

### CONTENTS

4	Letter of Submission from The Trustees
7	The Anzac Memorial
8	Governance
10	Purpose
12	Our People
14	The 2018/19 Year
14	Special Features
14	The Opening of the Anzac Memorial Centenary Extension
16	Continuing Traditions
17	Marking the Centenary of the Armistice that ended the Great War
18	Audience and Engagement
30	The Collection
38	Royal United Services Institute for Defence and Security Studies
39	Self Generated Revenue
41	Operations
46	General Disclosures
47	Appendices
52	Auditor's Report and Financial Statements

### LETTER OF SUBMISSION FROM THE TRUSTEES



The Hon. Gladys Berejiklian 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 2018/19 for presentation to Parliament.

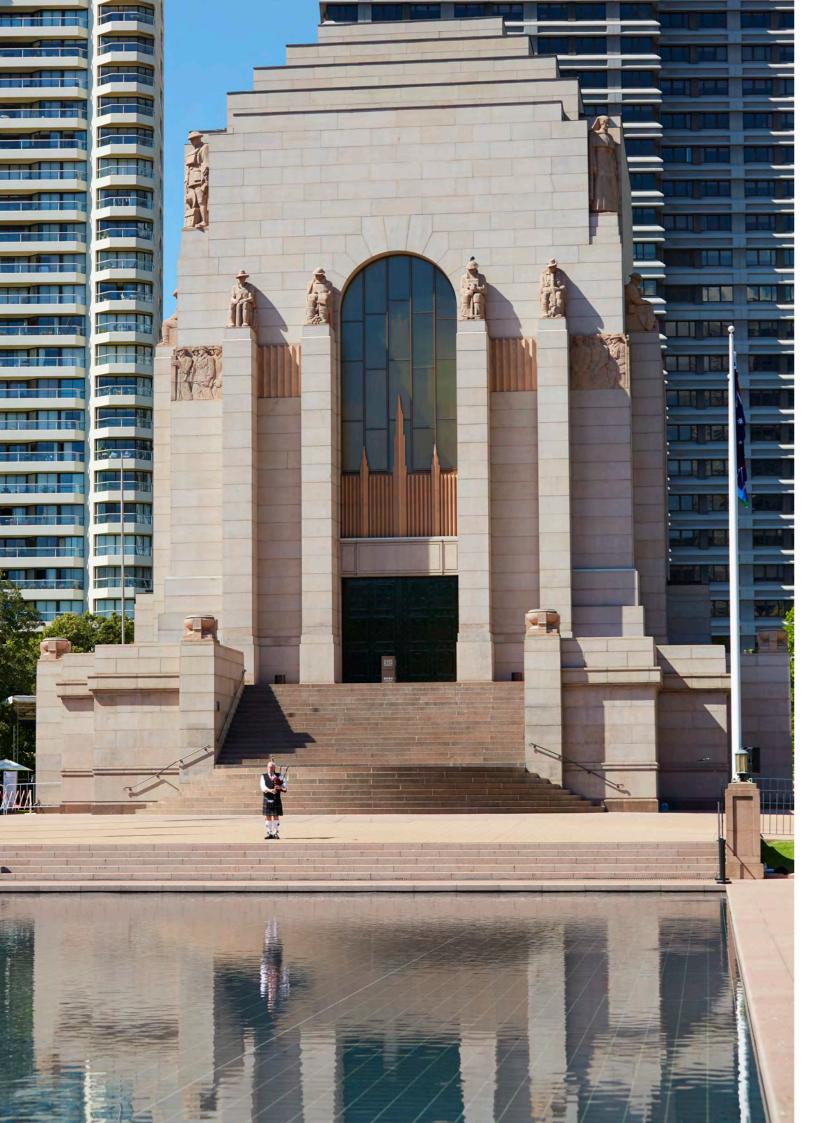
This is the 35th report of the Trustees of the Anzac Memorial Building since enactment of the Annual Reports (Statutory Bodies) Act 1984 No 87 and has been prepared in accordance with the Annual Reports (Statutory Bodies) Act 1984 and the Public Finance and Audit Act 1983. It provides an overview of the Anzac Memorial's activities and includes financial statements from 1 July 2018 to 30 June 2019. The financials were prepared by the NSW Department of Justice, the Trustees' financial services provider in 2018/19.

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

Yours sincerely

Caroline Mackaness Honorary Secretary Trustees of the Anzac Memorial Building 18 October 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 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. It finally realises 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. New spaces for the community deliver enhanced education and interpretation facilities that 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 new 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, the Hall of Service, a civic space that architecturally and artistically mirrors the Hall of Silence in the original building, 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 new Hall also features 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: Marking the Centenary of the Armistice at the Anzac Memorial. Photo by Rob Tuckwell, 11 November 2018

### GOVERNANCE

The Memorial is overseen by a Board of Trustees responsible for the management, maintenance and preservation of the Anzac Memorial as New South Wales's principal war memorial. Its significance is reflected in the unique composition of its board with the positions of 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 within the Anzac Memorial Act 1923.

### WHO ARE THE TRUSTEES AND THEIR PROXIES?

- Chair, Premier, The Honourable Gladys Berejiklian Proxy: The Honourable David Elliott MP, Minister for Veterans Affairs (until 31/3/2019) and The Honourable John Sidoti MP, Minister for Veterans (from 1/5/2019)
- Deputy Chair, State President, RSL (NSW Branch), Mr James Brown Proxy: Mr Jeff O'Brien
- Leader of the Opposition, The Honourable Luke Foley MP (until 8/11/2018), Mr Michael Daly MP (10/11/2018–25/3/2019) and Ms Jodi McKay MP (from 29/6/2019)
   Proxy: The Hon Lynda Voltz MLC (until 28/2/2019) then MP
- The Right Honourable Lord Mayor, Clover Moore Proxy: Councillor Phillip Thalis
- Secretary, Department of Education, Mr Mark Scott AO Proxy: Ms Louise Ferguson
- NSW Government Architect, Mr Peter Poulet (until 21/9/2018)
   Continuing Proxy: Ms Olivia Hyde
- NSW State Librarian, Dr John Vallance FAHA
- Veterans' Representative, Brigadier Paul O'Sullivan AM MBE (Ret'd)
- Community Representative and Honorary Treasurer, Mr Doug Dean AM

 Australian Defence Force Representative, (as per amendment to the Anzac Memorial (Building) Act introduced to Parliament on 16/10/2018), Major General Gregory Bilton AM, CSC (25/4/2019– 25/6/2019) and Major General Chris Field AM CSC (from 26/6/2019)

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).

### CHANGES TO THE ACT

### ANZAC MEMORIAL (BUILDING) AMENDMENT BY-LAW 2018

On 3 August 2018 His Excellency the Governor, with the advice of the Executive Council, approved the following By-law made by The Trustees of the Anzac Memorial Building under the Anzac Memorial (Building) Act 1923.

The objects of this By-law are:

- (a) to ensure the By-laws apply to the land of which The Trustees of the Anzac Memorial Building (the Trustees) have general control and management,
- (b) to allow persons to bring an assistance animal onto the land managed by the Trustees,
- (c) to make it an offence for persons to sit or lie on the steps of the Memorial Building.

This By-law is made under the Anzac Memorial (Building) Act 1923, including section 9.

### 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:

- (a) 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.
- (b) may to the exclusion of all other persons:
  - (i) provide and sell,
- (ii) authorise the manufacture, printing, publishing, and sale of, replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building,
- (c) may receive monies by way of:
  - (i) 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,

- (ii) proceeds of sales by the Trustees of replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building; and
- (iii) fees for authorities granted by the Trustees for the manufacture, printing, publishing and sale of such replicas, photographs, booklets, pamphlets, and other like matter, for the funds of the trustees,
- (d) may establish and maintain a war museum as part of the memorial building,
- (e) may promote the understanding of, and conduct community education about, Australia's military history and heritage, and
- (f) have functions conferred on them by the Returned and Services League of Australia (New South Wales Branch) Incorporation Act 1935 and any other Act.

### TRUSTEE MEETING ATTENDANCE

Meetings	17/9/18	26/11/18	1/5/19	26/6/19
The Premier or proxy	✓	✓	✓	✓
The RSL State President or proxy	X	✓	✓	✓
The Leader of the Opposition or proxy	✓	✓	✓	✓
The Lord Mayor or proxy	✓	✓	✓	✓
The Secretary, Department of Education or proxy	✓	✓	✓	х
The Government Architect or proxy	X	X	✓	✓
The State Librarian or proxy	✓	✓	✓	✓
Veterans Representative	✓	✓	✓	✓
Community Representative	✓	Х	✓	✓
ADF Representative	-	-	х	х
Honorary Secretary	✓	✓	✓	✓
Total attending	8	8	10	9

### PURPOSE

### THE TRUSTEES' MISSION FOR THE MEMORIAL IS:

"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 armed conflicts, to maximise its potential to inform all visitors and to educate future generations."

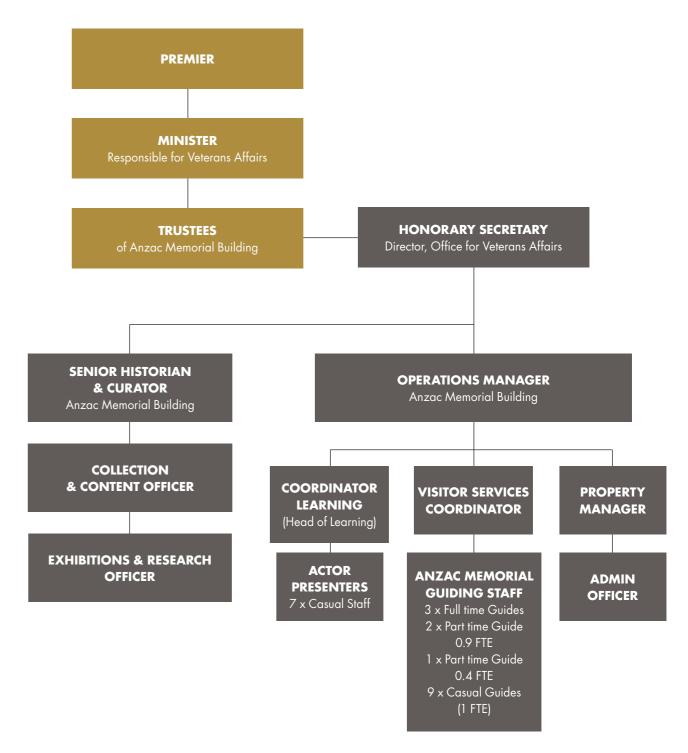
### AIMS AND OBJECTIVES

The Centenary Extension has provided an opportunity to enhance the Memorial's visitor experience, supporting the Trustees mission and vision. The programming and management of the Memorial is guided by the following objectives endorsed by the Trustees in February 2015:

- To maintain the solemnity of the Memorial as a place of remembrance.
- To ensure the Anzac Memorial is protected and well-maintained as NSW's principal war memorial.
- To build partnerships to ensure the future prosperity and sustainability of the Memorial, its enhanced facilities and programs.
- To provide appropriate multifunctional and flexible spaces for commemorative events.
- To continue to enhance the returned services associations' links with the Memorial as a living monument.
- To carefully conserve the remaining original 1934 interior spaces, fittings and fixtures as part of the interpretation of the Memorial's unique function and enhance access to these spaces.
- To provide safe, welcoming and equitable access to amenities and all areas of the Memorial for veterans, their families and people with disabilities.
- To better maintain and exhibit the Memorial's collection of artefacts, documents and personal objects.

- To enhance the Memorial's potential to inform and educate current and future generations by establishing education spaces and informative education programs as part of school curriculum studies and for the tertiary sector.
- To foster community and visitor interest and enquiry about the Memorial.
- To provide space and opportunities for temporary installations and travelling exhibitions.
- To provide appropriate and accessible collection storage and access to documents and resources for specific research on site and establish a collaborative arrangement with the State Library of NSW regarding additional collection management, conservation and storage arrangements into the future.
- To complete the original Memorial design concept by construction of the Cascade to the south of the Memorial and include contemporary art reflective of, and in synergy with, the original sculptural contribution by Rayner Hoff
- To work in collaboration with the City of Sydney to protect, manage and maintain the Memorial's water feature assets, security, signage, formal parkland setting and public amenity.

### **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 Justice.

### OUR PEOPLE

### **GUARDIAN OF THE ANZAC MEMORIAL**

The Returned and Services League of Australia (New South Wales Branch) (RSL NSW) pursuant to section 5 (1) of the Returned and Services League of Australia (New South Wales) Incorporation Act 1935 was appointed as the Guardian of the Memorial, working to ensure that future generations continue to remember the military sacrifices of Australia's past. RSL NSW State Council agreed the League's State Secretary be appointed Anzac Memorial Custodian to administer and support ceremonial services held at the Memorial under section 10 (2) of RSL NSW Act 2018 No 48.

### THE RSL CORPS OF GUARDS

The RSL Corps of Guards has supported both the guiding and Anzac Memorial commemorative activities for the past six years. In March 2019, after due consideration of Anzac Memorial operations the RSL Corps of Guards were disbanded. Their exemplary service was acknowledged by the RSLNSW State Secretary. The Trustees also extend their thanks to this dedicated corps of volunteers. A new Anzac Memorial volunteer program was launched in May 2019.

### ANZAC MEMORIAL STAFF

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 Justice for the reporting period. Full staffing details are provided at Appendix 2. All relevant staff have a Working With Children Check.

A range of new positions were recruited to support service delivery at the expanded Memorial. A Visitor Services Coordinator commenced in October 2018 to manage the day-to-day operations of the Anzac Memorial, enhance guiding services and network with veteran and community organisations. The Learning team welcomed 7 casual Actor Presenters to facilitate the delivery of a new suite of programs for school students. The Anzac Memorial Guiding

team also expanded to meet increased visitation, programming and service delivery including the recruitment of an additional 6x casual, 1x part time and 1x full-time Guides.

The Trustees acknowledge and thank all Anzac Memorial staff for their commitment and hard work over the past two years to help realise the Centenary Project. The Anzac Memorial has a workforce of talented and dedicated professionals that strive to deliver exceptional experiences for Memorial visitors and support veterans.

### STAFF DEVELOPMENT

Priority is placed on providing in-house training and external learning opportunities for Memorial staff with a focus on training that supports the visitor experience and Work Health and Safety (WHS) practices.

With an increased operational footprint the focus for staff during the reporting period was on service delivery, WHS and emergency management. Staff participated in first aid and emergency evacuation training and also attended several development days focused on operations and visitor engagement, including a site specific program developed by NDS Productions and the office of the NSW Ombudsman delivered disability awareness training. Other training sessions have focused on historical content and guiding skills and included visits to cultural institutions including the Australian Army Infantry Museum.

The Senior Historian, Collection Manager and Exhibition Research Officer attended the Aviation Cultures conference at the University of Sydney 28 to 29 November 2018. The conference provided an opportunity to hear about current research and exhibitions associated with military and civil aviation in other cultural institutions and organisations and enabled networking with peers from these institutions including members of the RAAF history team.

The Collection Manager and Exhibition Research
Officer attended a workshop regarding Treasury
Managed Funds and insurance for cultural collections
on 12 February 2019. This included presentations



from the Fund's staff and case studies from particular institutions concerning insurance and claims. The Collection Manager also participated in two webinars regarding copyright for museums, run through the Australian Museums and Galleries Association on 5 and 12 June 2019.

Leadership development was also supported with key management attending *Creating a Mentally Healthy Workplace and Collaborative Communications* workshops offered through Insurance and Care NSW (icare).

Left: Members of the Visitor Services team with Operations Manager Belinda Mitrovich. Photo by Peter Reynolds Below: The Anzac Memorial shop.



### THE 2018/19 YEAR

### **SPECIAL FEATURES**

### THE OPENING OF THE ANZAC MEMORIAL CENTENARY EXTENSION

His Royal Highness Prince Harry, the Duke of Sussex officially opened the Anzac Memorial Centenary Extension on Saturday, 20th October 2018, 84 years after the original Memorial was opened by Prince Harry's great-granduncle, Prince Henry, the Duke of Gloucester in 1934.

This remarkable milestone realised architect Bruce Dellit's original concept for the Memorial, one of Australia's finest and most distinctive Art Deco structures, which has quietly graced Sydney's Hyde Park for over eight decades with dignity and simplicity.

Dellit had originally envisioned two water features running on a north-south axis to the Memorial, but due to the impact of the Great Depression only the Pool of Reflection north of the Memorial was built.

Now a contemporary interpretation of the water cascade on the southern side of the Memorial, a symbol of hope for future generations, completes the original 1930s concept design. A walkway through the Cascade allows Memorial visitors to enter the new Hall of Service, exhibition galleries and education facilities, providing a contemporary understanding of the history and impact of conflict.

The Hall of Service, at the centre of the Centenary Extension, is a civic space that architecturally and artistically mirrors the Hall of Silence. The Oculus, which is centred above the Hall of Service with a view out to the Memorial exterior, is an architectural reference to the Well of Contemplation in the existing Hall of Memory and visually connects the two.

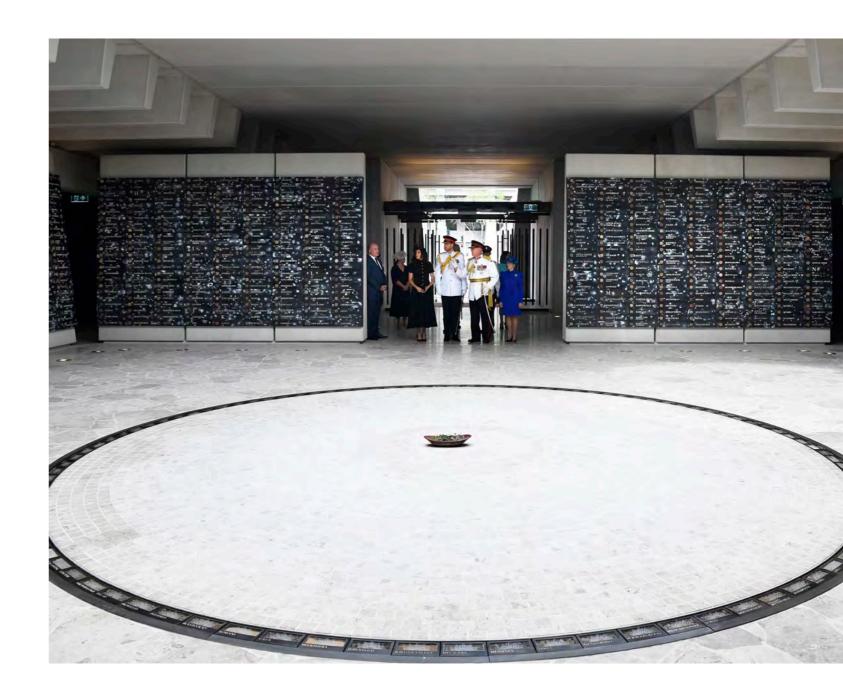
The Hall was named in acknowledgement of the original Memorial halls and to recognise more than a century of service by Australian servicemen and servicewomen. The architectural form and symbolic purpose of the space is reinforced and given powerful meaning by Fiona Hall's artwork. The eight walls of the Hall of Service display soil from 1,701 New South Wales' towns, cities, suburbs and homesteads given as a home address by First AIF enlistees. Realising the artist's concept required the generous participation of hundreds of public volunteers and NSW state and commercial surveyors who collected the soil samples from March 2017 to June 2018.

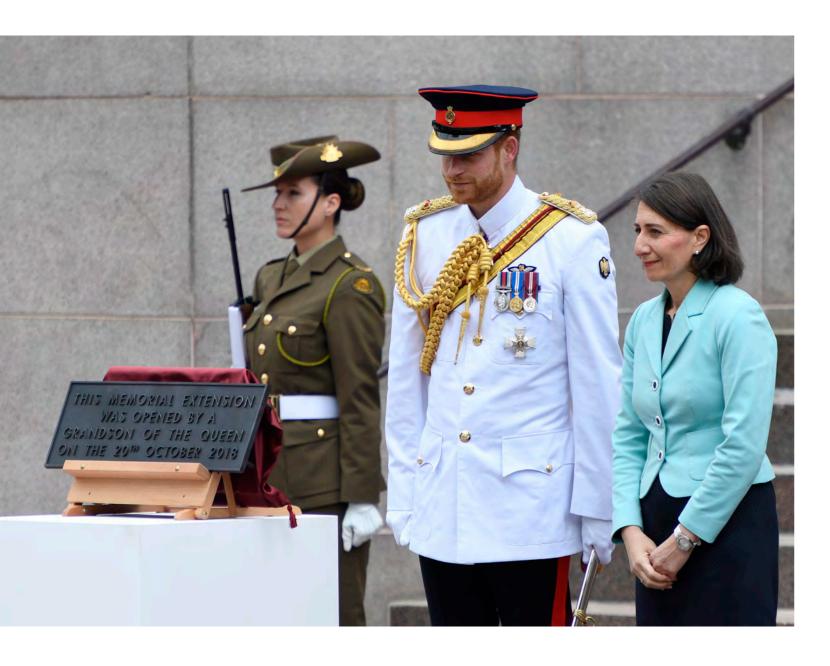
Memorial visitors are able to view the collection of soils in all their different textures and array of colours alongside each listed location. The artwork has also created a way for each community to feel an enduring connection with the Memorial.

Another element of Fiona Hall's artwork is a ring set into the Hall's floor displaying 100 sites of military significance. The ring's chronology begins with the colonial wars in New Zealand (1860–66), Sudan (1885) and South Africa (1899–1902), moving through to recent conflicts and peacekeeping missions in Afghanistan, Iraq and the Pacific. In all, conflicts and theatres across 31 countries and territories are represented. The ring does not seek to be a complete record of Australian battle honours. It is limited to 100 Sites to symbolise the Centenary of the Great War and to honour more than a century of Australian service and sacrifice.

The NSW Office for Veterans Affairs worked closely with the Australian Defence Force, military history experts and Department of Foreign Affairs and Trade representatives within each region to finalise collection of the soil samples. This artistic element acknowledges the common experiences of loss and grief. It provides a way to remember our history, and to acknowledge sites where many who made the ultimate sacrifice still lie.

Right: The Official Party enter the Hall of Service. Photo by Penny Bradfield. Courtesy AUSPIC/DPS





### **CONTINUING TRADITIONS**

The original Anzac Memorial foundation stones were laid on 19 July 1932. They are inscribed with the words 'A SOLDIER SET THIS STONE' and 'A CITIZEN SET THIS STONE'. The soldier referred to on the first stone was Sir Phillip Game, the Governor of NSW. Sir Phillip had served during the Great War as an officer in the Royal Artillery and later the Royal Flying Corps of the British Expeditionary Force on the Western Front. The citizen referred to in the second stone was Bertram Stevens, the then Premier of New South Wales. The decision to make anonymous those who laid the foundation stones is an important statement about the Memorial's recognition of the community's grief and the enduring impact of the Great War and its aftermath.

When the Duke of Gloucester opened the Anzac Memorial on 24 November 1934 the ceremony was a simple one; in keeping with the words on the foundation stones it aimed to show that the Memorial building was for the people. A 690x215mm plaque marking the occasion of the opening was attached to the Memorial Building. It reads: "THIS MEMORIAL WAS OPENED BY A SON OF THE KING ON THE 24TH NOVEMBER 1934."

Today's Trustees have remained faithful to the intent of the veterans involved in the Memorial's original design and construction. No spaces within the Memorial's new Centenary Extension are named other than the Hall of Service, designated to align with the Hall of Memory and the Hall of Silence in the original building.

A foundation stone was installed to acknowledge the Anzac Memorial Centenary Project's focus on marking a century of military service. Continuing the tradition of the Memorial's original foundation stones and opening ceremony plaque, the new stone does not include any dignitaries' names.

The Centenary Extension foundation stone simply states:

THE ANZAC MEMORIAL
CENTENARY EXTENSION 2014 – 2018
HONOURING NSW SERVICE IN PEACEKEEPING
AND CONFLICT

A Hall of Service threshold stone has also been installed. This mirrors the stone at the edge of the Hall of Silence which reads "Let Silent Contemplation be your offering" and reinforces the connection between the two halls. The text for the Hall of Service stone responds to a suggestion from the late Major General Gordon Maitland that the Hall of Service should acknowledge that NSW military history occurred within the wider context of Australian service. It reads:

NEW SOUTH WALES SERVICE WITH AND FOR ALL AUSTRALIANS

Continuing this theme, and in tribute to the original plaque unveiled by the Duke of Gloucester the Duke of Sussex unveiled an identical bronze plaque when he opened the Centenary Extension.

It says:

THIS MEMORIAL EXTENSION WAS OPENED BY A GRANDSON OF THE QUEEN ON THE 20TH OCTOBER 2018



### MARKING THE CENTENARY OF THE ARMISTICE THAT ENDED THE GREAT WAR

Remembrance Day remains a key date in the national psyche and a reminder of the importance of peace.

11 November 2018 was of even greater significance. Historically NSW's Remembrance Day Service, hosted by the NSW Government, has taken place at the Cenotaph in Martin Place. To mark the 100th anniversary of the ending of the First World War and the completion of the Anzac Memorial Centenary Project, the 2018 Remembrance Day Service was held at the Anzac Memorial in Hyde Park.

At the conclusion of the service all attendees were invited to witness the planting of a symbolic Lone Pine and help honour the Centenary of Armistice by floating a poppy on the new Cascade in remembrance of the men and women from the 1701 NSW communities acknowledged in the new Hall of Service.

Close to 10,000 visitors explored the Memorial and its new civic spaces. Through the course of the day there were a variety of live performances in Hyde Park South and the Centenary Extension including 83 military bands and choirs and theatrical performances of Morris Gleitzman's Loyal Creatures. International Australian tenor Hubert Francis, the grandson of Lt. George Francis, a Military Cross recipient, who served on Gallipoli with the 18th Lighthorse Regiment, reprised his great-grandfather, Sir Herbert Ramsay's, 1895 first performance of 'Waltzing Matilda'.

The Anzac Memorial's first touring exhibition in the refurbished Assembly Hall – SALIENT: Contemporary Artists at the Western Front opened. The exhibition included works by Amanda Penrose Hart, Ian Marr, Harrie Fisher, Paul Ferman, Deidre Bean, Wendy Sharpe, Steve Lopes, Ross Laurie, Michelle Hiscock, Luke Sciberras, Idris Murphy and Euan MacLeod who had visited the First World War battlefields in 2014.

Far left: The Duke of Sussex unveils the plaque to mark the occasion Photo by Penny Bradfield. Courtesy AUSPIC/DPS Left: 1701 poppies on the Cascade

## AUDIENCE AND ENGAGEMENT

VISITOR ENGAGEMENT AND PARTICIPATION

### **HIGHLIGHTS**

Since reopening on 20 October 2018:

- Approximately 314,070 people visited the Anzac Memorial
- The Memorial welcomed 76 schools and delivered 64 workshops
- More than 4,200 school students visited the Anzac Memorial
- The Memorial Guides led 143 tour groups
- Over **800 wreaths** were laid in remembrance
- 23 events were held in the Centenary Extension.
- 16 veteran or affiliated organisations were offered free access to the Centenary Extension for meetings or events.

Anzac Memorial visitor numbers average at 1200 people per day. Access is facilitated by the Anzac Memorial Guides who are positioned in key locations around the Memorial. The Guides provide an interactive service that engages and informs visitors as they move through the Memorial. The Guides are on hand to answer questions about the Memorial, the history and exhibitions and to assist visitors with the other services on offer.

The Anzac Memorial Guides are responsible for conducting guided tours for community groups, veteran and defence organisations. The new guiding complement has undertaken an enormous amount of research related to the history, the architecture and prominent historical figures of the Anzac Memorial. The depth of knowledge of staff has allowed the Memorial to offer tours that cater to different interests and with the aim of enhancing the visitor experience. This research has also offered the opportunity for staff to embark on personal projects, including specialised tours or programs that will be able to cater for groups with specific interests. The intention is to not only assist in broadening the appeal of the Memorial but to contribute to the professional development of Memorial staff.

### PUBLIC PROGRAMS, EVENTS AND CEREMONIES

### COMMEMORATION

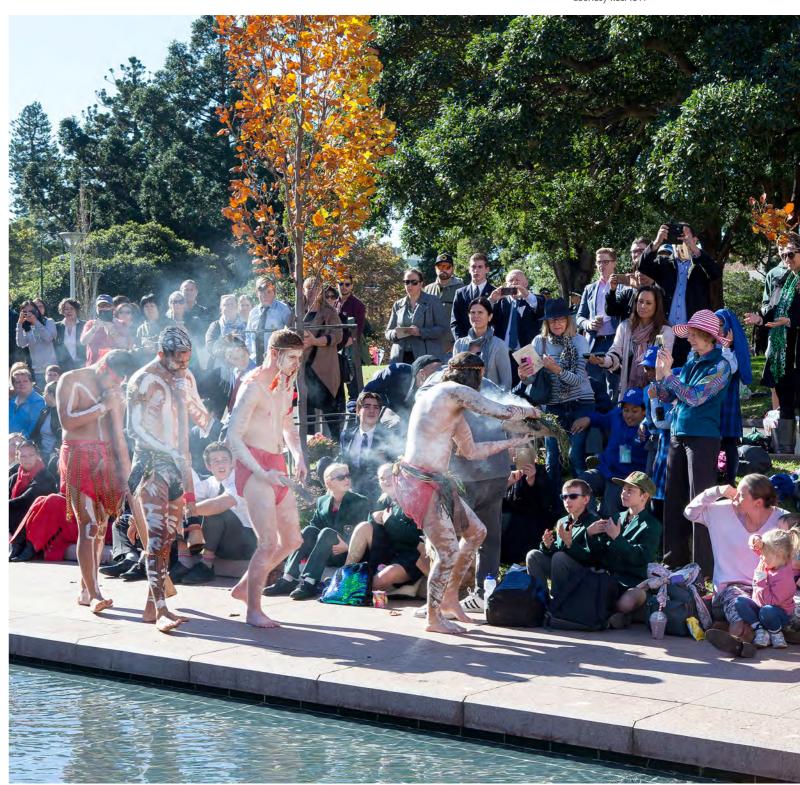
The Anzac Memorial supports an active commemoration program working with the community, the RSL and other veteran organisations. The focus is on supporting these organisations to deliver appropriate and dignified acts of remembrance and involve the community. The attendance and participation in the Memorial's commemoration program has continued to grow since the re-opening in October 2018. The employment of guides who are veterans with experience in protocol and the conduct of ceremonial events, has added a professional dimension to the ceremonies. A list of all major events and ceremonies held between 1 July 2018 and 30 June 2019 is provided at Appendix 1.

### **HIGHLIGHTS**

- Close to 10,000 people attended the public opening of the Centenary Extension
- More than 11,100 people participated in commemorative events this year
- 37 public programs were offered to over 400 members of the public
- More than 7,000 people attended the daily Service of Remembrance
- Over 2,500 gold stars were cast into the Well of Contemplation as a personal tribute
- There were **9 VIP visits** which included a tour, Star Ceremony or wreath laying.

The Anzac Memorial hosted two very significant ceremonies, the RSL Schools Remember Anzac Service and the Aboriginal and Torres Strait Islander Veterans Service. Both services involved a large number of schools and the students contributed to the service and in the case of the RSL Schools Remembers were involved in the ceremony's official proceedings.









### **VIP VISITS**

During the reporting period the Memorial had a number of VIP visits including His Excellency Mr Ram Nath Kovind President of the Republic of India; His Excellency General Benoit Puga for the presentation of the Legion of Honour; and Mr AKM Mozammel Haque, Bangladesh's Minister for Liberation War Affairs.

In the lead up to Anzac Day, the Hon. John Sidoti MP and Ms Lynda Voltz MP welcomed His Excellency Gil Da Costa Monteiro, Democratic Republic of Timor-Leste's Secretary of State and Acting Minister for Veterans Affairs to the Memorial on 23 April. Uncle Harry Allie BEM welcomed the Iwi and New Zealand community in the presence of the Governor for a blessing of the two soil samples from New Zealand located in the Hall of Service. A Star Ceremony organised by RSL NSW, in the Hall of Memory provided a time of reflection for 14 Consul Generals before the Sydney Anzac Day March.

A French delegation led by Mr Joseph Zimet, Director General of the Centenary Mission for the First World War paid their respects on 29 April.

Korean Minister for Patriots and Veterans' Affairs, Ms Woo Jin Pi visited on 4 May.

Memorial staff also delivered a number of special request services including family services, ceremonies for visiting consular staff and international government representatives to mark foreign National Days of military significance.

Above left: New Zealand Soil blessing. Photo by Matteo Salval Left: Consular Star Ceremony, 2019. Photo by Murray Harris, courtesy RSLNSW

### 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 AIF in the First World War.

All visitors to the Memorial are welcome to take a commemorative star bearing 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 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 and invite tour groups and individuals that are here for the 11am service to participate in the ceremony. It has also been incorporated into many ceremonies and events.

Stars released into the Well are collected and kept onsite until cremated at Rookwood Cemetery. The ashes are carried on annual pilgrimages by the Premier's Anzac Memorial Scholars, this year to the Western Front and in previous years to key battlefield sites at Gallipoli, the Middle East and Asia.

### 'DEVOTED SERVICE'

The Memorial brought together members of the Learning, Visitor Services and Curatorial teams to create 'Devoted Service', a new theatrical piece and interactive tour. The piece incorporates a short film and performance monologue that explores the role of women in the First World War through the stories and objects housed in the Centenary Exhibition. More than 400 people watched the live performance and went on the tour during the season of 37 shows

which launched on Anzac Day. 'Devoted Service' is now part of the Memorial's public program, as well as an intrinsic component of two new schools' workshops.

'Thank you for creating a fascinating event. So often history just remains in books or on bits of paper. We are glad that the story of Alice Cashin can be told to so many more people.'

Jennifer Furness, great-niece of Alice Cashin

### **VETERAN ARTIST-IN-RESIDENCE PROGRAM**

A pilot Veteran Artist-in-Residence Program commenced in May 2019 with the financial support of Community Representative Trustee Doug Dean AM. The Program aims to provide a unique opportunity for artists with an Australian Defence Force background to engage with visitors and develop creative work that interprets the Anzac Memorial's core values of service and sacrifice. By working within the Memorial itself, it is hoped artists can take inspiration from its architecture, collection and history, continuing the building's original intent to be an active space for veterans and an important place of reflection and commemoration.



Corv Rinaldi, who is both a veteran and a trained artist agreed to assist in the refinement of the pilot program and be our debut Artist-in-Residence. Cory spent nearly 20 years serving in the Australian Army both Regular and Reserves. He deployed to Butterworth Malaysia, East Timor twice and Basra Iraq on exchange with the British Army. During his military career he specialised in many roles as an Infantry Solider. Unfortunately in 2013 Cory was diagnosed with Chronic Post Traumatic Stress Disorder from his War Service and in 2015 was medically discharged. Being a positive person and having great support from his family, PTSD hasn't stopped him achieving certain goals. Cory has embraced the opportunity to discuss his experience and his art with Anzac Memorial visitors.



Left and above: Veteran Artist-in-Residence 2019, Cory Rinaldi, and his painting *Anzac Memorial*, 2019. Photo by Daryl Charles May

### **LEARNING & ENGAGEMENT**

The Anzac Memorial Learning program aims to inspire a love of learning about our Anzac history, as well as a deep appreciation of the vital role our servicemen and servicewomen play in contemporary times. Our mission is to reach out to people of all ages and backgrounds, from primary aged students through to lifelong learners and inspire them with stories that explore the qualities of the Anzacs – Courage, Endurance and Sacrifice. Our aim is to provide an environment where people are encouraged to reflect on these themes and in particular, consider how they resonate with, and impact, their own lives.

Since launching the new schools' program in November 2018, we have welcomed 76 schools and over 4,200 students from a diverse range of primary and secondary schools across NSW including state, catholic, selective and independent sectors. 44 schools took part in our new workshops and 32 schools participated in a self-guided tour. There are now nine x two-hour workshops for students in Years 3 to 12, ranging in topics that link the original building and contemporary exhibition spaces of the Memorial with subjects within the NSW syllabus for the Australian curriculum.

Over 64 schools workshops were offered from November 2018 to the end of June 2019, with many schools rebooking to return later in the year. Children as young as seven years old are given opportunities to reflect on the themes of service and sacrifice in a way that allows them to express their thoughts, emotions and ideas through art, drama, sculpture, storytelling, music and poetry. The Learning program is run by a dynamic and gifted team of Actor Presenters, all of whom have undergone a rigorous program of training.

Qualitative data captured from initial evaluations of the program was extremely positive and constructive and enabled us to hone and develop the program in accordance with schools' expectations and needs.

'I just wanted to say how impressed I was by your education program. Over the course of two days, we brought 210 Year 9 boys through the program 'Anzac War Horses'. The staff who facilitated the program were excellent and kept the students engaged throughout. We will definitely continue to take the students to the Anzac Memorial.'

Madeleine Rigby, Head of History, Sydney Boys High School

Over 460 teachers and education professionals were involved in our programs, either as participants in school workshops or in professional development opportunities we offered with the Sydney Jewish Museum and the University of Sydney. Our first teacher training event was delivered in partnership with the Sydney Jewish Museum. This consisted of a NESA approved day's course for secondary school teachers offering a comparative site study. In partnership with the University of Sydney, we were able to extend our reach into a part of regional NSW. This alliance enables our mission to offer schools outside of Metropolitan Sydney the opportunity to take part in our programs and fulfils our commitment as the principle war memorial for NSW to provide innovative education outreach programs.

On 15 May we hosted a Symposium in the Auditorium as part of our partnership with the University of Sydney to explore best practice for teaching history in the classroom. Over 80 delegates attended the symposium, representing a broad range of members from the education sector including teachers, academics, education practitioners and historians.

'We have had great feedback both for the quality of the discussions and the opportunity to see and tour the Memorial. It was a wonderful place to hold this conversation and explore ideas about education and war commemoration.'

Julia Horne, Associate Professor in the Department of History, University Historian and Principal Research Fellow, The University of Sydney

The Anzac Memorial has also partnered with eight other cultural institutions that stretch from the Botanic Gardens, along Macquarie Street and Hyde Park to create the *Cultural Kilometre*. Partners within the cultural precinct share resources and collaborate to provide opportunities for connected curriculum based learning and a vibrant educational experience for students and teachers alike.



### PUBLICATIONS, LECTURES & MEDIA

Curatorial and Collections staff were involved in the writing of publications, the presenting of talks and lectures and in media appearances during the reporting period. A regular monthly lunch-time lecture series was introduced for both the general public and Anzac Memorial staff training.

### **PUBLICATIONS**

"The hell where youth and laughter go" by Brad Manera in *Salient; Contemporary Artists on the* Western Front published by King Street Gallery

"A Young Australian called to war" By Brad Manera in *Arms Cavalcade 2018* published 10 Sept 2018

"Rediscovering the Frontier Light Horse" book review by Brad Manera for RUSI.org.au

### **LECTURES**

Delivered by Brad Manera, Senior Historian and Curator

- "To Arm the Boers", Antique & Historical Arms Society NSW, August 2108
- "You will hear of wars and rumours of wars..."
   opening of the Salient exhibition, Bathurst
   Regional Art Gallery, August 2018 and the Anzac Memorial, October 2018
- "Objects and exhibitions in the Exhibition Gallery at the Anzac Memorial", RUSI NSW Military History Seminar: The Armistice and Australia, 27 November 2018
- "Australians in the Zulu War", Antique Arms Collectors Guild of Victoria Annual Conference, 25 January 2019
- "The Anzac Memorial's infantryman" Anzac Memorial lunchtime lecture, 1 March 2019
- "Interpreting the 1934 Anzac Memorial for a 21st-century generation", Beyond Villers-Bretonneux 1918–2019 conference at the UNSW campus, Australian Defence Force Academy, Canberra, 26-27 April 2019

- "The men behind the names on the Roll of Honour" Annual Sydney Grammar School Anzac Day lunch at Sydney Grammar School, 3 March 2019
- "The Battle of Isandlwana", A National Trust event, Sutherland Shire Library, 13 May 2019
- "The Anzac Memorial in the 21st century", Sydney Rotary Club, 22 May 2019
- "My grandfather's rifle" an object interpretation, Teaching War & Commemoration in the Classroom seminar, University of Sydney, Faculty of Education, May 2019
- "AIF in the campaign on Crete" filmed interview with Ian Cross for Pilot Productions for an upcoming documentary The battle of Crete 1941, 17 June 2019

Delivered by Michael Lea, Collections & Content Officer

- "The Anzac Memorial Collection First World War Home Coming Flag (2018.2)", RUSI NSW Military History Seminar The Armistice and Australia 27 November 2018.
- "Of Fife and Drum: Early Military Music & the Music Trade in Australia, 1788-1803" – Anzac Memorial Lunchtime Lecture, 27 May 2019.

By Jacqueline Reid, Exhibition and Research Officer

- "Researching the 1919 table of curiosities" by Jacqueline Reid at the RUSI NSW Military History Seminar The Armistice and Australia 27 November 2018.
- "Researching the Exhibition 1919: A Time To Mourn, A Time To Hope" – Anzac Memorial Lunchtime Lecture, 29 March 2019.

Left: Primary school students learn about the Hall of Memory symbolism. Photo by Kerrin Lovell

### **EXHIBITIONS**

### THE CENTENARY EXHIBITION

Exhibition Gallery, Lower Floor, Centenary Extension

A major component of the Anzac Memorial Centenary Extension is the Exhibition Gallery. The intent of the gallery is to interpret the principle sculptural features of the original Memorial and place into context the lived experiences of the servicemen and servicewomen on whom they are based.

The Exhibition Gallery occupies approximately 420 m² and divides the content into clusters using the themes of the four external corner figures, junior leaders of the Royal Australian Navy, Australian Imperial Force, Australian Medical Corp and Australian Flying Corp/Royal Australian Air Force. Visitors are greeted with large screens of moving images showing historical and contemporary scenes of Australians on active service – a 21st-century interpretation of Rayner Hoff's bas-reliefs on the eastern and western facades of the original Memorial.

Moving beyond the wall of screens, visitors investigate the stories of individuals whose lives have been touched by war through the objects they left behind. Audio visual screens explore each of the services as part of a chronology of NSW Service. Interviews with a range of veterans explore their personal stories and can be viewed and listened to within the exhibition. A series of interactive 'flipbooks' increase access to personal stories of veterans represented in the Anzac Memorial's collection through digitized documents and photos.

The centrepiece of the largest space within the gallery is a 1:30 scaled picture model that depicts events of 12 October 1917 during the ill-fated Battle of Passchendaele. Captain Clarence Jeffries led "B" Company of the 34th Battalion attacking German machine-gun posts under extremely heavy enemy fire. He earned a posthumous Victoria Cross for most conspicuous bravery.

### SALIENT: CONTEMPORARY ARTISTS ON THE WESTERN FRONT

The Assembly Hall – Ground Floor 21 October 2018 – 17 February 2019

Salient was the first temporary exhibition at the Anzac Memorial. The exhibition was made up of artworks from some of the finest landscape painters in Australia and New Zealand. The artists had visited the old battlefields of the Western Front and walked in the footsteps of great Australian war artists like Arthur Streeton, Septimus Power and George Lambert. The exhibition opened at the New England Regional Art Museum and toured to Bathurst, then the Anzac Memorial and Moree and Muswellbrook before its final stop at the Tweed Regional Gallery from 21 November 2019 to 16 February 2020. www.salientwesternfront.com

### 1919: A TIME TO MOURN A TIME TO HOPE

The Assembly Hall – Ground Floor 5 March 2019 – 31 December 2019

1919 is the temporary exhibition that replaced Salient. The exhibition is intended to remember that although the Armistice occurred in November 1918 the AIF did not return to Australia until 1919 and when it did many of them were still recovering from war wounds or sick with Spanish influenza. Ninety per cent of the exhibition text is recreated directly from the popular media of the day to demonstrate and explore Sydney's unique reaction to the announcement of the Armistice.

The exhibition gives us the opportunity to reveal Australia's involvement in the largely forgotten campaigns of 1919 including the North Russia Relief Force, Dunsterforce (in modern Iran and Iraq) and on operations in Kurdistan and in aid of the civil power during the Egyptian Uprising. In 1919 we see the beginnings of battlefield pilgrimages and the creation of memorials.

Right: The picture model in the Centenary Exhibition. Photo by Brett Boardman

#### THANK YOU FOR YOUR SERVICE

The Auditorium – Lower Floor 5 April 2019 – 8 July 2019

This temporary exhibition, located in the Centenary Extension Auditorium, comprised of photographic portraits of 46 men and women who serve or have served in defence of Australia. The photographs by Alex Ellinghausen showcase people from a wide range of backgrounds doing a wide range of jobs in all three Services. Most of the subjects have deployed to contemporary wars, conflicts and peacekeeping operations. Some are veterans of the Second World War, Korea and Vietnam.

The exhibition was launched on 5 April 2019 by Minister for Veterans' Affairs Darren Chester. It concluded on 5 July 2019 with an estimated 800 visitors each week. The exhibition was managed by the Department of Veterans' Affairs in partnership with the Australian Defence Force, The Sydney Morning Herald, The Age and the Anzac Memorial.



### DIGITAL ENGAGEMENT

### WEBSITE

In 2018 the Anzac Memorial partnered with the State Library of New South Wales (SLNSW) and engaged design agency Pollen to create a flexible design framework and style guide for a new Anzac Memorial website.

The new design showcases image-rich stories to highlight and honour the Memorial's legacy. The introduction of a What's On calendar, site maps and accessibility information support the Memorial's growing profile as a must-see destination.

During 2018-2019 the Memorial's website recorded:

- 35,644 total users of the website, a 58% increase on the previous year
- 35.216 new users
- 173,204 page views, compared to 87,463 page views in the previous year.

During the reporting period the Anzac Memorial website significantly outperformed the Australian industry benchmark for comparable military history websites – especially regarding visitor time on site, exceeding the national average by over 60 seconds.

### **ONLINE PRESENCE**

There were 3,734,247 Google searches for the Anzac Memorial in the last quarter of 2018–2019. The Memorial's findability has been improved through a managed Google My Business listing. The listing appears in search results and gives users quick access to street maps, reviews and the What's On calendar. Since taking ownership of the listing we have promoted the Veteran Artist-in-Residence program, "Devoted Service", the guided tour service, "1919: A time to mourn, a time to hope" and Centenary Exhibition.

The Memorial's online presence has also continued to grow across Facebook, Instagram, YouTube and Vimeo. The use of engaging and varied content, focusing on the Australian experience of war, has expanded the Memorial's Facebook following to 1,602 followers and doubled its Instagram following to 726 followers. #Onthisday posts have told the stories behind the objects in the Anzac Memorial's collection, highlighting historical military events and the people affected by them. Live event coverage, including the Duke and Duchess of Sussex's visit to the Centenary Extension, increased awareness of the Memorial's significance as a landmark. Fundraising initiatives such as the "Buy a Star" campaign continue to strengthen the Memorial's relationship with local communities across the country.

#### **CONSUMER REVIEWS**

As a service-based organisation, customer feedback is of prime importance to the Anzac Memorial. All feedback received is closely and regularly monitored. Feedback is received via email, telephone, evaluation forms and letters of appreciation. With this in mind, 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 My Business.

In this reporting period, 17 complaints or suggestions/feedback were received, the majority in relation to hoarding during the construction period and 2 complaints in relation to security and removal from site. (Appendix 4).

The Memorial received over 144 emails, letters or phone calls thanking and congratulating the Memorial for the outstanding delivery of tours (23) learning programs (50) staff (33) exhibition (15) facilities (10) and events (13).

"We had a wonderful time and the students were very appreciative of the experience. They certainly found it worthwhile and it really made the topics that we had studied come alive. We were very impressed with the three presenters. They were very engaging, interesting and enthusiastic in their roles. I think the drama students in our group were inspired for their individual performances too! Please pass on our gratitude to them. Thank you also for your guidance on the day. Your correspondence prior to the event, advice and support made my job a lot easier. We will definitely be making the trip again."

Xavier Catholic College, Ballina

"On behalf of the Members of Leumeah Probus Club, I would like to thank you for organising our guided tour yesterday. Would you also pass on our thanks to the two guides, Michael & Milan? Both of them made our tour interesting & informative, also entertaining. I don't think Milan needs to look up too many books!

I have received several emails last night and discussions on our homeward journey were all extremely positive for the tour. It is a number of years since I have visited & the new extensions certainly enhance this iconic Sydney building."

Probus Club of Leumegh Combined

The Memorial garnered 86 visitor comments on Trip Advisor and 607 reviews on Google MyBusiness in the yearly reporting period. Across both review platforms 540 people (72.7%) rated their experience as Excellent, and 172 (24.8%) considered it Very Good. (Appendix 4)

The Anzac Memorial has earned the Trip Advisor Certificate of Excellence for 2019 and a Certificate of Excellence for 5 years of consistently high ratings from travellers.

"An Amazing Tribute" – This memorial will break your heart, make you cry and, ultimately, salute the dedication to keep alive the memories of the lives lost. It's a beautiful, open structure with an eternal flame and reflecting pool. But what struck me the most was the silence. Even with other tourists visiting it was quiet, an honour to the memories housed there.

Date of experience: June 2019 - Trip Advisor

"Unique displays" – We had the pleasure yesterday to visit this memorial to specifically see the exhibit opened by Prince Harry in 2018, featuring soil samples from all the locations in NSW where soldiers came from who served in World War 1. It is quite unique and a wonderful tribute to these men and women from this era. As well, there were other fabulous display items and films continually playing. It is a wonderful tribute inside a beautiful building. Allow plenty of time to see it in its entirety. Staff are very pleasant and helpful.

Date of experience: May 2019 – Trip Advisor

"A real surprise well worth a visit" - I have been past many times but never been in. I saw it had a great looking extension so ventured in. I was surprised. I loved it. The original memorial is brilliant and very much of its time. The new section is very sleek and understated like the original section. Great displays have been added and conference rooms. There is still a revised reflection pool on the park side and a new impressive water cascade on the road side. Free to enter which is brilliant. Very helpful staff. An interesting small shop. Well worth a visit.

Date of experience: April 2019 - Trip Advisor

Awesome memorial with many different media presentations. Really liked the soil display.

Date of experience: June 2019 – Google review

The beautiful restoration has added a new gallery and exterior walk, but the real joys are the hundreds of gold stars on the memorial ceiling, the Australian soil samples and the knowledgeable, kind and proud officers who know every detail of the facility. Well worth a visit.

Date of experience: May 2019 - Google review

### THE COLLECTION

The Anzac Memorial holds a significant historical collection of approximately 6000 objects which includes the heritage building and its sculptures, as well as objects, photographs, props, replicas, books, manuscripts and exhibition materials.

### SIGNIFICANT ACQUISITIONS

Herbert Mason Collection relating to 785 Herbert Ivan Mason, 1st Field Ambulance, AIF, 1914–1919. (2018.26)

Herbert Ivan Mason was a member of the 1st Field Ambulance and saw service at Gallipoli and in Egypt as well as on the Western Front. Working as a qualified tailor prior to the First World War, he served in the AIF for much of the conflict, from his enlistment in 1914 until his discharge at the end of

1918. After the war Mason changed career and became a chemist running his own business in Bexley. This collection, which includes detailed diaries and correspondence home, photographs and souvenirs, forms a comprehensive record of the daily life of a private soldier in the Australian Army Medical Corps. Mason also served in the Army on the home front throughout the Second World War from 1940 until his discharge in 1947.

Gift of John Mason & Joyce Usherwood, 2018

Below: Sgt WS Taylor collection. Photo by Rob Tuckwell





Postcards relating to Pte Walter Eyles and medals, photos & postcards relating to Sgt WS Taylor, AIF. (2018.28 & 2018.27)

The diaries, medals and documents relating to 4285 Pte Walter Eyles, 54th Battalion AIF already form part of the Anzac Memorial's collection. Walter Eyles was one of the few survivors from his battalion who fought at the Battle of Fromelles on 19 July 1916 and his diary of his experience in the battle provides an extraordinary first-hand account. The two postcards written by Eyles in this new donation give further context to Eyles' military service and extraordinary life, including his tragic family circumstances which saw his return to Australia in 1917. One of the postcards was written just days before the Battle of Fromelles. Although they never met, 3457 Sgt William Taylor, 53rd Battalion AIF, was related to the Eyles family by marriage. Taylor saw service in the Naval Reserve and from 1915 in the AIF with the 53rd Battalion. He was eventually killed in 1918 at the Battle of Mont St Quentin. Taylor wrote and sent the postcards to his mother and his sister, Grace (Walter Eyles' aunt).

Gifts of John Eyles and Adrian Gray, 2018

Souvenir badge table, belonging to 1351 Trooper Martin Cleveland Pines, 6LHR and No. 1 Light Car Patrol, Australia, [1914–1945] (2018.36)

The souvenir badge table is a remarkable relic of the collective wartime experiences of members of the same family, 9010 Driver Cedric Pines, 33899 Driver Frederick Pines, 646 Private Reginald Pines, Staff Nurse Stella Pines and 1351 Private Martin Pines. Serving first as a trooper with the NSW-raised 6th Light Horse Regiment, Martin Pines saw action in Sinai and Palestine, having taken part in the defence of the Suez Canal, and in the battles of Romani, Katia and first and second Gaza. Pine's subsequent service with No. 1 Australian Light Car Patrol from October 1917 is directly relevant to the Anzac Memorial's Lewis Gun buttress figure that is depicted from this unit. The table gives an opportunity to examine the practice of wartime souveniring, and the ways in which such relics became commonplace in the family homes of the inter-war period. The table is exhibited in the temporary exhibition 1919: A Time To Mourn, A Time To Hope.

Gift of Chris Pines, 2018



Left: Novelty Armistice Parasol Opposite from top: ADF uniforms; Sister Wright's journals, reference and photos

Photos by Rob Tuckwell

Souvenir, novelty miniature parasol made in the colours and patterns of the allies' flags, handed out as part of Armistice celebrations, 11 November 1918, [Australia], 1918. (2018.39)

On the 8th of November 1918, one of Sydney's prominent newspapers published an erroneous report that Germany had capitulated from the fighting on the Western Front. The Great War was seemingly ended, and Sydney erupted in celebration. Though the nature of the report was quickly and widely disseminated, the people of Sydney could not be deterred. Armistice celebrations raged continuously from the 8th until the 12th of November. This event was unique to Sydney, as neither Melbourne nor Canberra, nor any major city in Australia, celebrated in this fashion. The novelty parasol is significant for its positioning within that 5-day-long frenzy of celebrations in Sydney's CBD. It speaks to the willingness of the people to abandon themselves and to their collective preparation for and anticipation of an imminent end to the war. It is extremely rare for such an ephemeral object at the time to have survived to the present day.

Gift of Sandra Barry, 2018

Uniforms, equipment and weapons, Australian Defence Force, 19 (2018.31)

This large collection of objects, donated by the Australian Defence Force, documents the uniforms, equipment, tools and weapons (all rendered inert) used in recent years by Australian service personnel while on deployment. The donation provides valuable context for contemporary operations and allows useful comparisons to the uniforms and equipment

used by previous generations of Australian soldiers, and especially those items that are a feature of the buttress figures that crown the Anzac Memorial. Of particular note is the example of a body armour outfit used by Explosive Ordnance Demolition technicians, rarely seen outside of the Australian Defence Force. For these reasons the donation forms an essential part of the current Centenary Project Exhibition.

Gift of Australian Defence Force, 2018

Journals (3), "The Australasian Nurses' Journal" February, March, April 1919 issues, employment reference and b&w photographs (3), relating to Sister Evelyn Percy Wright, Australian Army Nursing Service, 1917–1920. (2019.1)

Enlisting for service on 23 April 1915 in Sydney, Murrurrundi-born nurse Evelyn Wright had previously worked as a nurse at the Royal Alexandra Hospital for Sick Children. Embarking overseas on 15 May 1915, Sister Wright served continuously at hospitals and clearing stations in England and France until the Armistice was signed in November of 1918. After the fighting ceased, Wright was attached to No. 44 and No. 3 Casualty Clearing Stations as they conducted their retiring sweep through France and occupied Germany; the latter where Wright helped nurse victims suffering pneumonic influenza. Evelyn Wright eventually returned to Australia in late 1919 and lived and worked at her family's farm at Tamworth from the 1930s. She died while still living on the farm in 1985 at the age of 103. These objects complement a previous donation that includes letters written by Evelyn Wright while serving in Europe and a photo album from the period.

Gift of Jenny Wright, 2019







Above: Private Edgar Wright's medals Right: The Millar Collection Photos by Rob Tuckwell



Medal sets (2), badges, photos & documents relating to 310530 Private Edgar "Eddie" Wright, 3 RAR, [Australia], [1939–1965]. (2019.11)

Edgar Wright volunteered for the Australian Army from Britain. He was one of those posted to 3rd Battalion, Royal Australian Regiment (3RAR), to replace the men lost in the battle of Maryang San in 1951. As a signaller, Wright carried the unit's radio. He was mentioned in despatches for his "courage and marked ability to maintain efficient communication when under fire at close quarters". Promoted to corporal, he stayed in the army, serving in both the Malayan Emergency (1948–60) and the Indonesian Confrontation (1962–66). Wright donated his battledress jacket and winter field jacket to the Anzac Memorial in 2001, both of which are currently on display in the Centenary Exhibition. His service medals, identifying his overall career and MID in Korea, complement these objects and will also be displayed in the new exhibition.

Purchased, 2019

DFC medal group, log books, photos & documents relating to 402100 Flt Lt DL Millar, 450 Sqn, RAAF, 1940–1961. (2019.14)

Douglas Lachlan Millar was a 19-year-old projectionist from Burwood at the time he enlisted in the RAAF in 1940 and was selected for the Empire Air Training Scheme. Initially training in Australia as aircrew (wireless operator/air gunner) Millar was sent to Fuka near Alexandria in Egypt where he served with No.24 Squadron (SAAF). Upon completing a tour of service he remustered as a fighter pilot in 1942. After operational training in Rhodesia he was posted to 450 Squadron RAAF, the legendary 'Desert Harassers', flying P-40 Kittyhawks, after they had arrived in Italy. From his pilot training to operational flying, Millar rose from sergeant pilot to fight lieutenant. Commissioned in 1943, Douglas Millar became acting Flight Lieutenant as a flight leader leading ground attack missions in northern Italy. In 1945 he was awarded a Distinguished Flying Cross for his determination and courage.

Gift of Gwen Millar, 2019

Below: *Anzac Cove* by Luke Sciberras



Painting, Anzac Cove, Gallipoli by Luke Sciberras, oil on board, 2016. (2019.13)

Australian artist Luke Sciberras began this work when he was part of a team of some of the finest landscape artists in Australia and New Zealand, touring the Gallipoli peninsula with the Anzac Memorial's Senior Historian & Curator in 2014. Their aim was to create paintings for a national touring exhibition in 2015 to mark the Centenary of the Gallipoli campaign. The exhibition, Your Friend The Enemy, generated a documentary, Painting Gallipoli (2015) by Bruce Inglis, as well as catalogues and articles. Scibberas's Anzac Cove, was completed in 2016 and is on display in the Anzac Memorial's auditorium.

Donated through the Australian Government's Cultural Gifts Program by Luke Sciberras, 2019 Book, The All-Australian Memorial, British-Australasian Publishing Service, Melbourne, c.1917 and Map, silk, Germany, RAF/RAAF, relating to Keith Campbell, 1939–1945. (2019.3)

423220 Warrant Officer Keith Campbell served as an air bomber in the Halifax air crews of 466 Sauadron RAAF. In July 1944 he and the rest of his crew were reported missing. Campbell became a POW in a German prison camp but the rest of his crew had been killed when the aircraft they were flying went down. The silk escape map was an essential part of his kit for operations over Germany during his service in the RAAF during the Second World War. Campbell's father, William Campbell, served in the First World War alongside his brothersin-law Raymond Slater and Reginald Slater. All three men are commemorated in the "All-Australia Memorial" book that forms part of this donation. It is likely the book was purchased by the Campbell family in the immediate post-war period. Gift of Keith Campbell OAM, 2019

### **DOCUMENTATION**

Documentation of the Collection continued throughout the year following the Anzac Memorial's Collection Policy and Procedures. New acquisitions were catalogued and added to the Memorial's Vernon CMS database and all documentation was placed in physical files. Work then commenced consolidating those collection objects and their respective sub-parts acquired before 2016.

Many of the new acquisitions have been displayed in the new permanent and temporary exhibition spaces. Over the reporting period 595 objects were acquired from 34 different sources. Of these, 26 individual objects were purchased from four different sources, the rest being donations. Documentation of the existing collection also continued with the priority being on objects selected for display in the new exhibition.

### **COLLECTION MANAGEMENT**

The Anzac Memorial's collection, numbering some 6,000 objects, was inventoried and packed during May, June and July 2018 in preparation for moving it back into the new Collection Store at the Anzac Memorial during July and August 2018. As an added step to this logistical process the collection was either frozen on site or sent for low oxygen treatment as a preventative conservation measure to ensure the new Collection Store was not contaminated by pests and diseases, and that the collection's long term preservation was maintained. Secure movable compactus shelving was installed for the storage of the Collection as per museum best practice. The store and all shelving were cleaned and prepared prior to the rehousing of the objects. All collection objects are now either on display or housed in the Collection Store. The storage integration of new acquisitions and the consolidation of the Collection and location coding is ongoing.

Cataloguing the Collection has continued with a particular focus on recording new acquisitions in the Vernon collection management system. Many of these new objects acquired in the first 3 months of the reporting period are now on display in the exhibition spaces.

Inward loans for display in the Centenary Exhibition, previously sourced and negotiated, were transported from several organisations, institutions and private lenders and installed in the exhibition. The logistics for installation was coordinated by the Collection Officer. Loans were secured from Sydney Living Museums, the Museum of Applied Arts & Sciences, Sydney Hospital Museum, the Royal Australian College of Surgeons Museum, the Army History Unit and the Naval Heritage Unit amongst others.

Ongoing photography and digitisation of the Collection was a significant part of the documentation process of the Collection during the reporting period. Photographs will be used for publications and the Anzac Memorial's website, as well as part of basic documentation of the Collection. Digitisation of significant paper objects such as First and Second World War diaries, log books, documents and photographs was completed and will not only contribute to the long term preservation of the information they contain, but will be used for publications and the website. A selection of significant collection documents and photos were digitised for display on electronic flip books in the Centenary Exhibition.

### **CONSERVATION**

Objects selected for display in the Centenary Exhibition were assessed by Collections staff and categorised by level of conservation treatment required. Objects needing conservation treatment were sent to several conservators during the reporting period including textiles, paper and metal specialists.

In order to adhere to museum best practice conservation standards, and as a precautionary measure to maintain a pest free environment selected collection objects were packed and sent for low-oxygen pest eradication treatment off-site. Treated objects included fragile media such as framed works with glass not suitable for freezer treatment. The bulk of the collection was prepared for an on-site freezing program.

During the reporting period, basic conservation assessments and reports were completed for new acquisitions. A chest freezer was purchased for new acquisitions preventing pests and diseases from entering the Collection Store and exhibition spaces. Data loggers to measure temperature and humidity levels were installed inside showcases in the new exhibition space. To meet museum best practices for collection storage, large paper works, including maps and plans, were sent to professional conservators for flattening and re-housing. A plan cabinet was purchased to store these large format objects.

### RESEARCH

Research for the 2018–19 period centred on the consolidation and delivery of content for the Centenary Exhibition and temporary exhibition 1919: A Time to Mourn, A Time to Hope, which opened in March 2019. The first months of the reporting period saw continued research for the narratives, objects and graphics to be displayed in the permanent, supplementary and temporary exhibition galleries.

Research was also conducted to assist in the development of interactive. AV and website content. including the broader history of the Anzac Memorial building. The temporary exhibition development involved research into the vast social, medical and economic issues that defined the immediate post-war era. The temporary exhibition seeks to narrate the events of late 1918 and 1919 through the popular media of the day: the newspaper. Designed in collaboration with X Squared Design, the exhibition comprises a predominantly 2-dimensional, paperbased display, with some uniforms and larger, textile souvenirs featured throughout. A curatorial talk on the temporary exhibition was delivered by the Exhibitions Research Officer to the public as part of the Memorial's ongoing lunchtime lecture series.

The Exhibitions Research Officer was also involved in selecting graphics to be featured in the Memorial's forthcoming publication, *In That Rich Earth*, and assisted in the research and development of the theatrical piece 'Devoted Service'.



# ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES

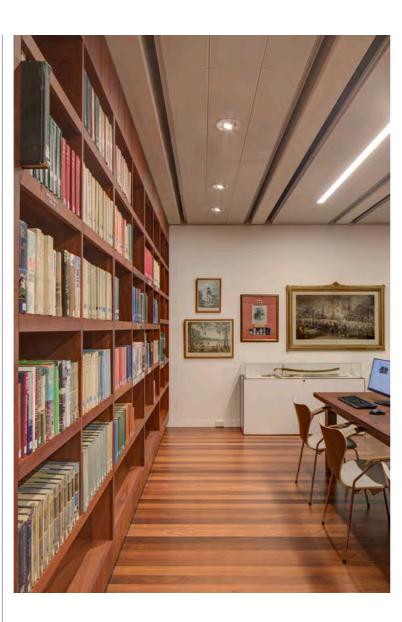
The Royal United Services Institute for Defence and Security Studies (the Institute) was founded in 1888 and is an independent, apolitical, not-for-profit, public education association, incorporated in New South Wales. The Institute seeks to promote understanding of defence and national security. Its 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 Ursula Davidson Library relocated to the Anzac Memorial's Centenary Extension in mid-2018. 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 Centenary Extension. 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.

The Library, staffed by Institute members and trainee library technicians from Sydney and Wollongong TAFEs, is open to the public four days a week and for researchers by appointment. During the year, the Institute wrote to a number of NSW libraries inviting academic staff and university students to visit the library and to make use of its unique collection.

Between November 2018 and June 2019 the Institute used the Anzac Memorial auditorium for its education programme, including eight lunch-time lectures and a major military history seminar. This also provided an opportunity for Institute members and lecture/seminar attendees to visit the library and the Anzac Memorial.

The Institute has forged a very positive relationship with Anzac Memorial staff and considers the relocation of the Institute and its library to the expanded Memorial to be a wonderful gift for the people of New South Wales.



Above: The Ursula Davidson Library reading room. Photo by Brett Boardman

### SELF GENERATED REVENUE

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 Shop was developed as part of the Anzac Memorial Centenary Project to support the Memorial's mission. The Shop creates a retail identity though design and product, which supports the Memorial's reputation in military history and commemoration.

The Anzac Memorial guiding staff manage the day-to-day duties in the shop, enabling staff to further their professional development and engage with visitors as they enter the Memorial.

The Shop commenced trading on 20 October, 2018 when the Memorial was re-opened. A range of appropriate themed products were 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.

Seventy-six per cent of the projected sales target was achieved in the first year of trade. Providing Management scope to monitor, review and refine the product mix and establish key performance indicators for the future. The Memorial Shop has been well received by the public with many positive comments in relation to the quality and sensitivity of the product range.

The highest performing product categories were books and bespoke products making up over 55% of total gross sales. The Bespoke Product Range also included a mix of products developed for the temporary exhibition 1919: A Time to Mourn, a Time to Hope.

Sales indicate that customers prefer to purchase products that are linked with the Anzac Memorial Building, the Collection and our exhibitions. The Trustees' new "official volume", The Anzac Memorial produced to describe and explain the Anzac

Memorial Centenary Project and the Memorial's enduring significance to the people of NSW is the highest selling book followed by other Anzac Memorial publications such as New South Wales and the Great War and Debra Beck's Rayner Hoff, the life of a sculptor.

The Anzac Memorial Shop will continue to develop and source products that are unique, diverse and link with the Memorial and its programs.

### **EVENTS & VENUES**

The completion of the Anzac Memorial Centenary Extension has provided an opportunity for veterans and the community to gather in the Memorial's new spaces. 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. The Anzac Memorial has four fee categories, which are tiered based on 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 was a total 34 events held in the Centenary Extension from October 2018 for the financial year.

### **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 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. Almost \$10,000 has been raised this financial year.

### **OPERATIONS**

The Trustees would also like to extend their gratitude to artist Luke Scibberas for his generous gift of his work *Anzac Cove, Gallipoli* (2016, oil on board, 160x360cm).

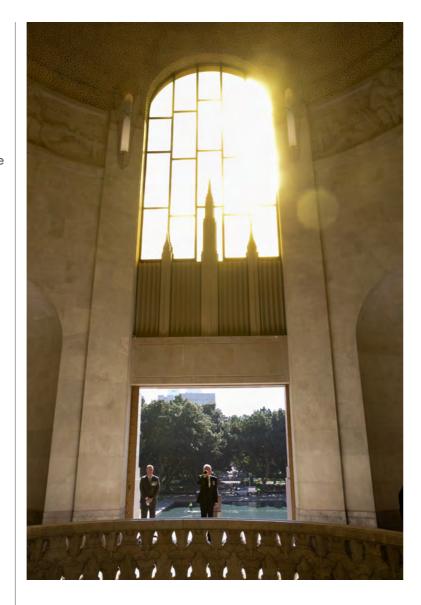
### THE ONLINE CONSTELLATION OF HONOUR AND MEMORY

In tribute to the 1934 RSL efforts selling the stars in the Memorial's Great Dome to raise money to finish the building, today the public can purchase a 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 telling the stories and sharing the history of NSW's involvement in military operations.

Purchasers are able to tag their star and leave a message in memory of a veteran. These moving tributes can be read at http://www.anzacmemorial.nsw.gov.au/online-constellation-stars/.

The Trustees sincerely thank the following for supporting the star campaign in 2018/19:

**Anthony Spicer** Ashleigh Payne Christopher and Heather Abbott Craig Parker Dominique Hogan-Doran SC Frank Kennedy Geoff Moss Hal Shaw lain Gibson Ian Hallenan James and Kellie Jason C Frear John and Philip Henry Lesley Innes Philip and Elaine Colvin Suryo Wongsodihardjo The Cumberland RSL Sub-Branch The Reilly Family



Above: Bugler Terry McCleary sounds the Last Post at the NSW Korean War Veterans Commemoration, July 2019 The Anzac Memorial is supported by the NSW Office for Veterans Affairs (OVA). The Director. OVA is accountable to the Trustees under section 9A of the Act for ensuring appropriate management of the Anzac Memorial 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 (the Institute) 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 was supported by the NSW Department of Justice for human resources, information technology and financial services through a service level agreement.

The Operations Manager and Visitor Services team manage the Memorial to fulfil the Trust's 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 are met or exceed visitors' expectations.

### BUILDING MANAGEMENT AND MAINTENANCE

All building works at the Memorial are carried out in accordance with 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 various scopes of work for the care and maintenance of sensitive areas of the building.

All programmed and reactive maintenance activities are scheduled in order to have minimum impact on visitors, and to avoid any clashes with significant public events.

Building management and maintenance activities carried out during 2018–19 within recurrent budget limitations included the following:

- Review and rationalisation of all building maintenance contracts to incorporate the new Centenary Extension to achieve efficiency of contractors, simplification of maintenance schedules, and ensure value for money in relation to maintenance budgets.
- Review of building management practises (including contractor induction, sign/in out procedures, access controls, two-way radio procedures, key/fob security, opening/closing procedures) and documenting of associated standard operating procedures.
- Re-keying of collection storage areas to ensure security of collection and compliance with applicable firearms storage legislation.
- Installation of additional CCTV monitoring computer/screen in management office to enable more effective monitoring of potential security issues/site risks.
- Conservation cleaning of the sculpture "Sacrifice" and western bas relief.
- Conservation pest treatment of the 1934 Wreath (Hall of Memory).
- Regular servicing of the air-conditioning system, passenger lift, automatic doors, security/audio visual systems, and fire protection systems.
- Regular servicing of electrical and plumbing infrastructure.
- Regular pest inspection and treatment of all areas.
- Continual review of onsite security duties/routines to best support site activity and daily Memorial operations.
- Recertification of installed height safety system and personal fall equipment.
- Repairs to the external roof lighting.

### 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

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.

An Inclusion Action plan has been produced in line with the requirements outlined in the NSW Disability Inclusion Plan 2015 and the *Disability Inclusion Act*. This includes the requirement to establish a Consultative Committee comprised of people with lived experience of disability and representative of cultural diversity. The Memorial also contributed to the Department of Justice Disability Inclusion Action Plan.

Accessibility was also a high priority for the new Centenary Exhibition with the requirement for equitable access written into the brief for the exhibition. This was embraced by the design team. The exhibition design followed the recommendations of the Smithsonian Guidelines for Accessible Design and the National Museum of Scotland Accessibility Guidelines and exceeded the statutory requirements of Australian Standard 1428.2. Two presentations on the exhibition design and services were made to the Accessibility Advisory Committee (the State Library Consultative Committee with additional members) that was formed for the project and the design was adjusted in a number of instances in line with comments from the committee. A Guidedog user was also brought in separately to do a test walk of the space and some minor components were revised following this review. Ongoing consultation with Guide Dogs NSW/ACT has been established.

Special consideration was given to text legibility, provisions for seating, design of showcases to optimise accessible viewing, and manoeuvrability through the exhibition space.

Prior to reopening in October 2018 the New South Wales Ombudsman delivered disability awareness training to 25 staff and security representatives.

### **DIVERSITY**

The Trustees are aware of the principles of cultural diversity. Through the Memorial's Collection 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.

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

Key focus areas for communicating and engaging with multicultural communities included:

### Collaboration and strengthening partnerships

The Anzac Memorial worked with consulates and community groups to deliver a range of commemorative services. In 2018–19, the Memorial supported French, Indian, Bangladeshi, Timorese, New Zealander, Estonian and Korean commemorative services. The Memorial also supported the 13th Anniversary of the Aboriginal and Torres Strait Islander Veterans' Commemorative Service, conducted annually during Reconciliation Week, to ensure Aboriginal and Torres Strait Islander service men and women are appropriately acknowledged and honoured.

### Work place culture

Staff are encouraged to participate in ongoing cultural capacity training, including the delivery of customer service and visitor engagement 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. Memorial Management and Trustees monitor and review health and safety objectives and targets annually.

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.

During 2018–19 the Memorial recorded six first aid requests, one near miss incident relating to visitor behaviour and six reports of anti-social behaviour in the Memorial precinct. Recorded trespass incidents primarily relate to public entering the Cascade water feature. (Appendix 3)

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

- Growth of resources to assist staff better understand their responsibilities under the WHS Act
- Promotion of the Employee Assistance Program
- Management attendance at strategic security seminars
- Providing staff with first aid and situational awareness and emergency planning training
- Facilities awareness training for new plant and equipment
- Management staff participated in mental health in the workplace training
- Development of a new Emergency Management Plan and Management in Use Plan for the Centenary Extension
- Improvement of Contractor induction and sign on processes.

### **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 were involved in a detailed review of relevant policies and plans to ensure awareness of risks and opportunities to improve business and operational practices were identified.

#### **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. Continued refinement of the risk management framework in response to expanded operations included the development a Management in Use Plan and a new Emergency Management Plan.

#### FRAUD

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

### **CENTENARY EXTENSION**

The risk management for the Anzac Memorial Centenary Extension was managed by the building contractor with oversight by Infrastructure NSW and the Project Steering Committee in close cooperation with the Anzac Memorial operations team and reporting into the Trustees.

### INTERNAL AUDIT AND RISK MANAGEMENT POLICY ATTESTATION

As a small agency, the Trustees have been provided with an exemption from Treasury to comply with the Internal Audit and Risk Management policy for the NSW Public Sector (TPP15-03). The Department of Justice's Audit and Risk Committee supports the review of the Trust's financial statements.

### **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 indication that the Memorial is of particular importance to the people of NSW, enriches our understanding of our history and identity, is legally protected as a heritage item under the NSW Heritage Act 1977 and requires approval from the Heritage Council of NSW 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 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 https://www.environment.nsw.gov.au/heritageapp/ ViewHeritageItemDetails.aspx?ID=5053512

The Government Architect's Office completed a detailed review of the Anzac Memorial Conservation Management Plan in 2015 in association with the Centenary Project Development Application. A revised Conservation Management Plan is being prepared to take into consideration the major development which occurred at the Memorial as part of the Centenary Project.

The Memorial is also identified as a heritage item in the *Sydney Local Environmental Plan 2012* (Item No 11742 in Schedule 5 Environmental heritage).

Right: Their Royal Highnesses The Duke and Duchess of Sussex with their floral tribute. Photo by Penny Bradfield. Courtesy AUSPIC/DPS

### GENERAL DISCLOSURES

### **OVERSEAS TRAVEL**

In June-July 2018 the Senior Historian served as the historian/guide on the 2018 Premier's Anzac Memorial Scholarship tour to Europe. The state funded study tour was arranged by the NSW Office for Veterans Affairs and included exploration of Western Front battlefields and attendance at commemoration services marking the centenary of the battles of Hamel in France.

### **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.

### **CONSULTANTS**

No consultancies in excess of \$100,000 were entered into during the reporting period.

### **INSURANCES**

Since 1 July 1993, the Treasury Managed Fund has provided unlimited insurance cover for the Memorial and its Trustees in the fields of property, public liability, and other miscellaneous insurance. There were no property claims or public liability or miscellaneous claims made during the reporting period.

### APPENDICES

### APPENDIX 1

### **EVENTS AND COMMEMORATION SERVICES**

2018	Events and commemorative services
1 July	Reserve Forces Day Parade
19 July	Commemoration Ceremony of the Battle of Fromelles
7 September	Commemoration Ceremony for the 75th Anniversary Liberator Crash
26 September	Commemoration of the Centenary for the Third Battle of Ypres
20 October	Official Unveiling of the Anzac Memorial Centenary Extension
21 October	5 Eyes Veterans' Ministers Wreath Laying Ceremony
3 November	Sydney Open
9 November	Exhibition Launch Salient
11 November	Remembrance Day Service and Public opening for the Anzac Memorial Centenary Extension
15 November	Presentation of the Legion of Honour
22 November	State Visit and Wreath Laying by the President of the Republic of India
2019	Events and commemorative services
2019 1 April	Events and commemorative services  Visit by the Bangladesh High Commission
1 April	Visit by the Bangladesh High Commission
1 April 5 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch <i>Thank you for your service</i>
1 April 5 April 9 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch <i>Thank you for your service</i> RSL NSW Schools Remember Anzac Service
1 April 5 April 9 April 23 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch <i>Thank you for your service</i> RSL NSW Schools Remember Anzac Service  Wreath Laying for the Delegation from the Democratic Republic of Timor-Leste
1 April 5 April 9 April 23 April 24 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch <i>Thank you for your service</i> RSL NSW Schools Remember Anzac Service  Wreath Laying for the Delegation from the Democratic Republic of Timor-Leste  New Zealand Soil Blessing Ceremony
1 April 5 April 9 April 23 April 24 April 25 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch Thank you for your service  RSL NSW Schools Remember Anzac Service  Wreath Laying for the Delegation from the Democratic Republic of Timor-Leste  New Zealand Soil Blessing Ceremony  Consular Star Ceremony and Anzac Day Service
1 April 5 April 9 April 23 April 24 April 25 April 29 April	Visit by the Bangladesh High Commission  DVA Exhibition Launch Thank you for your service  RSL NSW Schools Remember Anzac Service  Wreath Laying for the Delegation from the Democratic Republic of Timor-Leste  New Zealand Soil Blessing Ceremony  Consular Star Ceremony and Anzac Day Service  Wreath Laying and Star Ceremony for the French Delegation with Mr Joseph Zimet
1 April 5 April 9 April 23 April 24 April 25 April 29 April 2 May	Visit by the Bangladesh High Commission  DVA Exhibition Launch Thank you for your service  RSL NSW Schools Remember Anzac Service  Wreath Laying for the Delegation from the Democratic Republic of Timor-Leste  New Zealand Soil Blessing Ceremony  Consular Star Ceremony and Anzac Day Service  Wreath Laying and Star Ceremony for the French Delegation with Mr Joseph Zimet  Commemoration Service for French and Australian Service Personnel

### APPENDIX 2

### **STAFFING**

Ongoing and temporary staff by gender as at 30 June 2019

Roles	2018–19		4	2017–18		2016–17		2015–16				
	female	male	total	female	male	total	female	male	total	female	male	total
Ongoing full-time	3	6	9	1	4	5	_	4	4	_	5	5
Ongoing part-time	1	-	1	-	1	1	-	1	1	-	2	2
Temporary full-time	1	1	2	2	1	3	1	1	2	_	1	1
Temporary part-time	-	2	2	2	-	2	2	-	2	3	-	3
Casual	5	11	17	2	2	4	2	2	4	2	2	4
Total	10	20	31	7	8	15	5	8	13	5	10	15

### Staff by Role

Position	2018–19	2017–18	2016–17	2015–16
Senior Historian and Curator	1	1	1	1
Operations Manager*	1	1	1	2
Property Manager	1	1	1	1
Collection and Content Officer	1	1	1	1
Exhibitions and Research Officer	1	1	1	_
Head of Learning	1	1	-	-
Visitor Services Coordinator	1	_	_	_
Administration Officer	1	1	-	-
Memorial Guides (full-time)	3	2	2	3
Memorial Guides (part-time)	3	2	2	3
Memorial Guides (casual)	10	4	4	4
Actor Presenter (casual)	7	-	-	-

 $<sup>^{\</sup>star}\ \text{Was previously titled Senior Operations Coordinator, role transferred to Operations Manager\ 2\ July\ 2018}$ 

### Anzac Memorial staff 2018–19

Brad Manera Senior Historian and Curator Belinda Mitrovich Operations Manager

Michael Trenear Property Manager (until 7 June 2019)

Matthew Holle Property Manager (commenced 25 June 2019)

Michael Lea Collection and Content Officer

Jacqueline Reid Exhibitions and Research Officer
Stephanie Hutchinson Head of Learning

Siephanie Hulchinson Head of Learning

Jim Grey Visitor Services Coordinator (commenced 22 October 2018)

Joanne Jordan Administration Officer

David Land Memorial Guide (commenced 19 November 2018)

Ryan Tracy Memorial Guide Michael Wilson Memorial Guide

Dean Farrajota Memorial Guide (part-time commenced 29 October 2018)
Milan Nettleton Memorial Guide (part-time commenced 24 October 2018)

Maureen Clack Memorial Guide (part-time)

Meg Banton Memorial Guide (casual commenced 29 October 2018)
Ian Dawson Memorial Guide (casual commenced 22 October 2018)
Louise Dunbar Memorial Guide (casual commenced 17 October 2018)

David Evans Memorial Guide (casual)

Darrin Laing Memorial Guide (casual commenced 25 October 2018)
Kerrin Lovell Memorial Guide (casual until 30 November 2018)

John Gallagher Memorial Guide (casual)
Lorraine Simpson Memorial Guide (casual)

lan Stenning Memorial Guide (casual commenced 29 October 2018)

Geoffrey Turner Memorial Guide (casual)

Tristan Black
Lincoln Hall
Sean Hall
Actor Presenter (casual commenced August 2018)

Sean Hall
Actor Presenter (casual commenced August 2018)

Emma Jackson
Actor Presenter (casual commenced August 2018)

Emma Jackson
Actor Presenter (casual commenced 4 February 2019)

Timothy Langan
Actor Presenter (casual commenced August 2018)

Emma Palmer
Actor Presenter (casual commenced 4 February 2019)

Andrew Wilson
Actor Presenter (casual commenced August 2018)

RSL NSW Corp of Guards 2018–19

Julio Cibilis Graham Cole Chaplain Bob Durbin

David Evans lain Finlay Bob Hall lan Hallenan David Howells Janet Golding Douglas James

Alan Johnson (inactive)
Lou Kaminski
Bill Kotsovolos
Carolyn McMahon
Fran O'Donohoe
Pam Richardson
Anthony Sider (inactive)

Rosemary Stockley (inactive)
Robert Wakeling

Richard Warburton (inactive)

Frank Wilcomes

### APPENDIX 3

### **WORK HEALTH AND SAFETY REPORTS**

	2010 10	2017 10	2017 17	2015 17
	2018–19	2017–18	2016–17	2015–16
Site incidents	7	8	2	2
Near Miss	1	_	-	_
Recorded incidents in Memorial precinct	6	-	-	-
Trespass	22	_	-	_
Notifiable incidents	0	0	0	0
First Aid	6	1	1	0

### APPENDIX 4

### **CONSUMER RESPONSE**

Table 1. Anzac Memorial complaint/suggestion/feedback

Complaints/ suggestions by feedback subject	2018–19	2017–18*
Fencing due to construction	10	-
Wording on Centenary Extension Plaque	3	-
Feedback provided by members of the public relating to interactions with tour groups	0	1
Memorial closure	1	1
Security or request to move on	2	-
Other	1	-

<sup>\*</sup> During the 2017–18 reporting period the Anzac Memorial was closed to the public during the construction of the Anzac Memorial Centenary Extension.

Table 2. Anzac Memorial compliment/feedback

Compliments by feedback subject	2018–19	2017–18
Staff service external groups, including email and written correspondence from schools or in relation to events	144	11

Table 3. Trip Advisor and Google Review ratings

Rating	Trip Advisor numbers	Google Review numbers
••••	66	474
••••	20	106
•••	0	17
••	0	7
•	0	3

The lower ratings did not have comments but the majority were during the construction period where the Memorial was closed.

### 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 Trustee of the Anzac Memorial Building (the Entity), which comprises the Statement of Comprehensive Income for the year ended 30 June 2019, the Statement of Financial Position as at 30 June 2019, 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:

- give a true and fair view of the financial position of the Entity as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 41B of the Public Finance and Audit Act 1983 (PF&A Act) and the Public Finance and Audit Regulation 2015.

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 Entity 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' (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.

53

#### Other Information

The Entity's annual report for the year ended 30 June 2019 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Trustees of the Entity are responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprises the Statement by Trust Members.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

### The 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 and the PF&A Act, and for such internal control as the Trustees determine 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 Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting, unless it is not appropriate to do so.

### 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 My opinion does not provide assurance:

- that the Entity 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.

Chris Harper

Director, Financial Audit Services

Marge

Delegate of the Auditor-General for New South Wales

17 October 2019 SYDNEY

### FINANCIAL STATEMENTS

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

for the year ended 30 June 2019

Statement in accordance with S41C(1B) and (1C) of the Public Finance and Audit Act, 1983 and under Clause 7 of the Public Finance and Audit Regulation 2015

In accordance with a resolution of the members of The Trustees of the Anzac Memorial Building, we declare on behalf of The Trustees that in our opinion:

- 1. The accompanying financial statements and notes thereon exhibit a true and fair view of the financial position of The Trustees of the Anzac Memorial Building as at 30 June 2019 and financial performance for the year then ended.
- 2. The financial statements have been prepared in accordance with applicable Australian Accounting Standards (which include Australian Accounting Interpretations), the requirements of the *Public Finance and Audit Act 1983* (the Act), the *Public Finance and Audit Regulation 2015* and the Treasurer's Directions issued under the Act.
- 3. As at the date of signing this statement, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

Signed in accordance with the resolution of the Trust members

**Veterans' Representative Trustee** 

Jan Offullion

The Trustees of the Anzac Memorial Building

15 October 2019

**Deputy Chair** 

The Trustees of the Anzac Memorial Building

15 October 2019

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

for the year ended 30 June 2019

		2019	2018
	Notes	\$	\$
Expenses excluding losses			
Personnel services expenses	2(a)	1,671,451	996,418
Operating expenses	2(b)	1,524,101	834,728
Depreciation	2(c)	1,351,091	131,547
Total expenses excluding losses		4,546,643	1,962,693
Revenue			
Sale of goods and services	3(a)	93,056	3,870
Contribution from NSW Government	3(b)	4,422,000	11,618,795
Contribution from Federal Government	3(b)	2,000,000	7,436,364
Investment revenue	3(c)	37,129	42,756
Other revenue	3(d)	180,108	42,662
Total revenue		6,732,293	19,144,447
Operating result		2,185,650	17,181,754
Loss on disposal of plant and equipment	4	(499,214)	-
Net result		1,686,436	17,181,754
Other comprehensive income  Items that will not be reclassified to net result in subsequent periods			
Changes in revaluation surplus of property, plant and equipment	7	11,830,255	(2,148,372)
Total other comprehensive income		11,830,255	(2,148,372)
TOTAL COMPREHENSIVE INCOME		13,516,691	15,033,382

The accompanying notes form part of these financial statements.

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

for the year ended 30 June 2019

for the year ended 30 June 2019				
		2019	2018	
			Restated	
	Notes	\$	\$	
ASSETS				
Current Assets				
Cash and cash equivalents	5	3,040,515	7,475,042	
Receivables	6	130,438	3,054,893	
Total Current Assets		3,170,953	10,529,935	
Non-Current Assets				
Property, plant and equipment				
Land and buildings	7	82,872,646	66,015,333	
Plant and equipment	7	5,504,652	96,065	
Memorial Collection	7	735,603	695,603	
Total Non-Current Assets		89,112,901	66,807,001	
Total Assets		92,283,854	77,336,936	
LIABILITIES				
Current Liabilities				
Payables	9	7,870,142	6,383,326	
Provisions	9	263,712	315,225	
Total Current Liabilities		8,133,854	6,698,551	
Non-Current Liabilities				
Provisions	9	9,323	14,399	
Total Non-Current Liabilities		9,323	14,399	
Total Liabilities		8,143,177	6,712,950	
Net Assets		84,140,677	70,623,986	
EQUITY				
Reserves		32,273,026	20,442,771	
Accumulated funds		51,867,651	50,181,215	
Accumulated funds		100,700,10	30,101,213	

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 2019

	Notes	Accumulated funds	Asset revaluation surplus \$	Total equity
Balance at 1 July 2018		50,181,215	20,442,771	70,623,986
Net result for the year  Other comprehensive income  Net change in revaluation surplus of property, plant		1,686,436	-	1,686,436
and equipment			11,830,255	11,830,255
Total other comprehensive income		-	11,830,255	11,830,255
Total comprehensive income for the year		1,686,436	11,830,255	13,516,691
Balance at 30 June 2019		51,867,651	32,273,026	84,140,677
Balance at 1 July 2017		32,999,461	22,591,143	55,590,604
Net result for the year		17,181,754	-	17,181,754
Other comprehensive income  Net change in revaluation surplus of property, plant				
and equipment			(2,148,372)	(2,148,372)
Total other comprehensive income			(2,148,372)	(2,148,372)
Total comprehensive income for the year		17,181,754	(2,148,372)	15,033,382
Balance at 30 June 2018		50,181,215	20,442,771	70,623,986

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 2019

		2019	2018
	Notes	\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Payments			
Personnel service expenses		-	(730,172)
Suppliers for goods and services		(1,689,992)	(3,366,302)
Total Payments		(1,689,992)	(4,096,474)
Receipts			
Contribution from NSW Government	3(b)	5,132,796	11,618,795
Contribution from Federal Government	3(b)	2,000,000	7,436,364
Department of Justice recoupment		1,851,220	-
Interest received		37,129	144,742
Services and Retail sales		93,056	-
Other		78,708	36,729
Total Receipts		9,192,909	19,236,630
NET CASH FLOWS FROM OPERATING ACTIVITIES	10	7,502,917	15,140,156
CASH FLOW USED IN INVESTING ACTIVITIES			
Payments for development costs of property		(11,937,444)	(16,695,566)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(11,937,444)	(16,695,566)
CASH FLOW FROM FINANCING ACTIVITIES			
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS		(4,434,527)	(1,555,410)
Opening cash and cash equivalents		7,475,042	9,030,452
CLOSING CASH AND CASH EQUIVALENTS	5	3,040,516	7,475,042

The accompanying notes form part of these financial statements.

for the year ended 30 June 2019

### 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 is a not for profit entity and it currently has no cash generating units. The entity is considered a going concern on the basis of the support provided by the NSW Government.

The financial statements for the year ended 30 June 2019 have been authorised for issue by The Trustees on 15 October 2019.

### (b) Basis of preparation

The entity'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 Public Finance and Audit Act 1983 and Public Finance and Audit Regulation 2015; and
- the Financial Reporting Directions issued by the Treasurer.

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.

All amounts are rounded to the nearest dollar 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) 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.

### (e) 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 is recognised as part of the cost of acquisition of an asset or part of an item of expense; and
- receivables and payables which 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 Australian Taxation Office are classified as operating cash flows.

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

for the year ended 30 June 2019

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

#### (f) Personnel Services Expense

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

#### g) Income recognition

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

#### (i) Contributions

Contributions are generally recognised as income when the entity obtains control over the assets comprising the contribution. Control is normally obtained upon receipt of cash.

#### (ii) Investment revenue

Interest income is recognised using the effective interest rate method. The effective interest rate is the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset.

### (iii) Sale of goods

Revenue from sale of goods is recognised as revenue when the entity transfers the significant risks and rewards of ownership of the goods, usually on delivery of the goods.

#### (h) Assets

### (i) Acquisition of Assets

Assets 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.

### (ii) 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.

for the year ended 30 June 2019

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

#### (h) Assets (cont'd)

#### (iii) 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 14-01). 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 is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account 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.

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 7 and Note 8 for further information regarding fair value.

The entity revalues 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 entity's land, building, infrastructure and other assets was completed as at 31 March 2019 by three external professional qualified valuers. A comprehensive revaluation will be performed on the Memorial Collection in 2020. An annual stocktake of the Memorial Collection has been performed that considers the value of the collection, hence no interim valuation is considered necessary by the management in 2019. 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.

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

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

for the year ended 30 June 2019

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

#### (h) Assets (cont'd)

### iii) Revaluation of Property, Plant and Equipment and the Memorial Collection (cont'd)

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 vear end.

#### iv) 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 entity assesses, 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.

### (v) 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%

for the year ended 30 June 2019

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

#### (h) Assets (cont'd)

#### (vi) 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.

#### (vii) Receivables

Receivables, including trade receivables, prepayments etc. are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Subsequent measurement is 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.

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

### (i) Liabilities

#### (i) Payables

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.

#### (ii) Personnel Services and related on-costs

#### Salaries and wages, annual leave, sick leave and on-costs

Salaries and wages (including non-monetary benefits), and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 7.9% 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.

Unused non-vesting sick leave does not give rise to a liability, as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

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

for the year ended 30 June 2019

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

#### i) Liabilities (cont'd)

#### (ii) Personnel Services and related on-costs (cont'd)

#### Long service leave and superannuation

The entity's liabilities for long service leave are 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. This is based on the application of certain factors (specified in NSW TC 18/13) to employees with five or more years of service using 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.

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.

#### (j) Fair value hierarchy

A number of the entity's accounting policies and disclosures require the measurement of fair values, for non-financial assets. 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, 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 entity recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer Note 8 for further disclosures regarding fair value measurements of non-financial assets.

### (k) 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 1(h) (iii).

65

### ii) Accumulated funds

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

for the year ended 30 June 2019

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

#### (I) Change in accounting policies, including new or revised Australian Accounting Standards

#### (i) Effective for the first time in 2018-19

The accounting policies applied in 2018-2019 are consistent with those of the previous financial year except as a result of new or revised accounting standards that have been applied for the first time in 2018-19.

The Trustees have adopted AASB 9 *Financial Instruments* (AASB 9), which resulted in changes in accounting policies in respect of recognition, classification and measurement of financial assets and financial liabilities; derecognition of financial instruments and impairment of financial assets. AASB 9 also significantly amends other standards dealing with financial instruments such as the revised AASB 7 *Financial Instruments: Disclosures* (AASB 7R).

The Trustees applied AASB 9 retrospectively, but has not restated the comparative information which is reported under *AASB139 Financial Instruments: Recognition and Measurement* (AASB139). There were no differences arising from adoption of AASB to the accumulated funds and other components of equity. The effect of adopting AASB 9 on statement of financial position as at 1 July 2018 is nil.

a) Classification and measurement of financial instruments

Under AASB 9, classification and subsequent measurement of financial assets is based on assessing whether the contractual cash flow is of solely principle and interest and the Trustees' business model for collecting those cash flows.

The assessment of the Trustees' business model was made as of the date of initial application of AASB 9, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

On 1 July 2018, the Trustees assessed the terms of the contractual cash flows and business models that apply to its financial assets resulting in the classification of some financial assets changing to conform with the new categories specified in the standard. Practically the basis for subsequent measurement has remained the same as under AASB 139 and therefore there has been no material impact to the carrying values of financial assets upon transition.

The following are the changes in the classification of the Trustees' financial assets:

• Trade receivables classified as 'Loans and receivables' under AASB 139 as at 30 June 2018 are held to collect contractual cash flows representing solely payments of principal and interest. At 1 July 2018, these are classified and measured as receivables at amortised cost.

The table below summarises the changes in classification and measurement upon adoption of AASB 9:

	Measurer	ment category	<u> </u>	arrying amou	ınt
		Original New Differ			Difference
Measurement category	<b>AASB 139</b>	AASB 9	\$	\$	\$
Trade receivables	L&R	Amortised cost	114,062	114,062	-

The Trustees have not designated any financial liabilities at fair value through profit or loss.

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

for the year ended 30 June 2019

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

- ) Change in accounting policies, including new or revised Australian Accounting Standards (cont'd)
- (i) Effective for the first time in 2018-19 (cont'd)
- b) Impairment

The adoption of AASB 9 has changed the Trustees' accounting for impairment losses for financial assets by replacing the AASB 139 incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Trustees to recognise an allowance for ECLs for all financial assets not held at fair value through profit or loss. The Trustees reperformed their impairment of financial asset calculations using the new expected credit loss model and determined that a nil provision was appropriate upon transition at 1 July 2018. Thus the impact of transition to AASB 9 as a result of the new impairment model on financial assets, reserves and accumulated funds is nil.

### (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 TC 19/04:

- AASB 15, AASB 2014-5, AASB 2015-8 and 2016-3 regarding Revenue from Contracts with Customers (not-forprofits only)
- AASB 16 Leases
- AASB 1058 Income of Not-for-profit Entities
- AASB 2016-8 Amendments to Australian Accounting Standards Australian Implementation Guidance for Not-for-Profit Entities;
- AASB 2018-1 Amendments to Australian Accounting Standards Annual Improvements 2015-2017 Cycle
- AASB 2018-3 Amendments to Australian Accounting Standards Reduced Disclosure Requirements
- AASB 2018-7 Amendments to Australian Accounting Standards Definition of Material
- AASB 2018-8 Amendments to Australian Accounting Standards Right-of-Use Assets of Not-for-Profit Entities

Assessment of the impact on adoption of AASB 15 Revenue from Contracts with Customers (not-for-profits only), AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15 and AASB 1058 Income of Not-for-Profits on the Trustees:

AASB 15 Revenue from Contracts with Customers (AASB 15) is effective for reporting periods commencing on or after 1 January 2019. AASB 15 establishes a five-step model to account for revenue arising from contracts with customers. Revenue is recognised when control of goods or services is transferred to the customer at amounts that reflect the consideration to which the Trustees expect to be entitled in exchange for transferring the goods or services to the customer. Under AASB 118 Revenue (AASB 118), revenue recognition is currently based on when risks and rewards are transferred.

AASB 1058 Income of Not-for-Profits (AASB 1058) is effective for reporting periods commencing on or after 1 January 2019 and will replace most of the existing requirements in AASB 1004 Contributions (AASB 1004). The scope of AASB 1004 is now limited mainly to parliamentary appropriations, administrative arrangements and contributions by owners. Under AASB 1058, the Trustees will need to determine whether a transaction is consideration received below fair value principally to enable the Trustees to further its objectives (accounted for under AASB 1058) or a revenue contract with a customer (accounted for under AASB 15).

The standards will result in the identification of separate performance obligations that will change the timing of recognition for some revenues, including revenues relating to miscellaneous revenue. However, the impact of this is immaterial as at 1 July 2019.

for the year ended 30 June 2019

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

### (I) Changes in accounting policy, including new or revised Australian Accounting Standards (cont'd)

### (i) Effective for the first time in 2018-19 (cont'd)

Under AASB 1058, the Trustees will not recognise as liabilities, obligations for funding received where there is an obligation to construct recognisable non-financial assets controlled by the Trustees. This is because all funding is spent in the year it is received or sufficiently specific performance obligations attached have been met.

The Trustees will adopt AASB 15 and AASB 1058 on 1 July 2019 through application of the full retrospective transition approach. Recognition and measurement principles of the new standards will be applied for the current year and comparative year as though AASB 15 and AASB 1058 had always applied.

Based on the impact assessments the Trustees have undertaken on currently available information, the impacts to balances resulting from the adoption of AASB 15 and AASB 1058 have been assessed by the Trustees as not being significant.

### Assessment of the impact on adoption of AASB 16 Leases on the Trustees:

AASB 16 Leases (AASB 16) is effective from reporting periods commencing on or after 1 January 2019.

For lessees, AASB 16 will result in most leases being recognised on the Statement of Financial Position, as the distinction between operating and finance leases is largely removed. Under the new standard, an asset (the right to use the leased item) and a financial liability to pay rentals are recognised at the commencement of the lease. The only exceptions are short-term and low-value leases. AASB 16 will therefore increase assets and liabilities reported on the Statement of Financial Position. It will also increase depreciation and interest expenses and reduce operating lease rental expenses on the Statement of Comprehensive Income. Expenses recognised in the earlier years of the lease term will be higher as the interest charges will be calculated on a larger lease liability balance. Existing finance leases are not expected to be significantly impacted from the transition to AASB 16.

The Trustees will adopt AASB 16 on 1 July 2019 through application of the partial retrospective approach, where only the current year is adjusted as though AASB 16 had always applied. Comparative information will not be restated. The Trustees will also adopt the practical expedient whereby the fair value of the right-of use asset will be the same as the lease liability at 1 July 2019.

Based on the impact assessments the Trustees have undertaken on currently available information, the Trustees estimate the impacts to additional lease liabilities and right-of-use assets from the adoption of AASB 16 to be not significant.

#### (m) Comparative information

Except when the Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements. See Note 13 for Changes in the reclassifications of prior year information.

### Income tax

The entity is exempt from income tax

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

	2019	2018
	\$	\$
2. EXPENSES EXCLUDING LOSSES		
(a) Personnel service expenses		
Salaries and wages (including annual leave)	930,952	590,600
Superannuation	134,246	79,487
(Reversal of) / Long service leave expense	(41,178)	30,358
Payroll tax	86,201	51,42
Contractors and short term staff	561,230	244,552
Total	1,671,451	996,418
(b) Operating expenses		
Audit fees	41,500	37,600
Bank fees	1,022	434
Merchandise cost	33,380	_
Cleaning	105,504	52,437
Electricity, telephone and water	147,643	14,284
Valuation fees	27,350	10,750
Food and catering	402	151
Collection	34,035	50,225
Retail consultancy fees	24,450	12,825
Department of Justice - administration fees	64,491	-
Insurance	43,380	62,860
Maintenance	97,163	57,638
Other	145,034	40,803
Printing and stationery	11,244	2,609
Security services	742,919	489,905
Travel	4,584	2,207
Total	1,524,101	834,728
(c) Depreciation		
Buildings	835,096	122,912
Plant and equipment	515,995	8,635
Total	1,351,091	131,547

for the year ended 30 June 2019

Totale your onded of balls 2010	2019	2018
	\$	\$
3. REVENUE	•	Ψ
(a) Sale of goods and services		
Retail sales - Shop	93,056	3,870
-	93,056	3,870
(b) Contributions		
Contribution from NSW Government	4,422,000	1,918,795
Contribution from NSW Government for Anzac Memorial Centenary capital project	-	9,700,000
Contribution from Federal Government	2,000,000	7,436,364
Total	6,422,000	19,055,159
(c) Investment revenue		
Interest revenue	37,129	42,756
Total	37,129	42,756
	0.,0	:=,: ••
(d) Other revenue	100 100	40.000
Other revenue	180,108	42,662
Total	180,108	42,662
4. (LOSS) ON DISPOSAL		
Plant and equipment	(499,214)	
Net loss on disposal of plant and equipment	(499,214)	

The loss on disposal represents the written down value of multimedia assets scrapped as a result of the new building extension.

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

Total	3,040,515	7,475,042
Cash at bank and on hand	3,040,515	7,475,042

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

### 6. CURRENT ASSETS - RECEIVABLES

Total	130,438	3,054,893
Other	114,062	12,663
Receivable from Department of Justice - recurrent funds	-	700,000
GST receivable	16,376	2,342,230

Details regarding credit risk of trade receivables that are neither past due nor impaired are disclosed in note 11.

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

for the year ended 30 June 2019

### 7. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT

	Land and Building \$	Plant & Equipment \$	Memorial Collection \$	Total \$
At 1 July 2018 - fair value	Ą	Φ	Ψ	Ą
Gross carrying amount	67,132,079	162.817	695.603	67,990,499
, ,		- ,-	095,005	
Accumulated depreciation and impairment	(1,116,746)	(66,752)	-	(1,183,498)
Net carrying amount	66,015,333	96,065	695,603	66,807,001
At 30 June 2019 - fair value				
Gross carrying amount	84,497,290	6,080,355	735,603	91,313,248
Accumulated depreciation and impairment	(1,624,644)	(575,703)	-	(2,200,347)
Net carrying amount	82,872,646	5,504,652	735,603	89,112,901
	Land and	Plant &	Memorial	
	Building	Equipment	Collection	Total
	\$	\$	\$	\$
At 1 July 2017 - fair value				
Gross carrying amount	45,547,924	162,817	695,603	46,406,344
Accumulated depreciation and impairment	(993,834)	(58,117)	-	(1,051,951)
Net carrying amount	44,554,090	104,700	695,603	45,354,393
At 30 June 2018 - fair value				
Gross carrying amount	67,132,079	162,817	695,603	67,990,499
Accumulated depreciation and impairment	(1,116,746)	(66,752)	=	(1,183,498)
Net carrying amount	66,015,333	96,065	695,603	66,807,001

### (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 2019 by Scott Fullarton Valuations Pty Ltd (land and building), Andrew Nock Pty Ltd (contents) and McWilliam & Associated Pty Ltd (heritage items) 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 14-01:* Valuation of Physical Non-Current Assets at Fair value. It has been based on the value of the land under the Infrastructure plus the current replacement/reproduction cost of the building. 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

Memorial Collection consists of memorabilia from various theatres of conflict. The Memorial Collection items were valued in April 2015 by various valuers at \$411,329. Subsequent additions now value this collection at \$735,603. A comprehensive revaluation will be performed on the Memorial Collection in 2020.

for the year ended 30 June 2019

### 7. NON-CURRENT ASSETS - PROPERTY, PLANT AND EQUIPMENT (CONT'D)

#### 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	Work in Progress	Plant and Equipment	Memorial Collection	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2019		·	·	·	·
Net carrying amount at 1 July 2018					
restated	28,061,693	37,953,640	96,065	695,603	66,807,001
Additions	6,886,407	4,813,898	585,645	40,000	12,325,949
Disposals	(498,908)	-	(306)	-	(499,214)
Net revaluation increments	11,830,255	-	-	-	11,830,255
Other - WIP transfers	37,428,295	(42,767,538)	5,339,243	-	-
Depreciation expense (note 2 (c))	(835,096)	-	(515,995)	_	(1,351,091)
Net carrying amount at 30 June 2019	82.872.646		5.504.652	735.603	89.112.901

### 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	Work in Progress	Plant and Equipment	Memorial Collection	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2018					
Net carrying amount at 1 July 2017	30,332,978	14,221,112	104,700	695,603	45,354,393
Additions	-	26,202,491	-	-	26,202,491
Net revaluation decrements	(2,148,373)	-	-	-	(2,148,373)
Depreciation expense (note 2 (c))	(122,912)	-	(8,635)	-	(131,547)
Net carrying amount at 30 June 2018	28,061,693	40,423,603	96,065	695,603	69,276,964
Prior year reclassification (note 13)		(2,469,963)	-	-	(2,469,963)
Net carrying amount at 30 June 2018					
restated	28,061,693	37,953,640	96,065	695,603	66,807,001

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 8.

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

for the year ended 30 June 2019

### B. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS

### (a) Fair value hierarchy

2019	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Property, Plant and Equipment and Memorial Collection (Note 7)				
Land and buildings	-	-	82,872,646	82,872,646
Plant and Equipment			5,504,652	5,504,652
Memorial collection	-	-	735,603	735,603
Total		-	89,112,901	89,112,901
2018	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Property, Plant and Equipment and Memorial Collection (Note 7)				
Land and buildings	-	-	28,061,693	28,061,693
Plant and Equipment			96,065	96,065
Memorial collection	-	-	695,603	695,603
Total	-	-	28,853,361	28,853,361

### (b) Valuation techniques, inputs and processes

The following table shows the valuation techniques used in measuring the fair value of property, plant and equipment for Level 1 - 3 fair values.

### Level 3 Land

### Valuation techniques and inputs

Market value: Qualified valuers from Scott Fullarton Valuations Pty Ltd were engaged in March 2019 to carry out the valuation of land. 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 site sales in surrounding areas were considered.

Using the range of sales evidence collected, a rate of \$3,750 per m<sup>2</sup> has been determined appropriate to value the land.

for the year ended 30 June 2019

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

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

The following table shows the valuation techniques used in measuring the fair value of 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
Depreciated replacement cost:	Replacement cost per square metre	The estimated fair value would
Qualified valuers from Scott Fullarton Valuations	and other inputs for the following	increase (decrease) if the
Pty Ltd were engaged in March 2019 to carry out	building asset components including	replacement cost per square
the valuation of the building. A comprehensive	the refurbishment to the existing	metre for the assets were higher
valuation was undertaken as at 31 March 2019.	basement and ground floor levels to	(lower).
This indicated the asset carrying value had	restore original layouts, where	
increased to \$82,872,646 (2018: \$28,061,693).	possible, together with an	
	underground extension that would	
The building is heritage listed, specialised and	accommodate education and	
would not be sold. The building is listed on the	interpretation facilities.	
NSW State Heritage Register, the highest form		
of heritage recognition and protection in NSW.	These alterations have been	
Replacement cost of the building was based on	reflected in the comprehensive	
applying unit rates to the components, which is	valuation.	
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.		
The "Centenary Project" was substantially in use		
from November 2018 and the comprehensive		
valuation at 31 March 2019 indicated its carrying		
value is reflective of its fair value.		

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

for the year ended 30 June 2019

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

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

	Land and building	Plant and Equipment	Memorial collection	Total Recurring Level 3 Fair Value
	\$'000	\$'000	\$'000	\$'000
Fair value as at 1 July 2018	28,061,693	96,065	695,603	28,853,361
Additions	6,886,407	585,645	40,000	7,512,051
Disposals	(498,908)	(306)	-	(499,214)
Depreciation	(835,096)	(515,995)	-	(1,351,091)
Net revaluation increments	11,830,255	-	-	11,830,255
Other - WIP transfers	_37,428,295	5,339,243	-	42,767,538
Fair value as at 30 June 2019	82,872,646	5,504,652	735,603	89,112,901
Fair value as at 1 July 2017	30,332,978	104,700	695,603	31,133,281
Net revaluation decrements	(2,148,373)	-	-	(2,148,373)
Depreciation	(122,912)	(8,635)	-	(131,547)
Fair value as at 30 June 2018	28,061,693	96,065	695,603	28,853,361

for the year ended 30 June 2019

### 9. CURRENT / NON-CURRENT LIABILITIES

**Current Liabilities - Payables** 

	2019	2018
		Restated
	\$	\$
Sundry creditors	3,774,148	6,016,054
GST payable	2,024,268	91,775
Personnel services - Department of Justice	1,894,036	206,324
Other	177,690	69,173
	7.870.142	6.383.326

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in note 11.

	2019	2018
		Restated
	\$	\$
Provisions - current	263,712	315,225
Provisions - non-current	9,323	14,399
Total	273.035	329.624

The non-current provisions are long service leave and are expected to be settled after more than 12 months.

	2019	2018 Restated
	\$	\$
Aggregate employee benefits and related on-costs		
Annual leave	114,141	129,291
On-costs	35,085	35,289
Long service leave	114,486	150,645
Total	263,712	315,225

### 10. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	2019	2018 Restated
	\$	Kestateu \$
Net cash from operating activities	7,502,917	15,140,156
Depreciation	(1,351,091)	(131,547)
(Decrease)/increase in receivables	(2,924,455)	2,953,889
(Increase) in payables	(1,098,310)	(720,822)
Decrease/(increase) in provisions	56,589	(59,922)
Net loss on disposal of plant and equipment	(499,214)	-
Net result	1,686,436	17,181,754

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

for the year ended 30 June 2019

#### 11. 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

			Carrying Amount	Carrying Amount
Financial Assets	Note	Catagory	2019	2018
	Note	Category		
Class:			\$	\$
Cash and cash equivalents	5	N/A	3,040,515	7,475,042
Receivables (excludes				
statutory receivables and				
prepayments)	6	Receivables (at amortised cost)	114,062	712,663
			3,154,577	8,187,705
Financial Liabilities		Category	2019	2018
Class:			\$	\$
Payables (excludes statutory				
payables and unearned				
revenue)	9	Financial liabilities (at amortised cost)	5,778,058	6,291,551
			5,778,058	6,291,551

### 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

for the year ended 30 June 2019

### 11. FINANCIAL INSTRUMENTS (CONT'D)

#### (a) Financial instrument categories (cont'd)

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 derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

### 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.

#### (b) 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

Accounting policy for impairment of receivables and other financial assets under AASB 9

Collectability of receivables is reviewed on an ongoing basis.

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 2019.

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

for the year ended 30 June 2019

### 11. FINANCIAL INSTRUMENTS (CONT'D)

### c) Credit risk (cont'd)

Accounting policy for impairment of receivables and other financial assets under AASB 139 (comparative period only)

Collectability of trade receivables is reviewed on an ongoing basis. Procedures are followed to recover outstanding amounts. Receivables which are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the Trustees will not be able to collect all amounts due. This evidence includes past experience, and

current and expected changes in economic conditions and receivable credit ratings. No interest is earned on trade receivables. Sales are made on 30 day terms.

For the comparative period 30 June 2018, no receivables were past due or impaired. The Trustees are materially exposed to concentrations of credit risk to a single trade receivable, which is the Department of Justice as at 30 June 2018.

### (d) 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 \$7,802,236 at 30 June 2019 (\$6,383,326 at 30 June 2018), all of which are non-interest bearing, with maturity dates of less than 1 year.

### (e) 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 risk variable has been determined after taking into account the economic environment in which the Trustees operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis is performed on the same basis for 2018. The analysis assumes that all other variables remain constant.

for the year ended 30 June 2019

### 11. FINANCIAL INSTRUMENTS (CONT'D)

#### (f) Interest rate risk

The Trustees do not have exposure to interest rate risk through interest bearing liabilities. The Trustees do not account for any fixed rate financial instruments at fair value through profit or loss or as at fair value through other comprehensive income or as available-for-sale (until 30 June 2018). Therefore, for these financial instruments a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Trustees' exposure to interest rate risk is set out below.

		-1%		+1%	
	Carrying amount \$	Net Result	Equity \$	Net Result	Equity \$
2019					
Financial assets					
Cash and cash equivalents	3,040,515	(30,405)	(30,405)	30,405	30,405
2018 Financial assets Cash and cash equivalents	7,475,042	(74,750)	(74,750)	74.750	74,750
Odon and odon equivalents	7,475,042	(14,130)	(17,100)	77,730	17,100

### (g) Fair Value Measurement

### (i) Fair value compared to carrying amount

Financial instruments are recognised at cost. The amortised cost of financial instruments recognised in the Statement of Financial Position approximates the fair value, because of the short term nature of many of the financial instruments.

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

Management 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 2019

#### 12. CONTINGENT LIABILITIES

The total contingent liabilities at balance date were \$800,000 arising from the end of project contract management and defects in the building. (2018: nil).

### 13. COMMITMENTS

The aggregate capital expenditure contracted for at balance date in respect of Anzac Memorial Centenary project is \$3,683,882 (2018: 2,926,376). The aggregate operating expenditure contracted for at balance date not provided for in respect of Anzac Memorial account is \$246,993 (including GST) (2018: \$320,265). This commitment is due not later than one year. The aggregate operating expenditure contracted for at balance date and not provided for in respect of Anzac Memorial account of \$546,995 (including GST) (2018: \$211,825) is due over 12 months less than 5 years. GST input tax credits for total commitments is \$16,376 (2018: \$2,395,439) that are expected to be recovered from the Australian Tax Office.

### 14. RECLASSIFICATION OF PRIOR YEAR INFORMATION

During the year ended 30 June 2019, the Trustees modified the comparative classification of work-in-progress, sundry creditors and provision balances. This is to reflect appropriate classification of the underlying transactions in the respective account balances

Comparative amounts in the statement of financial position for financial year ended 30 June 2018, were reclassified for consistency with current year. The reclassification has no impact to comparative Statement of Comprehensive Income and Statement of Cash Flows. The result is as follows:

	30 June 2018	
Previously	Reclassification	Reclassifed
\$	\$	\$
68,485,296	(2,469,963)	66,015,333
69,276,964	(2,469,963)	66,807,001
79,806,899	(2,469,963)	77,336,936
8,646,965	(2,263,639)	6,383,326
521,549	(206,324)	315,225
9,168,514	(2,469,963)	6,698,551
9,182,913	(2,469,963)	6,712,950
	reported \$ 68,485,296 69,276,964 79,806,899 8,646,965 521,549 9,168,514	Previously reported \$ Reclassification \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

### Financial Statements continued

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

for the year ended 30 June 2019

### 15. RELATED PARTY DISCLOSURE

### (a) Key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. For the Trust, this comprises the Minister of Veterans' Affairs, the Honorary Secretary and the other Trustees. During the year the entity incurred \$ nil (2018:\$ nil) in respect of the key management personnel services that are provided by a separate management entity, the Department of Justice.

### (b) Key management personnel compensation paid by the Trust

There have been no compensation made to key management personnel during the year.

### (c) Other transactions with key management personnel and related parties

There have been no transactions reported with key management personnel.

The Trustees entered into transactions with other entities that are controlled/jointly controlled/significantly influenced by the NSW Government. These transactions include:

- Payments and invoices with Infrastructure NSW in relation to the construction of the Anzac Memorial Centenary project of \$6,749,126 (2018: \$22,617,815)
- Payments for the provision of personnel and corporate service to the Department of 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

### 16. 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 Trusteess of the Anzac Memorial Building in future financial years.

End of audited financial statements.





