based on current inquiries, other information currently available to management, and after considering the facts from a decision in the Federal Court of Australia: *Finance Sector Union of Australia v Commonwealth Bank of Australia [2022] FedCFamC2G 409*. That decision confirmed that, in relation to the industrial agreement considered in that case, annual leave loading did not form part of ordinary time earnings and therefore, did not require superannuation contributions to be made under superannuation guarantee legislation because the obligation to pay annual leave loading was not referable to ordinary hours of work or to ordinary rates of pay. Rather, it was paid by reference to the period of annual leave, and for the purpose of compensating employees for their loss of opportunity to work additional hours at higher rates during this period.

This position will be re-assessed in future reporting periods as new information comes to light on this matter.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

2. EXPENSES EXCLUDING LOSSES

(a) Personnel service expenses

	2023	2022
	\$'000	\$'000
Salaries and wages (including annual leave) ¹	1,816	1,606
Superannuation – defined contribution plans	190	156
Long service leave expense	95	43
Payroll tax	112	88
Total	2,213	1,893

¹ Salaries and wages expenses includes short-term temporary staff employed by the Department of Communities and Justice. Prior year comparatives have been remapped to the Salary and wage to better reflect the nature of expenditure.

Effective from 1 April 2017, the *Administrative Arrangements (Administrative Changes – Public Service Agencies) Order 2017* the Trustees' staff became employees of the Department of Communities and Justice.

The Trustees do not directly employ staff, employees are provided by the Department of Communities and Justice (the 'Department') to carry out the Trustees' operating functions. The expense and liabilities due to the Department are classified as "Personnel services expenses" in the Statement of Comprehensive Income and "Provisions" in the Statement of Financial Position (specified in NSWTC 15/07). Refer to Note 10 for the Personnel Services Provision details.

Recognition and measurement

- (i) Salaries and wages (including non-monetary benefits), and annual leave expenses are recognised and measured at undiscounted amounts of the benefits in the period which the employees render the service.
- (ii) Superannuation – the expense for certain superannuation schemes (Basic Benefit and Aware Super (formerly known as First State Super)) is calculated as a percentage of the employees' salary. For other superannuation schemes (State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.
- (iii) On-costs, such as payroll tax, workers' compensation insurance premiums and fringe benefits tax, which are consequential to employment, are recognised as expenses where the employee benefits to which they relate have been recognised.

(b) Operating expenses

	2023	2022
	\$'000	\$'000
Audit fees	54	56
Bank Fees	1	1
Merchandise cost	90	13
Cleaning	156	160
Electricity, telephone and water	108	145
Valuation fees	30	29
Collection	41	23
Corporate Services - Department of Communities and Justice*	86	86
Insurance	74	67
Maintenance	230	206
Printing and stationery	8	3
Security services	866	896
Volunteer Services	153	81
Other	122	63
Total	2,019	1,829

*The Department provides corporate services to the Trustees including financial, HR, IT and asset management services.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

2. EXPENSES EXCLUDING LOSSES (CONT'D)

(b) Operating expenses (cont'd)

Insurance

The entity's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claim experience.

Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or a component of an asset, in which case the costs are capitalised and depreciated.

(c) Depreciation

	2023 \$'000	2022 \$'000
Buildings	1,594	1,587
Plant and equipment	142	293
Total	1,736	1,880

Refer to Note 7 for recognition and measurement policies on depreciation.

3. REVENUE

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* (AASB 15) or AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058), dependent on whether there is a contract with a customer defined by AASB 15.

(a) Statement of Compliance and Deemed Appropriation

The *Appropriation Act 2022* (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$19,699,717,000 to Attorney General out of the Consolidated Fund for the services of the Department for the year 2022-23. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of the Department and entities that it is administratively responsible for, including the Trustees.

The *Treasury and Energy Legislation Amendment Act 2022* made some amendments to sections 4.7 and 4.9 of the Government Sector Finance Act 2018 (the GSF Act). These amendments commenced on 14 November 2022 and are applied retrospectively. As a result, the lead Minister for TAMB, being the Minister for Veterans, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time TAMB receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by TAMB. These deemed appropriations are taken to have been given for the services of the Department.

In addition, government money that TAMB receives or recovers, from another GSF agency, of a kind prescribed by the GSF regulations that forms part of the Consolidated Fund, is now capable of giving rise to deemed appropriations where the receiving agency has a different lead Minister to the agency making the payment, or one or both of the agencies is a special office (as defined in section 4.7(8)).

On 16 June 2023, the *GSF Amendment (Deemed Appropriations) Regulation 2023* was approved to bring the GSF regulations in line with the above deemed appropriation amendments to the GSF Act.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department. It has been prepared by aggregating the spending authorities of both the Minister for Veterans for the services of the TAMB and the Attorney General for the services of the Department. It reflects the status at the point in time this disclosure statement is being made. The Trustees' spending authority and expenditure is included in the summary of compliance.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

3. REVENUE (CONT'D)

(a) Deemed Appropriation (cont'd)

The delegation/sub-delegations for FY22/23 and FY21/22, authorising officers of the Trustees to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Trustees. However, as it relates to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of the Department to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the Appropriations Act and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the Department.

The State Budget and related Appropriation Bill for year commencing 1 July 2023 has been delayed and is anticipated to be tabled in September 2023. Pursuant to section 4.10 of the GSF Act, the Treasurer has authorised the payment of specified sums out of the Consolidated Fund to meet the requirements of this period. The authorisation is current from 1 July 2023 until the earlier of 30 September 2023 or enactment of the 2023-24 annual Appropriation Act.

(b) Revenue from contracts with customers

	2023 \$'000	2022 \$'000
Retail sales - Shop	135	74
Total	135	74

Recognition

Sale of goods

Revenue from sale of goods is recognised as and when the entity satisfies a performance obligation by transferring the promised goods.

(c) Investment revenue

	2023 \$'000	2022 \$'000
Interest revenue	90	4
Total	90	4

Recognition and measurement

Interest revenue is calculated using the effective interest method and is separately disclosed in the Statement of Comprehensive Income. For financial assets that becomes credit impaired, the effective interest rate is applied to the amortised cost of the financial asset (i.e. after deducting the loss allowance for the expected credit losses).

(d) Contributions

	2023 \$'000	2022 \$'000
Contribution from NSW Government	3,700	3,459
Contribution from Federal Government	60	-
Volunteer Services ¹	153	81
Total	3,913	3,540

¹The City of Sydney provides maintenance costs in and around the Memorial building. The maintenance cost of the Pool of Reflection, gardens, trees and pavements is \$152,956 this year (2022: \$80,608).

The City of Sydney over many years has provided services in and around the footprint that the Memorial building is situated upon free of charge. The City of Sydney provides these services as part of their normal maintenance around the grounds of the Hyde Park precinct. These services include: Park maintenance in curtilage areas, Pool of Reflection maintenance, garbage disposal services, tree planting and maintenance.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

3. REVENUE (CONT'D)

(d) Contributions (cont'd)

Recognition and measurement

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Trustees is recognised when the Trustees satisfy their obligations under the transfer. The Trustees satisfy the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed.

Income from grants without sufficiently specific performance obligations is recognised when the Trustees obtain control over the granted assets (e.g. cash).

Income from grants with sufficiently specific performance obligation is recognised when the Trustees satisfy their obligation under contract, and income is only recognised to the extent it is highly probable that a significant reversal will not occur.

Receipt of volunteer services is recognised when and only when the fair value of those services can be reliably determined, and the services would have been purchased if not donated. Volunteer services are measured at fair value.

(e) Other revenue

	2023 \$'000	2022 \$'000
Other revenue	107	46
Donated asset recognised for the first time – memorial collection	20	77
Total	127	123

Recognition

Other revenue is recognised when the fee in respect of services provided is received or receivable.

Donations are recognised when received. Donated assets mainly consist of heritage assets and memorial collections and are recognised when a proper valuation is obtained in accordance to the Trustees' fixed assets policy. Refer to Note 7 for details.

4. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	2023 \$'000	2022 \$'000
Cash at bank and on hand	1,817	1,718
Total	1,817	1,718

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and on hand. Cash and cash equivalent assets recognised are the same in both the Statement of Financial Position and the Statement of Cash Flows. Refer to Note 14 for details regarding credit risk and market risk arising from financial instruments.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

5. CURRENT ASSETS – RECEIVABLES

	2023 \$'000	2022 \$'000
GST receivable	16	15
Trade receivables	15	23
Total	31	38

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business.

Details regarding credit risk of trade receivables that are neither past due nor impaired are disclosed in Note 14.

Recognition and measurement

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

All 'regular way' purchases or sale of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Subsequent measurement

The Trustees hold receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

6. CURRENT ASSETS – INVENTORIES

	2023 \$'000	2022 \$'000
Inventories	35	70
	35	70

Recognition and measurement

Inventories are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale. All inventories are held for resale.

**The Trustees of the Anzac Memorial Building
NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT

(a) Total property, plant and equipment

	Land and Building \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
At 1 July 2022 - fair value				
Gross carrying amount	110,321	2,028	1,267	113,616
Accumulated depreciation and impairment	(17,779)	(1,123)	-	(18,902)
Net carrying amount	92,542	905	1,267	94,714
At 30 June 2023 - fair value				
Gross carrying amount	122,425	2,028	1,287	125,740
Accumulated depreciation and impairment	(23,244)	(1,265)	-	(24,509)
Net carrying amount	99,181	763	1,287	101,231

Reconciliation

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below:

	Land and Building \$'000	Work in Progress ¹ \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
Year ended 30 June 2023					
Net carrying amount at 1 July 2022	91,681	861	905	1,267	94,714
Additions	-	55	-	20	75
Disposals	-	-	-	-	-
Net revaluation increments	8,178	-	-	-	8,178
Depreciation expense (note 2c)	(1,594)	-	(142)	-	(1,736)
Net carrying amount at 30 June 2023	98,265	916	763	1,287	101,231

¹ Work in Progress is a subclass of Land and Building.

The Trustees of the Anzac Memorial Building
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

(a) Total property, plant and equipment (cont'd)

	Land and Building \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
At 1 July 2021 - fair value				
Gross carrying amount	91,024	2,027	1,146	94,197
Accumulated depreciation and impairment	(4,931)	(829)	-	(5,760)
Net carrying amount	86,093	1,198	1,146	88,437
At 30 June 2022 - fair value				
Gross carrying amount	110,321	2,028	1,267	113,616
Accumulated depreciation and impairment	(17,779)	(1,123)	-	(18,902)
Net carrying amount	92,542	905	1,267	94,714

Reconciliation

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting period is set out below:

	Land and Building \$'000	Work in Progress ¹ \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
Year ended 30 June 2022					
Net carrying amount at 1 July 2021	85,446	647	1,198	1,146	88,437
Additions	-	214	-	77	291
Disposals	-	-	-	-	-
Net revaluation increments	7,865	-	-	1	7,866
Asset Transfers	(43)	-	-	43	-
Depreciation expense (note 2c)	(1,587)	-	(293)	-	(1,880)
Net carrying amount at 30 June 2022	91,681	861	905	1,267	94,714

¹ Work in Progress is a subclass of Land and Building.

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 7.

(b) Property, plant, and equipment held and used by the entity

All property, plant and equipment included in Note 7(a) above is held and used by the entity.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Recognition and measurement

Acquisition of property, plant, and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to the asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. deferred payment amount is effectively discounted at an asset-specific rate.

Capitalisation threshold

Property, plant, and equipment costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Depreciation of property, plant, and equipment and the memorial collection

Except for the heritage memorial collection, depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the entity.

All material separately identifiable components of assets are depreciated separately over their useful lives.

Land is not a depreciable asset. Depreciation is charged in respect of the heritage components of the building in view of its limited useful life. It is considered that some economic benefits contained in the heritage components of the building would have been consumed in any part of the year and there is not an intention to preserve heritage assets indefinitely. Depreciation has not been charged in respect of Memorial Collection due to its antiques and memorabilia nature. The Memorial Collection may not have a limited useful life because appropriate curatorial and preservation policies are adopted. Such assets are not subject to depreciation. The decision not to recognise depreciation for these assets is reviewed annually.

The following depreciation rates have been determined for each class of depreciable assets:

Plant and equipment	9% to 25%
Separately depreciable components of the building	1.67% to 10%

Revaluation of property, plant and equipment and the memorial collection

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 21-09). This policy adopts fair value in accordance with *AASB 13 Fair Value Measurement* and *AASB 116 Property, Plant and Equipment*.

Property, plant and equipment and the Memorial Collection is measured at the highest and best use by market participants that are physically possible, legally permissible, and financially feasible. The highest and best use must be available at a period that is not remote and consider the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Revaluation of property, plant and equipment and the memorial collection (cont'd)

and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

Fair value of property, plant and equipment and the memorial collection is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 8 for further information regarding fair value.

The Trustees revalue each class of property, plant and equipment at least every five years or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. The most recent interim revaluation of the Trustees land, building, infrastructure, and other assets was completed as at 31 March 2023 (last comprehensive revaluation was 31 March 2022) by an external professional qualified valuer, Australian Valuers Pty. Limited. The interim revaluation recommended an increment to the property carrying amount, the results of the revaluation is recognised in the Statement of Comprehensive Income as at 30 June 2023. A comprehensive revaluation was performed on the memorial collection in 2020. The memorial collection which consists of heritage assets are carried at fair value, which is measured at depreciated replacement cost or market selling price (for items where a market exists).

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

Where there has been a movement in indicators greater than 20% during the interval years (between the comprehensive revaluation years) and where the Trustees interim revaluation demonstrates that fair value differs materially from carrying amount, the related asset must be revalued with the results of the revaluation recognised in the financial statements. Consideration must be given as to whether comprehensive revaluations are required more frequently. The Trustees needs to comprehensively revalue a class of assets more frequently where the assets are subject to significant and frequent movements in fair value. This decision must be made in conjunction with, or subject to the review of, an external professionally qualified valuer.

Interim revaluations are conducted between comprehensive revaluations where cumulative changes to indicators suggest fair value may differ materially from carrying value. The Trustees used an external professionally qualified valuer to conduct the interim fair value assessment on asset classes requiring revaluation.

Non-specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. The entity has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited directly to the revaluation surplus in equity. To the extent that an increment reverses a revaluation decrement in respect of the same class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except that to the extent that it offsets an existing revaluation surplus in respect of the same class of assets, in which case, the decrement is debited directly to the revaluation surplus. As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise. When an asset that has previously been revalued is disposed of, any balance remaining in the revaluation surplus in respect of that asset is transferred to accumulated funds.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

Revaluation of property, plant and equipment and the memorial collection (cont'd)

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end.

Where the income approach or market approach is used to revalue assets, any accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

(i) Anzac memorial land and building revaluation

The building stands on land dedicated in 1931 under the *Crown Lands Consolidation Act* for a War Memorial. A comprehensive revaluation was carried out as at 31 March 2022 by Australian Valuations Pty Limited (land and buildings), based on the guidelines for the valuation of Land and Heritage Assets in the NSW Public Sector adopted by the NSW Treasury per policy paper *TPP 21-09: Valuation of Physical Non-Current Assets at Fair value*. The dedicated land is land contained within the footprint of the building. Land external to the building is Crown Land held in trust by the Council of the City of Sydney for public recreation.

(ii) Memorial Collection revaluation

The Memorial Collection consists of memorabilia from various theatres of conflict. A comprehensive revaluation has been performed on the Memorial Collection by Australian Valuers Pty Limited as at 31 March 2020.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As property, plant and equipment is carried at fair value, or an amount that approximates fair value, impairment can only arise in rare circumstances where the costs of disposal are material.

The Trustees assess at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in net result and is treated as a revaluation increase. However, to the extent that an impairment loss on the same class of asset was previously recognised in net result, a reversal of that impairment loss is also recognised in net result.

8. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS

Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

Fair value measurement and hierarchy (cont'd)

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under *AASB 13 Fair Value Measurement*, the entity categorises for disclosure purposes the valuation techniques based on the inputs used in the valuation techniques as follows:

Level 1 – quoted (unadjusted) prices in active markets for the identical assets that the entity can access at the measurement date.

Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

Level 3 – inputs that are not based on observable market data (unobservable inputs).

The Trustees recognise transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

(a) Fair value hierarchy

Year ended 30 June 2023	Level 1	Level 2	Level 3	Total fair value
Property, Plant and Equipment and Memorial Collection (Note 7)	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	-	99,181	99,181
Plant & Equipment	-	-	763	763
Memorial collection	-	-	1,287	1,287
Total	-	-	101,231	101,231

Year ended 30 June 2022	Level 1	Level 2	Level 3	Total fair value
Property, Plant and Equipment and Memorial Collection (Note 7)	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	-	92,542	92,542
Plant & Equipment	-	-	905	905
Memorial collection	-	-	1,267	1,267
Total	-	-	94,714	94,714

(b) Valuation techniques, inputs and processes

Level 3 Land and Buildings

Valuation techniques and inputs

Market value: Qualified valuers from Australian Valuations Pty Ltd (AV) were engaged in 2023 to carry out the valuation of Land and Buildings as at 31 March 2023. AV have performed an interim valuation for the 2023 year. The value of land is determined by having regard to the highest and best use, after identifying all elements that would be taken into account by buyers and sellers in setting a price, including but not limited to the following factors.

These factors are land's description, dimensions, planning and other constraints on development and the potential for alternative use. No land sales were observed in the Sydney CBD and surrounding Council areas for land zoned open space. Therefore, development land site sales in surrounding areas were considered.

Using the range of sales evidence collected, a rate of \$5,000 (2022: \$5,000) per m² has been determined appropriate to value the land. The interim revaluation of the land was completed on 31 March 2023 resulting in no change to the land as disclosed in Note 7(a).

**The Trustees of the Anzac Memorial Building
NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2023

8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

(b) Valuation techniques, inputs and processes (cont'd)

The following table shows the valuation techniques used in measuring the fair value of buildings, as well as the significant unobservable inputs used for Level 3 fair values.

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Depreciated replacement cost: Qualified valuers from Australian Valuations Pty Ltd were engaged in December 2022 to carry out the valuation of the building. An interim valuation was undertaken as at 31 March 2023. The interim revaluation of the building was completed on 31 March 23 and resulted in a cumulative increase of \$8.2m as disclosed in Note 8 (c). The interim valuation is based on the desktop indexation review of the Producer Price Index and Building Construction Index published by the Australian Bureau of Statistics, applying indexation increment to the building fair value as determined through the last comprehensive revaluation. The buildings are at fair value on 30 June 2023.</p> <p>The building is heritage listed, specialised and would not be sold. The building is listed on the NSW State Heritage Register, the highest form of heritage recognition and protection in NSW. Replacement cost of the building was based on applying unit rates to the components, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. These rates have been derived from substantial analysis of construction costs and are continually updated to reflect price movements. The building components are reported at depreciated replacement cost with remaining useful life.</p>	<p>Replacement cost per square metre and other inputs for the following building asset components including the refurbishment to the existing basement and ground floor levels to restore original layouts, where possible, together with an underground extension that would accommodate education and interpretation facilities.</p> <p>These alterations have been reflected in the comprehensive valuation which was the base of the fair value applied in the current year's interim valuation calculation.</p>	<p>The estimated fair value would increase (decrease) if the replacement cost per square metre for the assets were higher / (lower).</p>

The Trustees of the Anzac Memorial Building
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30 June 2023

8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

(b) Valuation techniques, inputs and processes (cont'd)

The following shows the valuation techniques used in measuring the fair value of Memorial Collection, as well as the significant unobservable inputs used for Level 3 fair values.

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>The last comprehensive valuation was completed in March 2020 and finalised by 30 June 2020 by qualified valuers from Australian Valuers Pty Ltd (AV). AV completed the interim desktop valuation of the 'A' list in March 2021 and 30 June 2021. The memorial in-house experts (curator and collections experts) have performed a desktop review as at 30 June 2022. There were two new collection items added during the year (two new collection items in the prior year), each time market valuation appraisals were obtained prior to capitalisation. The next comprehensive revaluation will be in March 2025.</p> <p>The Collection list pertains to highly regarded culturally and historically significant objects. The collection list is based on individual assets based on their homogeneity and their collection nature. The collection is not depreciated.</p>	<p>During the desktop valuations in the years of 30 June 2023 and 2022 respectively, TAMB has conducted market investigations locally to derive their opinion and conclusion of value. Museum collection objects have both local and global relevance and TAMB have researched local and international marketplaces to arrive at maximised observable inputs.</p> <p>During the review year of 30 June 2023, the memorial in-house experts (curator and collections experts) conducted a review of the Memorial Collection Register (MCR), reviewing the values stated in that MCR and made an assessment that collection were materially stated correctly, based on their knowledge of industry market in the normal course of business, including searches on Comparanda values for acquisitions, this could include military dealers sites and on-line auctions.</p> <p>All assessments have been undertaken on the basis of highest and best use as qualified by the asset's characteristics.</p>	<p>For assets with heritage restrictions, TAMB assumed measurement using market approach or cost approach where relevant, in accordance with TPP21-09.</p>

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

(c) Reconciliation of recurring Level 3 fair value measurements

Year ended 30 June 2023	Land and building \$'000	Plant & Equipment \$'000	Memorial collection \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2022	92,542	905	1,267	94,714
Additions	55	-	20	75
Disposals	-	-	-	-
Depreciation	(1,594)	(142)	-	(1,736)
Net revaluation increments	8,178	-	-	8,178
Asset Transfers	-	-	-	-
Fair value as at 30 June 2023	99,181	763	1,287	101,231

As at 30 June 2022	Land and building \$'000	Plant & Equipment \$'000	Memorial collection \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2021	86,093	1,198	1,146	88,437
Additions	214	-	77	291
Disposals	-	-	-	-
Depreciation	(1,587)	(293)	-	(1,880)
Net revaluation increments	7,865	-	1	7,866
Asset Transfers	(43)	-	43	-
Fair value as at 30 June 2022	92,542	905	1,267	94,714

9. CURRENT LIABILITIES - PAYABLES

	2023 \$'000	2022 \$'000
GST payable	-	2
Accrued salary, wages and on-costs	37	32
Other	174	189
Total	211	223

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 14.

Recognition and measurement

Payables represent liabilities for goods and services provided to the entity and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

10. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS

	2023 \$'000	2022 \$'000
Current: Personnel Services		
Annual Leave* and related on-costs	245	243
Long Service Leave* and related on-costs	293	194
Total	538	437
Non-Current: Personnel Services		
Long Service Leave and related on-costs	28	18
Total	28	18
Aggregate Personnel Services		
Provisions - current	538	437
Provisions - non current	28	18
Accrued salary, wages and on-costs	37	32
Total	603	487
*Expected settlement of current personnel services and related on-costs		
No later than 12 months	75	125
Later than 12 months	463	312
Total	538	437

Personnel services provisions comprise the Trustees' liability to the Department for annual leave, long service leave and superannuation arising from personnel services rendered by the Department as at balance date. The non-current provisions are long service leave and are expected to be settled after more than 12 months.

Recognition and measurement

Annual leave

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The entity has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

Long service leave

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date in accordance with AASB 119 *Employee Benefits*. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using Commonwealth government bond rates at the reporting date.

Superannuation

Payment to defined contribution superannuation plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of superannuation, payroll tax and workers' compensation insurance premiums.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

11. COMMITMENTS

	2023 \$'000	2022 \$'000
Aggregate capital expenditure	36	80
<u>Aggregate Capital Expenditure contracted for at balance date and not provided for:</u>		
Not later than 1 year	36	80
Later than 1 year but not later than 5 years	-	-
Later than 5 years	-	-
Total (including GST)	36	80
<u>GST</u>		
Australian Tax Office	3	7

12. CONTINGENT LIABILITIES

Total contingent liabilities at balance date were \$214,000 arising from the end of project contract management and defects in the building (2022: \$214,000).

13. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	2023 \$'000	2022 \$'000
Net Cash Flows from Operating Activities	154	(105)
Depreciation	(1,736)	(1,880)
Decrease in receivables	(7)	(11)
(Decrease) / increase in inventories	(35)	11
Decrease in payables	32	208
Increase in provisions	(111)	(84)
Net Result	(1,703)	(1,861)

14. FINANCIAL INSTRUMENTS

The Trustees' principal financial instruments are outlined below. These financial instruments arise directly from the Trustees operations or are required to finance the Trustees operations. The Trustees do not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Trustees' main risks arising from financial instruments are outlined below, together with the Trustees objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Trustees' have overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Trustees, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Trustees' on a continuous basis.

The Trustees principal financial instruments are outlined below. These financial instruments arise directly from the entity's operations.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

14. FINANCIAL INSTRUMENTS (CONT'D)

(a) Financial instrument categories

Class	Note	Category	Carrying amount	Carrying amount
			2023	2022
			\$'000	\$'000
Financial assets ¹				
Cash and cash equivalents	4	Cash	1,817	1,718
Receivables	5	Amortised cost	15	23
Financial liabilities ²				
Payables	9	Financial liabilities measured at amortised cost	211	221

¹ Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).

² Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

The Trustees determine the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

(b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the Trustees transfers their rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- the Trustees have transferred substantially all the risks and rewards of the asset; or
- the Trustees have neither transferred nor retained substantially all the risks and rewards of the asset but have transferred control.

When the Trustees have transferred their rights to receive cash flows from an asset or have entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership.

Where the Trustees have neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the Trustees continuing involvement in the asset. In that case, the Trustees also recognise an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Trustees' have retained.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

(c) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

The Trustees of the Anzac Memorial Building
NOTES TO THE FINANCIAL STATEMENTS
 for the year ended 30 June 2023

14. FINANCIAL INSTRUMENTS (CONT'D)

(d) Financial risks

i. **Credit risk**

Credit risk arises when there is the possibility of the Trustees receivables defaulting on their contractual obligations, resulting in a financial loss to the Trustees. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Trustees, including cash and receivables. No collateral is held by the Trustees. The Trustees have not granted any financial guarantees.

The Trustees consider a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Trustees may also consider a financial asset to be in default when internal or external information indicates that the Trustees are unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Trustees.

Cash and Cash equivalents

Cash comprises cash on hand and bank balances. Interest is earned on daily bank balances.

Receivables - trade receivables

Collectability of receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Trustees apply the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on the ability of the customers to settle the receivables.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

There are receivables which are currently past due and impaired. The loss allowance for trade receivables as at 30 June 2023 was determined as follows:

	30 June 2023					
	Current	<30 days	30-60 days	61-90 days	>91 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate	0.0%	0.0%	0.0%	0.0%	12%	
Estimated total gross carrying amount	-	-	-	-	15	15
Expected credit loss	-	-	-	-	2	2

The debt recovery procedure was developed and applicable in FY23. Prior year comparatives are not applicable.

The Trustees are not materially exposed to concentrations of credit risk to a single trade receivable or group of receivables as at 30 June 2023.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

14. FINANCIAL INSTRUMENTS (CONT'D)

(d) Financial risks (cont'd)

ii. Liquidity risk

Liquidity risk is the risk that the Trustees will be unable to meet their payment obligations when they fall due. The Trustees' continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets.

During the current year and prior years, there were no defaults or breaches on any loans payable. No assets have been pledged as collateral. The Trustees' exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TC11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest.

The Trustees have financial liability of \$210,056 at 30 June 2023 (\$219,966 at 30 June 2022), all of which are non-interest bearing, with maturity dates of less than 1 year.

iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Trustees exposures to market risk are primarily through interest rate risk on the Trustees cash at bank. The Trustees have no exposure to foreign currency risk and does not enter into commodity contracts.

Interest rate risk

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk. A reasonably possible change in the risk variable has been determined after taking into account the economic environment in which the Trustees' operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the Statement of Financial Position date. The analysis is performed on the same basis for 2022. The analysis assumes that all other variables remain constant.

The following table demonstrates the sensitivity to a reasonably possible change in interest rates:

(e) Fair value measurement

i. Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The Trustees do not hold financial assets and financial liabilities where the fair value differs from the carrying amount.

The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2023

14. FINANCIAL INSTRUMENTS (CONT'D)

(e) Fair value measurement (cont'd)

ii. Fair value recognised in the Statement of Financial Position

The Trustees assessed that cash, trade receivables and trade payables approximate their fair values, largely due to the short-term maturities of these instruments. The Trustees do not hold financial assets and liabilities that are valued at fair value using valuation techniques.

15. RELATED PARTY DISCLOSURES

The Trustees' key management personnel compensation is the Minister of Veterans' Affairs, the Honorary Secretary and the other Trustees.

	2023 \$'000	2022 \$'000
Compensation	-	-
Total remuneration	-	-

The Trustees did not enter into any transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

There are no loans or advances due to the Trustees by officers or employees.

There are no amounts due by way of loan or otherwise to the Trustees by a corporation, a director of which is an officer or employee of the entity.

During the year, the Trustees entered into transactions with other entities that are controlled/jointly controlled/significantly influenced by the NSW Government. These transactions in aggregate are a significant portion of the Trustees rendering of services and receiving of services. However none of the above-mentioned transactions are individually significant.

These transactions may include:

- Payments for the provision of personnel and corporate service to the Department of Communities and Justice.
- Payments into the Treasury Managed Fund for workers' compensation insurance and other insurances.

16. COVID -19 DISCLOSURES

COVID-19 does not have a material impact on the TAMB's financial statements, as the main revenue source are cluster grants from the Department which are not affected by the pandemic.

The Memorial was fully operational from 30 June 2022, with visitation slowly returning to pre COVID-19 numbers and there was a return to business as normal. Revenue from retail sales have increased during 2022-23 and exceeded budget expectations as demonstrated in Note 3(b). The budget has been managed within the Trustees budget parameters.

The COVID activities have largely subsided over the course of FY2023 as we continue to adapt to living with COVID-19 and revert to business as normal.

17. EVENTS AFTER THE REPORTING PERIOD

TAMB is not aware of any events since balance date that would materially affect the disclosures outlined in these financial statements.

End of audited financial statements.





ANZAC MEMORIAL
HYDE PARK SYDNEY

