



ANZAC MEMORIAL

HYDE PARK SYDNEY



ANNUAL REPORT 2015-16

The Trustees of the Anzac Memorial Building
Anzac Memorial Annual Report 2015—2016
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View or download this report from the Anzac Memorial website:
www.anzacmemorial.nsw.gov.au

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THE ANZAC MEMORIAL BUILDING ANNUAL REPORT

REPORT OF THE TRUSTEES OF THE ANZAC MEMORIAL BUILDING FOR THE YEAR ENDED 30 JUNE 2016

The Anzac Memorial Building in Hyde Park South is the principal NSW Memorial to all Australians who have served their country in the armed forces. The Memorial is administered by a board of Trustees appointed under the *Anzac Memorial (Building) Act 1923 No 27*, as amended.

This is the 32nd report of the Trustees of the Anzac Memorial Building since enactment of the *Annual Reports (Statutory Bodies) Act* and covers the period 1 July 2015 to 30 June 2016.

The report has been completed to address Annual Reporting under *Annual Reports (Statutory Bodies) Act 1984 No 87* and *Annual Reports (Statutory Bodies) Regulation 2015*.

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."*



ANZAC MEMORIAL
HYDE PARK SYDNEY

The Hon. Mike Baird MP
Premier of NSW
Minister for Infrastructure
Minister for Western Sydney
52 Martin Place
SYDNEY NSW 2000

The Hon. David Elliott
Minister for Corrective Services
Minister for Emergency Services
Minister for Veterans Affairs
52 Martin Place
SYDNEY NSW 2000

Dear Premier and Minister

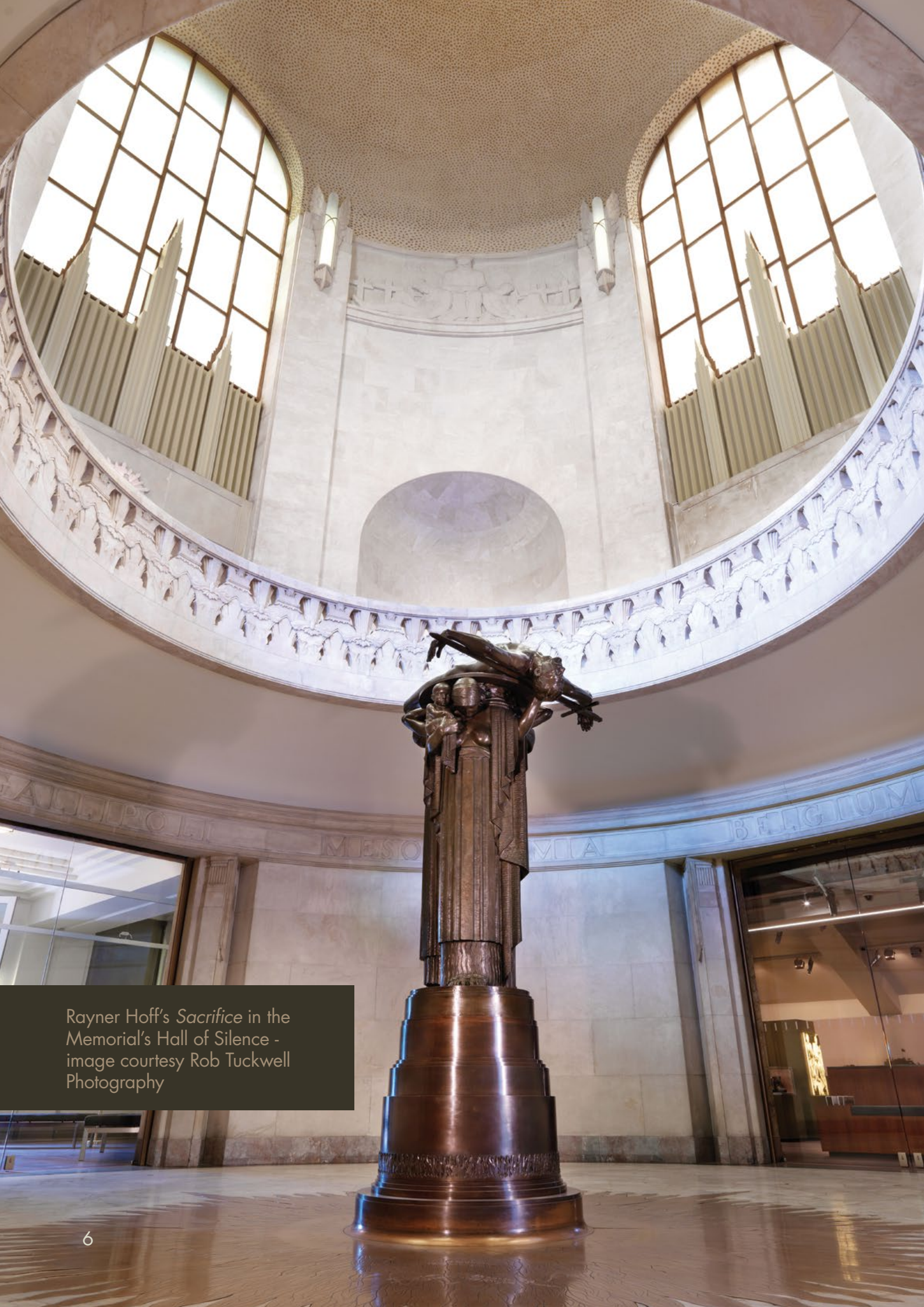
Please find enclosed the 2015/16 Annual Report for the Trustees of the Anzac Memorial Building for presentation to Parliament.

The report has been prepared in accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Public Finance and Audit Act 1983*.

This report includes financial information for the 2015/16 period, prepared by the NSW Office of Sport, the Trustees' financial services provider.

Yours sincerely

Caroline Mackaness
Honorary Secretary
Trustees of the Anzac Memorial Building



Rayner Hoff's *Sacrifice* in the Memorial's Hall of Silence - image courtesy Rob Tuckwell Photography

ACCESS

Public access to the Anzac Memorial extends from 9 am to 5 pm, seven days per week. The Memorial is closed on Christmas Day and Good Friday. There is a formal remembrance service of approximately five minutes' duration, conducted daily at 11am.

Equitable access is by the western centre door on the ground level. Another access option is at the eastern glass door in the Assembly Hall area if required. There is also lift access from the ground floor to the Hall of Memory.

Workplace refurbishments within the Memorial are carried out in accordance with Australian building codes, including those provisions that relate to access for people with a disability.

The textured finishes inside the Hall of Memory and the Hall of Silence, particularly the engraved battle honours, the rocks set into the Memorial niches and art deco design elements within easy reach all provide material for a "touch tour" of the Anzac Memorial for the visually impaired.

Memorial staff may be contacted:

Anzac Memorial, Hyde Park Sydney

Telephone: (02) 9267 7668

Facsimile: (02) 9264 2039

Email: manager@anzacmemorial.nsw.gov.au

Webpage: www.anzacmemorial.nsw.gov.au

HISTORICAL BACKGROUND

THE BUILDING OF THE MEMORIAL

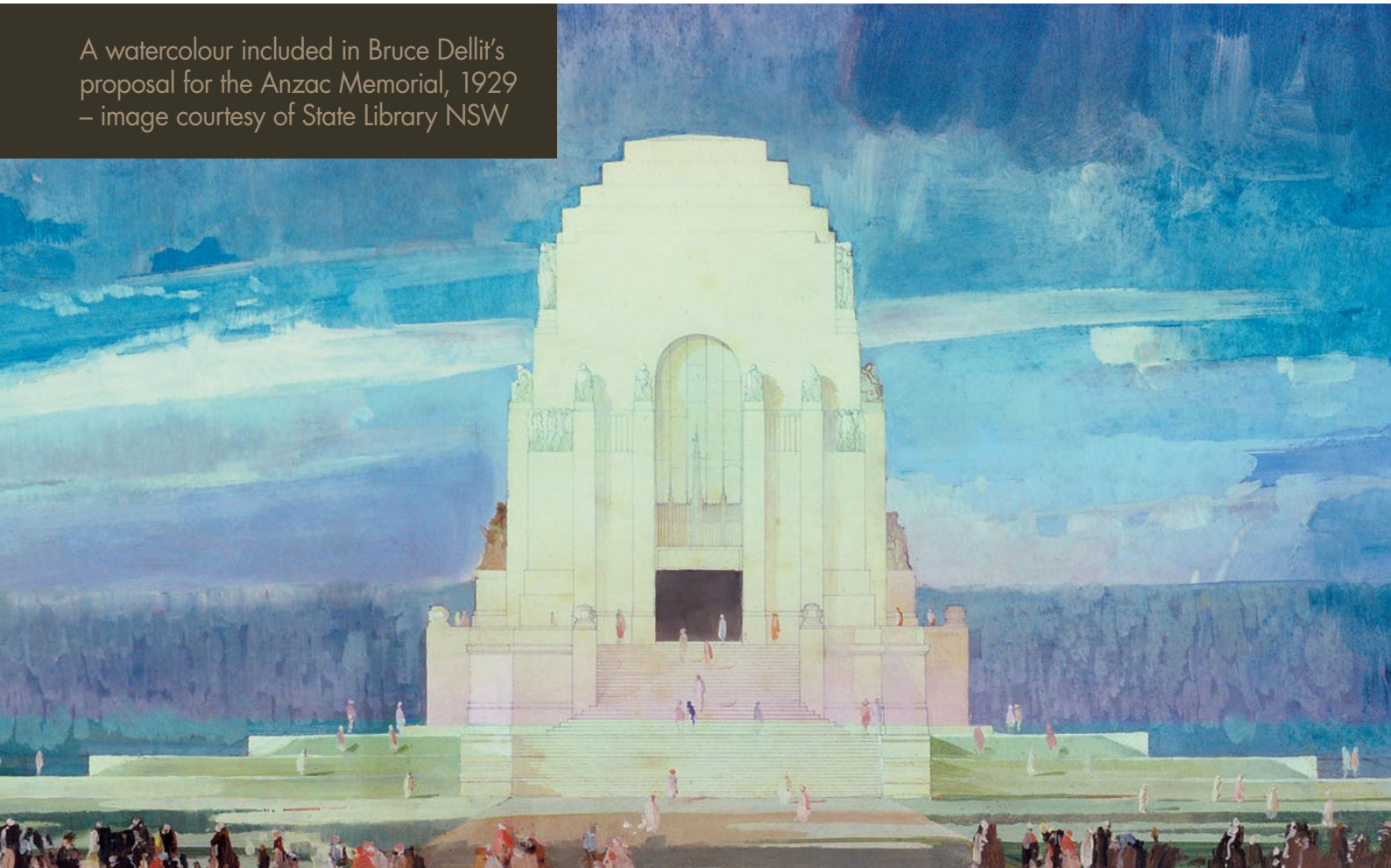
On 25 April 1916, the first anniversary of the landing of the Australian Imperial Force (AIF) at Anzac Cove, a fund was established to raise money to erect a permanent memorial in Sydney. By the end of the war, the fund had reached £60,000.

During 1923, the *Anzac Memorial (Building) Act* was passed and the decision was made to build the Memorial in Hyde Park. However, there was no further action until after the Cenotaph had been completed in Martin Place in 1927.

A design competition was opened in July 1929, with 117 entries received. First prize was awarded to Sydney architect Bruce Dellit. The task of constructing the Anzac Memorial was awarded to contractors Kell and Rigby Pty Ltd.

The foundation stones were laid on 19 July 1932. The economic impact of the Great Depression meant some elements of the original design, such as a cascading water feature to the south, had to be deleted because of the cost. Unemployment relief funds released to the City of Sydney allowed the Pool of Reflection to be built by the northern forecourt. The Memorial was officially opened by Prince Henry, Duke of Gloucester, on 24 November 1934.

A watercolour included in Bruce Dellit's proposal for the Anzac Memorial, 1929 – image courtesy of State Library NSW



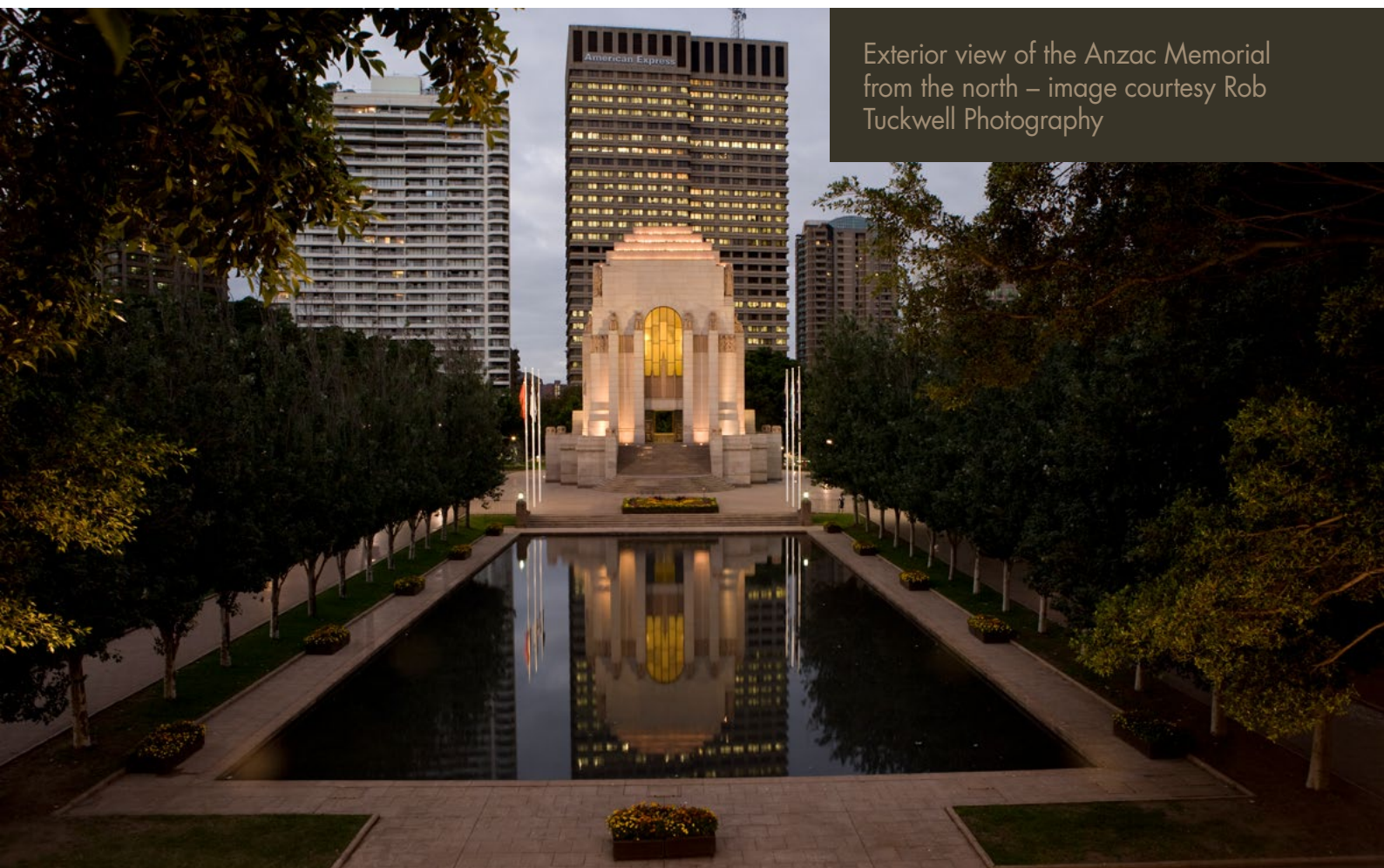
DESCRIPTION OF THE MEMORIAL

The Memorial is located on the central north-south axis of Hyde Park South. It currently has two main levels. The ground floor originally housed offices for returned service organisations. On the podium (above the ground floor) is the main circular domed hall with wide ceremonial stairs from the north and south. The entrance to the ground level is from the west.

The building's stepped geometric form is typical of the Art Deco style and the concrete is clad in pink granite from the Bathurst district. The stone cladding is unadorned. Rayner Hoff sculptures provide decorative and symbolic elements on all four facades of the exterior. On each face of the Hall of Memory is a large cathedral window with a semicircular head glazed in etched amber glass.

Large buttresses are surmounted by monumental seated figures in reconstituted stone. Each figure represents a unit of the AIF. On each corner is a standing figure representing the Army, Navy, Air Force and the Army Nursing Service. Bas-relief panels on the eastern side illustrate the Eastern Campaigns and on the west, the activities of the AIF on the Western Front.

The main interior space is the circular Hall of Memory, entered from the north and south approaches. Within it, the Well of Contemplation allows visitors to look down into the Hall of Silence. The sculpture *Sacrifice* is the central motif of the Memorial's design. Symbolising the spirit of courage, endurance and sacrifice, it depicts a body of a young warrior lying over a shield and sword. He is supported by three female figures and an infant, representing "his best beloved" – mother, sister, wife and child. The infant also represents future generations. The *Sacrifice* group is in a bronze ring, signalling the flames of destruction. The design of the space means that visitors in the Hall of Memory automatically bow their heads to view the *Sacrifice* monument.



Exterior view of the Anzac Memorial from the north – image courtesy Rob Tuckwell Photography

The walls of the Hall of Silence are clad in white marble inscribed with the names of those areas where the AIF and Royal Australian Navy (RAN) operated and the upper level is surrounded by a wreath-like carved marble balustrade. The walls of the Hall of Memory are also clad in white marble and lit by the amber glass of the main windows which are etched with the rising sun insignia of the AIF and the winged torch of liberty. The dome over the Hall is decorated with 120,000 stars representing the men and women from New South Wales who served overseas in the Great War.

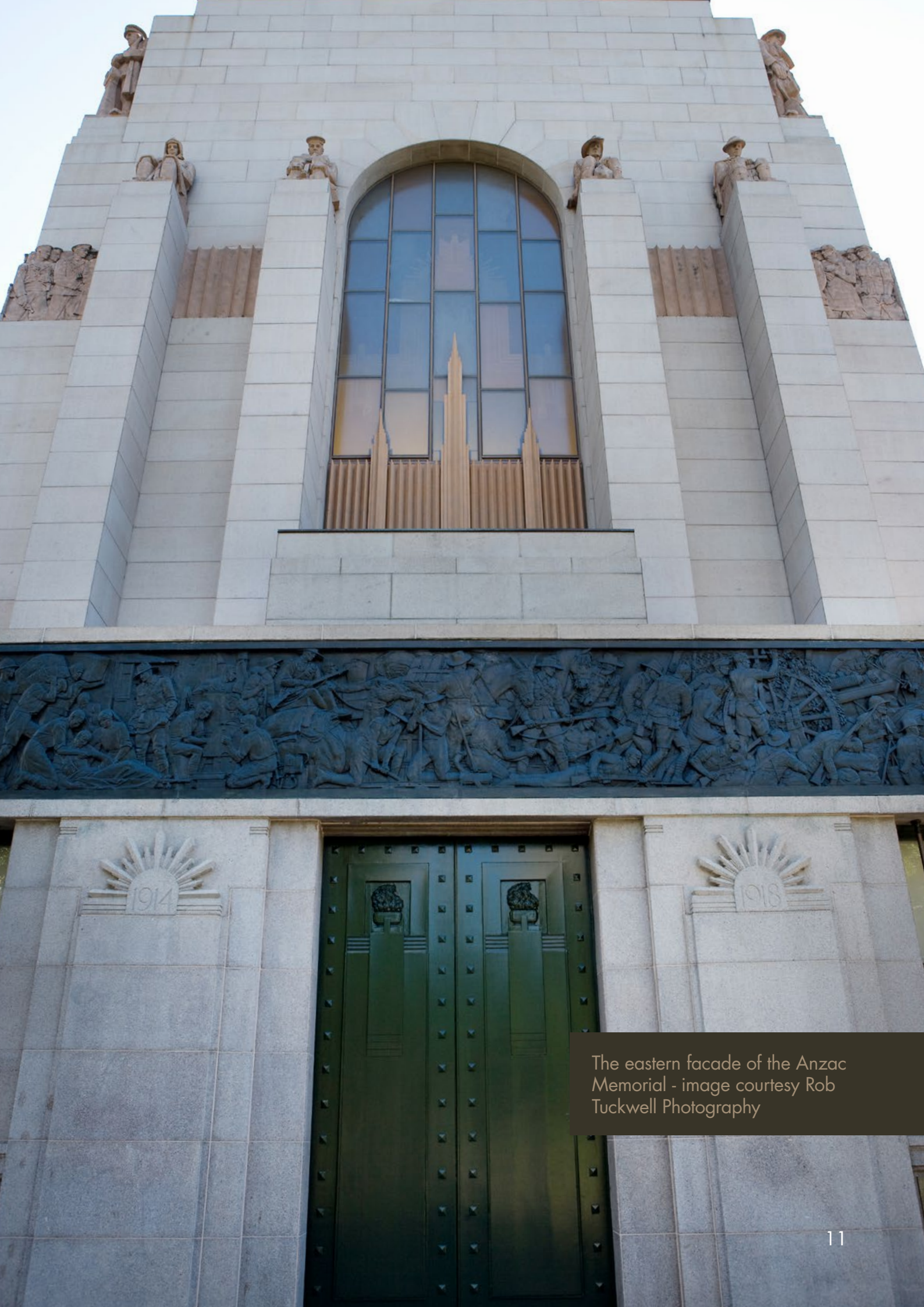
Around the walls of the Hall of Memory are four niches, each representing a major theatre of war. On the walls of each niche are inscribed the names of principal battle areas and on the floors are stones from Flanders, Gallipoli, Palestine and New Guinea set in the rising sun motif.

Higher on the walls of the Hall of Memory are plaster frieze panels depicting the four branches of Australian Service. On the east side of the space is the former archives room, which now displays the Flame of Remembrance. Its sculpted doorway symbolizes the flaming Sword of Sacrifice and the Rising Sun borne on the Wings of Time. On the western side are marble stairs leading down to the vestibule.

An important component of the original design was the inclusion of offices for returned service associations within the ground floor of the Memorial. Originally, these spaces were occupied by the Returned Soldiers and Sailors Imperial League (later the Returned and Services League), TB Sailors, Soldiers and Airmen's Association and the Limbless Soldiers' Association. The former RSL offices in the southern half of the ground floor of the Memorial have been used as an exhibition area since 1984. The restored Assembly Hall is used for the regular presentation of a short film about the Memorial, as well as being used for lectures and special events.

RE-DEDICATION OF THE MEMORIAL IN 1984

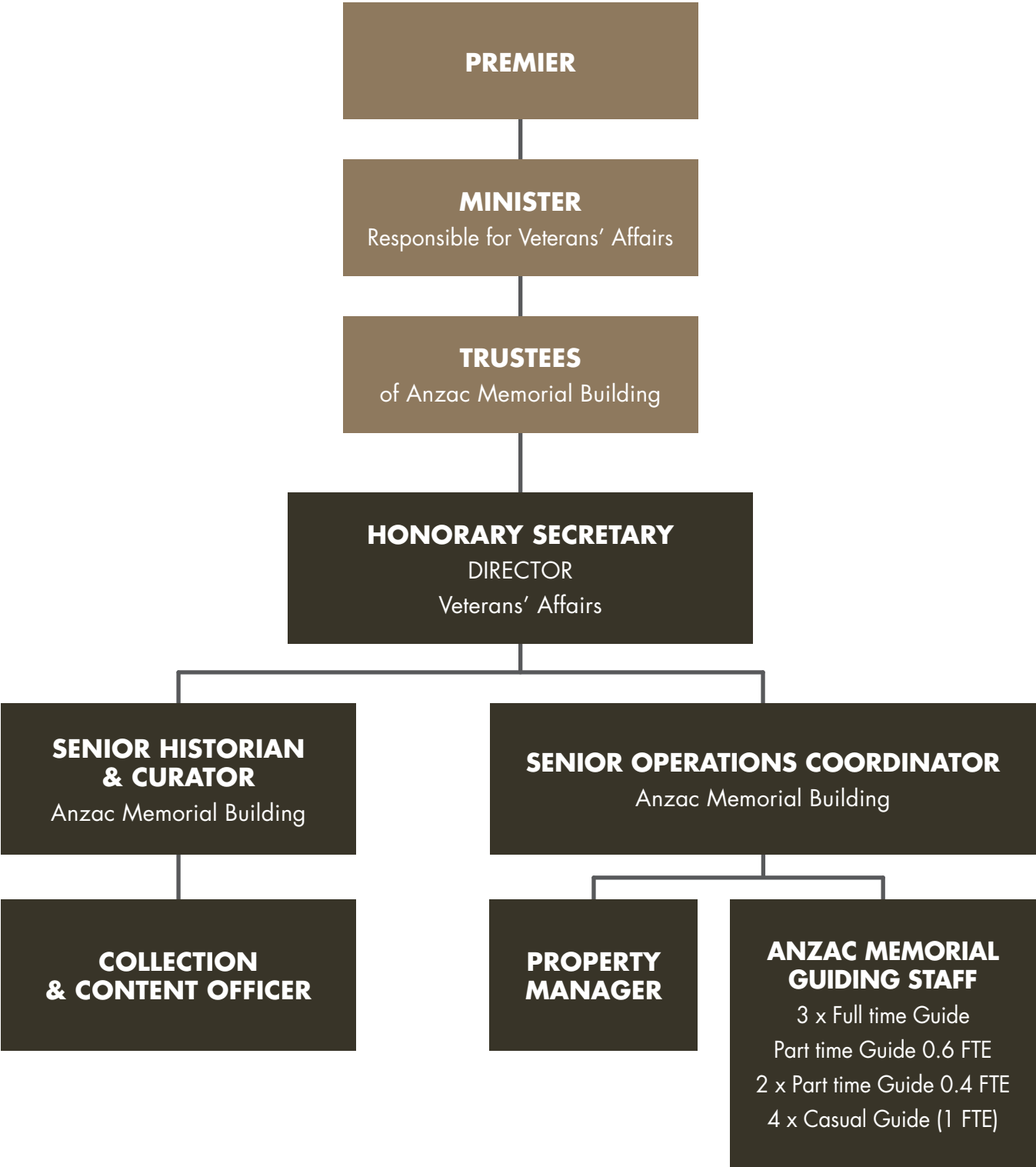
In the year of the Memorial's fiftieth anniversary, the Trustees successfully proposed an amendment to the *Anzac Memorial (Building) Act* to rededicate the Memorial to all Australians who served their country. This was marked on 30 November 1984, with the Governor of New South Wales, His Excellency Sir James Anthony Rowland, AC, KBE, DFC, AFC, unveiling a commemorative plaque.



The eastern facade of the Anzac Memorial - image courtesy Rob Tuckwell Photography

ORGANISATIONAL STRUCTURE AND RESPONSIBILITIES

ORGANISATIONAL CHART



THE TRUSTEES' LEGISLATIVE CHARTER

The Anzac Memorial is controlled and managed by a Board of Trustees and are responsible for the maintenance and preservation of the Anzac Memorial as New South Wales' principal war memorial. The Trustees' governing legislation is the *Anzac Memorial (Building) Act 1923*. The Act is allocated jointly to the NSW Premier and the Minister for Veterans' Affairs and falls administratively with Veterans' Affairs in the Department of Premier and Cabinet in NSW. The Director of Veterans' Affairs is appointed Honorary Secretary to the Trust.

THE TRUSTEES' POWERS

Under section 5 of the *Anzac Memorial (Building) 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 such property "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,*
 - (i) authorise the manufacture, printing, publishing, and sale of, replicas, photographs, booklets, pamphlets and other like matter relating to the Memorial building,*
- (c) may receive moneys 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."*

WHO ARE THE TRUSTEES?

The Anzac Memorial (Building) Act No. 27, 1923, appoints the holders of the following offices as Trustees of the Anzac Memorial Building:

1. Premier of New South Wales (Chair)
2. President of the NSW Branch of the Returned and Services League of Australia (Deputy Chair)
3. Leader of the Opposition
4. Lord Mayor of Sydney
5. Secretary of the Department of Education
6. NSW Government Architect
7. NSW State Librarian
8. Veterans' representative
9. Community representative.

Section 3 of the Act provides for Trustees to appoint proxies to attend and vote at meetings of the Trustees. The Premier's proxy can also function as Chair.

The Trustees and their proxies were:

- » Chair, Premier, The Honourable (Mike) Michael Bruce Baird, MP,
(Proxy The Honourable David Elliott MP, Minister for Veterans' Affairs)
- » Deputy Chair, State President, RSL (NSW Branch), Mr. Roderick (Rod) White AM RFD
(until 7 June 2016) and Acting State President, RSL (NSW Branch), Mr. John Haines AM,
(from 7 June 2016)
- » Leader of the Opposition, The Honourable Luke Foley MP,
(Proxy The Honourable Guy Zangari MP (until 10 March 2016)
and the Honourable Lynda Voltz MLC (from 10 March 2016))
- » Lord Mayor, Clover Moore, (Proxy Councillor John Mant AM)
- » Secretary, Department of Education, Dr. Michele Bruniges AM, (Proxy Mr. Greg Prior)
- » NSW Government Architect, Mr Peter Poulet, (Proxy Ms Olivia Hyde)
- » NSW State Librarian, Dr Alex Byrne
- » Veterans' Representative, Brigadier Paul O'Sullivan AM MBE (appointed 11 February 2016)
- » Community Representative and Honorary Treasurer, Mr Doug Dean AM,
(reappointed 11 February 2016)

The Trustees are supported by Honorary Secretary, Director, Veterans' Affairs,
Ms Caroline Mackaness.

TRUSTEE MEETING ATTENDANCE

Meetings	18/8/15	29/9/15 Extraordinary meeting	2/12/15	11/3/16	4/4/16 Extraordinary meeting	29/6/16
The Hon David Elliott MP (Chair)	✓	✓	✓	✓	✓	✓
Mr Rod White AM RFD or his proxy	✓	✓	✓	✓	✓	n/a
Mr John Haines AM	n/a	n/a	n/a	n/a	n/a	✓
The Hon Guy Zangari MP	✓	✓	✓	n/a	n/a	n/a
The Hon Lynda Voltz MLC	n/a	n/a	n/a	✓	✓	✓
Cr John Mant AM	x	✓	✓	✓	x	x
Mr Greg Prior	✓	x	✓	x	✓	x
Mr Peter Poulet or his proxy	✓	✓	✓	✓	✓	✓
Mr Alex Byrne	✓	✓	✓	✓	✓	✓
Brig Paul O'Sullivan AM MBE	n/a	n/a	n/a	✓	✓	✓
Mr Doug Dean AM	✓	x	x	x	x	✓
Ms Caroline Mackaness (Hon Sec)	✓	✓	✓	✓	✓	✓
	8	7	8	8	8	8



3 members of the RSL Corps of Guards - Image courtesy Rob Tuckwell Photography

GUARDIANS 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 (NSW) 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.

THE CUSTODIAN

The Custodian of the Anzac Memorial is the State Secretary and CEO of RSL NSW, a position currently occupied by Mr Glenn Kolomeitz. The Custodian works with the senior staff of the Anzac Memorial to ensure any activities in or around the Memorial are conducted with dignity and are appropriate to the maintenance of respect for the building and what it stands for. Among the Custodian's duties is the leadership of the RSL Corps of Guards.

THE RSL CORPS OF GUARDS

The RSL State Council formed a Corps of Guards from RSL members. The Guards are responsible for assisting with the preservation and presentation of the history and traditions of the Anzac Memorial. Their work is instrumental in the ceremonial life of the Memorial. They undertake marshalling duties and welcome VIPs, parade at commemorative services and manage the presentation of wreaths. The Corps of Guards are volunteer interpreters and docents on duty at the Anzac Memorial to greet the general public on weekends.

The Corps of Guards attended a number of key events and services including:

- » Fromelles Commemoration Ceremony, 19 July 2015
- » Centenary of Lone Pine Commemoration Ceremony, 6 August 2015
- » RSL Wreath laying for the Vietnamese Delegation, 21 October 2015
- » OXI Day, 28 October 2015
- » Sydney Open, 1 November 2015
- » Legion of Honour Presentation, 5 November 2015
- » Menin Gate Buglers visit, 8 November 2015
- » Centenary of the Evacuation of Gallipoli, 20 December 2015
- » Australia Day, 26 January 2016
- » RSL Art Awards, 2 March 2016
- » RSL and Schools Remember Anzac, 5 April 2016
- » Anzac Day, 25 April 2016
- » Aboriginal and Torres Strait Islander Veterans' Service, 27 May 2016
- » Tumut High School Anzac Scholars, 9 April 2016
- » Timor-Leste Delegation Service, 29 April 2016
- » Boer War Commemoration Service, 29 May 2016

STAFFING

ANZAC MEMORIAL STAFF

The staff of the Memorial are appointed or employed under the *Government Sector Employment Act 2013* (NSW) and human resource requirements were administered through the Office of Sport. Full staffing details are provided at appendix 3. All relevant staff have undergone Working with Children checks. Staff at the Anzac Memorial are required to comply with the Code of Ethics and Conduct for NSW government sector employees in addition to adherence to the Memorial's code of conduct.

During the reporting period, a Visitor Services Review was conducted to ensure the Memorial fulfils its mission to deliver educational programs and quality interpretation. The report was adopted in principle at the December 2015 meeting of the Trustees of the Anzac Memorial Building. As a result, an additional four casual staff were employed to assist the Memorial through a transitional phase during the construction of the Anzac Memorial Centenary Project.

STAFF DEVELOPMENT

The Memorial supports the development of staff through in-house and external learning opportunities. In 2015-16 staff undertook first aid and emergency evacuation training. Staff have also participated in several development days focusing on operations, including crisis management and collection disaster awareness, historical content and guiding skills. In April 2016, the Memorial launched a comprehensive training manual for guiding and volunteer staff.

EQUAL EMPLOYMENT OPPORTUNITY (EEO) REQUIREMENTS EXEMPTION

The NSW Treasurer exempted the Trustees from disclosing equal employment opportunity information because staffing falls well below the minimum requirements. The Memorial currently employs five female staff and 10 male staff (Appendix 3). Since the formation of the volunteer Corps of Guards at the Memorial, there have been three women serving as guards who provide regular support to the public at the Memorial and participate on ceremonial occasions. The Memorial also supports the Aboriginal and Torres Strait Islander Veterans' Commemorative Service annually during Reconciliation Week, in consultation with the Indigenous community to ensure Aboriginal and Torres Strait Islander service men and women are appropriately acknowledged and honoured.

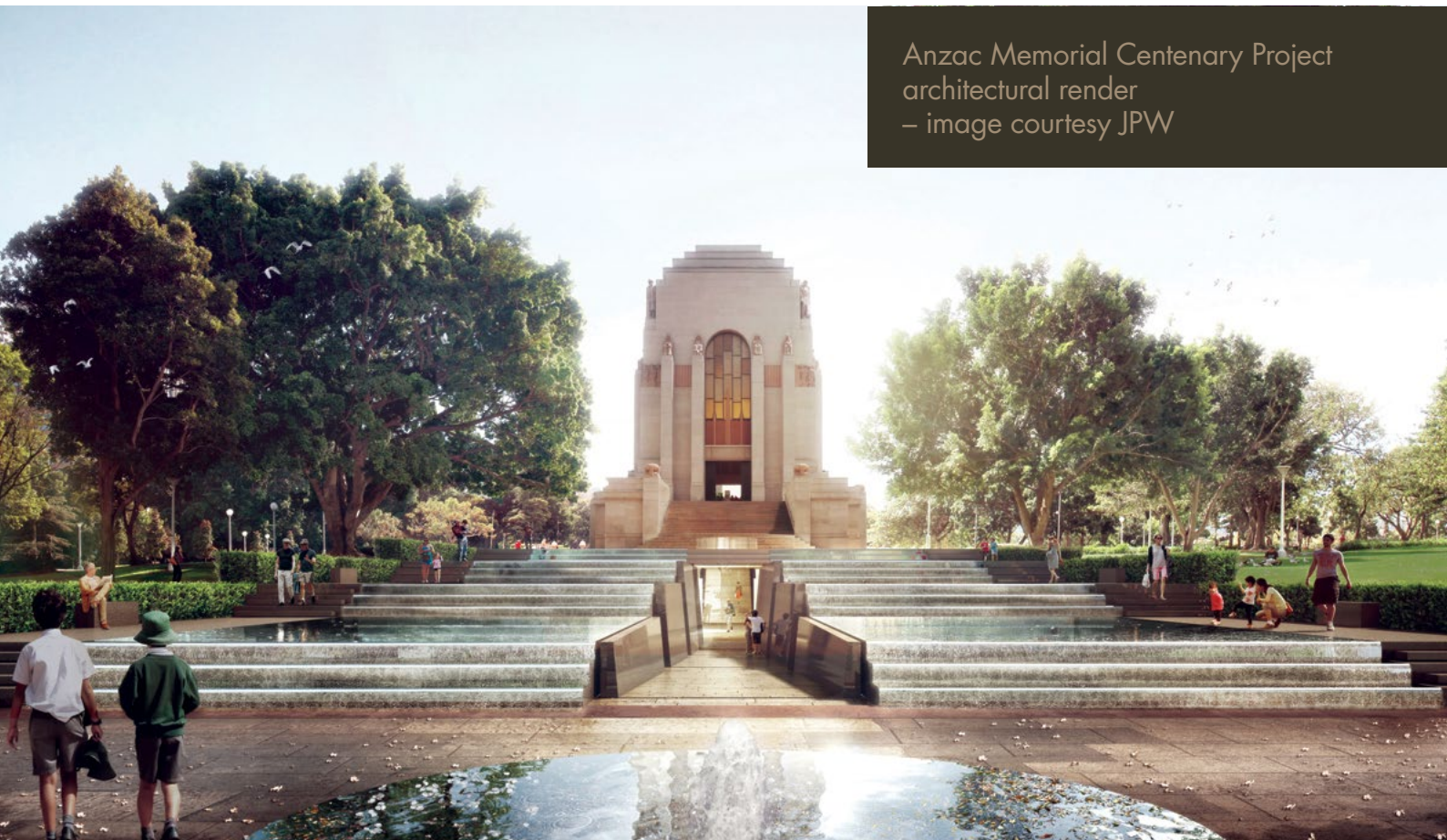
ANZAC MEMORIAL CENTENARY PROJECT

As Australia marks the 100th anniversary of the First World War the NSW Government, together with the Trustees, is enhancing the Anzac Memorial. The Anzac Memorial Centenary Project will introduce new spaces for the community and finally complete the original architect Bruce Dellit's proposed water cascade.

The Project has been designed by distinguished architecture practice Johnson Pilton Walker, in collaboration with the NSW Government Architect's Office. The plans were unveiled by the Premier on 19 July 2015, 83 years after the original foundation stones were laid. A new forecourt at Hyde Park's Liverpool Street entrance will allow for equitable access to the park and new underground education and interpretation facilities. Memorial visitors will enter the new Hall of Service (named to mark 100 years of military service since the Great War) via a walkway through the water cascade. The hall will function as a greeting and orientation space for the public, including tour groups and school children, and as a venue for ceremonies and functions, flowing onto exhibition galleries and education facilities. The hall will also feature a signature Fiona Hall artwork (see page 22). On the northern edge of the Hall of Service, opposite the walkway, a set of stairs and travellators will take visitors up to the ground floor of the Anzac Memorial and the Hall of Silence, where the sculpture *Sacrifice* stands. An oculus, an architectural reference to the Well of Contemplation in the existing Hall of Memory, will be centred above the Hall of Service with a view out to the Memorial's exterior. These new spaces will be finished with high-quality materials: contemporary equivalents of the noble and honest materials used for the original building. The refurbishment of the existing Memorial ground floor and basement areas will restore original layouts where possible in respect for the significant heritage of the Memorial.

In readiness for the launch of the project's design, the Trustees established a robust project management framework. Project governance was established with five project advisory committees reporting in to the Project Control Group and overseen by the Project Steering Committee (PSC). The PSC is chaired by the Deputy Secretary of the Department of Premier

Anzac Memorial Centenary Project
architectural render
– image courtesy JPW



and Cabinet and has key Trustee representatives (RSL, City of Sydney (CoS) and the Government Architect), an Infrastructure NSW delegate and the Chair of the NSW Centenary of Anzac Advisory Council as members. The Trustees, as the project's client and asset owner, delegated functions relating to the redevelopment of the Memorial to Infrastructure NSW in accordance with section 12(2) of the *Infrastructure NSW Act 2011*. (The project governance structure is provided at appendix 1.)

The advisory committees ensured a wide range of stakeholder consultation was built into the project. A specific communications, stakeholder engagement and management committee worked to ensure appropriate broader stakeholder consultation and input for critical project needs and milestones. The groups will continue their work until the completion of the project in 2018.

A series of works were coordinated between various agencies in the Memorial Precinct, including works at Museum Rail Station, an upgrade of the Pool of Reflection (beginning in September 2015) by the CoS and works to relocate Ausgrid transmission cables away from the project excavation site.

The Development Application was determined by the CoS on 4 May 2016 and subsequently the Hyde Park Plan of Management Master Plan was adopted on 25 May 2016 by Crown Lands. The Review of Environmental Factors was accepted by the CoS.

Tenders for construction of the Anzac Memorial Centenary Project closed on 26 May 2016. NSW Public Works reviewed and assessed the submissions in accordance with the tender evaluation plan and confirmed Built Pty Ltd as the preferred tenderer for the contracted works. The tender recommendation passed through the independent tender evaluation review panel within NSW Public Works and was also subject to Infrastructure NSW's gateway review. The Deputy Secretary, NSW Public Works, subsequently approved the recommendation to the Project Steering Committee (PSC) and the acceptance of Built Pty Ltd's tender was endorsed.

Built Pty Ltd, an experienced heritage builder, recently completed the refurbishment of the Australian War Memorial's First World War Galleries, the refurbishment of the heritage-listed Gowings and State Theatre buildings in 2013 and has been awarded the contract to design and build Sydney's newest residential tower, One30 Hyde Park.

The Trustees wish to take this opportunity to note the long-term involvement of the Government Architect's Office in the conservation and management of the Memorial over many years. The work greatly assisted the progression of the Centenary Project.

To be completed as the Centenary of Anzac draws to a close, this project has been made possible by a \$20.3 million contribution from the NSW Government and a \$19.6 million contribution from the Commonwealth's Anzac Centenary Public Fund.

The general public also has an opportunity to contribute to this once-in-a-generation project and honour a veteran. The online Constellation of Honour and Memory campaign, paying tribute to the RSL's fundraiser of 1934, was launched at the RSL NSW State Congress on 23 May 2016. More information on the fundraising strategy is on page 30 of this report.



Artist's impression of the new Hall of Service – image courtesy JPW

THE ANZAC MEMORIAL CENTENARY PROJECT ART COMMISSION

The Centenary Project continues the Memorial's tradition of artistic collaboration. In November 2015 an art committee was formed to select an artist to create a major public artwork for the Anzac Memorial Centenary Project.

ART COMMITTEE MEMBERS

Anne Flanagan

(Chair) former Deputy Director, Art Gallery of NSW

Caroline Mackaness

Director, Veterans Affairs and Honorary Secretary, Trustees of the Anzac Memorial

Deborah Edwards

Senior Curator – Australian Art, Art Gallery of NSW

Richard Johnson

Director, Johnson Pilton Walker

Brad Manera

Senior Historian and Curator, Anzac Memorial

Richard Taylor

(Secretariat) Project Manager – Content Development, Centenary Project

ARTIST SELECTION PROCESS

The committee established a short-list of senior Australian artists to be invited to submit proposals for an artwork to be situated in the new Hall of Service. Seven proposals were received – each remarkable in their individual approach to the proposed theme of military service. The art committee judged the proposal by Fiona Hall to be the strongest submission. The committee's recommendation was endorsed by the Trustees of the Anzac Memorial Building on 4 April 2016.

FIONA HALL'S ARTWORK

My proposed design for the Hall of Service is based upon material relating directly to service offered, across NSW. It utilises the walls and floors, but leaves the interior of the Hall free of any three-dimensional intervention. The absence of a three-dimensional artwork in this space is intended to maintain and emphasize the spatial equilibrium and symmetry of the square hall and its oculus. In design and content, it creates an informative and meditative place, at the threshold of the Hall of Silence and beyond. Fiona Hall, 2016

THE WALLS

The walls in the Hall of Service will display the names of the towns, suburbs and settlements across NSW where men and women enlisted from for the First World War. The list of names highlights our early colonial history, and registers the nation's pre-existing Indigenous presence. It displays the geographical reach of the call to enlist and signals the willingness and enthusiasm of so many from diverse regions prepared to fight far from home. A soil sample from the listed locale will be displayed beside each place name.



Fiona Hall sketch of hand etched glass urn featuring a Flanders Poppy – image courtesy Fiona Hall

A raw list of place names was generated from the AIF Project, which is a database of the service records of all Australians who embarked on active service in the First World War. The database is managed by the Australian Defence Force Academy (ADFA) within UNSW (Canberra). More information on the database can be found at: <https://aif.adfa.edu.au/aif/sources.html>. The list of place names is being reviewed with assistance from the Geographical Names Board of NSW (GNB), an office within the Department of Land and Property Information. The Trustees would particularly like to thank long-serving GNB member Dr Peter Orlovich.

THE SOIL COLLECTION PROJECT

Soil from 1694 locations across NSW will be displayed. Local communities will be engaged to participate in the collection of soil or attend an event to witness the soil being collected. An interactive digital platform, developed for the completion of the Memorial, will display related information about the locations from where the soil was collected.

THE FLOOR

The floor of the Hall of Service, directly beneath the open oculus, will acknowledge 100 significant sites of NSW's military service. The list of sites from across the world runs through to modern-day Australian peacekeeping missions.

THE BOTANIC SELECTION

Eight hand-etched glass urns, each with an image of one of the following plant species, will be located at the entrances to the Hall of Service.

THE PLANT SPECIES

- » Flanders Poppy (*Papaver rhoeas*)
- » Aleppo Pine (*Pinus halapensis*)
- » Rosemary (*Rosmarinus officinalis*)
- » Lombardy Poplar (*Populus nigra* 'Italica')
- » Gallipoli Rose (*Cistus salvifolius*)
- » Waratah (*Telopea speciosissima*)
- » Sydney Blue Gum (*Eucalyptus saligna*)
- » The Golden Wattle (*Acacia pycnantha*)

The eight plants were selected by Fiona Hall because of their association "to Australia's service in WWI, and to our national memorialising of it."

2015 – 2016 REVIEW OF OPERATIONS

The Anzac Memorial aims to ensure that visitors have a meaningful experience while visiting the site. This financial year, local, regional and international visitors, students and the community were engaged through exhibitions, tours, and events. Public interest in the Memorial and commemorations remains high during the Centenary of Anzac period.

The staff continued actively raising the profile of the Anzac Memorial, holding commemorative services and demonstrating expertise on the military history of NSW specifically and of Australia more generally.

VISITATION AND SCHOOLS

- » Approximately **209,142** people visited the Anzac Memorial between 1 July 2015 and 30 June 2016.
- » More than 5816 students visited the Anzac Memorial. The guides showed 148 school and university groups through the site.
- » The Memorial also had over 150 tour groups visit.

“Our guide was outstanding. Great approach with the children, relevant and engaging.”

Year 4 Teacher, International Grammar School

“Our guide was excellent. Hearing from an ex-serviceman is great.”

Year 6 Teacher, St Luke’s Revesby

“I would like to commend our guide on a very well presented and interesting tour of the memorial today. I certainly learned some new information about the memorial.”

Year 10 Teacher, Sydney Grammar

“Our guide gave a comprehensive link between the memorial and the history of the war.”

Year 11 & 12 Teacher, St Norbert College, WA

EXHIBITIONS AND DISPLAYS

The Anzac Memorial mounted and supported a series of displays commemorating anniversaries including:

- » ***The AIF and the Ottoman Army at Anzac*** – artefacts used by Australian and Turkish soldiers during the Gallipoli campaign. July 2015 to March 2016.
- » ***A Great Risk in a Good Cause*** – objects and images from the campaigns in Greece and on Crete 1941. April to August 2016.
- » ***Aboriginal Servicemen and Women*** – images of Indigenous sailors, soldiers and airforce personnel from NSW 1916 – 1986. NAIDOC Week 2016.

SENIOR HISTORIAN AND CURATOR

The Memorial's Senior Historian and Curator contributed significantly to the development of content for the Anzac Memorial Centenary Project and researching and co-writing a NSW Centenary of Anzac publication, *NSW and the Great War*, under the stewardship of Air Vice-Marshal Robert Treloar AO and the Centenary of Anzac Advisory Council's History Committee. Funded with support from Veolia and Networks NSW, the book is scheduled for release in November 2016.

The Senior Historian and Curator represents the Anzac Memorial in the printed, electronic and online media and is establishing the Anzac Memorial as a centre for expertise in the military history of this state.

The Anzac Memorial's ground floor exhibition space – image courtesy Rob Tuckwell Photography



In August 2015, the Trustees published Brad Manera's book *The Battle of Lone Pine – One Australian's war*, based on 'The Harris Collection' of objects, photographs and documents acquired by the Memorial in late 2014. Lance Corporal John Auguste Emile Harris died charging the Turkish trenches in the Battle of Lone Pine. He was 15 years and 9 months old at the time of his death.

PUBLIC PROGRAMS, EVENTS AND CEREMONIES

The Anzac Memorial supports an active commemoration program working with the community, RSL and other veteran organisations. More than 9,000 people participated in commemorative events this financial year.

- » There were 18 events held at the Memorial, the majority of which consisted of commemorative services or ceremonies but also included a book launch for the Anzac Memorial publication *The Battle of Lone Pine – One Australian's war* in addition to hosting the RSL NSW Art Awards and participation in Sydney Open.
- » The following events marked record attendance at the Memorial:
 - Sydney Open 1 November 2015: around 1,318 visitors
 - Armistice Day 11 November 2015: more than 1080 visitors
 - Anzac Day 25 April 2015: approximately 5,000 visitors

A list of all events and ceremonies held between 1 July 2015 and 30 June 2016 is provided at appendix 2.





RSL Corps of Guards assist the Premier, Leader of the Opposition and Chair of the NSW Centenary of Anzac Advisory Council lay wreaths within the Gallipoli niche within the Memorial's Hall of Memory to commemorate the Battle of Lone Pine – image courtesy Brendan Read

OTHER COMMEMORATIVE ACTIVITIES

The Honourable Mike Baird, Premier of NSW; The Honourable David Elliott, Minister for Veterans Affairs; Mr Luke Foley, Leader of the Opposition; Centenary of Anzac Ambassadors and the Anzac Memorial Trustees gathered with staff and students of the Gallipoli 2015 School Tour on the 6th of August to commemorate the centenary of the Battle of Lone Pine.

The Anzac Memorial was honoured to host the presentation of the Legion of Honour to nine Australian servicemen, welcoming the French Army General Jean-Louis Georgelin, Grand Chancellor of the Legion of Honour on the 5th of November.

Another notable event for this period was the second recorded visit to Australia of the Menin Gate Buglers on 8 November 2015, when the daily remembrance service and star ceremony featured buglers from the Menin Gate at Ieper (Ypres) Belgium. The service was led by students from Brisbane Water Secondary College, Kincumber High School and Tuggerah Lakes Secondary College (The Entrance Campus).

To commemorate the Centenary of the Evacuation of Gallipoli, a service was attended by NSW Minister for Veterans' Affairs, the Honourable David Elliott; the Shadow Minister for Communications, the Honourable Jason Clare; and the Consul General of the Republic of Turkey, Dr Seyda Hanbay Arca. Brad Manera provided guests with a historical account of the Evacuation in the Hall of Memory. This was followed by a recitation of Leon Gellert's poem *Anzac Cove* (1916) and a reading of Mustafa Kemal Ataturk's tribute to the Anzacs killed at Gallipoli (1934).

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



The Menin Gate Buglers
– image courtesy Rob Tuckwell
Photography

FUNDRAISING

The Australian Taxation Office endorsed The Trustees of the Anzac Memorial as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997* on 18 August 2015. Gifts of \$2 and above to the war museum of the Anzac Memorial Building are tax deductible. Donations are helping to fund:

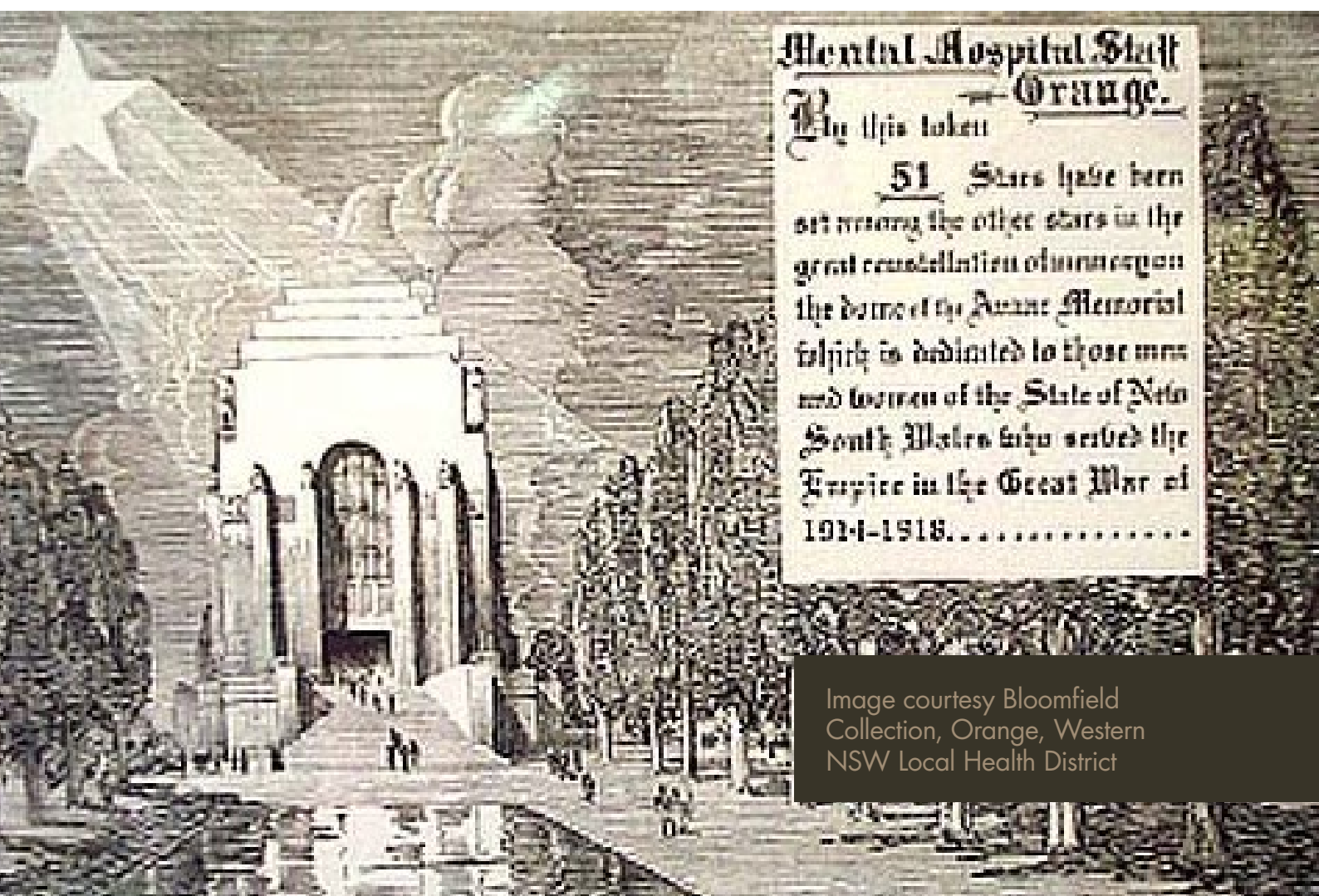
- » innovative education opportunities through curriculum connections, accessible objects and diverse and engaging content
- » the Memorial's role in protecting, caring for and displaying the Memorial's collection
- » links to the community through volunteer programs, internships, education and outreach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

The Trustees of the Anzac Memorial express their thanks to the following individuals and corporations for their financial support during the 2015/16 financial year: IES Study Abroad; The Bankstown Historical Society; ACECQA staff – Easter Fundraiser; St Norbert College, Western Australia; Thales Australia and Academy Travel.

THE ONLINE CONSTELLATION OF HONOUR AND MEMORY

In 1934, the RSL launched a fundraising campaign selling stars in the Memorial's Great Dome to raise money to finish building the Memorial. The people of NSW gave £11,868 to this campaign.

As we mark the 100th anniversary of the First World War, the public has been given another opportunity to support NSW's principal memorial and honour the Anzac Legacy. Stars in a 360° photograph of the dome are being sold for \$100. Purchasers are able to tag their star and leave a message in memory of a veteran. You can read these moving tributes at www.anzacmemorial.nsw.gov.au/online-constellation-stars/.



**Mental Hospital Staff
Orange.**
By this taken
51 Stars have been
set among the other stars in the
great constellation above the
dome of the Anzac Memorial
which is dedicated to those men
and women of the State of New
South Wales who served the
Empire in the Great War of
1914-1918.....

Image courtesy Bloomfield
Collection, Orange, Western
NSW Local Health District

The Trustees sincerely thank the following for supporting the campaign in 2015/16: Deidre Langley (nee Dellit); Elizabeth Langley; Ken and Carmel Gillespie; the extended Stewart Family; the Gordon clan of the The Glen Raleigh NSW; Peter R Lister; Mike Fuller; Peter Hoare and Alex Byrne.

Funds raised through the star campaign go towards new interpretive and education programs, heritage conservation and exhibition content so the Memorial is able to continue to play its vital role in telling the stories and sharing the history of NSW's involvement in military operations.

BUILDING MANAGEMENT AND MAINTENANCE

All building works at the Memorial are undertaken in accordance with relevant standards, codes and regulations. Heritage expertise and advice was provided by the Government Architects Office on conducting works in and around the Memorial including the development of a scope of works to sensitive areas of the building.

All works are scheduled to reduce the impact on visitors and any significant public events. Maintenance and capital works carried out during 2015-16 within the recurrent budget included the following:

- » Major internal cleaning of the Memorial building, in particular, the Hall of Memory, to remove bird droppings in preparation for Anzac Centenary Commemorations.
- » Pressure cleaning of paving to curtilage areas and removal of vegetation from the façade by cherry picker prior to Anzac Day 2016.
- » Regular servicing of the air-conditioning system, lift and automatic doors.
- » Minor repairs to the Great Doors, including some repainting.
- » Minor repairs and painting to internal walls subject to water ingress.
- » Review of on-site building materials for disposal, retention or relocation.
- » Re-pointing of grouting and sealing of parapet areas and minor repairs to waterproofing membrane under pavers at podium level.
- » Minor repairs to the lifting system for the north and south vertical glass gates.
- » Water testing and inspection of the lift to ensure lift shaft is watertight.
- » Review of the draft Conservation Management Plan to assist with ongoing management of the site and to facilitate design development of the Centenary Project, including an assessment of the Aboriginal cultural heritage significance of the site.
- » Maintenance treatments on *Sacrifice* and the eastern and western bas-reliefs.
- » Repairs to the external roof lighting.
- » Review of existing contractual arrangements for all suppliers and contractors.

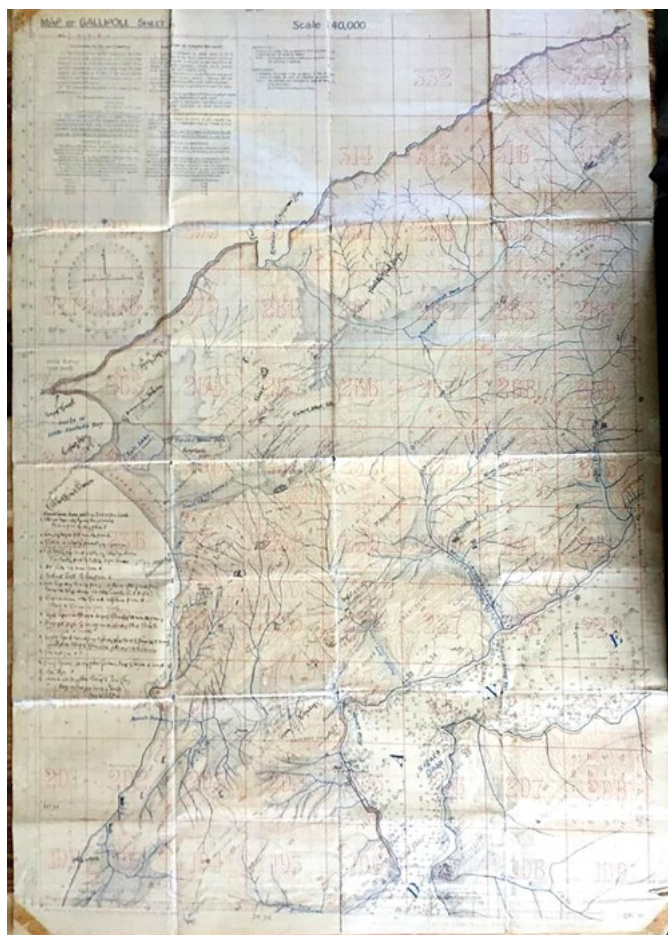
THE COLLECTION

The Anzac Memorial holds a significant historical collection of approximately 5000 objects which includes the heritage building and its sculptures as well as objects, photographs, props, replicas, books, manuscripts, photocopies and exhibition materials. A full-time Collection and Content Officer was employed to assist in managing this collection in February 2016. During the reporting period, the Anzac Memorial finalised the development of a formal collection policy, procedures and a suite of supportive forms and documents.

SIGNIFICANT ACQUISITIONS

Gallipoli Map

This 1:40,000 topographical map of Gallipoli, was carried ashore at approximately 9:30am on 25 April 1915 by Captain John Basil St Vincent Welch, 1st Field Ambulance AIF. These maps were dangerously inaccurate and were ordered to be destroyed as soon as more accurate maps became available in July and August 1915, therefore this object is very rare and highly relevant to the Memorial.



Queen's South Africa Medal

This is the first medal relating to the South Africa War (1899-1902) to be acquired by the Anzac Memorial. It was awarded to Father Francis Timoney, a Catholic Chaplain of the NSW Citizens Bushmen who was sent as part of the state's Third Contingent to the South African War (Boer War) in February 1900.



Medals awarded to Leading Stoker Frank Wintzloff

Leading Stoker Frank Wintzloff served in the RAN from 1920 until 1944. This medal group comprises five campaign and service medals from the second World War. In recognition of his long career, Wintzloff was awarded the Naval Long Service and Good Conduct Medal which is the only award of this kind in the Anzac Memorial's collection. The donation also includes his original service documents and stoker qualifications which complement a donation made in 1997 by the Wintzloff family.

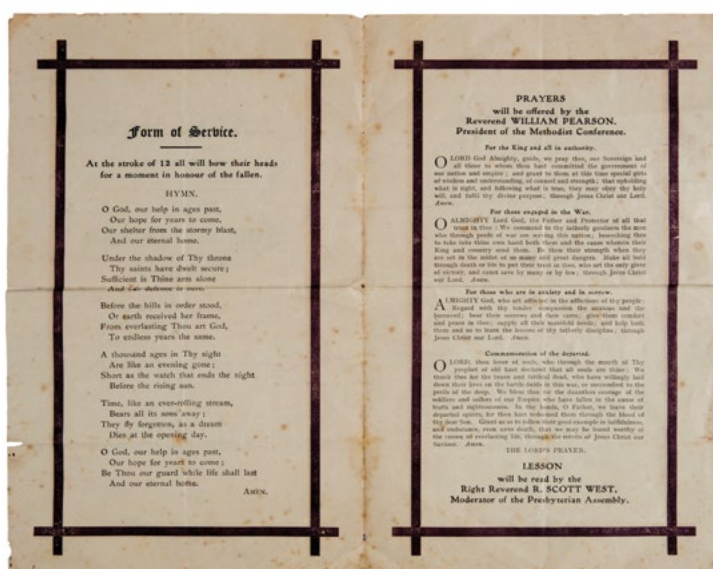
Gift of Mrs Marilyn Wintzloff, 2016.



Anzac Day Order of Service pamphlets

This donation of two Anzac Day pamphlets is significant to the Memorial's collection. They are from the first Anzac Day commemoration at Sydney's Domain and a later service at The Cenotaph. The earliest example, dated 25th April 1916, records the order of ceremony of Sydney's first Anzac Day commemoration held on the first anniversary of the Gallipoli landing. The second pamphlet illustrates the continuance of the ceremony's tradition.

Gift of Mrs Margaret Taylor, 2016.



A list of all 2015/16 acquisitions are provided at appendix 3.

DOCUMENTATION

- » Since March 2016, 215 newly acquired objects from nine separate acquisition sources have been catalogued. Of these, two were purchases, the rest were donated. The objects were added to the Vernon CMS (collection management system), packed and stored in line with the Memorial's collection strategy.
- » Work to consolidate and add missing information to existing object records in the CMS also began in March 2016.

COLLECTION MANAGEMENT

- » The acquisition policy for the Anzac Memorial is informed by an overarching interpretation strategy that aims to tell the history of NSW's military history, interpret the artwork, design and function of the Anzac Memorial and the stories embedded within it.
- » Policies, procedures, and forms were written and prepared by collection management consultant Rebecca Jones and then checked and amended by the Anzac Memorial's Senior Operations Coordinator and the Collection and Content Officer. Documents include the collection management policy (both in-house and public documents), acquisition procedures, acquisition register, inward and outward loan registers, receipt registers and a series of forms for deed of gift, acquisition and deaccession proposals, acquisitions checklist, object information, inward and outward loans, location and movement and receipts.
- » Formal object files are being created for the first time in line with museum best practice. The files contain formal donor and accession documentation, correspondence, photographs and research information. As an important part of museum collection management best practice, these files will provide a centralised source of information for all objects in the collection with priority being on new acquisitions and objects chosen for the Centenary Project Exhibition.
- » Further consolidation and packing of the collection in preparation for the temporary move off-site because of Centenary Project building works was completed.
- » The extensive archive relating to the TB Sailors Soldiers and Airmen's Association of NSW was measured, photographed, catalogued, wrapped and packed in archival quality materials for future preservation and storage.
- » In keeping with museum best practice and a standard feature of professional collecting institutions an Anzac Memorial Collection Disaster Management Plan was developed by the Senior Operations Coordinator and the Collection and Content Officer with input from a conservation consultant.

CONSERVATION

- » Conservation consultant, Tegan Anthes from Preservation Australia, submitted a conservation assessment of the collection and a conservation policy that was reviewed by the Senior Operations Coordinator and the Collection and Content Officer.
- » The housing of the collection into archival standard sleeves and boxes continued, with 80 per cent now housed.
- » Basic conservation assessments were completed for objects in the TB Soldiers, Sailors and Airmen's Association Collection.

RESEARCH

Research into new and existing objects in the Anzac Memorial collection was carried out as part of a program of collection and exhibition development. This provided a greater understanding of the background of objects in the collection and their place as part of the new Centenary Project exhibition. Importantly, this research built a body of information that reinforced the relevance of the Memorial's collection as a central repository of information and materials relating to the military service of NSW residents.

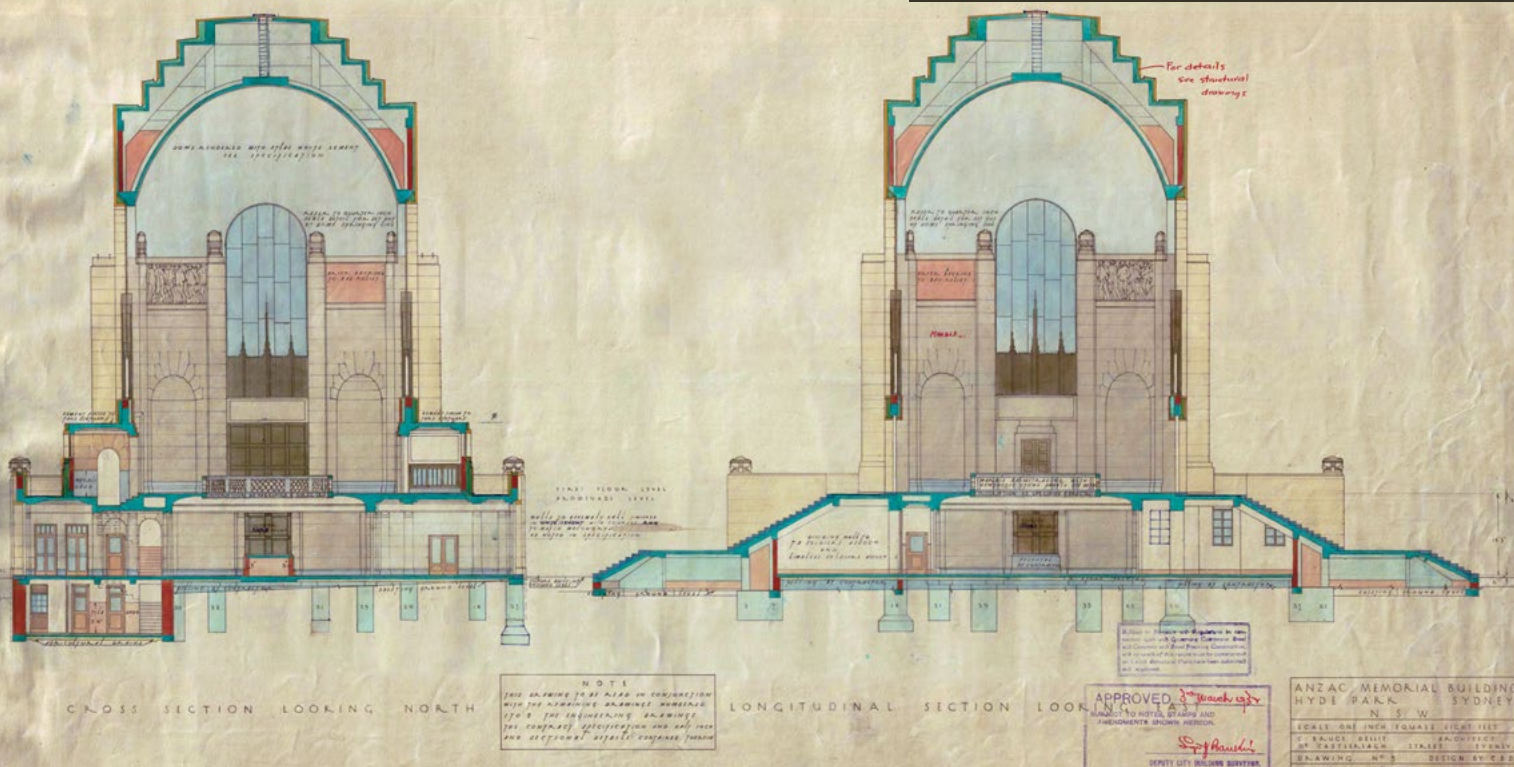
TRAINING

- » Two Masters in Museum Studies students from the University of Sydney doing internships at the Anzac Memorial focused on exhibition development and collection management. The students gained experience and were trained in the use of the Vernon CMS, learning how to correctly access and catalogue collection objects. Training in exhibition development was also given with the creation of exhibition section folders for the new Centenary Project exhibition.
- » Anzac Memorial staff attended a disaster management plan development training session led by Preservation Australia's Kay Söderlund. Following the session, a series of in-house meetings were held, allowing staff to contribute to the drafting of the Memorial's plan.
- » Regular staff meetings allowed collection staff to share information about new acquisitions and their significance to the Memorial's aims.

PUBLIC ENQUIRIES

A number of public enquiries regarding either the collection or offers to donate objects via email and from Memorial visitors were directed to the Collection and Content Officer. Several offers of donation were declined as not relevant or being outside the Memorial's collection policy. Enquiries were also received concerning the housing and preservation of family-related objects.

Bruce Dellit's architectural cross section – courtesy SLNSW



WEBSITE AND CONSUMER REVIEWS

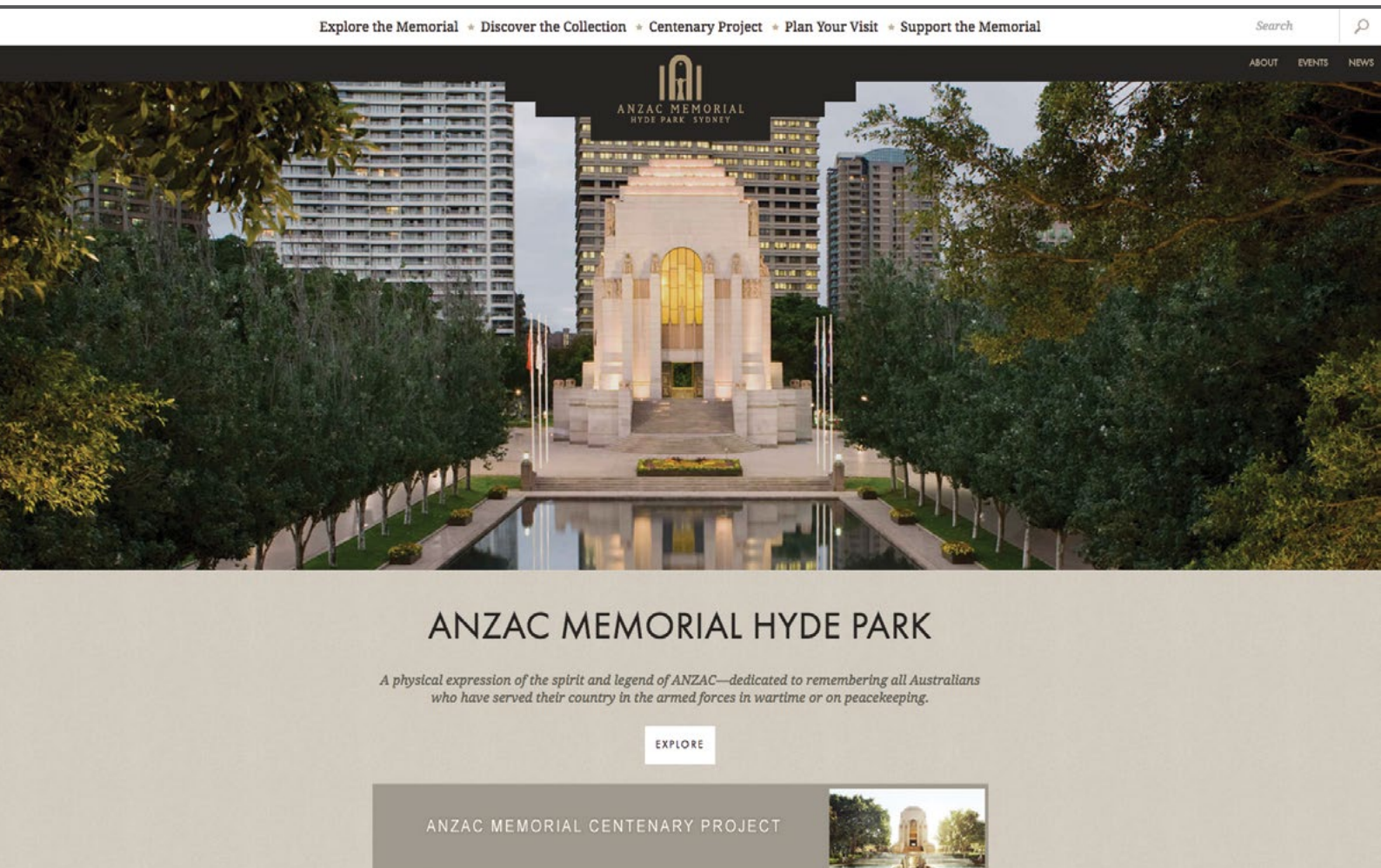
As an integral part of the Memorial's future directions vision and current and future audience engagement strategy, the Trustees supported the development of a contemporary, vibrant and informative website to communicate the important stories and messages of the Memorial.

During the reporting period the Memorial's website recorded:

- » **16,724 visits** – 80.08 per cent were first time visits
- » **13,393 users** – 81.2 per cent of whom were returning visitors
- » **48, 448 page views (sessions)**
 - 71.45 per cent from Australia,
 - 7.64 per cent from the US,
 - 3.47 per cent not set,
 - 3 per cent in the UK,
 - 1.18 per cent in NZ
- » **2 mins 4 secs** – was the average length of a session
- » **597 users** – utilised the Memorial's online tour facility

SERVICES IMPROVED/CHANGED IN RESPONSE TO SUGGESTIONS

To improve customer service as a result of feedback the development and delivery of operational guidelines for staff and security has been instigated to ensure a consistent approach to service delivery.



CONSUMER REVIEWS

As a service-based organisation, customer feedback is of prime importance to the Anzac Memorial and is closely and regularly monitored. With this in mind, the Memorial maintains a feedback register specifically to record complaints. In addition, a general file is also maintained for verbal compliments as well as complaints. Major complaints are dealt with in writing through the Honorary Secretary on behalf of the Trustees. Any complaints requiring escalation are reported directly to the Trustees.

“Haunting and shockingly beautiful”

Although I have been past the Memorial each time I have been in Sydney, this is the first time I have been inside. It was a small but beautifully set up display. The bronze figure that is the centrepiece is hauntingly and shockingly beautiful. I loved that I was able to stand and contemplate the whole display and structure ALONE.

Visited August 2015

“An honourable memorial, with gorgeous architecture and the most intricate of details”

An honourable memorial, with gorgeous architecture and the most intricate of details. For a U.S. tourist, the ANZAC history lessons learned were at once fascinating and deeply moving. Unlike most artefact displays, those contained herein were highly interesting to view, and to read about. What was most impressive: the domed centrality of the architecture, slowly leading one's eye to the staggeringly, necessarily sad, aching sculpture below. It's all beautifully, appropriately reverential, with no grotesque sentimentality. I'd say that most older children could learn a lasting bit of history here...perhaps adults as well. I'm so very glad to have made time to visit. Thank you.

Visited November 2015

“Beautiful memorial to our soldiers”

The Anzac Memorial in Hyde Park, Sydney is a beautiful memorial to our soldiers lost in the wars. A peaceful place to sit and contemplate the men and women who gave their lives to protect Australia.

Visited February 2016

In this reporting period, seven minor complaints were received in relation to the Anzac Memorial. The majority of these were related to a limited understanding of the sanctity of the site. (Appendix 4).

The Memorial received 13 written compliments via email and mail for outstanding delivery of, education tours, service to community groups and organisations and private commemorations.

The Anzac Memorial is also receiving feedback via social media, through avenues such as Trip Advisor. This year, the Memorial retained its Trip Advisor Certificate of Excellence for consistently earning great reviews from travellers. The Anzac Memorial figures at position 40 out of 442 things to do in Sydney on the travel site. During this financial year, 231 visitors commented on the Memorial of whom 140 (60.6 per cent) rated it as “excellent” and 66 (28.5 per cent) people considered it “very good”.



The wreath of dedication placed by Prince Henry, Duke of Gloucester at the Anzac Memorial's official opening ceremony, 24 November 1934. The Wreath is displayed in an Art Deco style purpose built cabinet set on the wall of the internal stairwell – image courtesy Rob Tuckwell Photography

GENERAL DISCLOSURES

OVERSEAS TRAVEL

In April 2016, Senior Historian Brad Manera led a series of Academy Travel historical and cultural tours to the battlefields of the Western Front in France and Belgium. Seven school groups totalling almost 300 students and teachers took part.

*The overseas travel was externally funded.

PUBLICATIONS

Manera, B *The Battle of Lone Pine; One Australian's War*

(Darlinghurst NSW, TAMB. 2015) ISBN 9780646942346

TELEVISION APPEARANCES

Actor David Wenham, *Who Do You Think You Are?* Season 7 episode 4, SBS, August 2015. The Senior Historian served as the episode's historical consultant and presenter. The series was nominated for a TV Week Logie Best Factual Program Award.

The Waler: Australia's Great War Horse Mago Films 2014, screened on ABC TV, 24 April 2016. The Senior Historian served as historical consultant and presenter.

Your Friend the Enemy Bruce Inglis, Sync Pictures (2015), a documentary following 16 artists from Australia and New Zealand who travelled to Gallipoli in 2014. Screened on Foxtel Arts Now channel, 25 April 2016. The Senior Historian served as historical consultant and presenter.

As well as various television and radio appearances to provide historical context for current news events.

ONLINE PRESENTATIONS

- » August 2015 National Museum of Australia Audio on Demand
'The August Offensive on Gallipoli and their Echoes in Australia'
- » March/April 2016 NSW Education Department Resources: Anzac symbols
RAP: [http://www.resources.det.nsw.edu.au/resource access/340f2c11-4351-4eac-bc06-9994081fa2ce/0](http://www.resources.det.nsw.edu.au/resource%20access/340f2c11-4351-4eac-bc06-9994081fa2ce/0)
Direct View link: <https://schoolsequella.det.nsw.edu.au/file/340f2c11-4351-4eac-bc06-9994081fa2ce/1/Anzac-symbols.zip/index.htm>

LIBRARY OCCASIONAL LECTURES

- » 20 August 2015, 'Lone Pine, a bloody centenary', Sutherland Shire Libraries.
- » 10 September 2015, 'He Doeth All Things Well: a Young Australian in the charge at Lone Pine', Liverpool City Library.

CONFERENCES AND SEMINARS

- » 21 September 2015, Brad Manera was the keynote speaker for National Museum of Australia symposium *The Home Front; Australia during the First World War*.

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.

MULTICULTURAL POLICIES AND SERVICE PROGRAM

The Trustees are aware of the principles of cultural diversity and apply them as appropriate. Ethnic communities may apply to the Trustees for approval to use the Memorial for purposes consistent with the provisions of the *Anzac Memorial (Building) Act*.

Members of the volunteer Corps of Guards include fluent Indonesian, German, Malay, Dutch, Spanish, and Greek speakers.

In 2015-16, the Memorial supported French, Thai, Vietnamese and Greek commemorative services as well as an exhibition of Indigenous veterans coinciding with NAIDOC week. The Memorial also supported the Aboriginal and Torres Strait Islander Veterans' Commemorative Service conducted annually during Reconciliation Week, consulting with the Indigenous community to ensure that Aboriginal and Torres Strait Islander service men and women are appropriately acknowledged and honoured.

CONSULTANTS

The Trustees engaged a consultancy at a total cost of \$7,000 during the reporting period to provide ongoing support with the development of a collection disaster management plan. 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.

WORK HEALTH SAFETY (WHS)

Health and safety issues are continually monitored by the Trustees through Memorial management and staff consultation. During 2015-16 there were no first aid requests and two reports of near misses at the Anzac Memorial. Management and staff undertook several WHS initiatives during the reporting period. These included updating the Memorial's WHS procedures and processes including a review of the first aid plan and staff first aid training (including the correct operation of the on-site defibrillator).

RISK MANAGEMENT ACTIVITIES

The Memorial conducted its annual review of the risk management plan incorporating fraud control plans and a venue and safety assessment for schools visiting the site. The Memorial's business continuity plan was also reviewed and updated.

Two quarterly building workplace inspections were held during the reporting period. Fire, evacuation, and situational awareness training were completed by staff. Service providers and contractors were all required to have completed risk assessments and supporting documentation prior to working on-site.

The Anzac Memorial developed a Security Threat and Escalation Plan (STEP) with the assistance of the NSW Department of Premier and Cabinet Ministerial and Correspondence Services Branch in September 2015. These plans were supported by the creation of an Emergency Management Action Plan and Risk Reporting Procedure.

As a result of the work conducted in the STEP need for radio contact between staff and the City of Sydney was identified. The Memorial would like to acknowledge the invaluable assistance provided by the City of Sydney in establishing the new radio system in November 2015. This radio system allows the City of Sydney and Anzac Memorial to have direct contact with each other in the event of an emergency situation.

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).

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 and requires approval from the Heritage Council of NSW for major changes. (Further information on the SHR is available at: www.heritage.nsw.gov.au/07_subnav_04b.htm).

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 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.

The Government Architect's Office completed a detailed review of the Anzac Memorial Draft Conservation Management Plan 2005 in association with the Centenary Project. It is proposed this document be further revised after the Centenary Project is completed and then submitted to the Heritage Council for endorsement.

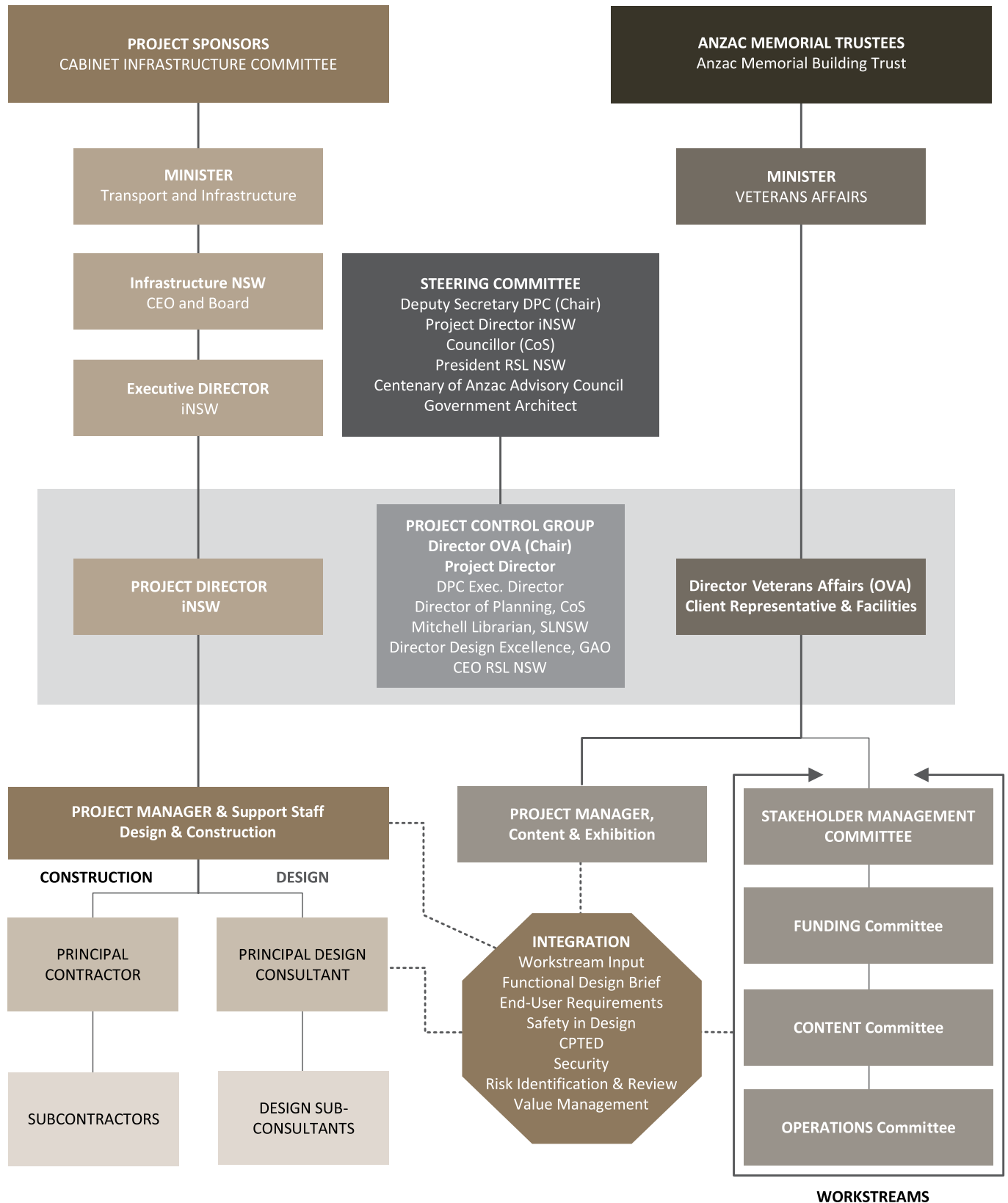
The Memorial is also identified as a heritage item in the Sydney Local Environmental Plan 2005 (No 185 CSHI No 8024 in Schedule 8 Central Sydney heritage items, Part1 Heritage items).

Artist Rayner Hoff and his assistants working on the Memorial sculptures in Hoff's studio at the East Sydney Technical College - image courtesy of the McGrath Family



APPENDIX 1

ANZAC MEMORIAL CENTENARY PROJECT GOVERNANCE STRUCTURE



APPENDIX 2

EVENTS AND COMMEMORATION SERVICES

2015

19 July	99th Anniversary Commemoration Ceremony of the Battle of Fromelles
23 July	Family Commemorative Service
25 July	Australian Army Training Team Vietnam Memorial Service
6 August	Centenary of Lone Pine Commemorative Service
21 October	Wreath-laying Ceremony for the official visit of the Vietnamese Delegation
28 October	Greek Consulate Service for OXI Day
1 November	Sydney Open
5 November	Legion of Honour Presentation
8 November	Menin Gate Buglers visit
9 November	Tingira Association Commemoration
11 November	Remembrance Day Service
20 December	Centenary of the Evacuation of Gallipoli Service

2016

26 January	RSL Australia Day
2 March	RSL NSW Art Awards Presentation
5 April	RSL and NSW Schools Remember Anzac Service
9 April	Tumut High School and the Blakeney Millar Foundation Star Ceremony
16 April	75th Anniversary of the campaign in Greece and the Battle for Crete Commemorative Service
25 April	Anzac Day Service
29 April	Timor-Leste Veterans' Service
29 May	Boer War Day Commemoration Service

APPENDIX 3

2016 ACQUISITIONS

- 2016.1.1 to 2016.1.141** TB Sailors, Soldiers and Airmen's Association Collection, Sydney, NSW, [1920-2015] *Gift of the TB Sailors, Soldiers & Airmen's Association, 2015.*
- 2016.2.1** Medal, Egypt Medal, 85 Sgt. J.J. Shying NSW Infantry, metal and fabric, maker unknown, [England], 1882-1889.
- 2016.2.2** Medal, Khedive Star, 85 Sgt. J.J. Shying NSW Inf, metal and fabric, maker unknown, [Birmingham, England], circa 1888.
- 2016.2.3** Medal, British War Medal 1914-1920, 11380 Dvr E.A. Owen 1 FAB AIF, silver and fabric, [United Kingdom], circa 1920.
- 2016.2.4** Medal, Victory Medal 1914-1919, 11380 Dvr E.A. Owen 1 FAB AIF, bronze and fabric, [United Kingdom], circa 1920.
- 2016.2.5** Dog tags (three) and watch fob, 11380 E.A. Owen 53 BTY 14 AFAB, compressed fibre and metal, [Australia], circa 1914-1919.
- 2016.2.6** Badge, Returned From Active Service 11380 Dvr E.A. Owen 1 FAB AIF, brass, maker unknown, Australia, circa 1920.
- 2016.2.7** Watch fob, award, E.A. Owen SPS Chatswood SC, [brass and fabric], [maker unknown], Australia, 1910. *Gift of Francis Owen, 2015.*
- 2016.3.1** Medal group, six medals, Lt Bruce Johnston Harvey DSC RANVR, metal and fabric, maker unknown, [United Kingdom], 1939-1945.
- 2016.3.2** Presentation case for Distinguished Service Cross, Lt Bruce Johnston Harvey DSC RANVR, wood, silk and velvet, Garrard & Co Ltd, London, England, 1942-1945. *Gift of Cecilie Catherine Harvey, 2016.*
- 2016.4.1** Army slouch hat, NX169734 Kenneth Montague James, fur felt, leather, cotton and brass, maker unknown, Australia, 1943.
- 2016.4.2** Chin strap, Army slouch hat, NX169734 Kenneth Montague James, leather and metal, maker unknown, Australia, 1943.
- 2016.4.3** Poem, 'Canungra', NX169734 Kenneth Montague James, paper, author unknown, Australia, [1939-1945].
- 2016.4.4** Newspaper, 'Germans Proclaim Surrender', Sydney Morning Herald, paper, Sydney, Australia, May 8 1945.
- 2016.4.5** Newspaper, 'Pacific Victory Supplement', Sydney Morning Herald, paper, Sydney, Australia, August 16 1945.
- 2016.4.6** Photographs, various, NX 169734 Kenneth Montague James, 71st Anti-Aircraft Searchlight Company, card, 1943-1946. *Gift of David James, 2016.*
- 2016.5** Medal, Queen's South Africa Medal 1899-1902, Rev. F. Timoney NSW Citizen Bushmen Contingent, metal and fabric, maker unknown, [England], circa 1899-1901. Purchased, 2016.

-
- 2016.6.1** Leaflet, Anzac Day Commemoration Service, April 25 1916, paper, maker unknown, Australia, 1916.
- 2016.6.2** Leaflet, Anzac Day Dawn Ceremony of Remembrance, April 25 1938, paper, maker unknown, Australia, 1938. *Gift of Margaret Taylor, 2016.*
- 2016.7.1** Medal group, five medals, 12274 Frank Wintzloff RAN, metal and fabric, makers unknown, [United Kingdom], [1940-1952].
- 2016.7.2** Dog tag, F. Wintzloff, Sto. C. of. E. 12274, Frank Wintzloff RAN, [aluminium] and string, maker unknown, [Australia], [1920-1944].
- 2016.7.3** Ribbon bar, Defence Medal and 1939-45 Medal, 12274 Frank Wintzloff RAN, cotton or silk, maker unknown, [Australia], [1945-1950].
- 2016.7.4** Badge, Returned From Active Service, 12274 F. Wintzloff, RAN, Amor, Australia, bronze.
- 2016.7.5** Certificate, Service Record of 12274 Frank Wintzloff, RAN, paper, maker unknown, Australia, 1920-1944.
- 2016.7.6** Certificate, Qualifications in Stoker Ratings, Employment and Ability Record, 12274 Frank Wintzloff, RAN, paper, maker unknown, Australia, 1926-1936.
- 2016.7.7** Document, Employment and Efficiency Record of Stoker Ratings, 12274 Frank Wintzloff RAN, paper, [Royal Australian Navy], Australia, 1936-1944.
- 2016.7.8** Envelope, Cover for Certificate of Service and Enclosures, 12274 Frank Wintzloff RAN, paper, AH Pettifer Government Printer, Australia, [1950-1955]. *Gift of Marilyn Wintzloff, 2016.*
- 2016.8** Map, Gallipoli, Captain John Basil St Vincent Welch, paper & fabric, [Egypt], 1915. Purchased, 2016
- 2016.9.1** Framed medals, citation and photograph, 1 Sgt Jack Chapman MSM, 18th Battalion AIF, 1914-1918.
- 2016.9.2** Framed medals, citation and photograph, 1 Sgt Jack Chapman MSM, 18th Battalion AIF, 1914-1918.
- 2016.9.3** Photograph, framed, b&w, Band of 5th Australian Infantry Brigade, 1 Sgt Jack Chapman MSM, 18th Battalion AIF, 1914-1918. *Gift of Roma Chapman, 2016.*

APPENDIX 4

STAFFING

ONGOING AND TEMPORARY STAFF BY GENDER

	2014 – 2015			2015 – 2016		
	Female	Male	Total	Female	Male	Total
Ongoing full-time	—	4	4	—	5	5
Ongoing part-time	—	2	2	—	2	2
Temporary full-time	—	1	1	—	1	1
Temporary part-time	3	—	3	3	—	3
Casual	—	—		2	2	4
TOTAL	3	7	10	5	10	15

STAFF BY ROLE

Position	2014 – 2015	2015 – 2016
Senior Historian and Curator	1	1
Senior Operations Coordinator (job-share)	2	2
Property Manager	1	1
Collection and Content Officer	1	1
Memorial Guides (full-time)	3	3
Memorial Guides (part time)	3	3

ANZAC MEMORIAL STAFF 2015-16

Brad Manera	Senior Historian and Curator
Belinda Mitrovich	Senior Operations Coordinator (0.8 position from May 2015)
Franziska Zuercher	Senior Operations Coordinator (0.2 position from May 2015)
Michael Trenear	Property Manager
Patrick Holmes	Memorial Guide
Ryan Tracy	Memorial Guide
Michael Wilson	Memorial Guide
David Evans	Memorial Guide (part-time)
Maureen Clack	Memorial Guide (part-time)
Anthony Scott	Memorial Guide (part-time)
Kerrin Lovell	Memorial Guide (casual)
John Gallagher	Memorial Guide (casual)
Lorraine Simpson	Memorial Guide (casual)
Geoffrey Turner	Memorial Guide (casual)

ANZAC MEMORIAL CORPS OF GUARDS 2015-16

Theo Arfaras	Bill Kotosovolis
Julio Cibilis	Carolyn McMahon
Graham Cole	Fran O'Donohoe
Chaplain Bob Durbin	Chris Perrin
David Evans	Pam Richardson
Iain Finlay	Anthony Scott
George Fisher	Anthony Sider
Bob Hall	Ian Stenning
Ian Hallenan	Rosemary Stockley
David Howells	Robert Wakeling
Douglas James	Richard Warburton
Alan Johnson	Frank Wilcom
Lou Kaminski	

APPENDIX 5

CONSUMER RESPONSE

Table 1. Anzac Memorial Complaint feedback in 2015 - 16

Complaints/ suggestions by feedback subject	Number of complaints/ suggestions
Behaviour of staff and/or security in response to direction given to members of the public in or around the Memorial	5
Vehicular activity around the Anzac Memorial	2

Table 2. Anzac Memorial Compliment feedback in 2015 - 16

Compliments by feedback subject	Number of compliments
Staff service external groups, including email and written correspondence from schools	11
Staff service internal	2

Table 3. Anzac Memorial Online Comments made during the financial year – Trip Advisor 2015–16 – total of 231

Feedback subject	Number of complaints/ suggestions
Excellent	140
Very good	66
Average	21
Poor	2
Terrible	2



Bugler Terry McCleary, Fire and Rescue NSW Band, sounds the Last Post - image courtesy Brendan Read



INDEPENDENT AUDITOR'S REPORT

The Trustees of the Anzac Memorial Building

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the Trustees of the Anzac Memorial Building (the Entity), which comprise the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes comprising a summary 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 2016, 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.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further 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 auditor independence requirements of:

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

I have also fulfilled my other ethical responsibilities in accordance with the Code.

The PF&A Act further 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, but precluding the provision of non-audit services.

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

The Trustees' Responsibility for the Financial Statements

The Trustees are responsible for preparing financial statements that give a true and fair view 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 of financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees must assess the Entity's ability to continue as a going concern unless the Entity will be dissolved by an Act of Parliament or otherwise cease operations. The assessment must include, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibility 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 further description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. The description forms part of my auditor's report.

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.



Caroline Karakatsanis
Director, Financial Audit Services

19 October 2016
SYDNEY

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building

Financial statements for the year ended 30 June 2016

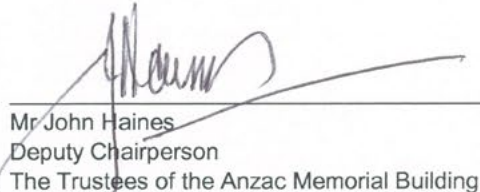
Statement in accordance with S41C(1B) and (1C) of the Public Finance and Audit Act, 1983 and under Clause 7 of the Public Finance and Audit Regulation 2015

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 2016 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 *Public Finance and Audit Regulation 2015* and the Treasurer's Directions.
- 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.

Dated 18 October 2016


Mr John Haines
Deputy Chairperson
The Trustees of the Anzac Memorial Building

18 OCT.....2016


Mr Peter Poulet
Member
The Trustees of the Anzac Memorial Building

18th October.....2016

The Trustees of the Anzac Memorial Building
Statement of comprehensive income for the year ended 30 June 2016

	Notes	2016	2015
		\$	\$
Expenses excluding losses			
Operating expenses			
Employee related	2(a)	903,593	677,866
Other operating expenses	2(b)	1,135,229	1,086,211
Depreciation	2(c)	177,319	123,264
Total Expenses excluding losses		2,216,141	1,887,341
Revenue			
Contribution from NSW Government	3(a)	17,159,996	6,067,000
Contribution from Commonwealth Government	3(a)	-	2,727,273
Investment revenue	3(b)	139,481	53,485
Other revenue	3(c)	395,980	250,641
Total Revenue		17,695,457	9,098,399
Gain / (loss) on disposal	4	-	(15,020)
Net result		15,479,316	7,196,038
Other comprehensive income			
Net increase in property, plant and equipment asset revaluation surplus		-	2,248,051
Total other comprehensive income		-	2,248,051
TOTAL COMPREHENSIVE INCOME		15,479,316	9,444,089

The accompanying notes form part of these financial statements.

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Statement of financial position as at 30 June 2016

	Notes	2016 \$	2015 \$
ASSETS			
Current Assets			
Cash and cash equivalents	5	20,776,726	8,085,994
Receivables	6	132,450	91,559
Inventories	7	578	98
Total Current Assets		20,909,754	8,177,651
Non-Current Assets			
Property, plant and equipment			
- Land and building	8 & 9	35,431,630	33,099,933
- Plant and equipment	8 & 9	113,336	118,300
- Memorial collection	8 & 9	477,603	411,239
Total Non-Current Assets		36,022,569	33,629,472
Total Assets		56,932,323	41,807,123
LIABILITIES			
Current Liabilities			
Payables	10	162,941	665,461
Provisions	11	263,189	121,280
Total Current Liabilities		426,130	786,741
Non-Current Liabilities			
Provisions	11	8,923	2,428
Total Non-Current Liabilities		8,923	2,428
Total Liabilities		435,053	789,169
Net Assets		56,497,270	41,017,954
EQUITY			
Reserves		22,591,143	22,591,143
Accumulated funds		33,906,127	18,426,811
Total Equity		56,497,270	41,017,954

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 2016

	Notes	Accumulated Funds \$	Asset Revaluation Surplus \$	Total \$
Balance at 1 July 2015		18,426,811	22,591,143	41,017,954
Net result for the year		15,479,316	-	15,479,316
Other comprehensive income				
Net increase in property, plant and equipment		-	-	-
Total other comprehensive income		-	-	-
Total comprehensive income for the year		15,479,316	-	15,479,316
Balance at 30 June 2016		33,906,127	22,591,143	56,497,270
Balance at 1 July 2014		11,230,773	20,343,092	31,573,865
Net result for the period		7,196,038	-	7,196,038
Other comprehensive income				
Net increase in property, plant and equipment		-	2,248,051	2,248,051
Total other comprehensive income		-	2,248,051	2,248,051
Total comprehensive income for the year		7,196,038	2,248,051	9,444,089
Balance at 30 June 2015		18,426,811	22,591,143	41,017,954

The accompanying notes form part of these financial statements.

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Statement of cash flows for the year ended 30 June 2016

	Notes	2016 \$	2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee related		(751,312)	(625,583)
Other		(1,815,030)	(1,536,528)
Total Payments		(2,566,342)	(2,162,111)
Receipts			
Contribution from NSW Government	3(a)	17,159,996	6,067,000
Contribution from Commonwealth Government	3(a)	-	2,727,273
Interest received		96,732	24,425
Other		540,762	506,887
Total Receipts		17,797,490	9,325,585
NET CASH FLOWS FROM OPERATING ACTIVITIES	13	15,231,148	7,163,474
CASH FLOW USED IN INVESTING ACTIVITIES			
Purchases of buildings, plant and equipment		(2,540,416)	(145,378)
NET CASH FLOWS USED IN INVESTING ACTIVITIES		(2,540,416)	(145,378)
CASH FLOWS FROM FINANCING ACTIVITIES			
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
NET INCREASE / (DECREASE) IN CASH		12,690,732	7,018,096
Opening cash and cash equivalents		8,085,994	1,067,898
CLOSING CASH AND CASH EQUIVALENTS	5	20,776,726	8,085,994

The accompanying notes form part of these financial statements.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY 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 has no cash generating units. The entity is considered a going concern on the basis of the support provided by the NSW Government.

These financial statements for the year ended 30 June 2016 have been authorised for issue by the Trustees on 18 October 2016.

(b) Basis of preparation

The entity's financial statements are general purpose financial statements which 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* and *Public Finance and Audit Regulation 2015* and
- the Financial Reporting Directions issued by the Treasurer.

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

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are expressed in Australian currency.

(c) Statement of compliance

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

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(d) Insurance

The entity's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government agencies. 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 as 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 are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(f) 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) Grants and contributions

Grants and contributions are generally recognised as income when the entity obtains control over the assets comprising the grant/contribution. Control is normally obtained upon receipt of cash.

(ii) Investment revenue

Interest revenue is recognised using the effective interest method as set out in AASB 139 *Financial Instruments: Recognition and Measurement*.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(g) Assets

(i) Acquisition of assets

Assets acquired are initially recognised at cost. 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 that 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. the deferred payment amount is effectively discounted at an asset-specific rate.

(ii) Capitalisation thresholds

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

(iii) Revaluation of property, plant and equipment

Property, plant and equipment 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 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 is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 8 and Note 9 for further information regarding fair value.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

The entity revalues each class of property, plant and equipment at least every three 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 last revaluation of land, building and memorial collection was on 30 April 2015 and plant and equipment was on 30 June 2015. This was based on independent assessments.

Interim revaluations are conducted between comprehensive revaluations where cumulative changes to indicators/indices suggest fair value may differ materially from carrying value. Generally, an interim revaluation is performed by management if the cumulative changes in indicators/indices are more than 20%. An interim formal revaluation is performed by external professionally qualified valuers when the cumulative changes in indicators/indices exceed 20%.

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

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 credited directly to revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in the net result, the increment is recognised immediately as revenue in the net result.

Revaluation decrements are recognised immediately as expenses in the net result, except that, to the extent that a credit balance exists in the revaluation surplus in respect of the same class of assets, they are debited directly to the asset 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.

Where 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.

(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, impairment can only arise in the rare circumstances where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

(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 over their useful lives.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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	10% to 17%
Separately depreciable components of the building	1.67% to 6.67%

(vi) Maintenance

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

(vii) Receivables

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

(viii) Inventories

Inventories are stated at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(h) Liabilities

(i) Payables

These amounts 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.

(ii) Employee benefits and other provisions

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 services are recognised and measured at the undiscounted amounts of the benefits.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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 the use of a nominal approach plus the annual leave on annual leave liability (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.

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.

Long service leave and superannuation

The entity's liabilities for long service leave are measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on the application of certain factors (specified in NSWTC 15/09) to employees with five or more years of service, using current rates of pay escalated by expected pay increase and the Australian Government 10 year bond daily rate.

Payments 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.

(i) 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 prices in active markets for 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 level of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Refer Note 9 for further disclosures regarding fair value measurements of non-financial assets.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(j) 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(g) (iii).

(ii) Accumulated Funds

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

(k) Changes in accounting policy, including new or revised Australian Accounting Standards

(i) Effective for the first time in 2015-16

The accounting policies applied in 2015-16 are consistent with those of the previous financial year.

(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 Australian Accounting Standards issued but not effective have been assessed for impact on The Trustees of The Anzac Memorial Buildings.

AASB 124, Related Party Disclosures will be effective for reporting periods beginning 1 July 2016. The objective of this Standard is to ensure that an entity's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and surplus or deficit may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties. The Trustees of The Anzac Memorial Buildings will prepare for the implementation of this Standard by following procedures and issuing questionnaires to key management personnel and other employees.

AASB 16, Leases will be effective for annual reporting periods beginning on or after 1 January 2019. The Standard introduces a new approach to lease accounting that requires a lessee to recognise assets and liabilities for the rights and liabilities created by leases. The Trustees of The Anzac Memorial Buildings is unable to assess the impact of this Standard at this stage, but an assessment will be completed closer to the reporting period 2019-20.

The following new Australian Accounting Standards have not been applied and are not yet effective.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

- AASB 9 *Financial Instruments* (effective 1 July 2017)
- AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* (effective 1 January 2018)
- AASB 15 *Revenue from Contracts with Customers* (effective 1 January 2017)
- AASB 1057 *Application of Australian Accounting Standards* (effective from annual periods beginning on or after 1 January 2016)
- AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15* (effective 1 January 2017)
- AASB 2014-4 *Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation* (effective from annual periods beginning on or after 1 January 2016)
- AASB 2015-1 *Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle* (effective from annual periods beginning on or after 1 January 2016)
- AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101* (effective from annual periods beginning on or after 1 January 2016)
- AASB 2015-6 *Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities* (effective 1 July 2016)
- AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities* (effective 1 July 2016)
- AASB 2015-8 *Amendments to Australian Accounting Standards arising from AASB 15* (effective 1 January 2017)
- AASB 2015-9 *Amendments to Australian Accounting Standards – Scope and Application Paragraphs* (effective from annual periods beginning on or after 1 January 2016)

The entity anticipates that the adoption of these Standards in the period of initial application will have no material impact on the financial statements.

(l) Comparative information

Except when an 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.

(m) Income tax

The entity is exempt from income tax.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

	2016	2015
	\$	\$
2 Expenses Excluding Losses		
(a) Employee related expenses		
Salaries and wages (including annual leave)	768,730	603,557
Superannuation	73,432	55,337
Long service leave	50,557	18,972
Payroll Tax	10,873	-
	<u>903,593</u>	<u>677,866</u>

The employee related expenses of \$119,300 has been capitalised as part of the Anzac Memorial Centenary Project costs under the property, plant and equipment and therefore excluded from the above.

(b) Other operating expenses		
Fees for services	65,817	85,160
Security services	472,388	453,374
Maintenance	96,866	112,394
Insurance	65,940	63,300
Electricity, telephone and water	27,044	32,160
Cleaning	54,717	51,107
Audit fees	31,000	30,900
Printing and stationery	5,395	3,866
Volunteers program	-	30,000
Food and catering	463	311
In-kind expense*	186,698	134,936
Other	128,901	88,703
	<u>1,135,229</u>	<u>1,086,211</u>

*In-kind services were provided by the NSW Government Architect's Office for heritage building management and works oversight \$24,298 (2015: \$62,936), by the City of Sydney for maintenance of the pool of Reflection, gardens, trees and pavements \$122,400 (2015: \$72,000) and by the Office of Sport for the administrative services \$40,000 (2015: Nil).

(c) Depreciation		
Buildings - Depreciable assets	164,755	107,773
Plant and Equipment	12,564	15,491
	<u>177,319</u>	<u>123,264</u>

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Notes to the financial statements for the year ended 30 June 2016

	2016 \$	2015 \$
3 Revenue		
(a) Contributions		
Contribution from NSW Department of Premier and Cabinet	1,479,996	1,485,000
Contribution from NSW Department of Premier and Cabinet for Anzac Memorial Centenary capital project	15,680,000	4,582,000
Contribution from Commonwealth Government for Anzac Memorial Centenary capital project	-	2,727,273
	<u>17,159,996</u>	<u>8,794,273</u>
<p>The NSW government has committed to a \$49 million capital development to be funded jointly by the NSW Government and the Commonwealth. The Anzac Memorial Centenary Project will be the key legacy project for the commemoration of the Centenary of Anzac and the First World War for the people of NSW. The project will complete the original 1930s concept design by architect Bruce Dellit delivering a contemporary interpretation of his intended water cascade to the south of the Memorial, along with new education and interpretation spaces.</p>		
(b) Investment revenue		
Interest revenue	139,481	53,485
	<u>139,481</u>	<u>53,485</u>
(c) Other revenue		
Other revenue	179,282	115,705
In-kind contributions*	216,698	134,936
	<u>395,980</u>	<u>250,641</u>
<p>*In-kind services were provided by the NSW Government Architect's Office for heritage building management and works oversight \$24,298 (2015: \$62,936), by the City of Sydney for maintenance relating to the Anzac Memorial \$122,400 (2015: \$72,000), by the Office of Sport for the administrative services \$40,000 (2015: Nil) and 6 WWII Medals from BJ Harvey DSC RANVR \$30,000 (2015: nil).</p>		
4 Gain / (Loss) on disposal		
Property, Plant and equipment	-	(15,020)
	<u>-</u>	<u>(15,020)</u>
5 Current Assets - Cash and Cash Equivalents		
Cash at Bank and on Hand	20,776,726	8,085,994
	<u>20,776,726</u>	<u>8,085,994</u>
6 Current Assets - Receivables		
GST Receivable	60,641	62,499
Receivable - Interest	71,809	29,060
	<u>132,450</u>	<u>91,559</u>
7 Current Assets - Inventories		
Inventories	578	98
	<u>578</u>	<u>98</u>

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

8 Non-Current Assets - Property, Plant and Equipment

	Land and Building (i)	Plant and Equipment	Memorial Collection (ii)	Total
At 1 July 2015 - fair value	\$	\$	\$	\$
Gross Carrying Amount	34,577,276	155,217	411,239	35,143,732
Accumulated Depreciation and impairment	(1,477,343)	(36,917)	-	(1,514,260)
Net Carrying Amount	33,099,933	118,300	411,239	33,629,472
At 30 June 2016 - fair value				
Gross Carrying Amount	37,073,728	162,817	477,603	37,714,148
Accumulated Depreciation and impairment	(1,642,098)	(49,481)	-	(1,691,579)
Net Carrying Amount	35,431,630	113,336	477,603	36,022,569
	Land and Building (i)	Plant and Equipment	Memorial Collection (ii)	Total
At 1 July 2014 - fair value	\$	\$	\$	\$
Gross Carrying Amount	31,332,594	269,947	302,445	31,904,986
Accumulated Depreciation and impairment	(964,588)	(93,490)	-	(1,058,078)
Net Carrying Amount	30,368,006	176,457	302,445	30,846,908
At 30 June 2015 - fair value				
Gross Carrying Amount	34,577,276	155,217	411,239	35,143,732
Accumulated Depreciation and impairment	(1,477,343)	(36,917)	-	(1,514,260)
Net Carrying Amount	33,099,933	118,300	411,239	33,629,472

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Notes to the financial statements for the year ended 30 June 2016

8 Non-Current Assets - Property, Plant and Equipment (Cont.)

(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. The building, heritage items and building components (including the dedicated land) was valued on 30 April 2015 at \$32,075,155. This valuation was carried out by Scott Fullarton Valuations Pty Ltd (land and building) and McWilliam & Associates 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 14-1: 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 \$411,239.

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.

Year ended 30 June 2016

	Land and Building	Building Work in Progress	Plant and Equipment	Memorial Collection	Total
	\$	\$	\$	\$	\$
Net carrying amount at 1 Jul 2015	32,109,469	990,464	118,300	411,239	33,629,472
Additions	-	2,496,452	7,600	36,364	2,540,416
Assets free of cost - In-kind	-	-	-	30,000	30,000
Transfer from building to work in progress	(55,000)	55,000	-	-	-
Depreciation expense	(164,755)	-	(12,564)	-	(177,319)
Net carrying amount at 30 June 2016	31,889,714	3,541,916	113,336	477,603	36,022,569

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.

Year ended 30 June 2015

	Land and Building	Building Work in Progress	Plant and Equipment	Memorial Collection	Total
	\$	\$	\$	\$	\$
Net carrying amount at 1 Jul 2014	30,018,579	349,427	176,457	302,445	30,846,909
Additions	6,760	641,037	-	25,000	672,797
Disposal	-	-	(15,020)	-	(15,020)
Net revaluation increment less revaluation decrements	2,191,903	-	(27,646)	83,794	2,248,051
Depreciation expense	(107,773)	-	(15,491)	-	(123,264)
Net carrying amount at 30 June 2015	32,109,469	990,464	118,300	411,239	33,629,472

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

9 Fair value measurement of non-financial assets

**(a) Fair value hierarchy
2016**

	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Property, plant and equipment (Note 8)				
Land and building	-	-	31,889,714	31,889,714
Memorial collection	-	-	477,603	477,603
	-	-	32,367,317	32,367,317

**Fair value hierarchy
2015**

	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Property, plant and equipment (Note 8)				
Land	-	1,500,000	-	1,500,000
Buildings	-	-	30,609,469	30,609,469
Memorial collection	-	-	411,239	411,239
	-	1,500,000	31,020,708	32,520,708

There were no transfers between Level 1 or 2 during the period.

(b) Valuation techniques, inputs and process

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

Level 3 Land

Valuation technique and inputs

Market value: Qualified valuers from Scott Fullarton Valuations Pty Ltd were engaged in April 2015 to carry out the valuation of land. The value of the 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 settling 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.

Fair value per square meter is in the range \$1,600/sqm - \$1,650/sqm (weighted average \$1,629/sqm). Total area of land is 921 sqm.

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.

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Notes to the financial statements for the year ended 30 June 2016

9 Fair value measurement of non-financial assets (Cont.)

Level 3 Building

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Depreciated replacement cost:</p> <p>Qualified valuers from Scott Fullarton Valuations Pty Ltd were engaged in April 2015 to carry out the valuation of the building.</p> <p>The building is heritage listed, specialised and would not be sold. The building is listed on the NSW State Heritage Register, the highest form of heritage recognition and protection in NSW. Replacement cost of the building was based on applying unit rates to the components, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. These rates have been derived from substantial analysis of construction costs and are continually updated to reflect price movements. The building components are reported at depreciated replacement cost with remaining useful life.</p>	<p>Building:</p> <p>Replacement cost per square metre and other inputs for the following building asset components:</p> <p>Replacement cost per square metre for heritage building components \$164/sqm - \$5,477/sqm. Total gross floor area is 8,678 sqm. Weighted average remaining useful life for depreciable components is 26 years.</p>	<p>The estimated fair value would increase (decrease) if the replacement cost per square meter for the assets were higher (lower).</p>

(c) Reconciliation of recurring Level 3 fair value measurements

2016	Land and Building \$	Memorial collection \$	Total Recurring Level 3 Fair value \$
Fair value as at 1 July 2015	30,609,469	411,239	31,020,708
Transfer from Level 2	1,500,000	-	1,500,000
Additions	-	36,364	36,364
Transfer to work in progress	(55,000)	-	(55,000)
Depreciation	(164,755)	-	(164,755)
Free of Cost - In-kind	-	30,000	30,000
Fair value as at 30 June 2016	31,889,714	477,603	32,367,317

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

9 (c) Reconciliation of recurring Level 3 fair value measurements (cont'd)

2015	Building \$	Memorial collection \$	Total Recurring Level 3 Fair value \$
Fair value as at 1 July 2014	28,638,579	302,445	28,941,024
Additions	6,760	25,000	31,760
Revaluation increments/decrements	2,071,903	83,794	2,155,697
Depreciation	(107,773)	-	(107,773)
Fair value as at 30 June 2015	<u>30,609,469</u>	<u>411,239</u>	<u>31,020,708</u>

10 Current Liabilities - Payables

	2016 \$	2015 \$
Accrued expenses	127,658	634,056
Accrued salaries	26,441	31,405
Other	8,842	-
	<u>162,941</u>	<u>665,461</u>

11 Current / Non-Current Liabilities - Provisions

	2016 \$	2015 \$
Employee benefits and related on-costs		
Annual leave	140,879	86,018
On-costs	33,775	9,842
Long service leave	97,458	27,848
	<u>272,112</u>	<u>123,708</u>

	2016 \$	2015 \$
Aggregate employee benefits and related on-costs		
Provisions - current	263,189	121,280
Provisions - non-current	8,923	2,428
Accrued salaries, wages and on-costs (Note 10)	26,441	31,405
	<u>298,553</u>	<u>155,113</u>

The amounts expected to be settled after more than 12 months is \$8,923.

12 Assistance provided by other parties

- a Honorary secretarial and other services were provided by the Director and other staff of Veteran Affairs (a unit of Department of Premier and Cabinet).

13 Reconciliation of cash flows from operating activities to net result

	2016 \$	2015 \$
Net cash from / (used on) Operating Activities	15,231,148	7,163,474
Depreciation	(177,319)	(123,264)
In-kind Capital Contribution	30,000	-
Increase/(decrease) in Receivables	41,372	5,499
Decrease/(increase) in Payables	502,519	211,016
Decrease/(increase) in Provisions	(148,404)	(45,667)
Net gain / (loss) on sale of plant and equipment	-	(15,020)
Net result	<u>15,479,316</u>	<u>7,196,038</u>

FINANCIAL STATEMENTS

The Trustees of the Anzac Memorial Building Notes to the financial statements for the year ended 30 June 2016

14 Financial Instruments

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

The entity's main risks arising from financial instruments are outlined below, together with the entity's 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 review and agree policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the entity, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Trustees on an ongoing basis.

(a) Financial Instruments Categories

Financial Assets	Note	Category	Carrying Amount 2016 \$	Carrying Amount 2015 \$
Class				
Cash and cash equivalents	5	N/A	20,776,726	8,085,994
Receivables (excludes statutory receivables and prepayments)	6	Receivables (at amortised cost)	71,809	29,060
			20,848,535	8,115,054

Financial Liabilities	Note	Category	Carrying Amount 2016 \$	Carrying Amount 2015 \$
Class				
Payables (excludes statutory payables and unearned revenue)	10	Financial liabilities (at amortised cost)	162,941	665,461
			162,941	665,461

(b) Credit Risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the entity. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

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

Cash

Cash comprises cash on hand and bank balances with Westpac Banking Corporation.

(c) Liquidity Risk

Liquidity risk is the risk that the entity will be unable to meet its payment obligations when they fall due. The entity continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of loans and other advances.

During the current and prior year, no assets have been pledged as collateral. The entity's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The 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 NSW TC 11/12. 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.

The Trustees of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

14 Financial Instruments (cont'd)

The table below summarises the maturity profile of the entity's financial liabilities, together with the interest rate exposure.

Maturity analysis and interest rate exposure of financial liabilities.

	2016 Interest Rate Exposure					Maturity Dates		
	Weighted Average Effective Int. Rate	Normal Amount \$	Fixed Interest Rate	Variable Interest Rate	Non-Interest bearing	<1 yr \$	1-5 yrs \$	>5 yrs \$
Total payables	-	162,941	-	-	-	162,941	-	-
	-	162,941	-	-	-	162,941	-	-

	2015 Interest Rate Exposure					Maturity Dates		
	Weighted Average Effective Int. Rate	Normal Amount \$	Fixed Interest Rate	Variable Interest Rate	Non-Interest bearing	<1 yr \$	1-5 yrs \$	>5 yrs \$
Total payables	-	665,461	-	-	-	665,461	-	-
	-	665,461	-	-	-	665,461	-	-

Notes:

The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the entity can be required to pay.

(d) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The entity does not have financial instruments or borrowings. The entity has no exposure to foreign currency risk and does not enter into commodity contracts.

Interest rate risk

Exposure to interest rate risk arises primarily through the entity's cash assets. The entity does not account for any fixed rate financial instruments at fair value through profit or loss or as available for sale. 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 entity's exposure to interest rate risk is set out below.

2016					
			-1%	+1%	
	Carrying Amount \$	Net result \$	Equity \$	Net result \$	Equity \$
Financial assets Cash and cash equivalents	20,776,726	(207,767)	-	207,767	-
	20,776,726	(207,767)	-	207,767	-

2015					
			-1%	+1%	
	Carrying Amount \$	Net result \$	Equity \$	Net result \$	Equity \$
Financial assets Cash and cash equivalents	8,085,994	(80,860)	-	80,860	-
	8,085,994	(80,860)	-	80,860	-

(e) Fair value measurement

Financial instruments are generally 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 of the Anzac Memorial Building
Notes to the financial statements for the year ended 30 June 2016

15 Additional information

- (i) There are no contingent liabilities at year end.
- (ii) There are no loans or advances due to the entity by officers or employees.
- (iii) There are no amounts due by way of loan or otherwise to the entity by a corporation, a director of which is an officer or employee of the entity.
- (iv) The aggregate capital expenditure contracted for at balance date and not provided for in respect of Anzac Memorial Centenary project is \$5,760,018 (2015: \$3,979,340 (including GST)). The aggregate operating expenditure contracted for at balance date and not provided for in respect of Anzac Memorial account is \$55,927 (including GST) (2015: nil)). This commitment is due not later than one year. The total commitments include GST input tax credits is \$528,722 (2015: \$361,758) that are expected to be recovered from the Australian Taxation Office.
- (v) Part of a broader \$18.6 million investment to improve Hyde Park, the City of Sydney has spent \$3.4 million to upgrade the Pool of Reflection which is owned and managed by the City of Sydney, but is an integral part of the Anzac Memorial. These works complement the \$49 million Anzac Memorial Centenary Project.

16 Events after the Reporting Period

On 11 July 2016 the contract to build the major Anzac Memorial Centenary Project was awarded to Built Pty Ltd. This project will complete the original architect's design for a water cascade to the south of the Memorial along with new underground education and interpretation facilities.

Except for the above event, there are no known post balance date events that may have a material impact on the financial statements.

End of audited financial statements

152-9/12

Extracts from a letter, written by Sister E.P. Wright with the
Army of Occupation. Germany.

3rd A.C.E.S
2nd Corps
2nd Army.
Germany.

15-2-19.

address & how we
we were expecting
embarkation.

by the Mess-room
to come up here.
to come up too.
left behind. Of

ination was awfully
good" etc etc. Two other Aussie
turned up for the same destination.

me first so unexpectedly, we were starting
to bed our water bags in our cots when a flushed Corporal
appeared at the door with the info that we were to be on
an Ambulance Train at Wimmera
no time.

never was there such a rush, the
we did it, only to find even
of leaving for a couple of hours
6.30 in the morning! Such is
We went to bed in ^{one of} the long ambulances
Something like a Ship's cabin 3 berths one





Anzac Memorial Opening
Ceremony 1934
– image courtesy SLNSW

