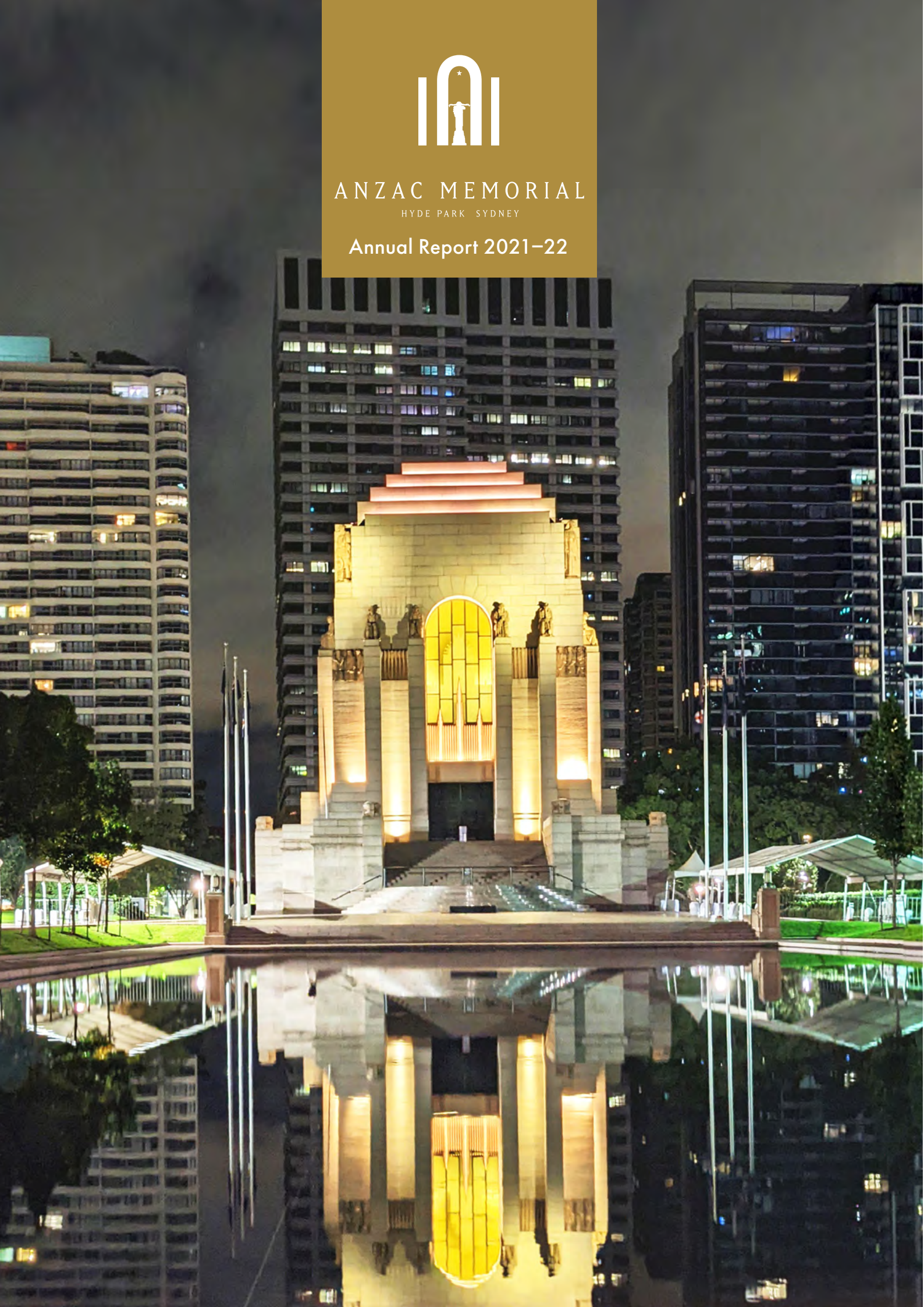




# ANZAC MEMORIAL

HYDE PARK SYDNEY

Annual Report 2021-22





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The Trustees of the Anzac Memorial Building  
Annual Report 2021–22

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Further information on the Memorial's education  
programs and services can be found at:  
[anzacmemorial.nsw.gov.au](http://anzacmemorial.nsw.gov.au)

This page: The Dome of Stars in the  
Hall of Memory. Photograph by Rob  
Tuckwell.

Cover: North face of the Anzac  
Memorial with the Pool of Reflection  
in the foreground. Photograph by Rob  
Simmonds, 2022.

Inside back cover: Gallipoli niche in the  
Hall of Memory. Photograph by Rob  
Tuckwell.

# LETTER OF SUBMISSION FROM THE TRUSTEES



ANZAC MEMORIAL  
HYDE PARK SYDNEY

The Hon. Dominic Perrottet 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 2021–22 for presentation to Parliament.

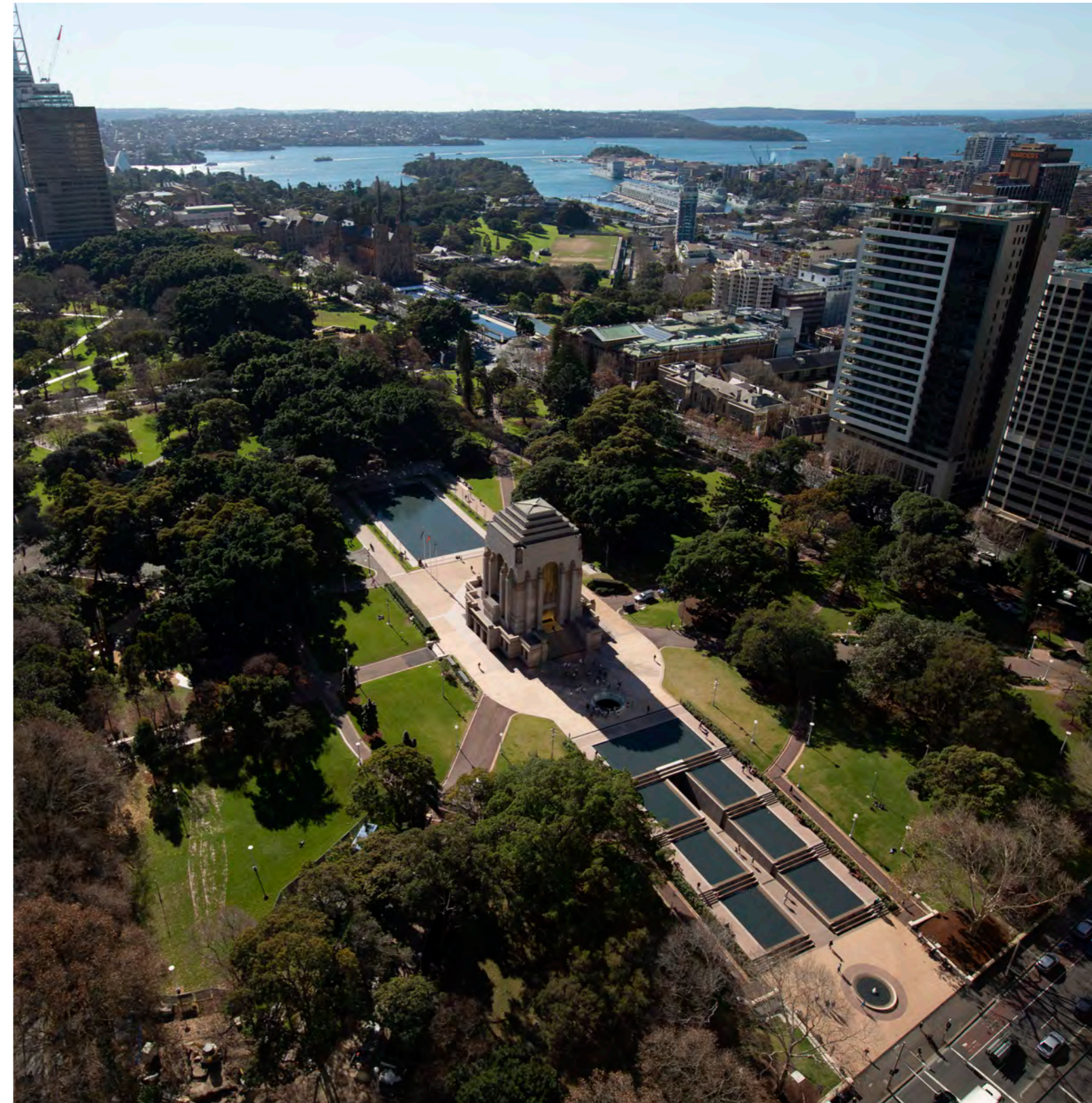
This is the 38th report of the Trustees of the Anzac Memorial Building since enactment of the *Annual Reports (Statutory Bodies) Act 1984 No 87* and has been prepared in accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Government Sector Finance Act 2018*. It provides an overview of the Anzac Memorial's activities and includes financial statements from 1 July 2021 to 30 June 2022. The financials were prepared by the NSW Department of Communities and Justice, the Trustees' financial services provider in 2021–22.

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](http://www.anzacmemorial.nsw.gov.au)

Yours sincerely



Caroline Mackaness  
Honorary Secretary  
Trustees of the Anzac Memorial Building  
21 October 2022



Panorama of the city and the Anzac Memorial. Photo by Brendan Read Photography, 2019.



# 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 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'.

Left: Southern view of the Anzac Memorial from the cascade walkway. Photograph by Catherine Colville, 2022.

# 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 (Building) Act 1923*.

## WHO ARE THE TRUSTEES AND THEIR PROXIES?

- Chair, NSW Premier, The Honourable Gladys Berejiklian MP (to 5.10.21); The Honourable Dominic Perrottet MP (from 5.10.21)  
Proxy: The Honourable Natalie Ward MLC, Acting Minister for Veterans Affairs (Premier's proxy to 21.12.21); The Honourable David Elliott MP, Minister for Veterans Affairs (Premier's proxy from 8.3.22)
- Deputy Chair, State President, RSL (NSW Branch), Mr Ray James OAM  
Proxy: Mr Jeff O'Brien
- Leader of the Opposition, Mr Chris Minns MP  
Proxy: Mr Greg Warren MP
- The Right Honourable Lord Mayor, Clover Moore  
Proxy: Councillor Philip Thalys (to December 2021), reappointed Mr Philip Thalys (from 12.2.22)
- Secretary, Department of Education, Ms Georgina Harrison (from July 2021)  
Proxy: Ms Kathy Powzun, Ms Raechel McCarthy (from 12.11.21)
- 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 (from 30.6.22)

- Australian Defence Force Representative, Major General Chris Field AM CSC; Air Vice-Marshal Iervasi (from 1.9.21); AVM Darren Goldie AM, CSC (from 23.6.22)

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	30/9/21	1/12/21	18/3/22	30/6/22
The Premier or proxy	✓	x	✓	✓
The RSL State President or proxy	✓	✓	✓	✓
The Leader of the Opposition or proxy	✓	x	✓	✓
The Lord Mayor or proxy	x	✓	x	✓
The Secretary, Department of Education or proxy	✓	✓	✓	✓
The Government Architect or proxy	✓	✓	x	✓
The State Librarian or proxy	✓	✓	✓	✓
Veterans Representative	✓	✓	✓	✓
Community Representative	-	-	-	✓
ADF Representative	✓	✓	✓	x
Honorary Secretary	✓	✓	✓	✓
<b>Total attending</b>	<b>9</b>	<b>8</b>	<b>8</b>	<b>10</b>

- proceeds of sales by the Trustees of replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building; and*
  - 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,*
- may establish and maintain a war museum as part of the memorial building,*
  - may promote the understanding of, and conduct community education about, Australia's military history and heritage, and*
  - 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 included a review of the previous Mission statement and the Trustees' endorsed the creation of a Vision and Mission statement to reflect the desired objectives of the Anzac Memorial.

## 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

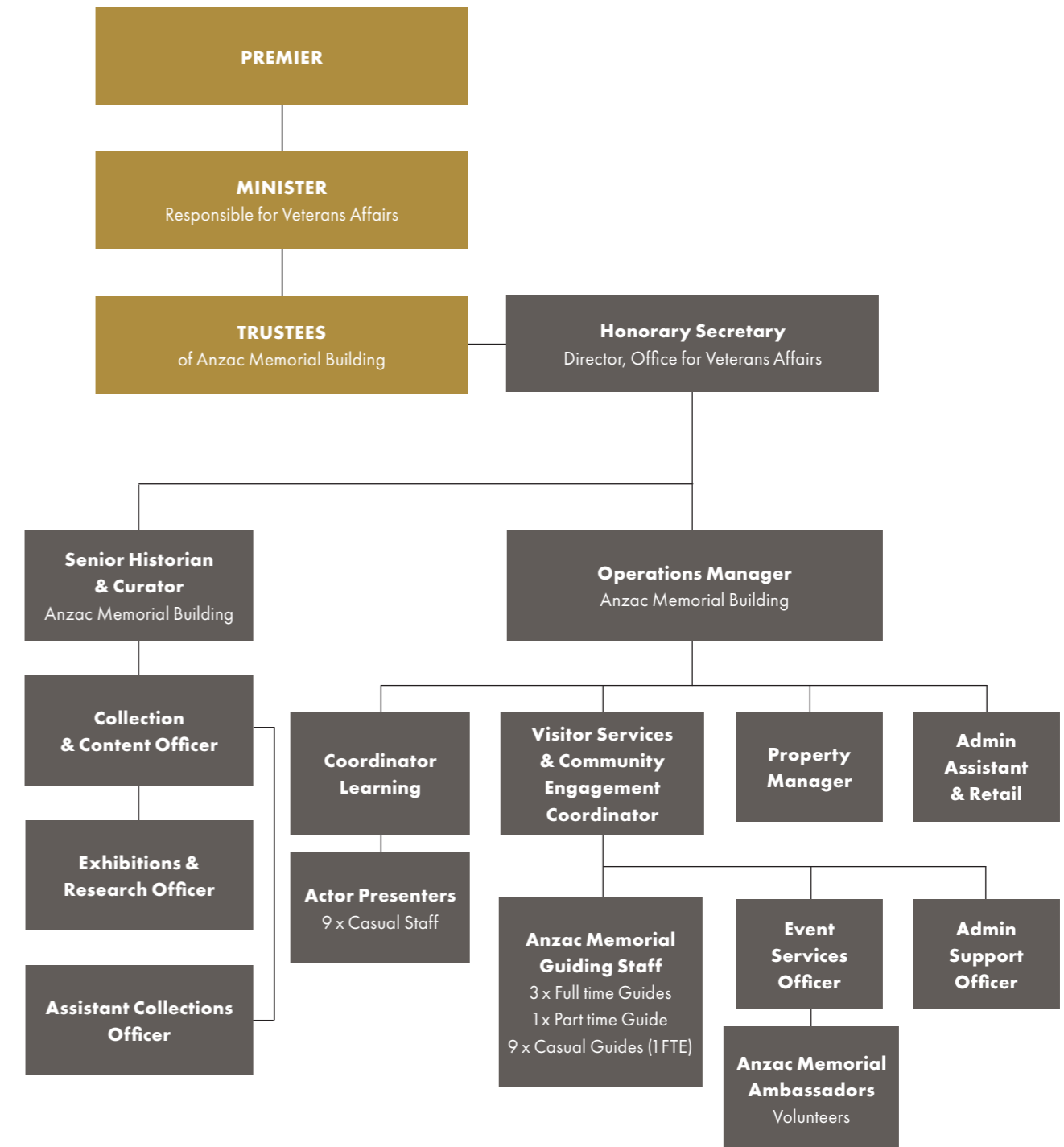
To maximise the Anzac Memorial's potential as a space for the veteran community, inform all visitors and to educate future generations.

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 Affairs. Administration is provided by the Office for Veterans Affairs in the Department of Communities and Justice.

# OUR PEOPLE

## ANZAC MEMORIAL STAFF

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 employment; **42%** of the staff have served or are current serving members of Defence or married to Defence personnel.

The temporary Administration Support Officer role has been extended as part of the Veteran Work Rehabilitation Program through to June 2023.

Six new casual staff were recruited to support operations, including three Memorial Guides and three Actor Presenters for the Learning team.

The Exhibition Research Officer commenced maternity leave in February 2022. This allowed for the creation of a temporary Assistant Collection Officer role to work on current acquisition cataloguing and collection housing and storage.

During the reporting period, the Trustees encouraged a work environment that supported health and wellbeing with an emphasis on facilitating a flexible workplace. Memorial staff continued to respond to the challenges posed by COVID-19 and the staged return to normal operations. In this reporting period there was a focus on civic engagement and connecting with the community through the website and social media. Staff also welcomed the return of school groups and increased general visitation to the Memorial.

## THE ANZAC MEMORIAL AMBASSADOR PROGRAM

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

The capacity to engage with our volunteers and develop the program this year continued to be impacted by the pandemic. With the Memorial returning to normal operations, our volunteer Ambassadors also re-commenced supporting the guiding staff. Ambassadors have participated in all training activities conducted over the reporting period.

A review of the Ambassador program has been conducted to determine the relevance of the current duty statement, staffing levels, potential additional roles and the sustainability of the program in preparation for a recruitment drive.

## WORK REHABILITATION PROGRAM

The Anzac Memorial is committed to creating a more inclusive workplace for people with psychological injury or mental health conditions. The Veteran Work Rehabilitation Program is being developed to support a return-to-work program for former serving veterans who have sustained a psychological or physical injury. The objective is to develop a program from a lived experience of injury with support from a trauma consultant and stakeholders allowing participants to build confidence and resilience in a safe, flexible work environment.

This year the temporary Administration Support Officer role was extended to enable continuation of the development of a paid and a volunteer program.

*"Transitioning into my third year, I was confident, secure and felt valued. Support and encouragement, learning and developing are the tools that are well oiled and sharp and allow me to be the best I could have ever dreamed of. My daily tools empower me to fulfill the expectations of the organisation, and of our visitors and stakeholders. The previous Brimstone and Treacle environment is a blurred vision, and replacing it is a resort that is structured, respectful, and welcoming. I think I might stay a while!"*

Martin Clark, Administration Support Officer, Anzac Memorial

## STAFF DEVELOPMENT

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.

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

- Cardiopulmonary Resuscitation (CPR)
- Emergency Management (evacuation and lockdown procedures)
- Code of Conduct and Equity & Diversity
- Work, Health & Safety

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

- Introduction to Museum Practice Course (conducted by the Australian Army History Unit)
- Mental Health Wellbeing (online workshop)
- Engaging the Young Mind (two online sessions)
- Rethinking Volunteering (online workshop conducted by the Centre for Volunteering)
- Disability Confidence Training, Accessible Arts
- DCJ Information Security and Privacy & You (online hosted by DCJ)
- Vernon Collection Management, Collections staff
- Centre for Inclusive Design program delivery workshop
- Moral Injury in the Workplace
- Skills for Success (online training by IPAA NSW)

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 as a trial 'Soldier in Residence' internship. Both current serving members were embedded into the Memorial's team for a period of 2 weeks. The program included an introduction to work practices in other cultural institutions, with support from Sydney Living Museums, Australian Museum, Sydney Jewish Museum and the State Library of NSW. Through the duration of the program the participants were able to gain insights into the daily operations of a Memorial and experience 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 piloting of the 'Soldier in Residence' internship proved to be beneficial and valuable for both organisations and has received positive feedback from all involved. There is now 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 as a pilot program for AAHU earlier this year. Two soldiers were identified who had experience working in the Army's museums. The feedback received both during the residency and following its completion was all positive. The direct benefits they received from working with staff and volunteers at the Anzac Memorial were immediate, but it is the enhanced networking and building of professional relationships between people with a shared interest in military heritage and history that is possibly the greatest benefit. This is an exciting program that we hope will continue into the future and that both parties can build on the great outcomes of the pilot residency."*

Neil Dailey, Manager Army Heritage, Australian Army History Unit

# AUDIENCE AND ENGAGEMENT

## VISITOR ENGAGEMENT AND PARTICIPATION

### HIGHLIGHTS

- Approximately **62,000 people** visited the Anzac Memorial
- More than **2,300 people** attended and participated in a **commemorative service**
- **58 wreaths** were laid in remembrance
- **251 people** attended the 'Devoted Service' public program over **8 performances**
- The Memorial welcomed **2,325 school students** from **32 schools** and delivered **42 workshops** at the Memorial
- The Memorial staff led over **120 tour groups** with more than **1,500 people** participating including **15 Defence or veteran-related organisations**
- **77 events** were held in the Centenary Extension
- **20 veteran or affiliated organisations** were offered free access to the Centenary Extension for meetings or events
- **6 bespoke programs focussing on inclusivity and accessibility** were delivered

On 11 October 2021, the Memorial re-opened from the COVID-19 closure restrictions for weekday-only visitation promoting three tour sessions daily. Seven-day operations were reintroduced on 25 April 2022. While the closure and subsequent limited re-opening did have a continuing impact on visitor numbers this year, the delivery of outstanding customer service remained a focus.

*"Special thank you to the Anzac Memorial and staff for the care and dignity that is taken in remembering the lives of those who have served. It was deeply moving and a memorial that will forever stay with me. Thank you."*

Eloise, 14 March 2022

*"On behalf of our Probus Group who visited the Anzac Memorial on Tuesday, 21st June, I would like to say how much we enjoyed our tour. Your Staff made our tour a moving experience. Jim who welcomed us and Ashleigh who led our tour were very professional and showed their knowledge, warmth and sense of humour. Please pass on our thanks to them. On a personal note: as a born-and-bred Sydneysider I felt so proud to have such a wonderful Memorial in our city and I plan to tell all who will listen that they must visit."*

Carole, 29 June 2022

There has been an **increase in visitation with a rise of 44%** from the last reporting period; visitor engagement and programming are looking positive as community and traveller confidence grows.

### PREMIER'S ANZAC MEMORIAL SCHOLARSHIP TOUR 2021

Travel restrictions imposed due to the spread of the COVID-19 virus prevented overseas and interstate travel for the Premier's Anzac Memorial Scholarship in 2021. However, a state-based tour was organised which focussed on visiting sites of military significance within New South Wales. The tour is delivered by the Office for Veterans Affairs with a specialist education tour company and the Senior Historian and Curator from the Anzac Memorial. The tour included visits to North and Middle Head, Garden and Cockatoo Islands, the Kokoda Memorial Walkway and Rookwood Cemetery in Sydney, then to the regional towns of Lithgow, Cowra and Goulburn.



Above: One of the many dedicated Anzac Memorial guides leading visitors through the Memorial's Hall of Service.

Left: Defence Member and Family Support (DMFS) Award Ceremony for Defence Children (20 April 2022).



# DIGITAL AND VISITOR ENGAGEMENT

## DIGITAL OUTREACH

COVID-19 restrictions continued into the first six months of 2021–22, during which time the Memorial was closed to the public and the delivery of digital resources was once again prioritised. This was supported by the Events and Communications Team in the Office for Veterans Affairs. With the Memorial reopening as restrictions gradually eased in late 2021, and the launch of two new on-site temporary exhibitions in March–April 2022, digital engagement was directed towards promoting visitor return to the Memorial in the second half of 2021–22.

Work included:

- The Memorial's virtual exhibition – *Remembering Australia's War in Vietnam, 1962–1972* – received **4,400 impressions** and **994 visitors** since its launch in March 2022.
- The Memorial's virtual exhibition – the *Royal Australian Air Force (RAAF) Centenary Exhibition* – received **1,658 impressions** and **660 visitors** since its launch to June 2022.
- The *1945: From Hot War to Cold War* virtual exhibition has received **2,527 impressions** and **946 visitors** since its launch to June 2022.
- The Memorial published **44 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 2021–22, the Memorial's website recorded:

- **20,569 users**
- **92,598 page views**

Memorial website users spent an average of:

- **2 minutes 37 seconds** on site per session
- **78.77%** 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 **3.58 million views** in the last quarter of 2021–2022. 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. Our Instagram following has increased by 29% to 2,020 over the reporting period.

Social media engagement on the Memorial's main channels:

- The Memorial's Facebook posts were seen by **442,689 Facebook users**.
- The Memorial's Instagram posts were seen by **68,783 Instagram users**.

The Memorial's newsletter has **1,750 subscribers**, with three editions sent out during the reporting period.

New relationships were established with the History Council of NSW, the Royal Australian Historical Society and the Air Force Association providing either links to online content or assisting in podcast creation. This has enabled the work, programs and exhibitions of the Anzac Memorial to reach wider audiences.

## PUBLIC ENQUIRIES

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 **19** general enquiries, **2** speaker/interview requests and **140** curatorial and collection-based enquiries including **39** enquiries related to donations.

## CONSUMER REVIEWS

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.

In this reporting period, **2 suggestions/feedback** were received in relation to the Cascade works and an external event held at the Memorial. Any issues or concerns were addressed and finalised.

The Memorial received **19 emails, letters or phone calls thanking and congratulating the Memorial**. This included **2** compliments for the outstanding delivery of tours, **6** emails in recognition of staff, 1 email in relation to the exhibitions, **5** emails for the appearance and management of the Memorial facilities and 4 emails in relation to events or venue hire.

*"It's not often that I am moved to send feedback, but today is worthy of a shout out. On a hot Sydney day while walking through Hyde Park with my 12- and 10-year-old boys we decided to enter for a look around, expecting the usual and moving statues and memorials. However, the extremely helpful and friendly staff guided us to the amazing displays. I am ashamed to say I have worked across the road for almost 3 years, have walked through the upper section a few times with the family to pay our respects but had no idea of the amazing and very moving memorial and information downstairs. I only wish I could have walked through here with my grandfather years ago as he would have loved to explain what he knew about some of the items.*

*We had so many staff ask today if we had any questions and guide us to exhibits, I think we spent close to an hour looking around and I don't feel we covered it at all.*

*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!!).*

*It's not often that I see my boys away from technology and utterly engaged with an environment, but today*

*they were and nothing could make me more proud, and I have to say that comes down to the well put together displays and amazing staff.*

*Thank you so much for keeping this venue open and inviting. Everyone is doing an amazing job. The past few months it's been hard to remember what being Australian is about at times but today really reinforced the sacrifice and courage that build this nation."*

Marty, 31 January 2022

## 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 a slight increase in the number of reviews received from last year, however the number is still low compared to previous years. It is anticipated this will increase in the next reporting period.

The Memorial received 74 visitor comments on Google Review and 7 on Trip Advisor in the yearly reporting period. Across both review platforms 72 (89%) rated their experience as excellent, 8 (9.8%) considered it very good and 1 (1.2%) rated it as good. (Appendix 3)

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 to 36 of 675 things to do in Sydney at the time of reporting.

*"This was a really moving and informative experience. The work done on reimagining this monument is incredible, the designers have struck the balance between reverence and education perfectly. The wall monument with soil samples from all the registration posts is beautiful as are the soil samples from all the locations where ANZACs have served.*

*The statue at the top of the stairs is breathtaking and the calm and stillness created by the fountains and water features really makes you reflect.*

*The museum/education section is of a really high standard and so informative, not only for WW1 but throughout history.*

*Finally, the staff were amazing. Kind and calm, they gently offered their assistance and were great with the children in helping them to understand what they were looking at."*

A W, Date of experience: March 2022, Google Review

# COMMEMORATION, EVENTS AND PUBLIC PROGRAMS

## COMMEMORATION

### HIGHLIGHTS

- More than **2,300 people** participated in commemorative events this year
- **Public programs** were attended by over **251** members of the public
- **40 volunteers from neighbouring cultural institutions** enjoyed a complimentary performance of *Devoted Service* and tour for Volunteer Week
- Over **9,000 visitors** attended the **Veteran Artist in Residence** exhibition
- More than **15,000 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 **21 VIP visits** which included a tour, Star Ceremony, or wreath laying.

A principal function of the Anzac Memorial is to support the community, the Returned and Services League (NSW Branch) and veteran organisations to conduct commemorative services. While COVID-19 had less impact on the commemorative services program than in previous years, the number of services conducted and attendance rates were still low.

### KEY COMMEMORATIONS

#### 19 JULY 2021

The Fromelles commemoration was cancelled this year due to the introduction of COVID-19 restrictions. A wreath was placed on the 5th Division wreath stand in the France/Belgium niche in memory of those who made the ultimate sacrifice.

#### 15 FEBRUARY 2022

Open Arms held a small wreath-laying ceremony in the Hall of Memory commemorating the 40th Anniversary of the establishment of the Vietnam Veterans Counselling Service.

#### 19 FEBRUARY 2022

The 80th Anniversary of the Invasion of East Timor was attended by the Timor-Leste Consul-General Luciano de Valentim da Conceicao and representatives of the Commando Association.

#### 28 FEBRUARY 2022

A ceremony was held to commemorate the 80th Anniversary of the sinking of HMAS *Perth*. Attended by Frank McGovern, the last surviving member of the crew, the ceremony was supported by members of the Royal Australian Navy and a small number of invited guests.

#### 18-26 APRIL 2022

The RSL NSW and Schools Remember Anzac Ceremony was conducted virtually this year. The program was pre-recorded and sent out to NSW schools, allowing them



to participate in the Anzac Day ceremony. The recording and filming of speeches and the ceremony was conducted by RSL NSW and supported by the Anzac Memorial. You can view the service here: <https://vimeo.com/sketchbookmedia/nswanzacservice>

#### 25 APRIL 2022

Anzac Day marked the first full day of operations and the return of the Anzac Day Commemoration Service following COVID-19 restrictions. The Memorial welcomed over 5,000 visitors to the Memorial throughout the day. The Consular Star Ceremony, a notable annual service hosted by RSL NSW, was conducted in the Hall of Memory. This year's ceremony saw a significant increase in participation by representatives of the Consular Corps.

#### 28 MAY 2022

The service and sacrifice of Aboriginal and Torres Strait Islander veterans was remembered at the Anzac Memorial. Now in its sixteenth year, the Indigenous Veterans Commemoration Service is held annually during National Reconciliation Week. The service was attended by 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.

#### 31 MAY 2022

A small ceremony was conducted in the Hall of Memory commemorating the 80th Anniversary of the Japanese submarine attack in Sydney Harbour and those who lost their lives in the sinking of HMAS *Kuttabul*. This was attended by the Minister for Veterans and Jonathan Cook, the Deputy Consul-General of the Sydney British Consulate-General.

### 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.

The Premier of NSW and NSW Ministers of various departments have visited the Memorial as VIP guests of ceremonies and to conduct media calls.

Ms Anne Genetet, Minister of the French Parliament, and her accompanying party made a visit to the Anzac Memorial to participate in a wreath-laying and star ceremony.

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

Media events were held in the Hall of Service and on the Northern Forecourt by the NSW Premier and the Minister for Veterans.

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.

A list of the major ceremonies held between 1 July 2021 and 30 June 2022 is provided at Appendix 2.



Left: Legacy in the Park during NAIDOC Week.

Above right: Wreath-laying ceremony held at the Memorial on 28 February 2022 to commemorate the service of Frank McGovern, the last survivor from HMAS *Perth*, and the 80th anniversary of the Battle of Sunda Strait.

## CONTEMPLATION

When open to the public, 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 pilgrimages by the Premier's Anzac Memorial Scholars in Australia and to key battlefield sites at Gallipoli, the Western Front, the Middle East, and Asia.



Left: Book launch, *After the Blood Cools* by Gary McKay.

## PUBLIC PROGRAMS

### VETERAN ARTIST IN RESIDENCE PROGRAM

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**. An exhibition launch was held on 22 April and was attended by dignitaries including the Minister for Veterans David Elliott and artist Wendy Sharpe, along with a range of veteran and community representatives. On the night of the launch patrons were invited to purchase the paintings, with 10 of the 16 paintings sold.

One of the artist's paintings was selected for the RSL Australia Anzac Biscuit tin which was distributed nationally through Aldi and two paintings were selected by the Canadian Journal of Military Veteran Health. He has also conducted interviews with media promoting the program and the value of the Veteran Artist in Residence program.

*"Being the inaugural Veteran Artist in Residence at Anzac Memorial has been a life-changing experience. Not only did it challenge my artist ability, but it also helped me deal with many traumatic experiences that occurred throughout my military service."*

Cory Rinaldi, Anzac Memorial Veteran Artist in Residence

For details about the program, visit [www.anzacmemorial.nsw.gov.au/veteran-programs](http://www.anzacmemorial.nsw.gov.au/veteran-programs)

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



Left: The Memorial's inaugural Veteran Artist in Residence Cory Rinaldi and broadcaster Claudia Chan Shaw standing before the artist's work, *Western Side Winter Sun*.

## 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 Defence Explosive Detection Dog team training at the Anzac Memorial was coordinated through Joint Operations Support and the School of Military Engineering. It provided a realistic training environment while testing the Memorial's security measures.

The Memorial supported 8 Combat Services Support Battalion to conduct one of their professional development programs. An after-hours tour was conducted of the Memorial in conjunction with RUSI NSW with a focus on the role memorials play in supporting veterans and their families.

A unit of Australian Army Cadets was invited to attend a pilot youth program developed to promote engagement of cadet units and other youth groups. The program has been designed to be interactive while focusing on key elements of the Memorial and using the sensory trolley. The Learning team supported the pilot by showing *Loyal Creatures*.

Frontline Yoga was suspended due to COVID-19 and limited availability of teaching staff.

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.

## DEVOTED SERVICE

The Learning team's award-winning *Devoted Service* verbatim theatre program continued to be impacted by the COVID-19 pandemic. Visitation for the public program version of *Devoted Service* picked up in the first half of 2022, with **131 people** attending a *Devoted Service* program across **7 separate performances** between January and June. Learning team actors were pleased to have the opportunity to perform *Devoted Service* to an audience of 120 at a special screening of the documentary *Angels of The Battlefield* in April.

## SENSORY TROLLEY

Research has continued into the use of the sensory trolley to support community engagement with youth and disability groups. Tours continue to be developed that will assist those with mobility issues to have an enhanced experience at the Memorial. The guides have also continued to research tactile items that will be incorporated into the tours. A pilot program using the trolley was conducted with a local Army Cadet unit and included a formal feedback session to provide guidance to inform future potential improvements.

## COMMUNITY

The Anzac Memorial hosted the documentary *Angels of the Battlefield*, a TAFE and community initiative about Australian nurses in the Great War. The preview was held on 24 April, with **120 attendees**. An additional 4 screenings were offered over the following fortnight.

# LEARNING

## HIGHLIGHTS

- **2,325 students** from **32 schools** visited the Anzac Memorial and participated in **42 workshops**
- **131 people** attended the public program version of **Devoted Service** across **7 performances**
- **5 accessible programs** were delivered to a range of audiences including Youth off the Streets, Ambarvale HS and Autism Spectrum Australia

## ONSITE PROGRAMS

As a result of the outbreak of the Delta variant and the ensuing 4-month lockdown, the Learning team ceased operations from the beginning of July until the end of 2021. As a result, 28 confirmed school bookings were cancelled, representing 2,293 students from 24 schools who would have otherwise taken part in learning programs; however more than 50% of those cancelled schools have rebooked for 2022.

In Term 1 of 2022, the increasing number of Omicron cases resulted in a slow start to school visitation and the cancellation of 6 confirmed bookings. Within that term, **559 students from 7 schools attended 10 workshops**. In Term 2 the Learning team welcomed **1,766 students from 25 schools across 32 workshops**.

For many schools this year, their trip to the Memorial was their first excursion since the commencement of the global pandemic. Feedback from teachers throughout the year has remained extremely positive.

*"Thanks for the fantastic job that you guys are doing, bringing history to life for our kids."*

Jason, Pacific Hills Christian School

*"Thank you so much for the experience, we've really enjoyed going to the Anzac Memorial the past 2 years...your team, including Sonya and Alex, were great!"*

Ximena, Mount St Joseph Milperra

*"As always we had a wonderful time! The boys spoke extremely positively about the day, one boy has even convinced his parents to take him back so he can show them. We will definitely see you again next year."*

Rachael, St Dominic's College, Kingswood

*"Just a big heartfelt thanks for delivering the program and tour so superbly today. Both sessions were excellent. The history staff and I are appreciative of your work and manner with the students."*

Kate, St Vincent's College, Potts Point

*"We really valued the experience and the students were in awe of the Memorial. The staff were engaging and interesting to listen to as well."*

Maria, Xavier Catholic College, Ballina



Left: A Learning Team member guiding students through the Memorial's permanent exhibition.

Top: Anzac Memorial Learning Team member leading a school workshop.

Above: Performance of Devoted Service for a visiting school group. Photo by Clare Hawley, 2020.

# PUBLICATIONS, LECTURES, OUTREACH, MEDIA AND EXHIBITIONS

## HIGHLIGHTS

- **43 articles** were researched and published
- **58 social media posts** were created for the Anzac Memorial social media platforms
- The Senior Historian and the Exhibitions Research Officer conducted **2 podcasts**
- Contributions were made to **1 documentary**
- **14 significant lectures** were delivered to educational institutions, veteran organisations and community groups
- **28 donations to the collection** comprising 541 individual objects.

The Curatorial and Collections staff wrote 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.

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

## EXHIBITIONS

### PER ARDUA AD ASTRA; RAAF 1921-2021

The Assembly Hall – Ground Floor  
26 March 2021 – 28 February 2022

*Per Ardua Ad Astra; RAAF 1921-2021* marked the centenary of the Royal Australian Air Force (RAAF). The exhibition finished at the end of February 2022 and received great interest from veterans and their families, current serving members of the RAAF and the general public. It used the personal stories of individuals to reveal the broader lived experience of RAAF personnel.

Top right: Remembering Australia's War in Vietnam exhibition.



### REMEMBERING AUSTRALIA'S WAR IN VIETNAM, 1962-1972

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

In 1962, the first Australian Army advisers joined the US Military Assistance Command in providing instruction to the Army of the Republic of (South) Vietnam (ARVN). Australia's commitment increased over the next decade until all three Australian services were heavily involved. A decade later, in March 1972, the last Australian combat forces were withdrawn in the face of a deteriorating military and political situation.

This exhibition marks the 50th Anniversary of the end of Australia's war in Vietnam. The lived experiences of veterans of Australia's war in Vietnam is seen 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.

Over 55,000 Australians served in Vietnam, either in the war or in direct support of warlike operations. Of these, 519 died on active service and around 3,000 were wounded.

This prolonged conflict in Vietnam polarised the Australian population. Some saw the fighting as necessary to oppose the expansion of Communism in Asia, while others questioned the need for the war, the way it was fought and the reintroduction of conscription. The social divisions and animosities created by the Vietnam War lasted for decades and its legacy continues to inspire controversy to this day.

# THE COLLECTION

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, books, replicas, and associated exhibition materials.

## 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 **11 significant donations** made to the Memorial. Objects received included memorabilia, banners, unit histories and photographs. Each item is imbued with its own story of courage, endurance and sacrifice.

## 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.

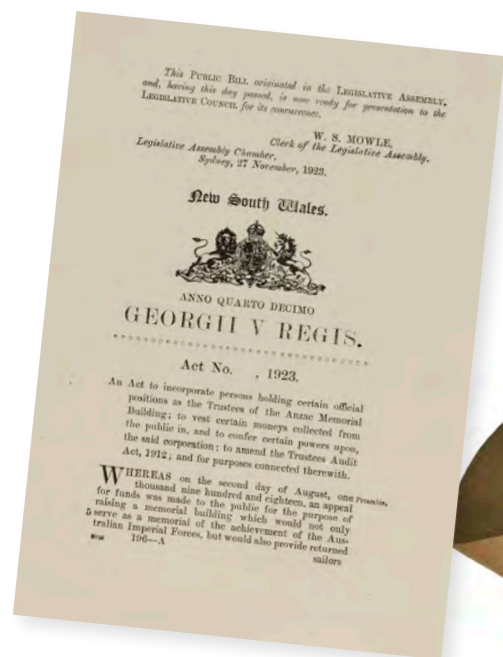
Over the reporting period, the Anzac Memorial received **28 donations**, comprising **541 individual objects** in total. Only one object was purchased during the reporting period. As part of ongoing consolidation of backlog cataloguing, a series of current formal acquisition numbers were allocated to previous donations which had been given interim holding numbers at the time of donation (see 2021-22 Acquisitions List in the Appendix). 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 digitization of selected two-dimensional objects has also contributed to their long-term preservation, allowing copies to be used for research purposes.



2022.3 – 2/25th Battalion Banner and 2/25th Battalion Association archive. Gift of RSL NSW, 2022.



2022.16 – Pamphlet, Draft NSW Parliamentary Act for the Creation of the Trustees of the Anzac Memorial Building, Sydney, 1923. Booklet, “The Anzac Memorial”, green cover, c.1940s. Gift of Dean Farrajota, 2022.



2022.5 – Collection relating to NX21644 Pte Claude Relton Barker, 2/2 Pioneers, POW 1940–1946. Gift of Loraine Walkerdene (nee Barker), 2022.



Additional data loggers, measuring temperature and humidity levels, were installed inside showcases in the main gallery and temporary exhibition and are regularly monitored. Light levels are also monitored. During the Anzac Memorial’s closure to the public due to COVID-19, temperature and relative humidity remained constant and within acceptable international conservation guidelines. The closure of the Memorial from June 2021 resulted in the exhibitions and the objects in them experiencing very low light levels; benefiting the objects and prolonging their exhibition life.

Planning for the changeover of objects in the main exhibition gallery commenced with consideration of the inclusion of several recent acquisitions. This will enable the return of some loans where strategically sourced acquisitions can replace them.



2022.7 – Mary Peck Collection comprising costumes (3), US army bayonet, documents and photographs relating to Vietnam War US OSU entertainment tours. Also medals, badges and documents relating to relative HC Wise, 20th Bn AIF. Gift of Mary Peck, 2022.



## 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 *Remembering Australia’s War in Vietnam, 1962–1972* temporary exhibition. This work included the planning of exhibition themes, selection and research of object and graphic content, sourcing permissions and the writing and editing of label and graphic text. Text was also written for an online version of the exhibition. 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 and both Exhibitions Research Officers assisted the Collection Manager by providing research and writing for new acquisition proposals and the subsequent listing of acquisition content.



# ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES, NSW

2022.1 – Ship model, HMAS Arunta, pennants (4), print, photo and documents relating to the Second World War service of S/8278 Able Seaman William Morgan RANR, 1943–1946. Medal trio, 702 Cpl WF Morgan, Royal Engineer, 1914–1918. Gift of Anthony Morgan, 2022.



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 and other artefacts. The Institute relocated its Library to the Centenary Extension of the Anzac Memorial in mid-2018. The Library is open to Institute members and visitors to the Anzac Memorial four days a week and for researchers by appointment.

A Memorandum of Understanding (MoU) between the Institute and the Trustees of the Anzac Memorial sets out the relationship between the parties for the operation of the Institute in the Memorial. Under the MoU, the Library collection and collection storage compactus remain the property of the Institute, which is responsible for the upkeep and preservation of the collection.

Despite the various COVID-19 restrictions, volunteer Institute members and trainee library technicians have continued to catalogue new books purchased, as well as the many books that have been donated to the Library.

The Institute has forged a very positive relationship with staff of the Anzac Memorial and supported the Memorial's exhibitions by displaying relevant maps and books.

The Institute uses the Anzac Memorial's auditorium for its education program of lunch-time lectures aimed at promoting an understanding of current defence and security issues. These lectures also provide 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 Board of the Institute considers the relocation of the Institute and its Library to the Anzac Memorial in 2018 to be a wonderful opportunity for the people of New South Wales. Members of the Institute, as well as the public, can access the Library for educational and research purposes. This enhances the educational role of the Anzac Memorial and was a wonderful gift to the people of New South Wales to mark the Centenary of the end of the Great War.

Above: The Ursula Davidson Library, RUSI NSW.

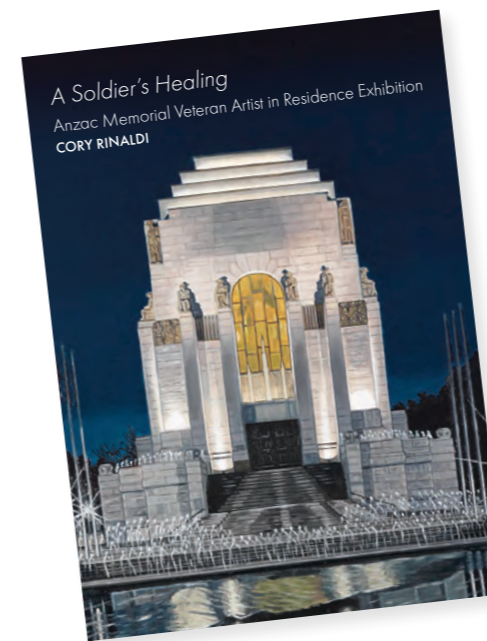
2021.49 – Photograph, b&w, and Mascot Municipality Certificate, relating to 67885 Pte Hector Fraser Hicks, 27th (NSW) General Service Reinforcements, AIF, 1918. Gift of Kathryn White, 2021.



# SELF-GENERATED REVENUE



Left: Anzac Memorial Shop  
Right: Exhibition catalogue for *A Soldier's Healing*, an exhibition of works by the Memorial's inaugural Veteran Artist in Residence.



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.

## MEMORIAL SHOP

The Anzac Memorial's retail space enhances the visitor experience and generates revenue to assist meeting the Trustees' objectives. The retail identity is created 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.

After the interrupted sales of the past two years, the Memorial was able to resume more regular sales activity in December 2021.

Highlights this year have included the collaboration with Cory Rinaldi, Veteran Artist in Residence, in producing a range of prints along with an exhibition catalogue for his exhibition *A Soldiers Healing*. Cory's artwork, print and

catalogue sales proved successful at the launch, and sales of prints and catalogues have continued to sell beyond the exhibition.

Consistent with the Memorial's commitment to support veteran initiatives, new products produced by artists or suppliers within the veteran community were introduced into the Memorial's retail offering. This involved consultation with the Vietnam Veterans Association, RSL NSW Auxiliaries and Legacy Australia.

The Curatorial and Collection team has continued to identify, support and link with initiatives that support retail development. Curated and bespoke product ranges were developed for the Memorial's two temporary exhibitions that were displayed during the year, *Per Ardua Ad Astra, 1921–2021* and *Remembering Australia's War in Vietnam, 1962–1972*.

Since its launch in 2020, the Memorial's Online Shop has continued to grow and extend its reach and product-offering into new markets across Australia and internationally.

Bestselling products are those linked to the Anzac Memorial building or bespoke products developed from exhibitions. Publications produced by the Anzac Memorial such as *In That Rich Earth*, *The Anzac Memorial Book* and *NSW and the Great War* remain popular with visitors.

## EVENTS AND VENUES

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 85 scheduled activities booked for the financial year: 16 activities were cancelled due to COVID-19 and **69 events** proceeded as planned. 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 Windows (monthly), Open Arms Counselling Services (fortnightly) and Veterans Centre Australia.

*"I just wanted to drop you a note of thanks for your support yesterday. RSL NSW appreciate the use of the facilities at the Anzac Memorial and the support provided by yourself and staff on the day. Without the generosity of the Memorial we would not have the opportunity to enjoy such a lovely meeting space. Truly appreciated."*

Tracey, RSL NSW, 24 June 2022

## 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](http://www.anzacmemorial.nsw.gov.au/online-constellation-stars).

The Trustees sincerely thank the following for supporting the star campaign in 2021–22:

- The Drayton Family
- Michael Roffe
- Younger Members' Social Club
- Australian War Widows NSW



# 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

The Anzac Memorial's Strategic Plan 2022–2026 was presented to the Board of Trustees for consideration and approval at the December 2021 Trustees' meeting. The plan was developed with an emphasis on ensuring that goals and strategies are achievable and sustainable.

The strategic plan details the focus of the efforts of the Trustees and staff of the Anzac Memorial for the period 2022 to 2026, incorporating the 2015 Trustee Objectives for the Centenary Extension. The Trustees approved the dividing of the original Mission statement into a Vision and Mission statement, providing greater clarity on the Memorial's goals. It acknowledges the Memorial's limited resources and addresses sustainability issues with reference to relevance and increasing community engagement and access to the collection.

## IMPACTS

The Memorial continued to respond to NSW public health orders and adjust operations accordingly throughout the reporting period. The COVID-19 specific Business Continuity Plan has been constantly reviewed and adapted to manage the changing circumstances. It continues to allow for changes in directives provided by the government and the Trustees to be incorporated into the business' short-term and medium- to long-term actions.

## 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 have continued. Cadence Australia 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.

## CAPITAL WORKS

- A glass barrier was installed around the internal edge of the cascades in April 2021. The bracket holding the glass blades above the entrance required further modification and electroplating to match the finish of other brackets. Following multiple delays, the bracket is still to be resolved. Final hand-over of the cascades to the City of Sydney is pending the final resolution of the glass barrier works.

- Ross Taylor and Associates (RTAS) were engaged in June 2021 to investigate the cause of various leaks in the Centenary Extension and efflorescence in some of the external paving areas. The building contractor and architects are collaborating in the ongoing investigation. Several inspection holes were opened on the southern forecourt to inspect the top waterproof membrane and several core holes were drilled to investigate presence of water above the ceiling.

A report on the possible causes of the leaks and efflorescence was completed in December 2021. In June 2022 a series of works were proposed with the detail of those works still being resolved.

## GENERAL BUILDING WORKS AND CONSERVATION

Building management and maintenance activities carried out during 2021–22 within recurrent budget limitations included the following:

- Lights on several levels of the roof have had new ballasts and LED strips replaced.
- Spare Centenary Extension stone stored at City of Sydney Depot has been transferred to steel stillage containers for better long-term storage.
- Following a competitive tender process, the security services contract was awarded to the incumbent provider Reddawn under the Whole of Government Integrated Security Services – 10025931.
- Staff and guest WiFi installed and operational.
- Offsite storage condensed down to a smaller unit to save on costs.
- Touch-point cleaning (COVID-19 preventative measure) funded by NSW Treasury continued.
- 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.

## 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*. A review of the IAP was undertaken in August 2021. 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.
- **27 Memorial staff, volunteers and security guards participated in Disability Confidence Training** delivered by Accessible Arts.
- A workshop with the Centre for Inclusive Design was facilitated, including a performance of *Devoted Service* with the assistance of two Auslan interpreters. The workshop included a constructive Q&A and feedback session to assess inclusivity and accessibility.

*"I cannot thank you enough for those workshops. It has been an incredible asset to our history program and is exceptional quality. I really appreciate you all! The students really enjoyed both sessions."*

Joanna, School Manager, Key College

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](http://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.

#### 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 the following.

#### Collaboration and strengthening partnerships

The Anzac Memorial supported the 16th Anniversary of 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.

This year the Anzac Memorial and NSW Office for Veterans Affairs were able to support the Young Indigenous Leaders Program. The Anzac Memorial was able to arrange for an Aboriginal Elder to speak to the group about the advantages of service in the Australian Defence Force.

#### 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.

### WORK HEALTH AND SAFETY

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 Trustees monitor and review health, safety and wellbeing through established meetings. During 2021–22, 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
- Plant and equipment use training, including refreshers
- 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 external and 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.

No incidents involving the public in and around the Memorial were recorded and there were no notifiable incidents during the reporting period. Anti-social behaviour increased slightly as the COVID-19 restrictions eased. (Appendix 4)

#### WORKERS COMPENSATION

In 2021–22, 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

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 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 a review by the Trustees to ensure awareness of any emerging risks and identified 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 21 October (out of session) 2021 and 1 March and 11 May (out of session) 2022 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. 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](http://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 accordance with the requirements of Section 170 of the *NSW Heritage Act 1977*. The review 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 2021.

## 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* 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 2022

Roles	2021–22			2020–21			2019–20		
	female	male	total	female	male	total	female	male	total
Ongoing full-time	2	8	10	2	8	10	3	7	10
Ongoing part-time	2	2	4	2	2	4	1	1	2
Temporary full-time	–	–	–	–	–	–	–	–	–
Temporary part-time	3	1	4	3	1	4	1	3	4
Casual	6	12	18	8	12	20	8	10	18
<b>Total</b>	<b>13</b>	<b>23</b>	<b>36</b>	<b>15</b>	<b>23</b>	<b>38</b>	<b>13</b>	<b>21</b>	<b>34</b>

#### Staff by Role

Position	2021–22	2020–21	2019–20
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 <sup>1</sup>	2	2	2
Assistant Collections Officer (temp)	2	1	–
Head of Learning <sup>2</sup>	2	2	2
Visitor Services & Community Engagement Coordinator	1	1	1
Administration Officer	1	1	1
Administration Support Officer (temp)	1	1	–
Event Services Officer	1	1	1
Memorial Guides (full-time)	3	3	3
Memorial Guides (part-time)	1	2	2
Memorial Guides (casual)	10	10	9
Actor Presenter (casual)	8	9	7

<sup>1</sup> One full-time ongoing position – currently 1.2 FTE job share arrangement

<sup>2</sup> Position is a job share arrangement

## APPENDIX 2

### EVENTS AND COMMEMORATION SERVICES

2021	No events or commemorations due to COVID-19 closures and restrictions
2022	Events and commemorative services
15 February	Open Arms Wreath Laying Ceremony
19 February	The 80th Anniversary of the Invasion of East Timor
20 February	The 80th Anniversary of the Sinking of HMAS <i>Perth</i>
25 April	Consular Star Ceremony
28 May	Aboriginal and Torres Strait Islander Veterans' Service
31 May	The 80th Anniversary of the Midget Submarine Attack on Sydney Harbour

## APPENDIX 3

### CONSUMER REVIEWS

Rating	Trip Advisor Reviews	Google Reviews
Excellent	6	66
Very Good	1	7
Average	0	1
Poor	0	0
Terrible	0	0

## APPENDIX 4

### WORK HEALTH & SAFETY REPORTS

	2021-22	2020-21	2019-20
Site incidents	0	7	26
Near Miss	0	1	3
Recorded incidents in Memorial Precinct	2	1	3
Trespass	0	1	24
Notifiable incidents	0	0	0
First Aid	0	2	2

The reduction in WHS incidents is representative of the number of people in the CBD

## APPENDIX 5

### CYBER SECURITY ANNUAL ATTESTATION STATEMENT



## TAB F

### Cyber Security Annual Attestation Statement for the 2021-2022 Financial Year for Department of Communities and Justice (DCJ)

I, Michael Tidball am of the opinion that DCJ has managed cyber security risks in a manner consistent with the mandatory requirements set out in the NSW Government Cyber Security Policy and in alignment with DCJ's enterprise risk management framework.

DCJ maintains an appropriate cyber incident response plan, which has been tested logically and technically during the reporting period. DCJ's testing delivers coverage across technical groups as well business leaders to ensure the plan appropriately integrates with business continuity plans.

DCJ undertakes numerous independent internal and external audits each year, which validate the appropriateness of specific controls, integrity of systems and effectiveness of processes, including the Information Security Management System.

DCJ has prioritised investment in cyber security to account for the substantial and ever-changing threat landscape. To ensure the Department's cyber security strategy and investments are focused appropriately, cyber security is considered and governed at various levels including the DCJ board, Audit and Risk Committee, cross business sub-committees and locally within divisions. This prioritised investment coupled with appropriate governance has enabled DCJ to continually improve its cyber security posture and ensures the organisation is appropriately managing its cyber risk whilst enabling the business.

**Michael Tidball**  
Secretary, Department of Communities and Justice

26 September 2022

## APPENDIX 5

### ACQUISITIONS JULY 2021 TO JUNE 2022

Jul–Dec 2021	Acquisitions
2021.39	Shell casings (4), relating to 2196 Cpl Alexander John Robertson MM, 1st Field Company Engineers, AIF, 1915–1919. Gift of Shane Boyd and Fiona Boyd, 2021.
2021.40	Booklet, <i>Australians In Action: The Story of Gallipoli</i> , Dept of Public Instruction, New South Wales, WA Gullick Government Printer, Sydney, 1915. Gift of Jane Lowry, 2021.
2021.41	Trench art, [metal alloy] and wood, depicting an RAAF P-38 'Lightning' held aloft by a female figure atop a geographical depiction of Dutch New Guinea, c. 1945. Gift of Michael Dewis, 2021.
2021.42	Pacific Star and ribbon bar and 1939–45 War Medal in original boxes and RSL badge relating to 162881 LAC Donald Frederick Howard, RAAF, 1944–1946. Gift of Gwynne Howard, 2021.
2021.43	Set of aircraft spotter cards in packet, Second World War, USA, 1939–1945. (Previously Interim Number INT00008). Gift of Sqn Ldr Archibald Anthony Streeter (Retired), 2012.
2021.44	Plans, building construction and development, Anzac Memorial, Sydney, 1932–2009. (Previously Interim Number INT00076). Anzac Memorial Collection, 2021.
2021.45	Collection relating to 7554 Dvr Edward Peterson, 3rd Mechanical Transport Company, (Previously 1st & 3rd Battalions), AIF, 1915–1919. (Previously Interim Number INT00117). Gift of Erica Garvey, 2015.
2021.46	Photograph album, photos and letters relating to Sister Evelyn Wright, AANS, 1915–1919. (Previously Interim Number INT00118). Gift of Jenny Wright, 2015.
2021.47	Tally band, HMAS Sydney (III), 1967. Memorial plaque and scroll, Gilbert Kirkwood Strong. Medallion, 'Honor to the AIF', 1918. Schools victory medal, 1945. Pencil, Australian Comforts Fund, c.1915. (Previously Interim Number INT00121). Gift of David Evans, 2015.
2021.48	Beret, RVN Navy River Patrol Group 51, Saigon, South Vietnam, c.1969. Purchased, 2021.
2021.49	Photograph, b&w, and Mascot Municipality Certificate, relating to 67885 Pte Hector Fraser Hicks, 27th (NSW) General Service Reinforcements, AIF, 1918. Gift of Kathryn White, 2021.
2021.50	Book, <i>The Footholdiers: The Story of the 2/33rd Australian Infantry Battalion AIF in the War of 1939–45</i> by William Crooks (2nd edition), leatherbound, Australia, 2020. Gift of the 2/33rd Australian Infantry Battalion Association, 2021.
2021.51	Collection of postcards and photographs relating to 4806 CSM Arthur Raymond Lewis, 53rd Battalion AIF, 1915–1919. Gift of Natasha Chamberlain, 2021.
2021.52	Photograph, b&w, framed, 466 Sqn RAAF, 1945. Relating to Flt Lt Douglas Glasson DFC RAAF. Gift of the Glasson Family and Suzanne Woodhouse, 2021.
2021.53	Currency (21), bank notes, France and Belgium 1914–1919 and British Armed Forces 1939–1945. Gift of Ian Stenning, 2021.

Jan–Jun 2022	Acquisitions
2022.1	Ship model, HMAS <i>Arunta</i> , pennants (4), print, photo and documents relating to the Second World War service of S/8278 Able Seaman William Morgan RANR, 1943–1946. Medal trio, 702 Cpl WF Morgan, Royal Engineer, 1914–1918. Gift of Anthony Morgan, 2022.
2022.2	Bugle, military type, maker unknown, First World War, [England], 1914–1918. Gift of Edward Neale, 2022.
2022.3	2/25th Battalion Banner and 2/25th Battalion Association archive. Gift of RSL NSW, 2022.
2022.4	Souvenir shell casing, 40mm, Wewak. Photos (12), b&w, of Wewak including Japanese prisoners, 1945, relating to N445167 Francis James Smith. Gift of Joe Gibson, 2022.
2022.5	Collection relating to NX21644 Pte Claude Relton Barker, 2/2 Pioneers, POW 1940–1946. Gift of Loraine Walkerdene (nee Barker), 2022.
2022.6	Cannon ball, for 68 pounder gun, c.1870, used for the defence of NSW. Gift of Ian Dawson, 2022.
2022.7	Mary Peck Collection comprising costumes (3), US army bayonet, documents and photographs relating to Vietnam War US OSU entertainment tours. Also medals, badges and documents relating to relative HC Wise, 20th Bn AIF. Gift of Mary Peck, 2022.
2022.8	Document, Order of Service, 'Public Celebration Of The Conclusion of Armistice With Germany', The Domain, Sydney, 13th November 1918. Document, Menu, AIF Reunion Dinner, Sydney, 1929. Gift of John Stimson, Joan Crabb & Florence Callicott, 2022.
2022.9	Document, Order of Service, 'Public Celebration Of The Conclusion of Armistice With Germany', The Domain, Sydney, 13th November 1918. Gift of Kathryn White, 2022.
2022.10	Tunic, leggings, spurs, binoculars, wallet, document and booklet, First World War, relating to Carl Renard Schnackers (alias Arthur Charles Harris/Campbell). Gift of Steven Penny, 2022.
2022.11	Badge, Returned From Active Service, Alfred Augustus Neall, 2nd Battalion, AIF, 1914–1915. Gift of Allan Griffin, 2022.
2022.12	Collection of colonial era firearms and bayonets – Rifles (8), pistol (1), socket bayonets (2), sword bayonets (7), 1870–1898. Gift of NSW National Parks & Wildlife Service, 2022.
2022.13	Doily, souvenir, crochet, 'Dardanelles, 1915, Our Heroes' with naval ship and flag, [Sydney]. 1915. Gift of RSL NSW, 2022.
2022.14	Photograph, print, b&w, The Cenotaph, Sydney, c.1950. Gift of RSL NSW, 2022.
2022.15	Postcard set (8), in original envelope, Limbless Soldiers Association (NSW), featuring views of Anzac Memorial, Sydney, 1936. Cannister, metal, possible medical issue, Japan, [1939–1945]. Gift of Patricia Clarke, 2022.
2022.16	Pamphlet, Draft NSW Parliamentary Act for the Creation of the Trustees of the Anzac Memorial Building, Sydney, 1923. Booklet, <i>The Anzac Memorial</i> , green cover, c.1940s. Gift of Dean Farrajota, 2022.
2022.17	New Testament, owned by 6825 Pte Charles Sayer, 2nd Battalion, AIF, 1916–1918. Fundraising button, Red Cross, 'In Peace As In War', 1 Shilling, c.1940s. Poetry Book, <i>The Fuzzy Wuzzy Angels</i> , by Spr Bert Beros, 3rd Edition, FH Johnston Publishing, Sydney, [c.1943]. Gift of Sandra Barry, 2022.



INDEPENDENT  
AUDITOR'S REPORT  
AND FINANCIAL  
STATEMENTS



## 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 2022, the Statement of Financial Position as at 30 June 2022, 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).

I have fulfilled my other ethical responsibilities in accordance with 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 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](http://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.

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

21 October 2022  
SYDNEY

# FINANCIAL STATEMENTS

## The Trustees of the Anzac Memorial Building STATEMENT BY TRUST MEMBERS

for the year ended 30 June 2022

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 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

19 October 2022



**Deputy Chair**  
The Trustees of the Anzac Memorial Building

19 October 2022

## The Trustees of the Anzac Memorial Building STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
<b>Expenses excluding losses</b>			
Personnel services expenses	2(a)	1,893	1,742
Operating expenses	2(b)	1,829	2,023
Depreciation	2(c)	1,880	1,868
<b>Total expenses excluding losses</b>		<b>5,602</b>	<b>5,633</b>
<b>Revenue</b>			
Revenue from contracts with customers	3(b)	74	30
Contribution from NSW Government	3(d)	3,459	3,422
Volunteer services	3(d)	81	80
Investment revenue	3(c)	4	9
Other revenue	3(e)	123	95
<b>Total revenue</b>		<b>3,741</b>	<b>3,636</b>
<b>Operating result</b>		<b>(1,861)</b>	<b>(1,997)</b>
Loss on disposal of plant and equipment	4	-	(211)
<b>Net result</b>		<b>(1,861)</b>	<b>(2,208)</b>
Changes in revaluation surplus of property, plant and equipment	8	7,866	-
<b>Total other comprehensive income</b>		<b>7,866</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>6,005</b>	<b>(2,208)</b>

The accompanying notes form part of these financial statements.



**The Trustees of the Anzac Memorial Building  
STATEMENT OF FINANCIAL POSITION**

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	1,718	2,037
Receivables	6	38	49
<b>Total current assets</b>		<b>1,756</b>	<b>2,086</b>
<b>Non-current assets</b>			
Inventories	7	70	59
Property, plant and equipment			
Land and buildings	8	92,542	86,093
Plant and equipment	8	905	1,198
Memorial Collection	8	1,267	1,146
Total property, plant and equipment		94,714	88,437
<b>Total non-current assets</b>		<b>94,784</b>	<b>88,496</b>
<b>Total assets</b>		<b>96,540</b>	<b>90,582</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	223	354
Provisions	11	437	357
<b>Total current liabilities</b>		<b>660</b>	<b>711</b>
<b>Non-current liabilities</b>			
Provisions	11	18	14
<b>Total non-current liabilities</b>		<b>18</b>	<b>14</b>
<b>Total liabilities</b>		<b>678</b>	<b>725</b>
<b>Net assets</b>		<b>95,862</b>	<b>89,857</b>
<b>EQUITY</b>			
Reserves		43,545	35,679
Accumulated Funds		52,317	54,178
<b>Total equity</b>		<b>95,862</b>	<b>89,857</b>

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 2022

Notes	Accumulated funds \$'000	Asset revaluation surplus \$'000	Total equity \$'000
<b>Balance at 1 July 2021</b>	54,178	35,679	89,857
<b>Net result for the year</b>	<b>(1,861)</b>	-	<b>(1,861)</b>
<b>Other comprehensive income</b>			
Net change in revaluation surplus of property, plant and equipment	-	7,866	7,866
<b>Total other comprehensive income</b>	-	<b>7,866</b>	<b>7,866</b>
<b>Total comprehensive income for the year</b>	<b>(1,861)</b>	<b>7,866</b>	<b>6,005</b>
<b>Balance at 30 June 2022</b>	<b>52,317</b>	<b>43,545</b>	<b>95,862</b>
<b>Balance at 1 July 2020</b>	57,164	35,697	92,861
Prior year adjustment	(778)	(18)	(796)
<b>Restated balance at 1 July 2020</b>	<b>56,386</b>	<b>35,679</b>	<b>92,065</b>
<b>Net result for the year</b>	<b>(2,208)</b>	-	<b>(2,208)</b>
<b>Other comprehensive income</b>			
<b>Total other comprehensive income</b>	-	-	-
<b>Total comprehensive income for the year</b>	<b>(2,208)</b>	-	<b>(2,208)</b>
<b>Balance at 30 June 2021</b>	<b>54,178</b>	<b>35,679</b>	<b>89,857</b>

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 2022

	Notes	2022 \$'000	2021 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Personnel service expenses		(1,802)	(1,678)
Suppliers for goods and services		(1,975)	(2,250)
GST paid		(152)	(2,285)
<b>Total payments</b>		<b>(3,929)</b>	<b>(6,213)</b>
<b>Receipts</b>			
Contribution from NSW Government	3(d)	3,459	3,422
Interest received		4	9
Services and Retail sales		236	34
GST Receipts		14	670
Other		111	87
<b>Total receipts</b>		<b>3,824</b>	<b>4,222</b>
<b>Net cash flows (used in) / from operating activities</b>	14	<b>(105)</b>	<b>(1,991)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for development costs of property		(214)	(2,804)
<b>Net cash flows (used in) investing activities</b>		<b>(214)</b>	<b>(2,804)</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Opening cash and cash equivalents		2,037	6,832
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	5	<b>1,718</b>	<b>2,037</b>

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 2022

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting entity**

The Trustees of the Anzac Memorial Building is administered by a Board of 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 ("The Trustees") 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 2022 have been authorised for issue by The Trustees on 19 October 2022.

**(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 Trustee's financial statements have been prepared on a going concern basis.

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 17.

All amounts are rounded to the nearest thousand 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.

**(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.

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

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

**(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 8.

**(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 2021-22**

Several other amendments and interpretations apply for the first time in FY2021-22, but do not have an impact on the financial statements of the Trustees.

**(ii) Issued but not yet effective**

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 Circular NSW TPG 22-07:

- AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*
- 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.*

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 2022

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

**(h) Superannuation on annual leave loading**

The Trustee has 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 2022

**2. EXPENSES EXCLUDING LOSSES**

**(a) Personnel service expenses**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages (including annual leave)	1,319	1,152
Superannuation	156	140
Long service leave expense	43	36
Payroll tax	88	74
Contractors and short-term staff	287	340
<b>Total</b>	<b>1,893</b>	<b>1,742</b>

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

The Trustee does not directly employ staff, and therefore does not carry the employee provisions. Employees are provided by the Department of Communities and Justice (Department) to carry out the Trustee's operating functions.

The Department recovers the Trustees employee related expenses (including entitlement and leave accruals) from the Trustees. The employee related expenses paid or payable to the Department are classified as "Personnel Services" in the Statement of Comprehensive Income, and are calculated by the Department using the following recognition and measurement criteria:

- (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**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit fees	56	51
Merchandise cost	13	11
Cleaning	160	114
Electricity, telephone and water	145	160
Valuation fees	29	30
Collection	23	29
Corporate Services - Department of Communities and Justice*	86	76
Insurance	67	57
Maintenance	206	192
Printing and stationery	3	4
Security services	896	1,153
Volunteer Services	81	80
Other	63	66
<b>Total</b>	<b>1,829</b>	<b>2,023</b>

\*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 2022

**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**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Buildings	1,587	1,580
Plant and equipment	293	288
<b>Total</b>	<b>1,880</b>	<b>1,868</b>

Refer to Note 8 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) Deemed Appropriation**

Deemed appropriation money is government money that the Trustee receives or recovers (including from the Commonwealth or the Department) or a kind prescribed by the regulation that is not appropriated under the authority of an Act.

The Appropriation Act 2021 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$17,991,622,000 to Attorney General and the Minister for Prevention of Domestic and Sexual Violence out of the Consolidated Fund for the services of the Department for the year 2021–22. 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 Trustee.

The responsible Minister for each GSF agency is taken to have been given an appropriation out of the Consolidated Fund under the authority s4.7 of the Government Sector Finance Act, at the time the GSF agency receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the GSF agency. The spending authority of the responsible Minister(s) from deemed appropriation money has been delegated or sub-delegated to officers of the Trustee for its own services.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department. It has been prepared on the basis of aggregating the spending authorities of both the Attorney General for the services of the Department and the responsible Ministers for the services of the entities the principal department is administratively responsible for that receives or recovers deemed appropriation money. It reflects the status at the point in time this disclosure statement is being made. The Trustee's 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 2022

**3. REVENUE (CONT'D)**

**(a) Deemed Appropriation (cont'd)**

The delegation/sub-delegations for FY21/22 and FY20/21, authorising officers of the Trustee to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Trustee. However, as it relates to expenditure in reliance on a sum appropriated through an annual Appropriations Act, the delegation/sub-delegations are referable to the overall authority to spend set out in the relevant Appropriations Act. The individual transaction limits have been properly observed. The information in relation to the limit from the Appropriations Act is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the Department.

**(b) Revenue from contracts with customers**

	2022 \$'000	2021 \$'000
Retail sales - Shop	74	30
<b>Total</b>	<b>74</b>	<b>30</b>

**Recognition**

**Sale of goods**

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

**(c) Investment revenue**

	2022 \$'000	2021 \$'000
Interest revenue	4	9
<b>Total</b>	<b>4</b>	<b>9</b>

**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**

	2022 \$'000	2021 \$'000
Contribution from NSW Government	3,459	3,422
Volunteer Services <sup>1</sup>	81	80
<b>Total</b>	<b>3,540</b>	<b>3,502</b>

<sup>1</sup>The City of Sydney provides maintenance costs in and around the Memorial building. The cost of maintenance of the Pool of Reflection, gardens, trees and pavements is expenditure of \$80,608 this year (2021: \$80,300).

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 2022

**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**

	2022 \$'000	2021 \$'000
Other revenue	46	65
Donated asset recognised for the first time – memorial collection	77	30
<b>Total</b>	<b>123</b>	<b>95</b>

**Recognition**

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

**4. (LOSS) ON DISPOSAL**

	2022 \$'000	2021 \$'000
Plant and equipment	-	(211)
<b>Net loss on disposal of plant and equipment</b>	<b>-</b>	<b>(211)</b>

The loss on disposal in the prior year represents the written down value of the Pump room that is part of the new building extension and has been transferred to the City of Sydney free of charge.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**5. CURRENT ASSETS - CASH AND CASH EQUIVALENTS**

	2022 \$'000	2021 \$'000
Cash at bank and on hand	1,718	2,037
<b>Total</b>	<b>1,718</b>	<b>2,037</b>

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 15 for details regarding credit risk and market risk arising from financial instruments.

**6. CURRENT ASSETS – RECEIVABLES**

	2022 \$'000	2021 \$'000
GST receivable	15	39
Trade receivables	23	10
<b>Total</b>	<b>38</b>	<b>49</b>

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 15.

**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.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**7. CURRENT ASSETS – INVENTORIES**

	2022 \$'000	2021 \$'000
Inventories	70	59
<b>Total</b>	<b>70</b>	<b>59</b>

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.

**8. PROPERTY, PLANT AND EQUIPMENT**

**(a) Total property, plant and equipment**

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

**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 \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>Year ended 30 June 2022</b>					
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)
<b>Net carrying amount at 30 June 2022</b>	<b>91,681</b>	<b>861</b>	<b>905</b>	<b>1,267</b>	<b>94,714</b>

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**8. 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
<b>At 1 July 2020 - fair value</b>				
Gross carrying amount	91,240	2,037	1,115	94,392
Accumulated depreciation and impairment	(3,502)	(551)	-	(4,053)
<b>Net carrying amount</b>	<b>87,738</b>	<b>1,486</b>	<b>1,115</b>	<b>90,339</b>
<b>At 30 June 2021 - fair value</b>				
Gross carrying amount	91,024	2,027	1,146	94,197
Accumulated depreciation and impairment	(4,931)	(829)	-	(5,760)
<b>Net carrying amount</b>	<b>86,093</b>	<b>1,198</b>	<b>1,146</b>	<b>88,437</b>

**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 \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>Year ended 30 June 2021</b>					
Net carrying amount at 1 July 2020	87,174	564	1,486	1,115	90,339
Additions	-	99	-	31	130
Disposals	(211)	-	-	-	(211)
Others	63	(16)	-	-	47
Depreciation expense (note 2c)	(1,580)	-	(288)	-	(1,868)
<b>Net carrying amount at 30 June 2021</b>	<b>85,446</b>	<b>647</b>	<b>1,198</b>	<b>1,146</b>	<b>88,437</b>

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 9.

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

All property, plant and equipment included in Note 8(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 2022

**8. 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**

Except for the heritage components of the building, 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 has not been charged in respect of the heritage components of the building in view of the high level of funds expended in the restoration and continuing maintenance of the building. It is considered that no economic benefits contained in the heritage components of the building would have been consumed in any part of the year and there is an intention to preserve heritage assets indefinitely. Depreciation has also not been charged in respect of Memorial Collection due to the funds being expended on the restoration and maintenance.

The following depreciation rates have been determined for each class of 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 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.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

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

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 9 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 comprehensive revaluation of the Trustees land, building, infrastructure, and other assets was completed as at 31 March 2022 (last comprehensive revaluation was 31 March 2019) by an external professional qualified valuer, Australian Valuers Pty. Limited. 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 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.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

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

**(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.

**9. 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.

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.



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

for the year ended 30 June 2022

**9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

(a) Fair value hierarchy

Year ended 30 June 2022 Property, Plant and Equipment and Memorial Collection (Note 8)	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Land and buildings	-	-	92,542	92,542
Plant & Equipment	-	-	905	905
Memorial Collection	-	-	1,267	1,267
<b>Total</b>	<b>-</b>	<b>-</b>	<b>94,714</b>	<b>94,714</b>

Year ended 30 June 2021 Property, Plant and Equipment and Memorial Collection (Note 8)	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total fair value \$'000
Land and buildings	-	-	86,093	86,093
Plant & Equipment	-	-	1,198	1,198
Memorial Collection	-	-	1,146	1,146
<b>Total</b>	<b>-</b>	<b>-</b>	<b>88,437</b>	<b>88,437</b>

(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 2022 to carry out the valuation of Land and Buildings as at 31 March 2022. AV have performed a comprehensive valuation for the 2022 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 (2021: \$3,750) per m<sup>2</sup> has been determined appropriate to value the land. The comprehensive revaluation of the land was completed on 31 March 2022 resulting in a cumulative increase of \$2.3m of land revaluation increment as disclosed in Note 9(c).

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

for the year ended 30 June 2022

**9. 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 building, 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 November 2021 to carry out the valuation of the building. A comprehensive valuation was undertaken as at 31 March 2022. The comprehensive revaluation of the building was completed on 31 March 2022 and resulted in a cumulative increase of \$5.6m as disclosed in Note 9(c). The buildings are at fair value at 30 June 2022.</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.</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 2022

**9. 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 30 June 2020 by qualified valuers from Australian Valuers Pty Ltd (AV). AV completed the desktop valuation of the 'A' list in March 2021 and 30 June 2021. The memorial in-house experts (curator and collections experts) 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 comprehensive and desktop valuation year of 30 June 2020 and 2021 respectively, AV has conducted market investigations locally to derive their opinion and conclusion of value. Museum collection objects have both local and global relevance and the AV have researched local and international marketplaces to arrive at maximised observable inputs.</p> <p>During the review year of 30 June 2022, 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, AV assumed measurement using market approach or cost approach where relevant, in accordance with TPP21-09.</p>

**(c) Reconciliation of recurring Level 3 fair value measurements**

Year ended 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	292
Depreciation	(1,587)	(293)	-	(1,880)
Net revaluation increments	7,865	-	1	7,866
Asset Transfers	(43)	-	43	-
<b>Fair value as at 30 June 2022</b>	<b>92,542</b>	<b>905</b>	<b>1,267</b>	<b>94,714</b>

As at 30 June 2021	Land and building \$'000	Plant & Equipment \$'000	Memorial collection \$'000	Total Recurring Level 3 Fair Value \$'000
Fair value as at 1 July 2020	87,738	1,486	1,115	90,339
Additions	99	-	31	130
Disposals	(211)	-	-	(211)
Depreciation	(1,580)	(288)	-	(1,868)
Other - WIP transfers	47	-	-	47
<b>Fair value as at 30 June 2021</b>	<b>86,093</b>	<b>1,198</b>	<b>1,146</b>	<b>88,437</b>

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

for the year ended 30 June 2022

**10. CURRENT LIABILITIES - PAYABLES**

	2022 \$'000	2021 \$'000
Sundry creditors - capital *	-	215
GST payable	2	2
Accrued salary, wages and on-costs	32	25
Other	189	112
<b>Total</b>	<b>223</b>	<b>354</b>

\* Sundry Creditors identifies amounts that are of a capital nature.

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 15.

**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.

**11. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS**

	2022 \$'000	2021 \$'000
<b>Current: Employee Benefits and Related on-costs</b>		
Annual Leave* and related on-costs	243	210
Long Service Leave* and related on-costs	194	147
<b>Total</b>	<b>437</b>	<b>357</b>
<b>Non-Current: Employee Benefits and Related on-costs</b>		
Long Service Leave and related on-costs	18	14
<b>Total</b>	<b>18</b>	<b>14</b>
<b>Aggregate Employee Benefits and Related on-costs</b>		
Provisions – current	437	357
Provisions - non current	18	14
Accrued salary, wages and on-costs	32	25
<b>Total</b>	<b>487</b>	<b>396</b>
<b>*Expected settlement of current employee benefits and related on-costs</b>		
No later than 12 months	124	105
Later than 12 months	312	252
<b>Total</b>	<b>437</b>	<b>357</b>

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).

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**11. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (CONT'D)**

**Recognition and measurement (cont'd)**

**Annual leave (cont'd)**

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.

**12. COMMITMENTS**

The aggregate capital expenditure contracted for at balance date in respect of Anzac Memorial Centenary project is \$80,000 (2021: \$511,100). GST input tax credits for total commitments is \$8,000 (2021: \$51,110) that are expected to be recovered from the Australian Tax Office. The aggregate operating expenditure contracted for at balance date not provided for in respect of Anzac Memorial account is \$1,243,276 (including GST) (2021: \$691,666). This commitment is due no later than one year. The aggregate operating expenditure contracted for at balance date and not provided for in respect of Anzac Memorial account of \$1,946,428 (including GST) (2021: \$220,723) is more over 12 months but less than 5 years. The aggregate operating expenditure contracted for at balance date and not provided for in respect of Anzac Memorial account of \$600,981 (including GST) (2021: \$0) is more than 5 years. GST input tax credits for total commitments is \$344,608 (2021: \$82,914) that are expected to be recovered from the Australian Tax Office.

**13. CONTINGENT LIABILITIES**

The total contingent liabilities at balance date were \$214,000 arising from the end of project contract management and defects in the building (2021: \$nil).

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2022

**14. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT**

	2022 \$'000	2021 \$'000
Net Cash Flows from Operating Activities	(105)	(1,991)
Depreciation	(1,880)	(1,868)
(Decrease) in receivables	(11)	(233)
Increase in inventories	11	14
Decrease in payables	208	2,136
(Increase) in provisions	(84)	(55)
Net loss on disposal of plant and equipment	-	(211)
<b>Net Result</b>	<b>(1,861)</b>	<b>(2,208)</b>

**15. 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.

**(a) Financial instrument categories**

Class	Note	Category	Carrying amount 2022 \$'000	Carrying amount 2021 \$'000
<b>Financial assets</b> <sup>1</sup>				
Cash and cash equivalents	5	N/A	1,718	2,037
Receivables	6	Amortised cost	23	10
<b>Financial liabilities</b> <sup>2</sup>				
Payables	10	Financial liabilities measured at amortised cost	221	327

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

<sup>2</sup> 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.

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

for the year ended 30 June 2022

**15. FINANCIAL INSTRUMENTS (CONT'D)**

**(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.

**(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.

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

for the year ended 30 June 2022

**15. FINANCIAL INSTRUMENTS (CONT'D)**

**(d) Financial risks (cont'd)**

**i. Credit risk (cont'd)**

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.

There are no receivables which are currently past due and impaired.

The Trustees are not materially exposed to concentrations of credit risk to a single trade receivable or group of receivables as at 30 June 2022.

**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 \$188,180 at 30 June 2022 (\$328,036 at 30 June 2021), 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.

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

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the year ended 30 June 2022

**15. FINANCIAL INSTRUMENTS (CONT'D)**

**(d) Financial risks (cont'd)**

**iii. Market risk (cont'd)**

Financial Position date. The analysis is performed on the same basis for 2021. The analysis assumes that all other variables remain constant.

**(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.

**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.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
 for the year ended 30 June 2022

**16. RELATED PARTY DISCLOSURES**

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

	2022 \$'000	2021 \$'000
Compensation	-	-
<b>Total remuneration</b>	<b>-</b>	<b>-</b>

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

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.

These transactions include:

- Payments and invoices with Infrastructure NSW in relation to the construction of the Anzac Memorial Centenary project of \$nil (2021: \$nil)
- 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.

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.

**17. COVID -19 DISCLOSURES**

The Memorial closed to the public on 26 June 2021 as mandated by NSW Government in response to COVID-19 and reopened in a COVID-safe revised operation from 11 October 2021 through to 24 February 2022. The Memorial was fully operational from 24 February 2022 through to 30 June 2022, the Memorial maintained a small presence on site for building works and collection management and staff also worked remotely on research and digital projects that enhanced education, content and public outreach. Online retail was also established during this period. While there were impacts on revenue during 2021-22 the budget has been managed within the Trustees budget parameters.

There has not been any significant financial impact not already disclosed. The pandemic may result in an interest rate change of +/- 1% in future years, however this change cannot be reasonably ascertained by the Trustees' as at 30 June 2022

**18. EVENTS AFTER THE REPORTING PERIOD**

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

GALLIPOLE

STANDING

KRIBIA

LONGPINE

SARIBAR

1860

EVACUATION



