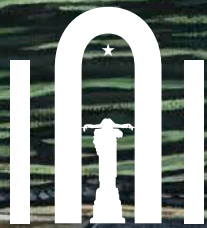
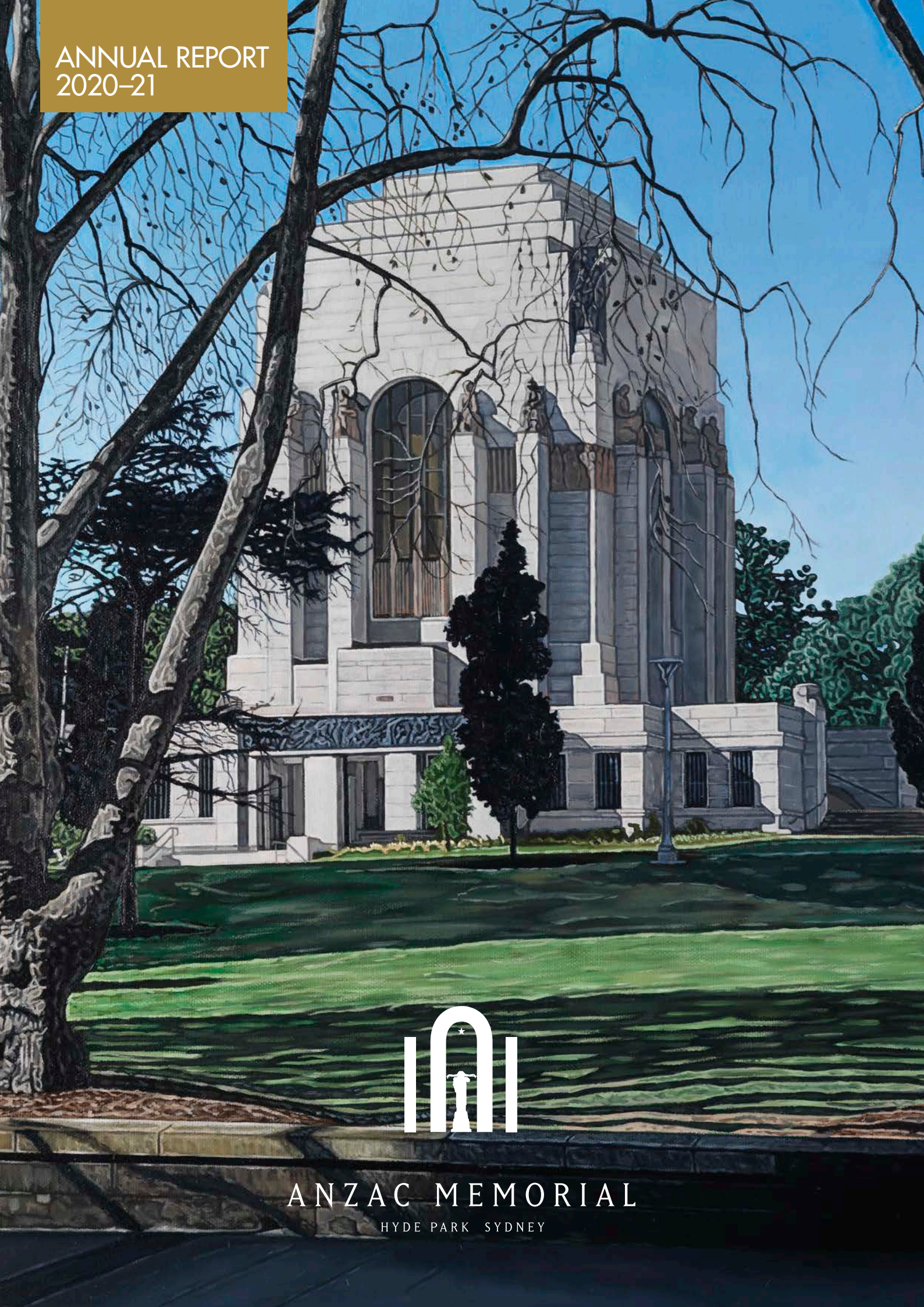
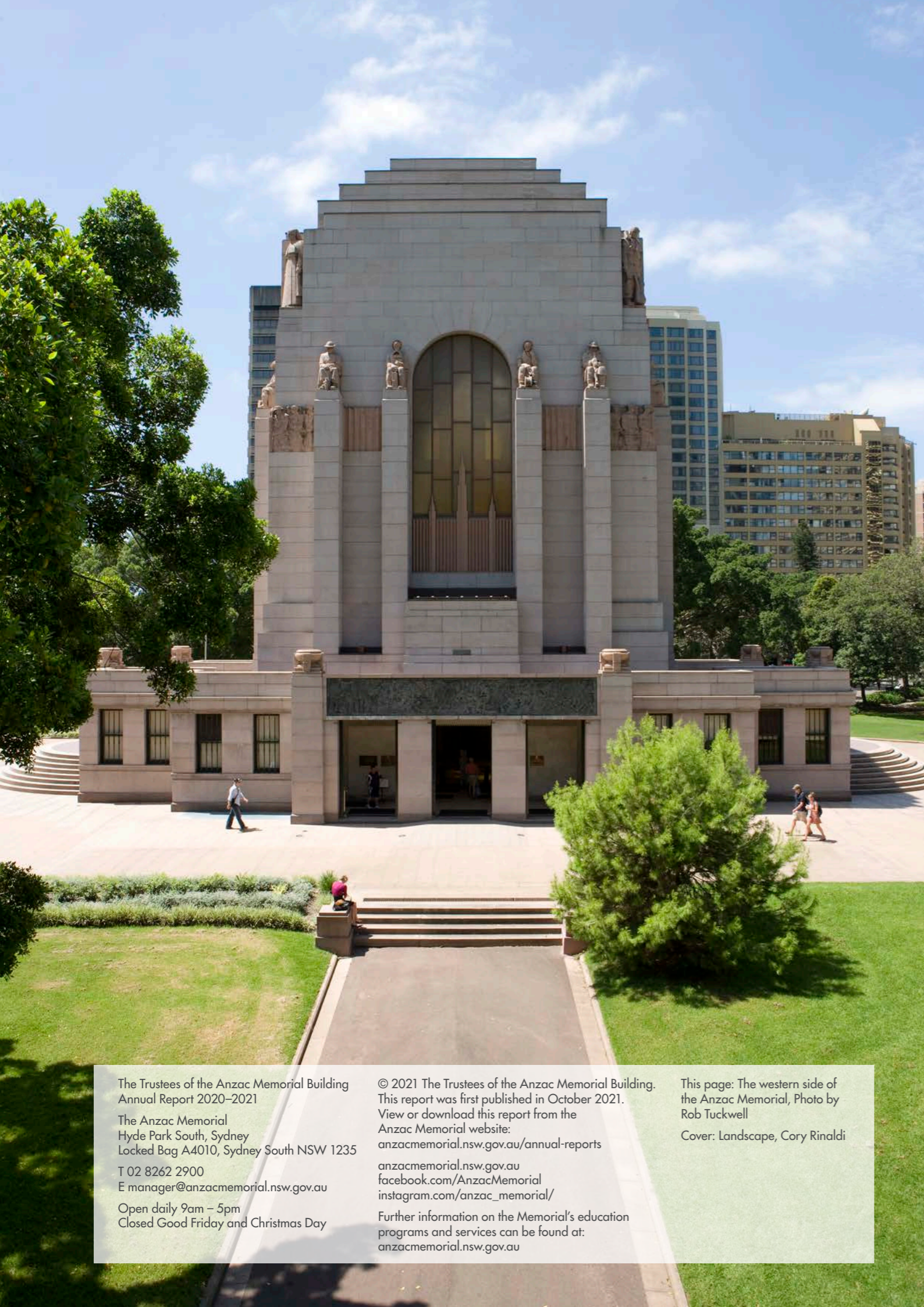


ANNUAL REPORT  
2020-21



ANZAC MEMORIAL

HYDE PARK SYDNEY



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The Trustees of the Anzac Memorial Building  
Annual Report 2020–2021

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Closed Good Friday and Christmas Day

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This report was first published in October 2021.  
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[instagram.com/anzac\\_memorial/](https://instagram.com/anzac_memorial/)

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

This page: The western side of  
the Anzac Memorial, Photo by  
Rob Tuckwell

Cover: Landscape, Cory Rinaldi

# LETTER OF SUBMISSION FROM THE TRUSTEES



ANZAC MEMORIAL  
HYDE PARK SYDNEY

The Hon. Dominic Perrottet MP  
Premier of New South Wales  
52 Martin Place  
SYDNEY NSW 2000

Dear Premier

I am pleased to submit the Trustees of the Anzac Memorial Building Annual Report 2020/21 for presentation to Parliament.

This is the 37th report of the Trustees of the Anzac Memorial Building since enactment of the *Annual Reports (Statutory Bodies) Act 1984 No 87* and has been prepared in accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Government Sector Finance Act 2018*. It provides an overview of the Anzac Memorial's activities and includes financial statements from 1 July 2020 to 30 June 2021. The financials were prepared by the NSW Department of Communities and Justice, the Trustees' financial services provider in 2020/21.

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

Yours sincerely

Caroline Mackaness  
Honorary Secretary  
Trustees of the Anzac Memorial Building  
21 October 2021





# THE ANZAC MEMORIAL

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

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

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

The Memorial building in both its original and its extended form is a work of art and a remarkable piece of architecture. The original collaboration between the English artist George Rayner Hoff, who had migrated to Sydney in the 1920s, and the architect Charles Bruce Dellit has been honoured by the Memorial Extension partnership between renowned Australian artist Fiona Hall and award-winning architect Richard Johnson. The relationship between art and architecture is seamless and speaks to an ongoing respect and reverence for this unique place within our contemporary society. At the centre of the Centenary Extension, the Hall of Service, a civic space that architecturally and artistically mirrors the Hall of Silence in the original building, acknowledges the contributions to service from across the state with the inclusion of 1,701 place names and samples of soil from the locations

NSW First Australian Imperial Force (AIF) enlistees gave as their home address. The Hall of Service also presents soil collected from 100 sites of military significance to NSW service personnel, to honour more than a century of Australian service and sacrifice in peacekeeping and conflict – 'with and for all Australians'.

## AWARDS

- Winner, International Architecture Award 2020 – The Chicago Athenaeum/The European Center for Architecture Art Design and Urban Studies.
- Winner, Education & Interpretation Award – Devoted Service – The National Trust Heritage Awards 2020
- Winner, Australian Institute of Architects Sulman Medal for Public Architecture 2020
- Winner, Australian Institute of Architects Award for Urban Design, 2020
- Highly Commended, World Architecture Festival 2019, Anzac Memorial Centenary Project
- Winner, Commercial Buildings Award for Excellence – Concrete Institute of Australia Excellence in Concrete Awards (National)
- Winner, Kevin Cavanagh Trophy – Concrete Institute of Australia Excellence in Concrete Awards, Anzac Memorial Centenary Project
- Winner, Commercial Buildings Award for Excellence – Concrete Institute of Australia
- Winner, Excellence in Concrete Awards (NSW)
- Winner, National Trust Award for Continuing Tradition – National Trust Heritage Awards
- Winner, National Trust Award Judges' Choice – National Trust Heritage Awards
- Winner, Medium Projects Award to TTW – ASCE Excellence in Structural Engineering Awards
- Winner, Master Builders 2019 Outstanding Construction Award
- Winner, Master Builders 2019 Public Buildings, \$30–50million Award
- Winner, Master Builders 2019 Best Use of Concrete Award

Left: OVA's International Women's Day event © Salty Dingo 2021

# GOVERNANCE

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

## WHO ARE THE TRUSTEES AND THEIR PROXIES?

- Chair, NSW Premier, The Honourable Gladys Berejiklian MP  
Proxy: The Honourable Dr Geoff Lee MP, Acting Minister for Veterans Affairs; The Honourable Natalie Ward MLC (from 26.05.2021)
- Deputy Chair, State President, RSL (NSW Branch), Mr Ray James OAM  
Proxy: Mr Jeff O'Brien
- Leader of the Opposition, The Honourable Jodi McKay MP, The Honourable Chris Minns MP (from 3/6/2021)  
Proxy: The Honourable Greg Warren MP
- The Right Honourable Lord Mayor, Clover Moore  
Proxy: Councillor Phillip Thalys
- Secretary, Department of Education, Mr Mark Scott AO  
Proxy: Ms Kathy Powzun
- NSW Government Architect, Ms Abbie Galvin
- NSW State Librarian, Dr John Vallance FAHA
- Veterans' Representative, Brigadier Paul O'Sullivan AM MBE (Ret'd)
- Community Representative and Honorary Treasurer, Vacant
- Australian Defence Force Representative, Major General Chris Field AM CSC

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

## THE TRUSTEES' LEGISLATIVE CHARTER

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

## THE TRUSTEES' POWERS

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

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

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

## TRUSTEE MEETING ATTENDANCE

Meetings	9/9/20	2/12/20	11/3/21	21/6/21
The Premier or proxy	✓	✓	✓	✓
The RSL State President or proxy	✓	✓	✓	✓
The Leader of the Opposition or proxy	✓	✓	✓	✓
The Lord Mayor or proxy	✓	✓	x	✓
The Secretary, Department of Education or proxy	✓	✓	✓	✓
The Government Architect or proxy	✓	✓	✓	✓
The State Librarian or proxy	✓	✓	✓	✓
Veterans Representative	✓	✓	✓	✓
Community Representative	-	-	-	-
ADF Representative	✓	✓	✓	✓
Honorary Secretary	✓	✓	✓	✓
Total attending	10	10	9	10

- may establish and maintain a war museum as part of the memorial building,*
- may promote the understanding of, and conduct community education about, Australia's military history and heritage, and*
- have functions conferred on them by the Returned and Services League of Australia (New South Wales Branch) Incorporation Act 1935 and any other Act.*

# PURPOSE

## THE TRUSTEES' MISSION FOR THE MEMORIAL IS:

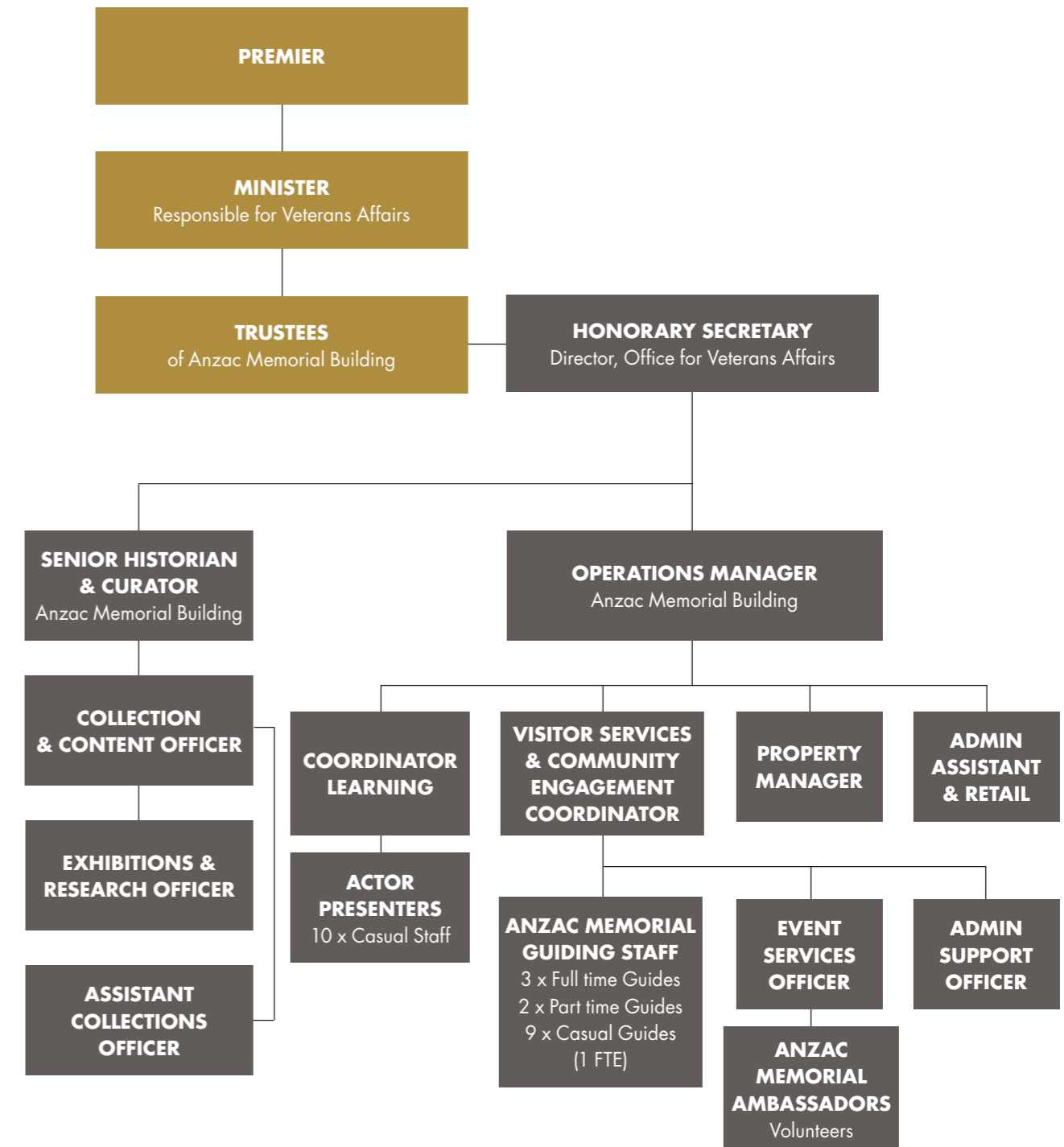
"To promote, maintain and enhance the Anzac Memorial as the state's principal commemorative and interpretive monument to the service and sacrifice of Australians in armed conflicts, to maximise its potential to inform all visitors and to educate future generations."

## AIMS AND OBJECTIVES

The programming and management of the Memorial is guided by the following objectives:

- To maintain the solemnity of the Memorial as a place of remembrance.
- To ensure the Anzac Memorial is protected and well-maintained as NSW's principal war memorial.
- To build partnerships to ensure the future prosperity and sustainability of the Memorial, its enhanced facilities, and programs.
- To provide appropriate multifunctional and flexible spaces for commemorative events.
- To continue to enhance the returned services associations' links with the Memorial as a living monument.
- To carefully conserve the remaining original 1934 interior spaces, fittings, and fixtures as part of the interpretation of the Memorial's unique function and enhance access to these spaces.
- To provide safe, welcoming, and equitable access to amenities and all areas of the Memorial for veterans, their families, and people with disabilities.
- To better maintain and exhibit the Memorial's collection of artefacts, documents, and personal objects.
- To enhance the Memorial's potential to inform and educate current and future generations by establishing education spaces and informative education programs as part of school curriculum studies and for the tertiary sector.
- To foster community and visitor interest and enquiry about the Memorial.
- To provide space and opportunities for temporary installations and travelling exhibitions.
- To provide appropriate and accessible collection storage and access to documents and resources for specific research on site and establish a collaborative arrangement with the State Library of NSW regarding additional collection management, conservation, and storage arrangements into the future.
- To work in collaboration with the City of Sydney to protect, manage and maintain the Memorial's water feature assets, security, signage, formal parkland setting and public amenity.

## ORGANISATION CHART



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

# OUR PEOPLE

## ANZAC MEMORIAL STAFF

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

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

A temporary Administration Support Officer role was created as part of the Veteran Work Rehabilitation Program with the intent of creating it as a disability identified role. The incumbent is the pilot participant who commenced in the paid position from 1 October 2020.

A temporary Assistant Collection Officer commenced work on 7 December 2020 working specifically with the Vernon Collection Management System (CMS) and the input of records relating to older objects in the collection not yet captured in the CMS.

During the reporting period the Trustees encouraged a work environment that supported health and wellbeing with an emphasis on facilitating a flexible workplace. Memorial staff continue to respond to the challenges posed by COVID-19 health safety measures, reduced visitation, and closures. This reporting period they have focussed on civic engagement, increasing digital accessibility, and connecting with the community using the website and social media.

## THE ANZAC MEMORIAL AMBASSADOR PROGRAM

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

The capacity to engage with our volunteers and develop the program this year was impacted by the pandemic. Our volunteers participated in a training course and were sharing stories with visitors for a period of two months between Anzac Day and 26 June before the mandated lockdown.

There are currently 15 Ambassadors active in the program who are kept up to date through regular emails and an internal monthly newsletter. The Trustees and staff are grateful to the Ambassadors for their patience during the year and continued enthusiasm to support the Anzac Memorial.

## WORK REHABILITATION PROGRAM

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

This year a temporary Administration Support Officer role was created with a view to becoming a disability identified role. The position description fulfils the requirements of providing meaningful work and flexibility to facilitate medical appointments and adjusted work hours with minimal to nil impact on business outcomes.

Memorial staff continued training that will assist in creating an inclusive workplace that supports those with psychological injuries and mental health conditions. This training builds on the team's existing

knowledge and experience of mental health and enables them to relate to behaviours and periods of un-wellness.

The current work program participant supports daily operations and worked towards a staff training manual and developing the work rehabilitation program (entering its second stage).

*"I recoiled as I stared up from the base of an unconquered mountain. My tools were outdated and didn't function too well. My back up team sharpened my strengths and with regular check-ups, smoothed the danger zones. My mountain began to dissipate, and the steps become an undulating highland. Looking back was not an option and soon my hill began to plateau. The summit is within a whisper and the outlook is beautiful."*

Martin Clark, Veteran Work Rehabilitation Program participant

## STAFF DEVELOPMENT

Staff development is directed to support operational and legislative requirements. During the reporting period staff participated in face-to-face and online training provided by internal and external providers.

Compliance-related training included emergency management and fire warden training in addition to the annual Code of Conduct review. First Aid training was provided by Shield, a veteran owned and operated business, started by a group of paramedics and former military personnel. The training was delivered to 14 staff and volunteers and included the annual CPR refresher course. Representatives from the Visitor Services and Learning teams completed the Child Safe eLearning – Keeping children safe in organisations provided by the Office of the Children's Guardian.

Professional development training ensures staff have the skills and knowledge to uphold the Trustees' mission and objectives.

The Anzac Memorial training for Anzac Memorial Guides was delivered by the Curatorial and Collections staff.

The Operations Manager participated in NSW Public Sector High Performance & Leadership Workshop and several online mental health webinars hosted by icare NSW.

Curatorial and Collections staff participated in the online *Aviation Cultures Mk. V* Conference.

Curatorial and Collections staff also attended several online webinars learning additional skills relating to the Anzac Memorial's Vernon Collection Management System. These webinars were hosted by Vernon Systems and covered topics such as Reporting and Data Clean-up.

Memorial Guides also embarked on individual projects that contributed to their professional development with the aim of complementing the Memorial's range of services.

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

## INTERNSHIPS AND PLACEMENTS

The Anzac Memorial is committed to working with the community and sharing its expertise. This year Curatorial and Collections staff conducted a workshop at the Fairfield City Museum to answer questions and give advice to staff at the Fairfield Museum on their collection of militaria. The Exhibition Research Officer together with an Anzac Memorial Guide helped the Fairfield City Museum assess their collection of militaria and provided a report and lecture of their findings and the work.

The Learning Team hosted an intern studying a Bachelor of Arts double major in History and Theatre at the University of Notre Dame Australia. The intern undertook preliminary research for the development of online teaching resources to correspond with the 'Anzac War Horses' school workshop.

# AUDIENCE AND ENGAGEMENT

## VISITOR ENGAGEMENT AND PARTICIPATION

### HIGHLIGHTS

- Approximately **26,960 people** visited the Anzac Memorial
- More than **4,778 people** attended and participated in a **commemorative service**
- **52 wreaths** were laid in remembrance
- **193 people** attended the 'Devoted Service' public program over 8 performances
- The Memorial welcomed **50 schools** and delivered **39 workshops** at the Memorial and an additional **14 workshops online**
- **3,145 school students** visited the Anzac Memorial and **1,521 engaged online**
- **415 students** attended in-school programs
- The Memorial Guides led over **416 tour groups** with more than **5,749 people participating**
- **68 events** were held in the Centenary Extension
- **19 veteran or affiliated organisations** were offered free access to the Centenary Extension for meetings or events

On 9 June 2020 the Memorial re-opened from the COVID restrictions for weekday-only visitation. Seven-day operations were reintroduced on 25 April 2021, but the Memorial closed again with the NSW COVID lockdown on 26 June 2021. There was a significant impact on visitor numbers this year with an 88% decrease in visitation from 2019/20 and 91% from 2018/19.

Throughout the year, facilitating visitor access and creating an exceptional visitor experience was a key objective; the Anzac Memorial promoted three tour sessions during weekdays and when restrictions allowed, school visits and events were facilitated. Regardless of the restrictions, visitors to the Memorial received the same outstanding service from the Anzac Memorial Guides and Learning team.

*"A special thank you to the Anzac Memorial and staff for the care and dignity that is taken in remembering the lives of those who have served."*

*"It was deeply moving and a memorial that will forever stay with me. Thank you."*  
Eloise, 15 March 2021

*"We LOVE coming to the Anzac Memorial and the teachers have not stopped talking about it since the Year 4s went last week. Everything you do is perfect for the age of the students and really builds on what we have been doing at school. You are all very kind and patient with the students and show a lot of care and interest. Your enthusiasm is contagious. I learn something new every time I visit. Thank you for all your hard work and in keeping the Anzac Spirit alive."*  
Christine, teacher – Parramatta West Public School

The Anzac Memorial returned to seven-day operations on Anzac Day 2021. Over 4,000 people visited the Memorial through the course of the day. Post Anzac Day daily visitation averaged 320 people and there was a noticeable increase in group bookings for Probus, community and defence organisations. The Memorial closed to the public on 26 June 2021 following government instructions in response to the pandemic.

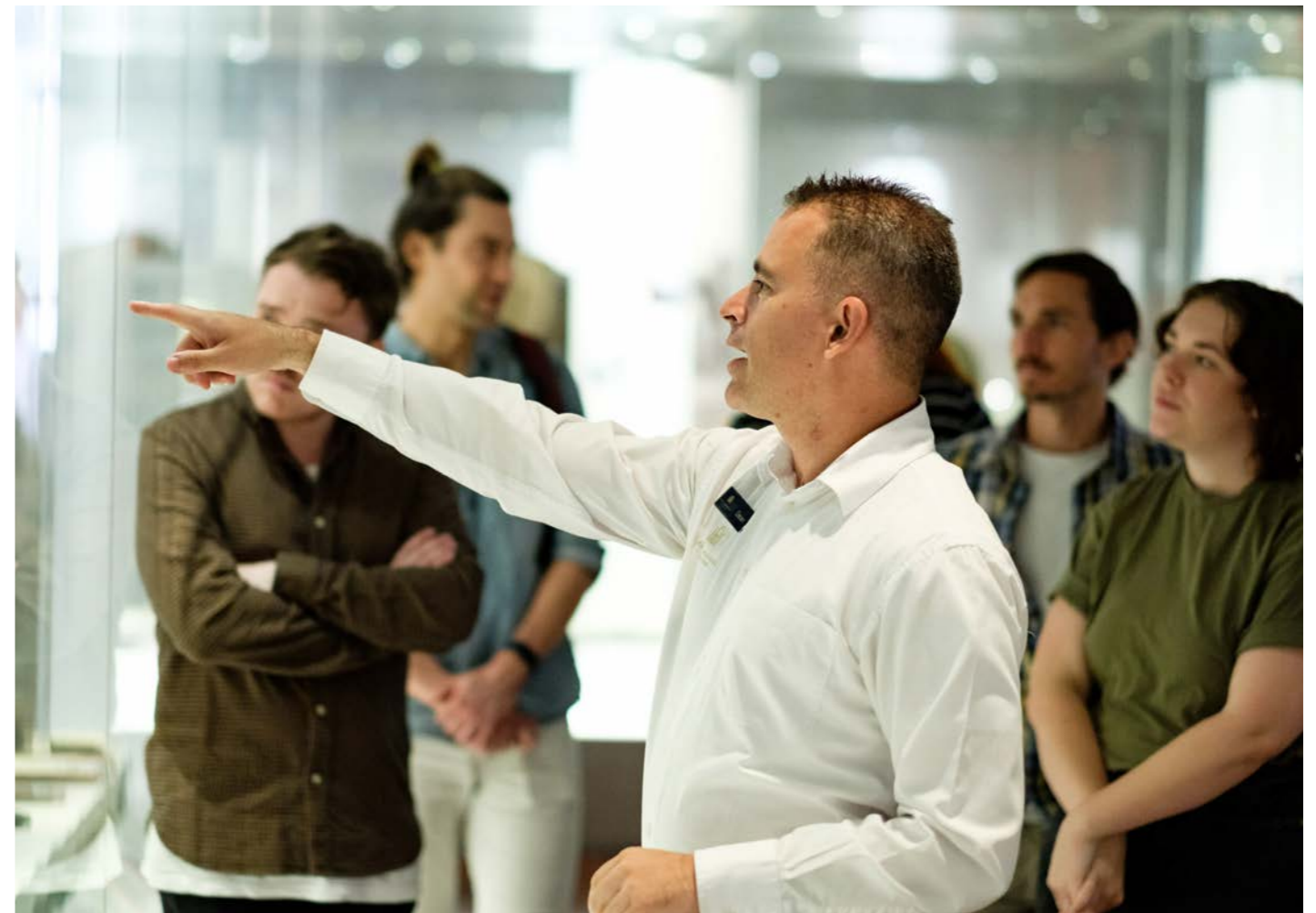
*"Yesterday afternoon my sister and myself wandered into the Memorial to have a quick look, we started a chat with a man who asked us to guess how many stars were on the ceiling, (of course we got it wrong) from this it evolved to the most magnificent stories of the memorial and it's treasures."*

*"We can't thank this man enough, his knowledge and passion and enthusiasm for his workplace was a delight to see, a five minute gig turned out to be the best couple of hours we could have spent in your magnificent building and all the history that it holds."*

*"Our grandfather landed in Gallipoli on Anzac Day."*

*"We would like you to know how grateful we were to Martin for his kindness to a couple of strangers that happened to wander in not knowing what was inside, he's an absolute legend and we will be recommending friends visit your glorious shrine. Thank you."*

C Burridge, May 2021



Anzac Memorial Guides, Dean (above) and Michael (left). Photos by Asparay Photographics.





# DIGITAL AND VISITOR ENGAGEMENT

## DIGITAL OUTREACH

While the Memorial had reduced capacity for visitation due to the COVID-19 restrictions, the delivery of digital resources has become a priority, and this was supported by the Events and Communications Team in the Office for Veterans Affairs. Work included:

- The Memorial's second virtual exhibition – the *Royal Australian Air Force (RAAF) Centenary Exhibition* – received 1,179 impressions and 555 visitors since its launch in March 2021.
- The *1945: From Hot War to Cold War* Virtual Exhibition has received 2,369 impressions and 883 visitors to-date.
- The daily virtual 11am Remembrance Service on Facebook has had more than 15,000 views during the reporting period. The virtual service was designed as a stand-in to the on-site 11am service during temporary closure periods relating to COVID-19 restrictions.
- A suite of six remote learning programs. Based on existing workshops the programs were designed with flexible delivery in mind for primary and secondary schools and are offered to schools free of charge during COVID-19 restrictions.

## ONLINE PRESENCE

During 2020–21 the Memorial's website recorded:

- **21,403 users**
- **90,996 page views**
- Memorial website users spent an average of **2 min 41 on site per session**
- **85.05%** of our web visitors are **based in Australia**

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

Our Google My Business listing had 277,000 views in the last quarter of 2020–2021. The listing appears in search results and gives users quick access to street maps, reviews and the What's On calendar.

The Memorial's online presence has also continued to grow across Facebook, Instagram, YouTube, and Vimeo. Our Instagram following has increased by 28% to 1,569 over the reporting period.

Social media engagement on the Memorial's main channel:

- The Memorial's Facebook posts were seen by 779,741 Facebook users.

The Memorial's newsletter has 1,674 subscribers, with three editions sent out during the reporting period.

## PUBLIC ENQUIRIES

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

Curatorial and Collections staff received and answered approximately 130 enquiries via email during the reporting period with the Senior Historian & Curator directly receiving and answering approximately another 150. Questions from the public and specialist groups via talks, lectures, tours, and memorial visitors added another 100 to 150 enquiries over the entire reporting period.

In addition to curatorial and collection related emails 51 enquiries were received through the manager's inbox. The 51 enquiries were as follows: general enquiries (42), speaker /interview requests (7) and related to the building or architecture (2).

## CONSUMER REVIEWS

As a service-based organisation, customer feedback is of prime importance to the Anzac Memorial. All feedback received is closely and regularly monitored. Feedback is received via email, telephone, surveys, evaluation forms and letters of appreciation. The Memorial maintains a feedback register specifically to record compliments and complaints. Major

*"On behalf of ADF Rugby League, I would like to express my appreciation for the outstanding support and hospitality provided in the lead up to this year's Anzac Day match against Turkish residents team.*

*Our time at the Anzac Memorial was about more than a game of football, it was a demonstration of the bond in the ancestry of both teams formed 106 years ago at Gallipoli. The commitment of the entire team at the Anzac Memorial made this possible. Thank you."*

DC Hafner, CSC Brigadier Commander 16th Aviation Brigade, President Australian Defence Force Rugby League, 7 May 2021

With public access limited, the Guides utilised their time to research, pilot and implement specialist tours including tours for veterans, architectural and sensory trolley programs, and support NSW Government Veterans Strategy initiatives.

The Curatorial & Collections staff also provided a series of curatorial tours of the Anzac Memorial and exhibitions for the following groups although these were severely curtailed due to COVID-19 and the Memorial's closure during the reporting period compared to previous years.

### PREMIER'S ANZAC MEMORIAL SCHOLARSHIP TOUR 2020

Travel restrictions imposed due to the spread of the COVID-19 virus in Australia and overseas unfortunately prevented the Premier's Anzac Memorial Scholarship tour from going ahead in 2020. However, during the reporting period the Senior Historian and Curator worked with the NSW Office for Veterans Affairs staff to develop a tour program for 2021 focussed on visiting sites of military significance within New South Wales.

### MEMORIAL CURATORIAL TOURS

Exhibitions and Collection Store – RSL Lifecare Senior Management

Exhibitions and Collection Store – Captain Damien Allan, Director & Lawson Rennie Manager, RAN Naval Heritage Collection

Exhibitions – Rear Admiral Mark Hammond, Commander Australian Fleet and Jodie Hammond, Board Member of the Australian War Memorial, Canberra

Exhibitions and Collection Store – Staff of the Fairfield City Museum and Gallery

Various Memorial tours for donors and potential donors.

# COMMEMORATION, EVENTS AND PUBLIC PROGRAMS

complaints are dealt with in writing by the Honorary Secretary on behalf of the Trustees. Any complaints requiring escalation are reported directly to the Trustees. Customer feedback is also monitored through external online platforms such as Trip Advisor and Google Reviews.

In this reporting period, 9 suggestions/feedback were received in relation the Cascade works, closure of the Memorial and security of the site, all issues or concerns were addressed and finalised.

The Memorial received 58 emails, letters or phone calls thanking and congratulating the Memorial for the outstanding delivery of tours (5), learning programs (25), staff (15), exhibition (4), facilities (5), and events (4).

*"... Your Guide was absolutely fantastic in showing us around going out his way to help. I will pass on to the RSL & Vietnam Veterans that this is not just a building (if they remember what it was 10, 20 years ago) but a living pictorial and artefacts which gives credit to all Veterans and the ANZACs from all the wars and conflicts since WWI.*

*Many thanks for a great tour, respect and understanding of Veterans."*

Peter, 1 April 2021

## GOOGLE/TRIP ADVISOR

Customer feedback through Google Review and Trip Advisor provides valuable feedback on the visitor experience delivered by staff at the Memorial, the facilities, and exhibitions. Over this reporting period there was a 75% decline in the number of reviews received from last year, linked to the restricted access during COVID-19.

The Memorial received 70 visitor comments on Google Review and four on Trip Advisor in the yearly reporting period. Across both review platforms 59 (80%) rated their experience as excellent and 12 (16%) considered it very good. (Appendix 3)

The Memorial currently maintains a 4.7-star rating on Google Review and a *Travellers Choice Award* on Trip Advisor and is noted within the top 40 attractions out of 600 Sydney based listings.

The Anzac Memorial has earned the TripAdvisor *Travellers' Choice Award* for being in the top 10% of attractions worldwide.

*"Great sacrifice by a small nation" – In 1914, when World War I began, the population of Australia was less than 5 million, of those soldiers who fought abroad – all volunteers – 60,000 did not return. The war took a terrible toll. It is small wonder that Australia honors (sic) the fallen in this solemn ANZAC Memorial. It's worth taking a guided tour of this imposing structure.*

Date of experience: April 2021 – TripAdvisor

*"Great place to visit" – We attended a free guided tour of the memorial, which was fantastic and very informative. The tour guide knew his stuff and the galleries are laid out extremely well and easy to navigate.*

Date of experience: March 2021 – TripAdvisor

*"A loss that will never be forgotten" – At the beginning of World War I, Australia had a population of less than 5 million. 416,000 men enlisted; 60,000 were killed, another 156,000 were casualties. The Anzac Memorial in Hyde Park commemorates these men. The Memorial also holds 6,000 artefacts. The Memorial was built with the aid of voluntary contributions. It's well worth inspecting, for the sake of those who went before.*

Date of experience: October 2021 – TripAdvisor

*Due to the COVID restrictions it has become a more limited and personal experience. The displays are all still available and you have a guide who will escort you to each area. The guide is full of knowledge and is very happy to share it with you to enhance your experience.*

Date of experience: January 2021 – Google Reviews

*Wonderful memorial and well worth visiting. Very emotional remembrance service at 11am each day.*

Date of experience: June 2021 – Google Reviews

*Very interesting place in the heart of Sydney, where you can pay your respects to the Australian Servicemen and Women who gave their today, so we could have a tomorrow. Lest We Forget.*

Date of experience: May 2021 – Google Reviews

## COMMEMORATION

### HIGHLIGHTS

- More than **4,778 people participated in commemorative events** this year
- **Public programs** were offered to over **190 members** of the public
- **40 volunteers enjoyed a twilight tour** of the Memorial during Volunteer Week
- More than **4,000 people attended the daily Service of Remembrance**
- Over **2,500 gold stars** were cast into the Well of Contemplation as a personal tribute
- There were **4 VIP visits** which included a tour, Star Ceremony or wreath laying.

A principal function of the Anzac Memorial is to support the community, the Returned and Services League (NSW Branch) and veteran organisations to conduct commemorative services. The program of scheduled commemorative services was impacted by the COVID-19 restrictions, resulting in many of ceremonies at the Memorial being cancelled. Those ceremonies that were conducted had reduced numbers reflective of physical distancing requirements.

## KEY COMMEMORATIONS

**19 July 2020** The Fromelles ceremony had 35 people in attendance to meet physical distancing requirements. The commemoration of the 104th anniversary of the Battle of Fromelles was led by the Families and Friends of the First AIF Inc.

**22 October 2020** Members of the British Commonwealth Occupation Force Veterans Association of NSW conducted a plaque dedication and commemorative service of the Australian contingent with 120 people in attendance. The Association generously supported the Anzac Memorial's *1945: From Hot War to Cold War* exhibition. A short video capturing the event was produced: [bit.ly/BCOF\\_Commemoration](https://bit.ly/BCOF_Commemoration)

**26 March 2021** The Royal Australian Air Force Association (New South Wales Branch) (RAAFA) led a service to commemorate the Centenary of the Royal Australian Air Force (RAAF). The service included flypasts of four PC-21 training aircraft from RAAF Base Williamtown and retired aircraft from the Historic Aircraft Restoration Society. A central part of the ceremony was the reconsecration of the 'RAAFA NSW Memorial Book' containing the names of 3,978 RAA NSW personnel who paid the ultimate sacrifice on active service during the Second World War.



Blessing of the RAAFA NSW Memorial Book. Image courtesy Defence.



Above: 32Hundred's Anzac Day lighting installation. Image courtesy Rob Simmonds.  
 Left: Aboriginal and Torres Strait Islander Veterans' Commemoration. RSL NSW © Salty Dingo.

The Royal United Services Institute for Defence and Security Studies NSW is now the custodian of this important tome and it can be viewed at the Ursula Davidson Library located at the Anzac Memorial.

**19 – 26 April 2021** The RSL and Schools Remember ANZAC Commemoration is coordinated by RSL NSW, the NSW Department of Education, Catholic Schools NSW, and the NSW Association of Independent Schools. Held annually since 1953 (excluding 2020), the service is run by students for students. This year, the Commemoration service was conducted virtually, with interactive components being led by students. Filmed at the Anzac Memorial, the virtual service enabled students from across the entire state to honour the service and sacrifice of our servicemen and servicewomen. View: [vimeopro.com/sketchbookmedia/nswanzacservic](https://vimeopro.com/sketchbookmedia/nswanzacservic)

**25 April 2021** Anzac Day marked the reopening of the Anzac Memorial to the public for walk up visitation with over 4,000 visitors to the site through the course of the day. The lunch-time service was not conducted this year in response to restrictions on public gathering.

In conjunction with RSL's campaign 'Light Up the Dawn' a lighting tribute was installed at the Pool of Reflection for a second year. With continued physical distancing restrictions at the time, the lighting display paid tribute to Anzac's past and present. The installation was sponsored by 32 Hundred Lighting and supported by the Office for Veterans Affairs.

The Consular Star Ceremony is a recent feature of Anzac Day services hosted by RSL NSW and is conducted in the Hall of Memory at the Anzac Memorial. This year the service was attended by representatives of the Consular Corps and the Commemoration Service led by Steve Graham, Director of RSL NSW with support from the NSW Police Band bugler Adam Malone.

**28 May 2021** The service and sacrifice of Aboriginal and Torres Strait Islander veterans was remembered at the Anzac Memorial. Now in its fifteenth year, the Indigenous Veterans Commemoration Service is held annually during National Reconciliation Week. The service was attended by Her Excellency the Honourable Margaret Beazley AC QC, Governor of New South Wales, Minister for Aboriginal Affairs,

Don Harwin MLC and Minister for Veterans Geoff Lee MP, representatives of the Aboriginal and Torres Strait Islander communities, representatives of the Australian Defence Force, representatives from 21 schools and other community groups. This service was livestreamed for the first time in 2021 which allowed a wider reach to schools across all of NSW. The livestream was supported by an education package provided to schools so that they could conduct a local service.

#### VIP & SPECIAL GUEST VISITS

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

The Australian High Commissioner to New Zealand The Honourable Patricia Forsythe arranged a visit to the Memorial primarily to inspect the New Zealand soil samples in the Hall of Service.

The Director of the Australian War Memorial Matt Anderson visited the Memorial for a tour and was welcomed by the Honorary Secretary, Caroline Mackness.

Consul Generals and their staff, from Great Britain, France, United States of America, and Japan were among other foreign dignitaries who visited the Anzac Memorial in their official capacity. The Anzac Memorial staff welcomed the Rocky Hill War Memorial staff and volunteers for a viewing of Devoted Service, tour of the Collection store and exhibition.

Media events were held in the Hall of Service and on the Northern Forecourt by the Honourable Geoff Lee MP Acting Minister for Veterans and the Honourable Natalie Ward MLC, Minister for Veterans (from 26/5/2021), including the release of the NSW Veterans Strategy. Memorial staff continued to deliver special request services including family services, ceremonies for visiting consular staff and international government representatives to mark foreign National Days of military significance.

A list of the major ceremonies held between 1 July 2020 and 30 June 2021 is provided at Appendix 2.

## CONTEMPLATION

When open to the public, Memorial visitors had an opportunity to reflect and honour those who serve or have served through:

### A DAILY ACT OF REMEMBRANCE

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

Following the closure of the Memorial in June the virtual Remembrance Service was screened on Facebook.

### A PERSONAL TRIBUTE

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

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

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

## PUBLIC PROGRAMS

### VETERAN ARTIST-IN-RESIDENCE PROGRAM

The Veteran Artist in Residence Program continued this year with Cory Rinaldi who has created a body of work that interprets the Anzac Memorial and

is reflective of veteran service. Cory attended the Anzac Memorial on a regular basis – restrictions permitting – and drew inspiration from the architecture, the collection, and his service. Cory captured the progress of his paintings, regularly posting photos on his Instagram page [@coryrinaldiart](#)

Cory has conducted several interviews with media outlets this year about the Veteran Artist in Residence Program and the positive affects art has had on his wellbeing.

*"The Veteran Artist-in-Residence Program presented me the opportunity work in a safe environment that gave me a routine, structure and the confidence to explore my art."*

Cory Rinaldi, Anzac Memorial Veteran Artist-in-Residence

Details about the program can be found at: [anzacmemorial.nsw.gov.au/event/veteran-artist-residence-cory-rinaldi](https://anzacmemorial.nsw.gov.au/event/veteran-artist-residence-cory-rinaldi)

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

### VETERAN WRITER-IN-RESIDENCE

Logging on to one of the NSW Office for Veterans' Affairs (OVA) online focus groups, part of preparation for the NSW Veterans' Strategy, led to Sydney author Tony Park becoming the Anzac Memorial's inaugural Veteran Writer in Residence.

The author of 19 thriller novels set in Africa and seven non-fiction biographies, Tony also served 34 years in the Army Reserve, including brief deployments to Papua New Guinea and East Timor, and a six-month tour of Afghanistan in 2002 as a public affairs officer. While taking part in the online forum, Tony took up an offer by OVA Director Caroline Mackaness for veterans to contact her if they had ideas about how the OVA could reach out to veterans and offer connection and support.

"Before the focus group, I was browsing the Anzac Memorial's website, and was interested to read details about the Memorial's Artist in Residence program. I suggested in an email to Caroline that it might be good to consider a writer in residence program," Tony said.

As a result, Tony met with the Anzac Memorial's Operations Manager, Belinda Mitrovich, and retired Major General Paul Irving, the manager of the Royal United Services Institute for Defence and Security Studies (RUSI-DSSNSW) Ursula Davidson Library.

By a fortunate coincidence, Paul had been Tony's commander when Tony served as a public affairs officer at Headquarters 8th Brigade, in Dundas, Sydney. It was decided that the Ursula Davidson Library would make a perfect home for a trial of the volunteer RUSI/Anzac Memorial Writer in Residence.

As the Veteran Writer in Residence, from April to August 2021, Tony spent one day a week working in the library on his latest works, a military biography, and his 20th novel, and offered an outreach service to veterans interested in writing.

"I'd already noticed a groundswell of veterans, particularly from Afghanistan, who were seeking help to write their stories. I put out a call on social media and was contacted by several veterans."

During his tenure as veteran writer in residence, Tony, whose last non-fiction book was *Courage Under Fire*, written in cooperation with Victoria Cross-recipient Daniel Keighran VC, completed his latest biography and was able to provide advice and mentorship to seven other veterans.

"It's been an extremely rewarding experience, and a great help to me," Tony said, "not just to have somewhere quiet and inspirational to work, but to feel appreciated and welcomed by the Memorial and RUSI NSW, and to see them recognise the importance of helping emerging veteran writers."

Through drop-in visits and online consultations, Tony has helped four Afghanistan veterans who want to write their memoirs, an aspiring veteran poet who will soon be publishing his first book, an ex-infantryman writing a novel, and a Second World War air force veteran.

### DEVOTED SERVICE

*Devoted Service* incorporates a short film and performance monologue that explores the role of women in the First World War through the stories and objects housed in the Centenary Exhibition.

COVID-19 impacted group numbers and the capacity to take bookings. *Devoted Service* was presented to 193 members of the public across 8 separate performances and both the primary and secondary school adaptations of the same program continue to gain popularity.

### NATIONAL TRUST HERITAGE AWARD

On 12 November 2020 the Anzac Memorial Learning Team was awarded The National Trust Heritage Award for *Devoted Service* in the category of Education and Interpretation. This was a wonderful achievement for the learning program and a testament to the strength of this collaborative project which saw the Learning Team working with Visitor Services and Curatorial staff to produce the program.

### SENSORY TROLLEY

The Memorial has designed a sensory trolley which provides the flexibility to develop and deliver accessible programs and tours for people who are blind or have vision impairments, intellectual or developmental disability as well as those who are on the autism spectrum. The trolley will also support programming for family and aged care groups. The Memorial Guides are developing a range of tours utilising a range of artefacts and tactile learning objects that will become part of the Sensory Trolley tours.

The trolley was made possible through a grant received from the Department of Communities and Justice that invests in employee-led ideas and initiatives that contribute towards achieving sustainability and inclusion outcomes for employees, clients, and the broader community.

### FRONTLINE YOGA

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

The Trustees endorsed a weekly yoga program developed for military veterans, emergency services and first responders run by Frontline Yoga.

# LEARNING

## HIGHLIGHTS

- **3,145 students** visited the Anzac Memorial
- **1,521 students from 14 schools** have participated in our online programs
- **415 students** attended in-school programs

## ONSITE PROGRAMS

The Anzac Memorial Learning Team modified program delivery due to physical-distancing requirements and restrictions. As a result, the Learning Team had to adapt the structure and presentation of some workshops to accommodate larger school groups. From June 2020 until November 2020, no schools were able to attend for onsite excursions.

During the first half of 2021, the learning team was able to welcome **39 schools for onsite workshops** for **2,570** students. Another **575** students from **11** schools attended for **self-guided excursions**. With the addition of **online and in-school program delivery**, the Memorial has engaged with a total of **5,081** students from **67** schools during this period.

## REMOTE LEARNING PROGRAMS

In June 2020 the Learning Team launched a brand-new suite of remote, online learning resources for all primary and secondary schools in New South Wales. These programs proved a successful alternative to in-person education workshops during the pandemic. As well as maintaining existing school relationships, these programs were utilised by rural and regional schools in north-west and western New South Wales. Since being launched **1,521** students from **14** schools across the state have participated in these programs representing **an increase of 48% participation** from last year.

On 21 October 2020 the Learning Team presented its first off-site school program at Bankstown West Public School. This pilot program was an opportunity to explore the viability of visiting schools while COVID-19 continues to present challenges for students visiting the Memorial. As a result, two specially crafted workshops have been presented to stage 2 and stage 3 students with a total of **195 students in attendance**. The feedback from teachers and students was extremely positive.

*"The actor showed students emotions and feelings of an Anzac soldier that students would often miss due to secondary resources and information obtained by research only."*

Amanda – Stage 3 teacher, BWPS

*"It was lovely for them to 'experience' the Memorial at BWPS! The immersion of the theatre through the audience along with the sounds was great for the kids! Giving the students the opportunity to explore these concepts through discussion, personal connection and visuals was very effective in guiding their understanding."*

Stacie – Stage 2 teacher, BWPS

*"I felt that the Anzac Memorial team was very good in their approach to teach us about WWI. They taught us a lot whilst we still had fun."*

Stage 3 Student

On 14 December, the Learning Team held its last school workshop for 2020 which was also the third in-school excursion. This workshop presented the Learning Team with an excellent opportunity to adapt and refine its award-winning Devoted Service program for primary schools. After several weeks of development, rehearsals and technical preparation, the primary school version of Devoted Service was delivered for the first time to an incredibly positive reception from both students and teachers. Featuring theatrical lighting and sound design, this new version of the performance proved to be more immersive and engaging for primary school students and has now become a permanent feature of the Memorial's Learning Program.

*"The play was great, and the kids were really engaged in the theatrics and real-life motion of it all."*

Kelsey – Mayfield East Public School, 2020

The *Voices of Valour* education program is advertised as an in-school program, available to schools in the Sydney Metropolitan area. While encouraging students to visit the Anzac Memorial building is a priority, these workshops offer a fantastic alternative for schools, which for a range of reasons may not be able to travel to Sydney. In total, **415 students across 3 schools benefited from these programs**.



## ACCESSIBLE PROGRAMMING

The Learning Team ran a workshop for trainees of the Employment Support Program at Afford Disability Services. This saw the members of the Learning Team working closely with young people with disabilities. This collaboration was both powerful and informative and displayed the areas where the Memorial Learning Program could adapt and expand to provide education for people with disability. The team commenced discussions with a consultant to create a version of *Devoted Service* which incorporates Auslan for the deaf and hard of hearing community.

The Learning Team have presented two workshops for organisations supporting disadvantaged young people since the beginning of 2021. The Dunlea Centre in Engadine and The Bowen College in Maroubra (Youth Off the Streets) visited the Anzac Memorial to participate in the *Anzac War Horses* education program. Both workshops resonated powerfully with the students and are a testament to the unique style of learning offered by the Anzac Memorial Learning Program.

*"The monologue performed was extremely moving, and all in attendance learnt so much from your professional and engaging tour. We are grateful for the opportunity to attend and our students all remarked on a positive and meaningful experience... I hope you can see the wonderful impact you are having."*

Jeni Lee – Youth Off the Streets, Bowen College



Top: Filming the RSL and Schools Remember ANZAC service. Courtesy Lisa Whitehouse, RSLNSW.

Above: Engaging with exhibitions. Photo by Asparay Photographics.

# PUBLICATIONS, LECTURES, OUTREACH, MEDIA AND EXHIBITIONS

## PUBLICATIONS, LECTURES, OUTREACH, MEDIA

### BOOKS

*In That Rich Earth* was launched online by the Governor General David Hurley AC DSC on 26 September 2020. Its principal author was the Anzac Memorial's Senior Historian Brad Manera supported by Research Officers Jacqueline Reid and Catie Gilchrist with contributions from military historians Craig Wilcox and Chris Clark.

### ARTICLES

**Written by Brad Manera, Senior Historian and Curator**

'Australia's Korean War 1950–53' in *Arms Cavalcade*, September 2020.

Conference paper 'Per Ardua Ad Astra; an exhibition for a centenary' *Aviation Cultures Mk. V* Conference (online), 25 March 2021.

**Written by Jacqueline Reid, Exhibitions Research Officer**

"Nigel Love: A Man of Firsts", Anzac Memorial Website

"In a Snapshot: The Story of Our Infant RAAF, 1927–1930", *Aviation Cultures Mk. V* Conference (online), 25 March 2021.

**Written by Dr Catie Gilchrist, Exhibitions Research Officer**

"Women and Aviation before the Second World War", NSW War Memorial Register (online), March 2021.

"Jean Garling", NSW War Memorial Register (online), May 2021.

"Charles Joseph 'Joe' Merryfull MBE", NSW War Memorial Register (online), June 2021.

### PODCASTS

**Delivered by Brad Manera, Senior Historian and Curator**

Anzac Memorial Remembrance Day Service (11 November 2020).

"Australia in 1942", context for the Governor General's media presentation of the award of the

historic posthumous Victoria Cross (for Australia) to Able Seaman 'Teddy' Sheean. (posted 1 December 2020)

"RAN Corvettes", context for the Governor General's media presentation of the award of the historic posthumous Victoria Cross (for Australia) to Able Seaman 'Teddy' Sheean. (posted 1 December 2020)

"New Evidence in The Loss of HMAS *Armidale*", context for the Governor General's media presentation of the award of the historic posthumous Victoria Cross (for Australia) to Able Seaman 'Teddy' Sheean. (posted 1 December 2020)

Interviews with Ray Seaver, former 77 Squadron pilot, and Johny Bineham, former 3RAR infantryman, for a podcast on the Korean War 1950–53 (6 April 2021).

Brad Manera, Senior Historian and Curator, on the difference between Anzac & ANZAC for the Anzac Memorial website and social media, (9 April 2021).

**Delivered by Dr Catie Gilchrist, Exhibitions Research Officer**

Contribution to the ABC podcast "The Pistol": "An Object in Time" for *The History Lesson's* program, ABC Radio National (aired 11 May 2021).

Contribution to the ABC podcast "The Whip": "An Object in Time" for *The History Lesson's* program, ABC Radio National (aired 22 June 2021).

### DOCUMENTARIES

Brad Manera, Senior Historian and Curator, Australia *Come Fly With Me*, SBS TV, contributing expert interview, (aired 14, 21 & 28 October 2020).

Brad Manera, Senior Historian and Curator, *Ultimate Blitzkrieg; the Battle of Crete*, SBS TV, contributing expert interview, (aired 17 & 24 January 2021).

### EXTERNAL EXHIBITION CONSULTATION

Brad Manera, Senior Historian and Curator, Korean Anniversary Installation, Consul-General of Korea, International Convention Centre Darling Harbour, 25 June to September 2020.

Brad Manera, Senior Historian and Curator, *1951; crucial year of the Korean War* Exhibition at the Korean Cultural Centre 23 April to 2 July 2021

### LECTURES & OUTREACH

**Delivered by Brad Manera, Senior Historian and Curator**

ABC TV Commentary, Anzac Day Broadcast, 25 April 2021.

*Australians in North Russia 1919* for the Antiques & Historical Arms Society of Australia (NSW).

*BCOF Australian Occupation Force in Japan*, keynote lecture for BCOF veteran's reunion (22 October 2020).

*Preserving Their Names; Ashfield in the Great War* for the Ashfield and District Historical Society Annual Lecture (15 November 2020).

*Teddy Sheean VC; a brave man on a doomed ship*, address to the Antique Arms Collectors Society of Australia (24 November 2020).

*Waler, the great Australian warhorse* interview for *Australian Geographic* (7 January 2021).

*Australians in the Korean War* interview for Korean language press, Sydney (14 January 2021).

*Martyr's Day/Anzac Day* online lecture to Turkish schoolteachers in Çanakkale, Ankara and Istanbul (18 March 2021).

*'Per Ardua Ad Astra; an exhibition for the centenary of the RAAF'* paper at the *Aviation Cultures V* conference (26 March 2021).

Participation in online Q&A for the *Aviation Cultures V* conference (27 March 2021).

Keynote lecture for the launch of *1951: A Crucial Year* an exhibition on the Korean War 1950–53 at the Korean Cultural Centre (21 April 2021).

Anzac Day address at the Taren Point Public School (22 April 2021).

*Anzac Day March introduction* and principal commentary over three hours for Anzac Day March on ABC TV Sydney (25 April 2021).

'Weapons & Equipment of the Australian contingents to the Boer War 1899–1902' for the Antique Arms Collectors Society of Australia (27 April 2021).

**Delivered by Dr Catie Gilchrist, Research Officer**

"Australian Women & Aviation Before and During the Second World War", annual Anzac Day luncheon held by the Pioneer Women's Society of Australasia (21 April 2021).

"The Military Collection at Fairfield City Museum and Gallery", Fairfield City Museum and Gallery, Fairfield NSW (28 April 2021).

**Delivered by Ryan Tracy, Anzac Memorial Guide**

"Flying Boat Down: The Crash of Royal Australian Air Force Catalina A24-381 on Lord Howe Island" for the *Aviation Cultures V* conference (26 March 2021)

### EXHIBITIONS

**PER ARDUA AD ASTRA; RAAF 1921–2021**

The Assembly Hall – Ground Floor  
Launched 26 March 2021

The latest temporary exhibition, *Per Ardua Ad Astra; RAAF 1921–2021*, marks the centenary of the Royal Australian Air Force (RAAF). Opened on 26 March 2021, it has proved very successful with great interest from veterans and their families, current serving members of the RAAF and the public. The exhibition title is taken from the RAAF's motto, 'Per Ardua Ad Astra', which translates from the Latin as 'through adversity to the stars'. The exhibition spans the hundred years since the RAAF's establishment in 1921 and uses the personal stories of individuals to reveal the broader lived experience of RAAF personnel.

Two years before the outbreak of the Great War, Australia began to train military aviators at the Central Flying School. Military aviation proved its worth during that war and, from the lessons learned, Australian veterans recommended the creation of an air force. In 1921 Australia was among the first nations to create an independent branch of its defence forces dedicated to military aviation.

Over the past century Australian aviators have proved themselves in the air, in both war and peace. On the ground, Royal Australian Air Force personnel have been innovators in surveillance and detection as well as the logistics and technical support to keep 'planes in the air'. At its height, during the Second World War, the RAAF became the fourth largest air force of any combatant nation. In the 21st century the RAAF is a state-of-the-art force and a vital part of the tri-service defence of Australia.

Royal Australian Air-Force RAAF Centenary Exhibition.



### TO INFORM AND INSPIRE: POSTERS OF THE SECOND WORLD WAR

The Auditorium – Lower Floor  
10 December 2020 – 30 June 2021

During the Second World War posters were a principal means of communicating with a broad audience. They could be used to provide messages to instruct and encourage the civilian population to reuse and recycle, grow their own vegetables, or provide innovative ways to make the most of commodities affected by austerity and rationing. Posters were designed to be attractive and informative but not to give away information that could be of use to the enemy. Suspicion of spies was common and so messages like ‘careless talk costs lives’ was a constant refrain.



This display, highlighting some of the posters recently donated by the Australian War Memorial, includes posters produced in Australia, Britain and the United States which share common messages. With American, British, Dutch, and other Allied troops in transit camps and on leave in Australia during the war, seeing posters from home helped fight homesickness and alienation. Posters also played a vital role in boosting morale during the dark days of the war, and today they offer a unique insight into the war effort.

# THE COLLECTION

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

## SIGNIFICANT ACQUISITIONS

POW Artwork Handkerchief relating to NX13160 Gnr Colin Henry Murray, 2/3 Field Regt, 2nd AIF, 1940–1945. (2020.12)

Despite its utilitarian use and whimsical depiction of Disney’s Snow White and The Seven Dwarves, the vibrant artwork on this handkerchief was produced in a German Prisoner of War camp during the Second World War. Although the object is signed and dated by the artist, “Maurice R Davies POW / Sept 11 / 1943”, nothing is known about him or the country he served for. It is known that the handkerchief was acquired in exchange for cigarettes by NX13160 Gunner Colin Henry Murray, 2/3rd Field Regiment, who was captured on Crete on 1 June 1941. According to a statement given by Murray on 26 May 1945, he had “fought rear-guard action at Shaki Bay, Crete and was not evacuated. [He] attempted to escape by fishing boat but was machine gunned out of action”. Interned at Stalag VIIA and, by 22 June 1943, Stalag VIIB, the object complements a small but growing collection of items in the Anzac Memorial’s Collection relating to Australians held in European prisoner-of-war camps.

Gift of Brett Hansen, 2020

Medal trio and mother’s ribbon relating to 2nd Lt GD Perry, AFC, 1915–1918. (2020.13)

This First World War medal trio was posthumously awarded to 2nd Lt Gilbert Douglas Perry and is one of the few objects in the Anzac Memorial’s collection connected to a member of the Australian Flying Corps. His death in a training accident emphasises the dangers trainee pilots experience during flight training. Perry, who was a civil engineer and surveyor from Marrickville, NSW, enlisted on 9 March 1915 at the age of twenty. Posted to the 13th Field Company Engineers, 1010 Sapper Perry embarked for Egypt a

few months later at the end of May. Serving briefly at Gallipoli, he contracted influenza and diphtheria and was afflicted with other conditions throughout the following year. By October 1917 Perry was able to successfully transfer as a cadet to the AFC and was eventually appointed Flying Officer/Pilot and promoted to Second Lieutenant in May 1918. Although having accumulated 24 hours of solo flying, Perry crashed his Sopwith Camel aircraft while trying to pull it out of a steep dive on 21 June and died in hospital from his injuries on 29 June 1918. He is buried in St Saviour’s churchyard in Tetbury, Gloucestershire, England.

Gift of Michael Fox, 2020

Collection of 296 recruitment, instructional and community service posters, Australia, Britain, USA, Canada, Cambodia, c.1914–c.1993. (2020.16)

This large collection of posters, which addresses themes such as wartime recruitment and the distribution of community information, have a high cultural value and constitute the first significant poster collection to be acquired by the Anzac Memorial. They are important in providing greater insight into the type of information that the general public was given by governments and organisations during times of war. The collection covers various periods from the Great War to the Second World War and into the post-war era up to the 1990s. This chronology allows an exploration of the themes used in the posters and how they were presented, from more text-based formats through to a variety of graphic representations. Although most of the posters are Australian, a selection from countries such as Britain, the USA and UN peacekeeping in Cambodia allows comparisons to be made between not only the style of graphic imagery used but also the messages and intentions the posters were trying to communicate. The great social, cultural, and educational value of the collection is shown through themes such as the ways in which men and women were encouraged to enlist, to the austerity measures of wartime rationing and the need to care for precious resources.

Gift of the Australian War Memorial, 2020



Recruitment posters. Gift of the Australian War Memorial

Star purchase certificate, Anzac Memorial, two shillings, No.46838, c.1934. (2020.32)

The Anzac Memorial opened to the public in 1934 and contains 120,000 gold painted plaster stars fixed to the domed ceiling of the Hall of Memory to represent those from New South Wales who had served during the Great War. To raise funds for the completion of the building the Women's Committee of the Returned Sailors and Soldiers Imperial League of Australia (RSSILA) sold sponsorship of the stars for two shillings each. A certificate bearing an illustration of the Anzac Memorial bathed in light from a star and with the Pool of Reflection lined by poplars was issued for each purchase.

Certificates like this are rare and there is only one other in the Anzac Memorial's collection. The two certificates indicate that they came in various denominations depending on the number of stars purchased by an individual. A single star cost 2/-, which is the value of this certificate, but a £5 certificate was also issued. Although the certificates bear a serial number, further research may reveal if a register of who bought the certificates and the amounts they paid still exists.

Gift of Sarah Allen, Jane Cummins & Sophie Bowen-James, 2020

Collection including periscope, medals, badges, camera, photographs & postcards relating to 176 Sgt Roy Harris, 1st Light Horse Regiment, AIF, 1914-1918. (2020.17)

This remarkable collection offers insight into the military career and wartime experiences of Gallipoli veteran 176 Sgt Roy Harris of the 1st Light Horse Regiment. Harris, a farmer, and accomplished horseman from the Singleton district in NSW, had served in the 16th Hunter River Lancers for four years by the time the First World War had begun. Enlisting in the AIF in August 1914 he arrived with his regiment on Gallipoli in May 1915. Although wounded several weeks later he eventually returned to his unit on the peninsula and saw out the remainder of the campaign. Harris was the last of sixty-nine members of the 1st Light Horse left on the peninsula, finally leaving at 4am on 20 December 1915. In a letter to his mother published in a local Singleton newspaper he wrote, "Cliff Nowland and I were the only Singleton boys that saw the end of our long and hard campaign...But we were decided to fight to a man, and take up our six feet on Gallipoli with the rest of our dead heroes."



Star purchase Certificate No.46838, 1934. Photograph by Rob Tuckwell 2021





A feature of the collection is the rare tubular periscope possibly improvised from spare materials in the field and which highlights the nature of trench warfare at Gallipoli, and the ingenuity and resourcefulness of the men fighting there. Roy Harris returned from the war having also fought in the Middle East in battles such as Romani in August 1916. Back home he re-joined his militia unit serving with them as Lieutenant for several years and was awarded a Colonial Auxiliary Forces Long Service Medal. This is an important collection that shows not only the First World War service of a Light Horseman from rural NSW but also the continuity of his service in a NSW militia unit both before, and after, the Great War.

Gift of Malcolm Harris, 2020

Medal, Queen's South Africa Medal 1899 with five clasps, awarded to Lieutenant (later Captain) Charles Godfrey Anderson, New South Wales Mounted Rifles. (2021.14)

The Anzac Memorial's collection contains very few examples of objects relating to the South African War 1899–1902. Medals, such as this Queen's South Africa Medal, are one way the service of individuals in this war are recognised, not only by recording the name and unit of the recipient but also by showing what battles they served in through the addition of various named clasps. This medal includes the name Diamond Hill which is one of the soils recognised on the floor of the Hall of Service in the Anzac Memorial. Charles Anderson was a well-known member of the veteran community in Sydney when he returned from the war. His suicide on 20 June 1911 was much written about in the Sydney Morning Herald with long-term ill health and constant pain being contributing factors. According to the magisterial inquest into his death, Anderson had been in ill health for some time, and perpetually



suffered acute physical pain. Though not explicitly attributed to his war service, his physical suffering was likely the result of the injuries he received from an exploding Boer grenade.

Purchased, 2021

Collection relating to the military career of Colonel John Hutcheson MC, Royal Australian Engineers, comprising uniforms, equipment, books, photographs, documents, maps, and plans, 1945–1982. (2021.8)

This collection provides a continuous story of a senior Australian Army officer's military service from the mid-1940s through to the early 1980s. It is rare to have such a comprehensive collection representing a professional military career with service from the British Commonwealth Occupation Force (BCOF) Japan, to the Korean War, the Malayan Emergency, and the Vietnam War.

Colonel John Hutcheson MC (1927–2020) entered officer training at the Royal Military College Duntroon in February 1945 and received his commission in 1947 into the Royal Australian Engineers. He served in Japan as part of the British Commonwealth Occupation Force in the late 1940s and early 1950s. He then went on to serve in Korea in 3RAR. It is here that he was awarded a Military Cross when mapping mine fields at night and actively found and brought back wounded soldiers. The award was presented to him by the Queen during her visit to Australia in 1954. Hutcheson did a parachute training course in 1956 and was then posted to Britain to serve with the Royal Marines and train as a commando. Returning to Australia he served during the Malayan Emergency with the British 22nd Special Air Service and then took command of the 2nd Commando Company in Melbourne. In 1971 he was posted to Vietnam as Chief Engineer Australian Forces. In 1973, on returning to Australia, Hutcheson transferred to the

Far left: Lieutenant (later Captain) Charles Godfrey Anderson's Queen's South Africa Medal with five clasps, New South Wales Mounted Rifles, 1899.

Left: Col Hutcheson's AMF badge.

Right: Censored letter, Mathers CGM Collection.

Photos © Rob Tuckwell.

Army Reserve and eventually retired in 1982. (See J Hutcheson (Jnr) & P Irving, 'Obituary: Colonel John Malcolm Hutcheson, MC', in *United Service (Journal of RUSI of NSW)*, 71 (4), December 2020).

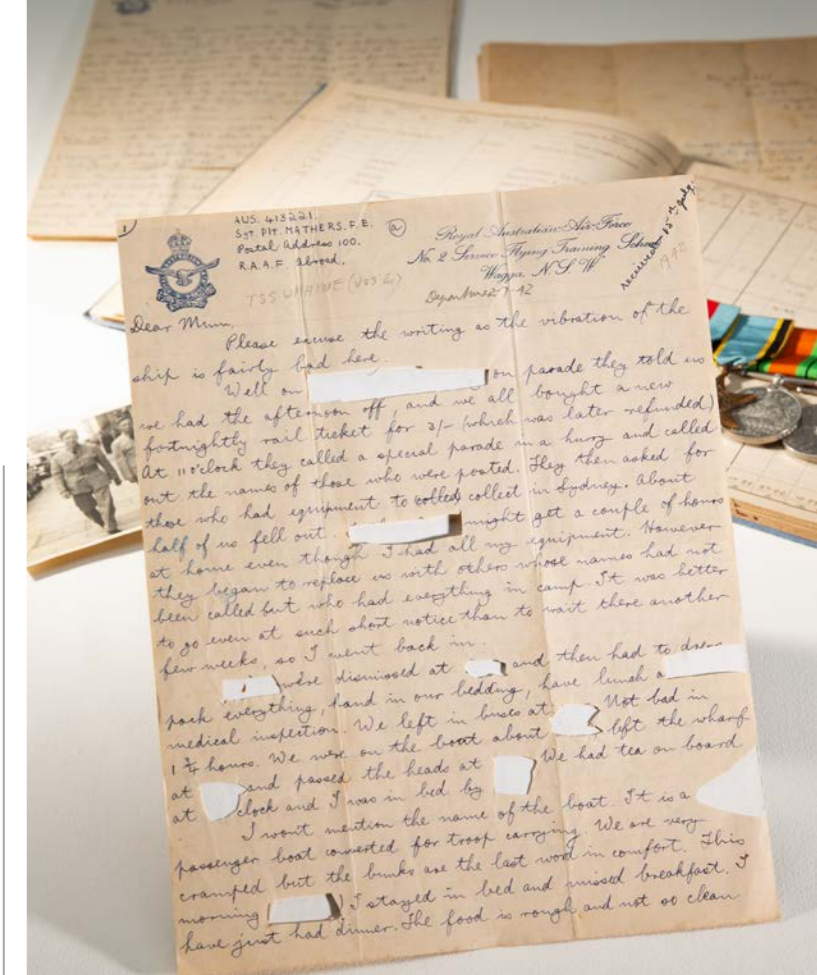
Gift of the Hutcheson Family, 2021

Collection relating to 413221 Flight Sergeant (Flt Sgt) Francis Edwin Mathers CGM, RAAF, pilot of 77 Squadron RAF, including medals, logbook, documents and photographs, 1941–1943. (2021.27)

The Conspicuous Gallantry Medal (CGM) is one of the rarest decorations awarded to members of the RAAF during the Second World War. Only 10 were awarded between 1939 and 1945. Mathers earned his CGM for nursing his crippled bomber back from a raid over Germany on the night of 22/23 June 1943 and belly landing the disabled aircraft, without injury to his crew. Ft-Sgt Frank Mathers and his crew would be shot down and killed on another raid three months later.

Mathers, from Pagewood in Sydney, enlisted in the RAAF at 19. After passing through the Empire Air Training Scheme he joined RAF Bomber Command in the air offensive over Europe to cripple enemy infrastructure. He was made the captain of an RAF Halifax heavy bomber tasked with destroying German industry in the Ruhr. Mather had only flown eight operational sorties when he was tested on the night of 22/23 June 1943 and earned the CGM. His extraordinary feat captured the public imagination and he gave several interviews in the printed media and on the wireless. Ft-Sgt Frank Mathers and his crew were shot down and killed on the night of 6 September 1943. The CGM was officially presented at Government House, Sydney, the week before Anzac Day 1946. Frank's father received the medal on his son's behalf. Frank Mather's collection has been in the family ever since. The collection includes the CGM and the relevant spread of service medals and campaign stars, his flying log, a sheath of letters he wrote to his mother and a range of other photographs and documents that provide an insight into the tragically short life of this gallant young Australian.

Gift of John and Mary Forbes and Louise Skillman, 2021



Medallion, HMAS Sydney (II), Bartolomeo Colleoni Medal, 1940, presented to Kenneth Rowe of Granville, Canteen Assistant, (ammunition carrier/medical duties). Mounted within wooden presentation frame and stand, second pressing, Sydney, 1944. (2021.19)

This medallion commemorates the 19 July 1940 battle of Cape Spada where HMAS Sydney II severely disabled the Italian cruiser *Bartolomeo Colleoni* which eventually sank in the Mediterranean Sea off the north-west coast of Crete. Sand from the ship's grave site in the Indian Ocean that is presented in the floor of the Anzac Memorial's Hall of Service.

On 19 July 1940, HMAS Sydney II severely disabled the Italian cruiser *Bartolomeo Colleoni* which eventually sank in the Mediterranean Sea during the battle of Cape Spada, off the north-west coast of Crete.

During the battle, Sydney along with Royal Navy destroyers also damaged the Italian cruiser *Giovanni delle Bande Nere* and forced it to flee. Upon returning to Sydney in February 1941, HMAS Sydney and her crew received a hero's welcome home. The Lord Mayor of Sydney, Alderman Crick, unveiled two large bronze plaques at Sydney Town Hall recognising the sinking of the *Bartolomeo Colleoni*. Medallions featuring the same images were presented to the Captain and ten of his crew to congratulate them on their success in the Mediterranean. Medallions for the rest of the crew were put in the ship's safe for distribution later. Of the total crew of 615, just 252 men re-joined the Sydney, the rest being re-posted to other ships.

Right: Sister Florence Elizabeth 'Betha' McMillan's nurses red cape, belt, buttons and rank pip © Rob Tuckwell.



Nurse's red cape, belt, buttons, and rank pip relating to Sister Florence Elizabeth 'Betha' McMillan, AANS, 1914–1919. Souvenir beaded snake, made by Turkish Prisoners of War, 1917. (2021.3)

Florence Elizabeth McMillan was among the first cohort of six nurses who joined the Australian Naval and Military Expeditionary Force (ANMEF) which served in German New Guinea in August and September 1914. She later served as a member of the Australian Army Nursing Service on Lemnos and from 1916 until the end of the war she served in England and on the Western Front. After the war Betha McMillan was a pioneer in improving care for mothers and newborn babies in Sydney firstly with the Royal Society for the Welfare of Mothers and Babies' Tresillian Centre and then with the Australian Mothercraft Society's Karitane Centre. This is the first red nurse's cape from the First World War to be donated to the Anzac Memorial's collection. The private issue belt features inscriptions of the years and theatres of Sister McMillan's military nursing service and that of her niece, who she gave the belt to, in the early 1930s. The decorative beadwork snake was a popular souvenir that came home with servicemen and women after the Great War. Made by Turkish Prisoners of War and dated 1917, this is also the first of its kind to be donated to the Anzac Memorial.

Gift of Kerrilyn O'Donnell, 2021

This medallion was presented to Kenneth Henry Rowe from the Sydney suburb of Granville in 1944. Rowe was one of a number of Navy canteen staff who, although not enlisted with the Navy, served on RAN ships. As a Canteen Assistant, Rowe was also required as an ammunition carrier and medical assistant and served on HMAS *Sydney* during its battle with the *Bartolomeo Colleoni*. Fortunately for Rowe, he left the ship at Western Australia before it set sail on its final fatal voyage. On 19 November 1941, after a battle with the German cruiser HSK *Kormoran*, HMAS *Sydney* disappeared with the loss of all 645 crew. As most of the original medallions that were to be awarded for the battle with the *Bartolomeo Colleoni* were lost with the ship, former crew members and relatives of the deceased requested the medallion be re-struck in 1944, which is when this medallion dates from. Rowe, a motor mechanic, later joined the AIF in the Northern Territory and served as a driver with the Australian Army Service Corps.

Purchased, 2021

Rod Patton RAAF Collection, including P-40 control panel, flying helmets, equipment, booklets, and documents, 1939–1945. (2021.30)

This collection comprises a variety of items related to the RAAF during the Second World War and includes equipment such as a signalling mirror, compasses, and a gun sight through to documents such as original maps and instructional booklets. A feature of the collection is a meticulously re-built control panel from original parts of the type used in a Curtis P-40 Kittyhawk fighter aircraft, one of the aircraft that the RAAF flew extensively in the North African and Pacific theatres.

Of note is a set of six flying helmets, some made of leather, others of woven cotton, with the appropriate flying goggles and oxygen masks. The collection provides a detailed range of these essential pieces of RAAF flying kit spanning the period from rearmament in the build-up to the Second World War, through the air war in Europe and RAAF operations in Asia and the Southwest Pacific, to post-war conflicts in Korea and garrison deployments to the Far East and Mediterranean airbases.

In the 1930s military aviation technology changed dramatically. Altitude ceilings exceeded 13,000 feet (3,962.4m) so that the crew required oxygen,

aircraft were fitted with radio transmitters and air speeds exceeded 300 mph (483k/hr). High-performance fighter aircraft and long-range bombers with specialist crews made air forces the most technologically reliant of the military forces. During the Second World War the war in the air had a massive and undeniable impact on the outcome of hostilities. By the 1950s air force technology received an enormous boost from war-inspired innovation. Pilots flew jets and fought in a conflict zone dominated by radar and air-to-air and surface-to-air missiles.

The Patton collection flying helmets span this period of extraordinary development and human endeavour. The helmets and equipment were made in Britain, Australia and the US illustrating not only a change in RAAF technology but the impact of fluctuating political alliances on equipment issue. They provide an insight into the lived experience of the aviators who lived and died in the battlefield of the skies.

Gift of Rod Patton, 2021

Uniform, photograph album and documents relating to 15624 Sqn Ldr Gordon Andrews MBE, RAAF, 1940–1946. (2021.34)

This uniform and accompanying pay books were issued to Squadron Leader Andrews during his service as the senior accountant to the RAAF Liaison Office in Ottawa, Canada. The office supported the large Australian contingent of the Empire Air Training Scheme (EATS), Canada through which many members of Australian air crew were trained. In 1945, Andrews was appointed a Member of the Order of the British Empire for his efficiency in accounting, and for his "exceptional ability, keenness and devotion to duty".

In addition to the uniform, the donation includes an album containing photographs compiled by the members of a Canadian family who Andrews became well acquainted with during his overseas service and which was presented to him as a memento of his time in Canada. This collection offers a remarkable insight into the nature and scale of Australia's logistic and administrative operations in connection with the EATS, an area until now not represented in the Anzac Memorial's broader collection.

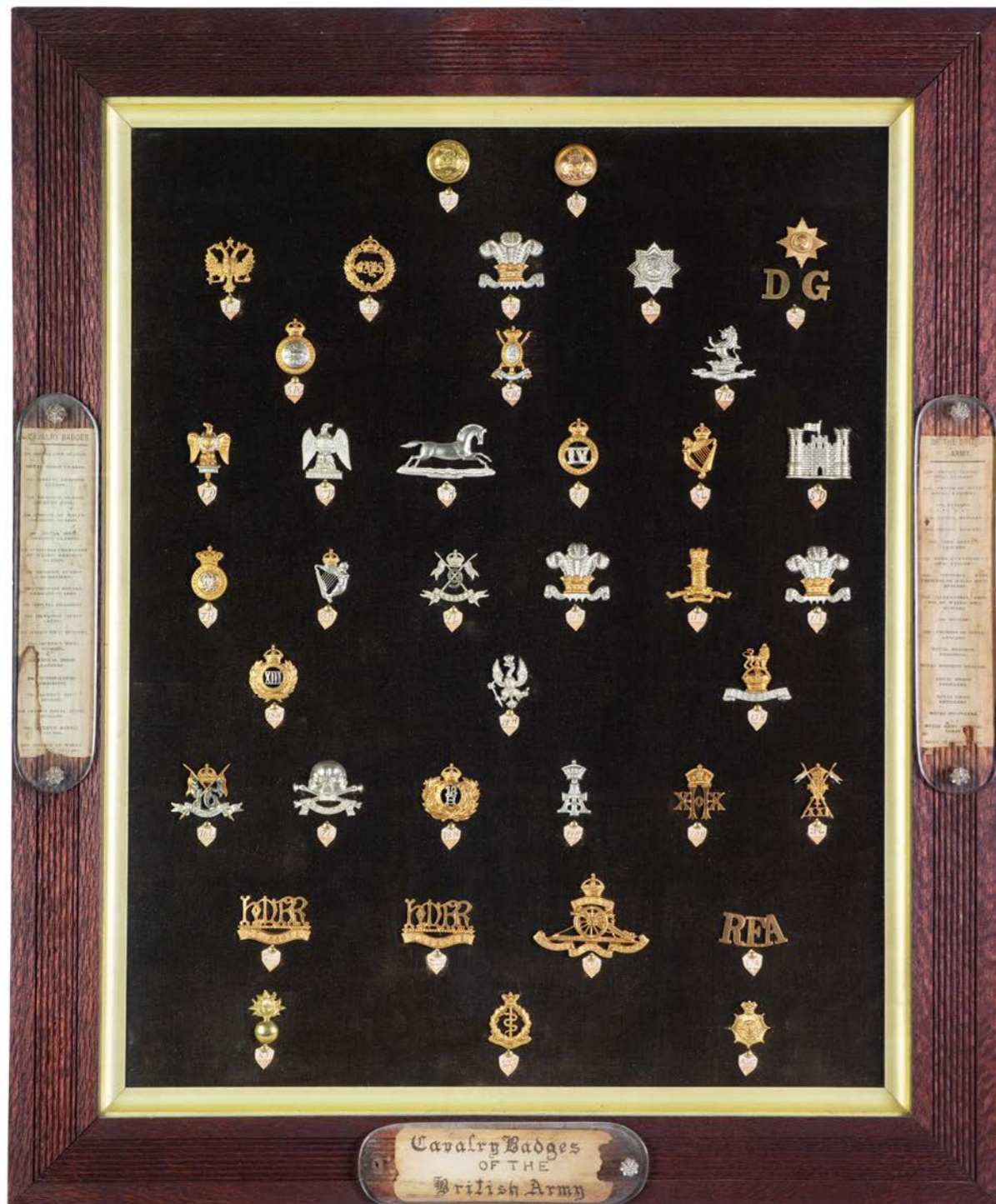
Gift of Jeanette Gray, 2021

The Don Heussler Collection of Badges, Colonial & Federation periods, Australian and British Army units, originally compiled by Oswald Walter Moore (1881–1915), Sydney, c.1902. (2021.28)

The Don Heussler Collection of rare military badges comprises three framed badge boards known to have been assembled by Oswald Walter Moore in about 1904. The main board contains a unique collection of Australian colonial military badges, principally from units of the NSW Military Forces from the 1870s to 1903. The collection is extremely rare, some of the badges appear likely to have been experimental or the result of a private commission. The two other badge boards contain extensive collections of British regimental badges from the period spanning the reign of Kings Edward VII to George V. One of these boards displays cap badges of British cavalry regiments, the other cap badges of British infantry regiments. Viewed collectively the boards offer a rare insight into Australian units of the late nineteenth century within the context of British regiments that so many immigrants had formerly served with in a range of foreign theatres as well as home service prior to coming to Australia. The collection is attractively framed in figured NSW Silky Oak timber and contains some original labelling identifying particular badges.

Oswald Walter Moore who originally assembled the collection was a tailor with a firm of well-known Sydney outfitters. It is thought that this may have given him access to badges from local and British suppliers that the firm sourced in the making and sale of tailored military uniforms. Moore's interest was probably sparked by his service as a senior NCO with St George Rifles for ten years. Moore later enlisted in the AIF (1st Battalion) on the first days of recruiting in 1914 and died of wounds on Gallipoli on 24 May 1915.

Gift of Donald Alan Heussler, 2021



## DOCUMENTATION

Documentation of the collection continued throughout the year in line with the Anzac Memorial's Collection Policy and Procedures. New acquisitions were researched, assessed, and catalogued and recorded in both the Memorial's Vernon CMS database and physical files. Several of the objects newly acquired have been displayed in the permanent and temporary exhibition galleries.

The appointment of a temporary Assistant Collections Officer in December 2020 has allowed the checking and input of collection parts not already in the Vernon CMS database with the goal of having all collection objects in the database.

Over the reporting period 1,166 individual objects were acquired from 46 different sources. Of these, 54 individual objects were purchased from four different sources, the rest being donations. Documentation of the existing collection also continued with the priority being on objects selected for display.

## COLLECTION MANAGEMENT

Cataloguing of the collection has continued with a focus on the large number of new acquisitions received during the reporting period. Several of the objects newly acquired have been displayed in the permanent and temporary exhibition galleries.

Inward Loans displayed in the main exhibition gallery were renewed with the relevant lenders after formal requests were made. Extensions to loans from institutions were granted by the Australian War Memorial, Museum of Applied Arts & Sciences, Sydney Hospital Museum, the Royal Australian College of Surgeons Museum, the Army Museum of NSW Foundation and the Australian Army Infantry Museum Singleton along with others from private lenders.

New loans for objects displayed in the *Per Ardua Ad Astra*; RAAF 1921–2021 exhibition were also negotiated and formalised during the reporting period from seven private lenders. All loans were organised and coordinated by Curatorial and Collections staff.

Ongoing photography and digitisation of the collection was a significant part of the documentation process of the collection during the reporting period. Photography of collection objects focussed on new acquisitions and will be used for publications and the Anzac Memorial's website as well as part of basic documentation of the collection. Guiding staff assisted with creating transcriptions of digitised war service diaries in the collection as part of the overall development opportunities for staff.

Desktop valuations of the A-Category objects were carried out as part of finance and auditing requirements. The Collection Manager worked with valuers from Australian Valuations and supplied them with information relating to the relevant objects from the collection.

## CONSERVATION

During the reporting period basic conservation assessments and reports were completed for new acquisitions. Any new acquisitions which may have required pest treatment such as textiles and some paper objects were routinely frozen as part of a preventative conservation program. Several other more fragile objects which could be damaged by the freezing process were sent off-site for low oxygen conservation treatment. Several of the Anzac Memorial's original plans were also sent to off-site conservation for minor treatment, flattening and acid-free housing.

Data loggers, measuring temperature and humidity levels, are installed inside showcases in the main exhibition and the collection store and are regularly monitored. Light levels are also monitored. It was noted that during the Anzac Memorial's closure to the public due to COVID-19 that temperature and relative humidity remained constant and within acceptable international conservation guidelines. The closure and subsequent booking system for capped visitor tours limited exhibition opening hours and resulted in the exhibitions and the objects in them to experience very low light levels which was of benefit to the objects and prolonged their exhibition life.



Above: Working with the Collection. Photo by Asparay Photographics.

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

## RESEARCH

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

A major focus for the Curatorial and Collections team was the development of the *Per Ardua Ad Astra; RAAF 1921–2021* temporary exhibition and the online version of the exhibition.

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

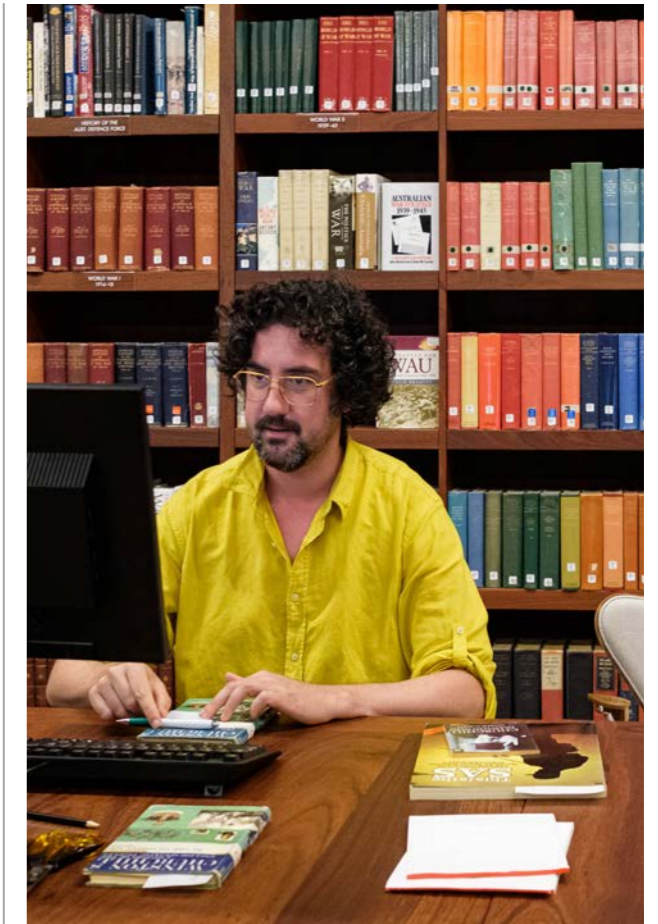
The Royal United Services Institute for Defence and Security Studies, New South Wales, Incorporated, (the Institute), was founded in 1888 and is an independent, apolitical, not-for-profit, public education association, incorporated in New South Wales. The Institute seeks to promote understanding of defence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

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

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

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

The Institute has forged a very positive relationship with the staff of the Anzac Memorial. Until the implementation of the various COVID-19 restrictions, the Institute used the Memorial auditorium for its education programme of lunch-time lectures. During the period of COVID-19 restrictions, the Institute has video recorded all lunch-time presentations and has placed them on the Institute's YouTube Channel.



The Board of the Institute considers the relocation of the Institute and its library to the Anzac Memorial in 2018 to be a wonderful opportunity for the people of New South Wales. Members of the Institute, as well as the public, can access the library for educational and research purposes. This enhances the educational role of the Anzac Memorial and was a wonderful gift to the people of New South Wales to mark the Centenary of the end of the Great War.

Above: RUSI Volunteer. Photo by Asparay Photographics.

# SELF GENERATED REVENUE

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

## MEMORIAL SHOP

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

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

The COVID-19 lockdown and restrictions in place provided a challenging sales-year for the Anzac Memorial Shop, which had a direct impact on the capacity to reach projected targets. Throughout this period, the Memorial shifted focus from the shop floor to an online sales platform to continue trading and to maintain a level of customer service.

The Anzac Memorial online shop was launched in September 2020 via the online software provider Big Cartel. Customers can access the shop via the Anzac Memorial website or a Google search. This new sales platform allowed the shop to participate in and support the online launch of the new Anzac Memorial publication *In That Rich Earth* in September 2020 which provided a boost in sales.

The Shop has continued to support initiatives from the Curatorial and Collection team. Bespoke product ranges were developed for the two temporary exhibitions that were displayed during the year, *1945: From Hot War to Cold War* and *Per Ardua Ad Astra and Centenary of the RAAF*. The Products were launched and sold via the online shop.



The online shop will continue to be the focus for expanding the Memorial's reach along with the other social media platforms such as Instagram and Facebook.

11% of total shop sales were made via e-commerce for the Financial Year.

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

## EVENTS AND VENUES

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

There was an increase in use of the Conference Room and Auditorium facilities compared to the period 2019-2020. However physical distancing requirements impacted booked meetings for larger groups. The War Widows' Guild, veteran associations, NSW and federal government agencies, the Military History Association of NSW, serving ADF units and non-government organisations used the Centenary Extension facilities for workshops, meetings, lectures, training seminars and catered functions (charity events, breakfast, and lunches).



A total of **68 venue hire activities** were held in the Centenary Extension for this financial year, an increase of 83% on last year's activities. The Anzac Memorial has provided in-kind contributions to organisations that provide services directly to the veteran community, no fees were charged for use of facilities for **61** activities. As a result of COVID-19, **17** booked events were cancelled or postponed.

*"We always leave the Memorial with high spirits and I know this is due to not only the sacred feeling that emanates from this beautiful place, but also the warm welcome we receive from you and your staff."*

Dianne Vogt, Coordinator, Younger Members, War Widows

## FUNDRAISING

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

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

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

## THE ONLINE CONSTELLATION OF HONOUR AND MEMORY

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

The Trustees sincerely thank the following for supporting the star campaign in 2020/21:

Doug Catchpole  
Louise Marcroft  
Sarah Massey  
Paul O'Sullivan  
Jacqui Reid  
Vanessa Warburton

# OPERATIONS

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

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

## IMPACTS

The Memorial continues to respond to NSW public health orders and adjust operations accordingly. A specific Business Continuity Plan has been developed for the management of the Memorial in response to COVID-19. It has allowed for any directives provided by the government and the Trustees to be incorporated into the business's short term and medium to long-term actions.

Memorial staff continue to respond to Government requirements. Implementation has included:

- Service NSW QR Code installed at all entry points
- Registration with NSW Government and routine updates of the COVID-19 Safety Plan

- Updated risk assessments in place, with specific assessments for school and venue groups
- Hand sanitising stations installed in two locations to assist with virus mitigation efforts
- Clear acrylic screens installed at both reception desks to protect staff from airborne particles
- Signage in place to communicate maximum capacity in public spaces and encourage distancing as required by NSW Government
- Additional cleaning by contractor for all touch points and hard surfaces, funded by NSW Treasury through the Department of Communities and Justice under the health and safety stimulus scheme.

## BUILDING MANAGEMENT AND MAINTENANCE

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

## ANZAC MEMORIAL CENTENARY EXTENSION WORKS

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

The Trustees' Centenary Project Steering Committee worked with JPW, the Centenary Project architects, to develop and finalise a permanent design solution for the edge of the water cascade to further mitigate the risk of fall. JPW designed a glass barrier and the project Contractor, Built was contracted to fabricate and install the barrier at the same time as they

undertook remediation works to the cascade. This resulted in the Liverpool Street entrance closure until 24 April 2021. Visitor access and movement through the building was managed through the Western portico of the Memorial, which also supported COVID safe operations that were in place.

## CAPITAL WORKS

- The Cascade glass barrier was installed by 25 April 2021. The bracket holding the glass blades above the entrance requires further modification to rectify a design discrepancy and enable electroplating to match the finish of other brackets.
- Ownership of the Cascade plantroom was transferred to City of Sydney for ongoing maintenance from 1 July 2020.
- Ross Taylor and Associates were engaged in June 2021 to investigate the cause of various leaks and efflorescence in some of the external paving areas. Built and architects JPW are collaborating in the investigation.

## GENERAL BUILDING WORKS AND CONSERVATION

Building management and maintenance activities carried out during 2020–21 within recurrent budget limitations included the following:

- Both inclinators were handed over to Memorial by Built and a new maintenance contract was entered into.
- Wireless presentation device (Barco Clickshare) installed in Auditorium to aid with function presentations.
- High-level abseil maintenance carried out on Memorial exterior.
- Steensen Varming conducted review of Collections and Library environmental conditions. Recommendations from the report have been implemented.
- Following the Cascade glass barrier install, additional security oversight of that area was discontinued.
- Regular programmed preventative maintenance works including fire prevention systems, security systems, pest management, passenger lift, electrical/plumbing/air conditioning services, automatic doors continued throughout the period.

- All installed systems and equipment are now subject to a detailed program of preventative maintenance.

## CONTINUOUS IMPROVEMENT

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

## INCLUSION AND DIVERSITY

### INCLUSION

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

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

- A work placement program designed to support veterans who wish to return to work following a psychological or physical injury. Key staff participate in relevant training programs to support program participants.
- Bespoke programs have been developed to support young people with disability or from a disadvantaged background, this year 6 programs have been delivered by the visitor services and learning teams. The Dunlea Centre in Engadine and The Bowen College in Maroubra (Youth Off the Streets) visited the Anzac Memorial to participate in the *Anzac War Horses* education program. Both workshops resonated powerfully with the students and are a testament to the unique style of learning offered by the Anzac Memorial Learning Program.

*“The monologue performed was extremely moving, and all in attendance learnt so much from your professional and engaging tour. We are grateful for the opportunity to attend and our students all remarked on a positive and meaningful experience... I hope you can see the wonderful impact you are having”*

Jeni Lee – Youth Off the Streets, Bowen College

- The development of a public program for people with a hearing disability commenced with expected completion in 2022.
- A sensory trolley to support flexible program delivery and facilitate access to artefacts and stories for visitors outside the traditional exhibition experience.
- Tactile maps of the Memorial floorplan were created for use by people with a vision impairment

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

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

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

#### DIVERSITY

The Trustees are aware of the principles of cultural diversity. Through the Memorial’s Collection personal stories of migration, service and community are shared. The Memorial encourages participation through commemoration and the development of tailored programs. Communities may apply to

the Trustees for approval to use the Memorial for purposes consistent with the provisions of the Anzac Memorial (Building) Act.

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

#### Collaboration and strengthening partnerships

In 2020–2021, the Anzac Memorial supported the 15th Anniversary of the Aboriginal and Torres Strait Islander Veterans’ Commemoration, conducted annually during Reconciliation Week, to ensure Aboriginal and Torres Strait Islander service men and women are appropriately acknowledged and honoured.

As part of the NSW Veterans Strategy Memorial staff are collaborating with the OVA and Kimberwalli to develop a program that engages young Aboriginal people from Western Sydney with a focus on the recognition and representation of Aboriginal Service.

The Memorial also partnered with the Korean Cultural Centre for the Korean Anniversary installation at the International Convention Centre, Darling Harbour and the *1951: crucial year of the Korean War* exhibition at the Korean Cultural Centre.

#### Workplace culture

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

Anzac Memorial staff participated in two workshops to develop an action plan outlining agreed commitments in response to the People Matter Employee Survey.

#### WORK HEALTH AND SAFETY

The Anzac Memorial is committed to protecting the health, safety, and wellbeing of all who visit or work at the site with continual review to implement best practice. Memorial Management and Trustees monitor and review health through established meetings. During 2020–21 there was no lost time due to workplace injury.

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

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

- Annual health, safety, and wellbeing training by all staff
- First aid training and emergency response training
- Plant and equipment use training, including refreshers
- Mental Health First Responder and Mental Health First Aid training for staff
- Participation in departmental mental health wellbeing initiative ‘Mind Your Mind’
- Management Work, Health and Safety reviews (8 meetings)
- Memorial Work, Health and Safety audit conducted with 10 corrective actions identified
- An external and internal review of security and emergency management and procedures
- Purchase and upgrade to the AED devices at the Memorial.

#### INCIDENT REPORTING AND INJURY MANAGEMENT

The Anzac Memorial recorded a total of 12 incidents involving the public in and around the Memorial, including 2 minor first-aid reports lodged. The Anzac Memorial has a policy of reporting all incidents and near misses, including those that are deemed low risk to ensure any potential issues can be identified. Where appropriate, identified corrective actions or preventative measures were implemented and recorded. Anti-social behaviour in general was greatly reduced because of COVID-19 restrictions.

#### WORKERS COMPENSATION

In 2020–21 no claims were lodged for workers compensation.

#### PROHIBITION AND IMPROVEMENT NOTICES

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

#### RISK MANAGEMENT ACTIVITIES

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

#### BUSINESS CONTINUITY AND BUSINESS RISK

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

#### FRAUD

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

#### INTERNAL AUDIT AND RISK MANAGEMENT POLICY ATTESTATION

As a small agency, the Trustees have been provided with an exemption from Treasury to the requirements of the Internal Audit and Risk Management policy for the NSW Public Sector (TPP20-08). The Department of Communities and Justice’s Audit and Risk Committee supports the review of the Trust’s financial statements with meetings held in July and September 2021 to review financial statements for the audit process and for endorsement of the final end of year statements for Trustee signing.

# GENERAL DISCLOSURES

## HERITAGE MANAGEMENT

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

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

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

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

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

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

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

## OVERSEAS TRAVEL

No staff travelled overseas during this period.

## ACCOUNTS PAYABLE

No interest was paid to creditors during this period.

## GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009

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

## PRIVACY AND PERSONAL INFORMATION PROTECTION ACT 1998

The Department of Communities and Justice Privacy Management Plan sets out the requirements for the Anzac Memorial staff to comply with the *Privacy and Personal Information Protection Act (1998)* and the *Health Records and Information Privacy Act (2002)*. No complaints in relation to non-compliance were received by the Anzac Memorial or the Trustees in the reporting period.

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

## CONSULTANTS

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

## INSURANCES

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





# APPENDICES

## APPENDIX 1

### STAFFING

#### Ongoing and temporary staff by gender as at 30 June 2021

Roles	2020–21			2019–20			2018–19		
	female	male	total	female	male	total	female	male	total
Ongoing full-time	2	8	10	3	7	10	3	6	9
Ongoing part-time	2	2	4	1	1	2	1	–	1
Temporary full-time	–	–	–	–	–	–	1	1	2
Temporary part-time	3	1	4	1	3	4	–	2	2
Casual	8	12	20	8	10	18	6	11	17
<b>Total</b>	<b>15</b>	<b>23</b>	<b>38</b>	<b>13</b>	<b>21</b>	<b>34</b>	<b>11</b>	<b>20</b>	<b>31</b>

#### Staff by Role

Position	2020–21	2019–20	2018–19
Senior Historian and Curator	1	1	1
Operations Manager	1	1	1
Property Manager	1	1	1
Collections and Content Officer	1	1	1
Exhibitions and Research Officer <sup>1</sup>	2	2	1
Assistant Collections Officer (temp)	1	–	–
Head of Learning <sup>2</sup>	2	2	1
Visitor Services & Community Engagement Coordinator	1	1	1
Administration Officer	1	1	1
Administration Support Officer (temp)	1	–	–
Event Services Officer	1	1	–
Memorial Guides (full-time)	3	3	3
Memorial Guides (part-time)	2	2	3
Memorial Guides (casual)	10	9	10
Actor Presenter (casual)	10	9	7

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

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

## APPENDIX 2

### EVENTS AND COMMEMORATION SERVICES

2020	Events and commemorative services
20 July	Commemoration Ceremony of the Battle of Fromelles
22 October	British Commonwealth Occupation Force Ceremony
2021	Events and commemorative services
26 March	Royal Australian Air Force Centenary Service
25 April	Consular Star Ceremony
28 May	Aboriginal and Torres Strait Islander Veterans' Service

## APPENDIX 3

### CONSUMER REVIEWS

Rating	Trip Advisor Reviews	Google Reviews
Excellent	4	55
Very Good	0	12
Average	0	2
Poor	0	0
Terrible	0	1

The lower rating did not provide detail as to what the experience was that led to this rating.

## APPENDIX 4

### WORK HEALTH AND SAFETY REPORTS

	2020–21	2019–20	2018–19
Site incidents	7	26	7
Near Miss	1	3	1
Recorded incidents in Memorial precinct	1	3	6
Trespass	1	24	22
Notifiable incidents	0	0	0
First Aid	2	2	6

## APPENDIX 5

### ACQUISITIONS JULY 2020 TO JUNE 2021

Jul-Dec 2020	Acquisitions
2020.12	POW Handkerchief, illustrated, relating to NX13160 Gnr Colin Henry Murray POW, 2/3 Field Regiment AIF, 1940–1945. Gift of Brett Hansen, 2020.
2020.13	Medal trio and Mother's Ribbon posthumously awarded to 2nd Lt GD Perry AFC, 1915–1918. Also, Limbless Soldiers Association badge and early surf life-saving medal. Gift of Michael Fox, 2020.
2020.14	Medal group (4), awarded to NX70781 Lt Henry M Hordern, 2/18th Australian Infantry Battalion, 8th Division AIF, POW, 1941–1945, including book, additional information, and photographs. Purchased, 2020.
2020.15	Collection comprising photographs (including Anzac Memorial) and documents relating to 53450 Pte FG Chirgwin, 53rd Battalion, AIF, 1918–1945. Gift of Kathryn White, 2020.
2020.16	Collection of recruitment, instructional and community service posters, Australia, Britain, USA, Canada, Cambodia, c.1914–c.1993. Gift of the Australian War Memorial, 2020.
2020.17	Collection including periscope, medals, badges, photographs and postcards relating to 176 Sgt Roy Harris, 1st Light Horse Regiment, AIF, 1914–1918. Gift of Malcolm Harris, 2020.
2020.18	Photographs (3), b&w, Anzac Memorial and Pool of Reflection, photographer unknown, c.1939. Gun Tompion, mounted, HMAS <i>Adelaide</i> , 1922–1946. Gift of Ross Clendinning, 2020.
2020.19	Artwork, original magazine illustration, <i>On His Own</i> , by Frank Mahony, monochrome gouache, Australia, c.1900. Artwork sketch, <i>Anzac Grenade Thrower</i> , by Charles "Snaffles" Johnson Payne, mounted, England, c. 1915–1918. Gift of Elinor Wrobel OAM, 2020.
2020.20	Map, silk, RAAF, South West Pacific Area, Scale 1:1,000,000, 1944. Gift of Rod Patton, 2020.
2020.21	Uniform, helmet, badges, and helmet cover, relating to the career of Lt Col David Wilson, serving in Uganda, Cambodia, Iraq, and Afghanistan, 1972–2007. Gift of David Wilson, 2020.
2020.22	Banner, 81 Wing, RAAF, British Commonwealth Occupation Force. Photograph, b&w, bomb demolition unit at swimming competition, Japan, 1946. Gift of John Harold Lang OAM, 2020.
2020.23	Certificate of Commission, RAAF, 423563 Flt Lt Ronald Byron Stewart Thomas, RAAF, 1944. Gift of Michael Jetson, 2020.
2020.24	Book, <i>The Anzac Book</i> , Cassell & Co, London, 1916. Photograph, Gallipoli landing 4th Battalion AIF, relating to 96 Sgt John (Jack) Mitchell MM, 4th Battalion AIF, 1914–1918. Anonymous gift, 2020.
2020.25	Letters, cards, postcards, and documents, relating to Sir Gordon Wallace, Gnr Russell Isaacs and Capt. Darrell Wallace Isaacs MC, 4th & 13th Battalions, AIF sent to sister Marjorie O'Brien, 1916–1919 and 1940–1944. Gift of Baron Alder, 2020.
2020.26	Christmas annuals (5), four with original postage packs, Australian War Memorial publications, 1941–1953. Gift of Denise Jones, 2020.
2020.27	Tunic, relating to NX125271 Lt John Gordon McHarg, 2nd Australian Rifles Training Battalion AIF, 1943–1944. Gift of Diana Maddrell, 2020.
2020.28	Gun sight, 4" naval gun, 7 x 50, Patt G376, Canadian Kodak Co. Limited, Serial no: CAN 2776. In original wooden box. Gift of Mike Astley, 2020.
2020.29	Gun sight, 25 pounder QF gun dial sight, JWH (JW Handley & Sons, Melbourne, Australia), 1942, No.777. In original leather case. Gift of Ken Broadhead, 2020.
2020.30	Collection comprising drawings, diary, badges, and photographs, relating to 2019 Pte James Frederick Smith, 3rd Battalion, AIF, 1915–1949. Gift of Sue Blaxland, 2020.
2020.31	Collection relating to the design, construction and opening of the Anzac Memorial Centenary Project and Remembrance Day ceremony, 2018. Anzac Memorial Collection, 2020.
2020.32	Star purchase certificate, Anzac Memorial, two shillings, No.46838, c.1934. Gift of Sarah Allen, Jane Cummins & Sophie Bowen-James, 2020.
2020.33	Notebook, recruiting march, Thomas Wolsey White, 1918. Books (3), <i>Fragments of France</i> series, Vols 1–3, by Bruce Bairnsfather, 1917–1918. Book, <i>The Anzac Book</i> , softcover version, 1916. Gift of Rebecca Bower, 2020.

Jan-Jun 2021	Acquisitions
2021.1	Cigar box, wooden, 'Monopole Magnums', contains signatures of AIF personnel, First World War, 1914–1918. Gift of Bruce de Graaf, 2021.
2021.2	Assorted medals from the South African War 1899–1902, First World War and Second World War and badges. Formerly from Kyeemagh RSL. Gift of RSL NSW, 2021.
2021.3	Nurse's red cape, belt, buttons, and rank pip relating to Sr Florence Elizabeth 'Betha' McMillan, AANS, 1914–1919. Souvenir beaded snake, made by Turkish Prisoners of War, 1917. Gift of Kerrilyn O'Donnell, 2021.
2021.4	Photographs/Postcards (10), Sydney scenes including Anzac Memorial 1944 & family photos, letter and envelope, relating to S/8228 AB Stanley Francis Chirgwin, 1943–1946. Gift of Kathryn White, 2021.
2021.5	Light Machine Gun, Lewis gun, .303" calibre, No: A2528, deactivated, BSA, England, with magazine, 1914–1920. Received, 2021.
2021.6	Collection of nineteenth century colonial New South Wales Military Forces artefacts including tunic, helmets, equipment, badges and documents and South African War and First World War era heraldry and patriotic souvenirs, c.1850–1920. Purchased, 2021.
2021.7	Sword and scabbard, Japanese Army officer's, Samurai style, acquired by NX82608 Pte John Brown on New Guinea (1943–1944) or Morotai (1945–1946), Japan, c.1940. Gift of Gary Brown, 2021.
2021.8	Collection relating to the military career of Col John Hutcheson MC, Royal Australian Engineers, comprising uniforms, equipment, books, photographs, documents, maps, and plans, 1945–1982. Gift of The Hutcheson Family, 2021.
2021.9	Assorted military items, including Air Raid Precautions book, wire cutters, helmet, Velcro poppy badge, 78rpm record, c.1914–2017. Gift of Paul Mitrovich, 2021.
2021.10	Arcade game, "Bomb A Tank", ex Luna Park, Australia, c.1940s. Gift of Peter Kingston, 2021.
2021.11	Diary, letters and documents relating to Lt. Col. Keith Travis POW, 2/8th Field Company AIF, 1939–1945. Gift of Deborah Travis, 2021.
2021.12	Book, <i>Mines and Booby Traps</i> , Engineer Technical Intelligence Team, Eighth United States Army Korea, 1950–1953. Gift of KJ 'Johnny' Bineham, 2021.
2021.13	Medalette, Lord Mayor of Sydney Soudan Medal 1885, unnamed. Purchased, 2021.
2021.14	Medal, Queen's South Africa Medal 1899 with five clasps, awarded to Lt (later Captain) Charles Godfrey Anderson, New South Wales Mounted Rifles. Purchased, 2021.
2021.15	Badge, hat, Royal Australian Naval Bridging Train, 1915–1917. Purchased, 2021.
2021.16	Medal trio, awarded to 655 Pte Alfred James Turner, 18th Battalion, AIF, killed on Gallipoli at the battle for Hill 60, 27 August 1915. Together with Mother's & Widow's Ribbon. Purchased, 2021.
2021.17	Medal trio and assorted badges including brass Anzac 'A' badge on original red, white & blue Anzac Leave rosette. Awarded to 830 Staff Sgt John Donald Craig, 2nd Battalion, AIF, 1914–1919. Purchased, 2021.
2021.18	Medallion, patriotic, 'Australia Will Go on To the End', Amor's, Sydney, c.1940–1941. Purchased, 2021.
2021.19	Medallion, HMAS <i>Sydney</i> (II), Bartolomeo Colleoni Medal, 1940, presented to Kenneth Rowe of Granville, Canteen Assistant, (ammunition carrier/medical duties). Mounted within wooden presentation frame and stand, second pressing, Sydney, 1944. Purchased, 2021.
2021.20	Badge, Syria-Lebanon Victory Badge, 15th July 1941. Purchased, 2021.
2021.21	RAAF crest presentation board given to A219321 Sgt K.T. Brassil, RAAF, c. 1971. Framed illustrated handkerchief, relating to NX78399 Spr L.H. Claydon, 2/1 Dock Operating Company, Royal Australian Engineers, 1941–1946. Gift of Antique Arms Collectors Society of Australia, Harvey Facer, Chairman, 2021.

# INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS

2021.22	Photograph Albums (2), relating to S3675 AB William James Parkins, RAN, 1923–1945. Gift of Kathryn Lenham, 2021.
2021.23	Collection comprising medals, badges, photographs, postcards, and documents relating to 2857 Cpl Roy Allen, 57th Battalion, AIF, 1911–1920. Gift of Mrs Marianne Allen, 2021.
2021.24	Memorial plaques (2), relating to 2395 Pte Henry Edward Seidel, 35th Battalion AIF & 1276A Pte Alfred George Seidel, 19th Battalion AIF. Victory Medal posthumously awarded to 1276A Pte Alfred George Seidel, 1916–1917. Gift of Scott Richardson, 2021.
2021.25	Sword, scabbard and accoutrements, artillery officer's, relating to NX170 Capt Peter Hirschel, 2/1st Australian Field Regiment, Royal Australian Engineers and Japanese national flag bearing script, 1939–1944. Gift of Allan Hirschel, 2021.
2021.26	Identity discs (3), RSS&AIL diary 1949 and postcard, relating to NX85037 Pte Loudon McLean, 2/1st Tank Transporter Coy, 1st Armoured Div, AIF, 1942–1944. Gift of Jennifer Miller, 2021.
2021.27	Collection relating to 413221 Flt Sgt Francis Edwin Mathers CGM, RAAF, pilot of 77 Squadron RAF, including medals, logbook, documents & photographs, 1941–1943. Gift of John & Mary Forbes and Louise Skillman, 2021.
2021.28	Badge boards (3), Colonial & Federation periods, Australian & British Army units, compiled by Oswald Walter Moore (1881–1915), Sydney, c.1902. Gift of Donald Alan Heussler, 2021.
2021.29	Items relating to Sr. Clementina Marshall AANS, [c.1914–1967]. Gift of Carl Yakich, 2021.
2021.30	Rod Patton RAAF Collection, including P-40 control panel, flying helmets, equipment, booklets, and documents, 1939–1945. Gift of Rod Patton, 2021.
2021.31	Items relating to 19243 Spr. Beresford Goodsell, 5th Light Horse Signal Troop AIF, 1916-1919 and NX131673 L/Cpl Kenneth Goodsell, (later Flt Sgt RAAF), 1941–1946. Gift of Ann Goodsell, 2021.
2021.32	Items relating to NF461223 Sig Dorothy Eunice Lamb & NF445421 Cpl Edith Joyce Lamb, Australian Women's Army Service (AWAS), 1942–1946. Gift of Shirley Murray, 2021.
2021.33	Postcards, photographs, notebook, letter, negatives relating to 176 Sgt Roy Harris, 1st Light Horse AIF, 1914–1970s. Gift of Malcolm Harris, 2021.
2021.34	Uniform, photograph album and documents relating to 15624 Sqn Ldr Gordon Andrews MBE, RAAF, 1940–1946. Gift of Jeanette Gray, 2021.

Below: Roy Allen Collection © Rob Tuckwell





## INDEPENDENT AUDITOR'S REPORT

### The Trustees of the Anzac Memorial Building

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of The Trustees of the Anzac Memorial Building (the TAMB), which comprises the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2021, the Statement of Financial Position as at 30 June 2021, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies, and other explanatory information.

In my opinion, the financial statements:

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

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

#### Basis for Opinion

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

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

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

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

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

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

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

#### Trustees' Responsibilities for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulations and Treasurer's Directions. The Trustees' responsibility also includes such internal control as the Trustees determine is

necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

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

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

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

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

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

Michael Kharzoo  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

27 October 2021  
SYDNEY

# FINANCIAL STATEMENTS

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

for the year ended 30 June 2021

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

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

Signed in accordance with the resolution of the Trust members



**Veterans' Representative Trustee**  
The Trustees of the Anzac Memorial Building

27 October 2021



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

27 October 2021

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

for the year ended 30 June 2021

	Notes	2021 \$	Restated 2020 \$
<b>Expenses excluding losses</b>			
Personnel services expenses	2(a)	1,742,154	1,753,209
Operating expenses	2(b)	2,022,848	2,163,807
Depreciation	2(c)	1,867,793	1,943,649
<b>Total expenses excluding losses</b>		<b>5,632,795</b>	<b>5,860,665</b>
<b>Revenue</b>			
Revenue from contracts with customers	3(b)	29,648	85,512
Contribution from NSW Government	3(d)	3,422,000	3,422,000
Contribution from Federal Government	3(d)	-	7,436,364
Volunteer Services	3(d)	80,300	75,502
Investment revenue	3(c)	8,634	26,869
Other revenue	3(e)	95,207	114,419
<b>Total revenue</b>		<b>3,635,789</b>	<b>11,160,666</b>
<b>Operating result</b>		<b>(1,997,006)</b>	<b>5,300,001</b>
Loss on disposal of plant and equipment	4	(211,487)	(781,358)
<b>Net result</b>		<b>(2,208,493)</b>	<b>4,518,643</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in revaluation surplus of property, plant and equipment	8	-	3,406,503
Other		-	-
<b>Total other comprehensive income</b>		<b>-</b>	<b>3,406,503</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(2,208,493)</b>	<b>7,925,146</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF FINANCIAL POSITION**  
as at 30 June 2021

	Notes	2021 \$	Restated 2020 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	5	2,037,244	6,832,345
Receivables	6	49,138	282,070
<b>Total current assets</b>		<b>2,086,382</b>	<b>7,114,415</b>
<b>Non-current assets</b>			
Inventories	7	58,642	44,419
Property, plant and equipment			
Land and buildings	8	86,094,269	87,737,531
Plant and equipment	8	1,198,137	1,485,976
Memorial Collection	8	1,145,116	1,115,116
Total property, plant and equipment		88,437,522	90,338,623
<b>Total non-current assets</b>		<b>88,496,164</b>	<b>90,383,042</b>
<b>Total assets</b>		<b>90,582,546</b>	<b>97,497,457</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	10	353,771	5,115,030
Provisions	11	356,875	304,624
<b>Total current liabilities</b>		<b>710,646</b>	<b>5,419,654</b>
<b>Non-current liabilities</b>			
Provisions	11	14,570	11,980
<b>Total non-current liabilities</b>		<b>14,570</b>	<b>11,980</b>
<b>Total liabilities</b>		<b>725,216</b>	<b>5,431,634</b>
<b>Net assets</b>		<b>89,857,330</b>	<b>92,065,823</b>
<b>EQUITY</b>			
Reserves		35,679,529	35,679,529
Accumulated Funds		54,177,801	56,386,294
<b>Total equity</b>		<b>89,857,330</b>	<b>92,065,823</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF CHANGES IN EQUITY**  
for the year ended 30 June 2021

Notes	Accumulated funds \$	Asset revaluation surplus \$	Total equity \$
<b>Balance at 1 July 2020</b>	57,164,364	35,697,277	92,861,641
Prior year adjustment (note 18)	(778,070)	(17,748)	(795,818)
<b>Restated balance at 1 July 2020</b>	<b>56,386,294</b>	<b>35,679,529</b>	<b>92,065,823</b>
<b>Net result for the year</b>	<b>(2,208,493)</b>	<b>-</b>	<b>(2,208,493)</b>
<b>Other comprehensive income</b>			
Net change in revaluation surplus of property, plant and equipment	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>	<b>(2,208,493)</b>	<b>-</b>	<b>(2,208,493)</b>
<b>Balance at 30 June 2021</b>	<b>54,177,801</b>	<b>35,679,529</b>	<b>89,857,330</b>
<b>Balance at 1 July 2019</b>	51,867,651	32,273,026	84,140,677
<b>Restated net result for the year</b>	<b>4,518,643</b>	<b>-</b>	<b>4,518,643</b>
<b>Other comprehensive income</b>			
Restated net change in revaluation surplus of property, plant and equipment	-	3,406,503	3,406,503
<b>Total other comprehensive income</b>	<b>-</b>	<b>3,406,503</b>	<b>3,406,503</b>
<b>Total comprehensive income for the year</b>	<b>4,518,643</b>	<b>3,406,503</b>	<b>7,925,146</b>
<b>Restated Balance at 30 June 2020</b>	<b>56,386,294</b>	<b>35,679,529</b>	<b>92,065,823</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF CASH FLOWS**  
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Personnel service expenses		(1,678,124)	(3,587,592)
Suppliers for goods and services		(2,250,108)	(2,252,276)
GST paid		(2,285,227)	-
<b>Total payments</b>		<b>(6,213,458)</b>	<b>(5,839,868)</b>
<b>Receipts</b>			
Contribution from NSW Government	3(d)	3,422,000	3,422,000
Contribution from Federal Government	3(d)	-	7,436,364
Interest received		8,634	26,869
Services and Retail sales		33,910	97,399
GST Receipts		669,915	-
Other		87,944	364,217
<b>Total receipts</b>		<b>4,222,403</b>	<b>11,346,849</b>
<b>Net cash flows (used in) / from operating activities</b>	14	<b>(1,991,055)</b>	<b>5,506,981</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for development costs of property		(2,804,046)	(1,715,151)
<b>Net cash flows (used in) investing activities</b>		<b>(2,804,046)</b>	<b>(1,715,151)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Net cash flows from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Opening cash and cash equivalents		6,832,345	3,040,515
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	5	<b>2,037,244</b>	<b>6,832,345</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Reporting entity**

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

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

The financial statements for the year ended 30 June 2021 have been authorised for issue by The Trustees on 27 October 2021.

**(b) Basis of preparation**

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

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

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

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

Judgements, key assumptions, and estimations that management has made, are disclosed in the relevant notes to the financial statements. Costs incurred that are incremental and directly attributable to the COVID-19 pandemic have been disclosed in Note 17.

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

**(c) Statement of compliance**

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

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

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

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

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

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

**(e) Equity and reserves**

**(i) Revaluation surplus**

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the entity's policy on the revaluation of property, plant and equipment as discussed in Note 8.

**(ii) Accumulated funds**

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

**(f) Comparative information**

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

**(g) New or revised Australian Accounting Standards**

**(i) Effective for the first time in 2020-21**

The Trustee applied AASB 1059 *Service Concession Arrangements: Grantors* (AASB 1059) for the first time. The nature and effect of the changes as a result of adoption of this new accounting standard have no impact to the financial statements as the Trustees does not have any service concession arrangement that meets the recognition criteria of AASB 1059.

Several other amendments and interpretations apply for the first time in FY2020-21, but do not have an impact on the financial statements of the Trustees.

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

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

The following new Accounting Standards have not been applied and are not yet effective as per NSW Treasury Circular NSW TC 20/08:

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

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

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

**2. EXPENSES EXCLUDING LOSSES**

**(a) Personnel service expenses**

	2021	2020
	\$	\$
Salaries and wages (including annual leave)	1,152,787	862,399
Superannuation	139,754	144,132
Long service leave expense	35,674	18,631
Payroll tax	73,976	90,820
Contractors and short-term staff	339,963	637,227
<b>Total</b>	<b>1,742,154</b>	<b>1,753,209</b>

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

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

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

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

**(b) Operating expenses**

Audit fees	51,460	71,500
Bank fees	388	693
Merchandise cost	11,449	40,006
Cleaning	114,456	146,148
Electricity, telephone and water	159,904	141,766
Valuation fees	29,500	38,000
Food and catering	381	4,754
Collection	29,009	68,827
Retail consultancy fees	-	1,200
Corporate Services - Department of Communities and Justice	76,329	80,772
Insurance	57,180	45,310
Maintenance	192,157	270,017
Printing and stationery	3,581	4,514
Security services	1,153,266	1,098,945
Travel	426	1,964
Volunteer Services	80,300	75,502
Other	63,062	73,889
<b>Total</b>	<b>2,022,848</b>	<b>2,163,807</b>

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



**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

**2. EXPENSES EXCLUDING LOSSES (CONT'D)**

(b) Operating expenses (cont'd)

**Insurance**

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

**Maintenance**

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

(c) Depreciation

	2021	2020
	\$	\$
Buildings	1,579,954	1,159,240
Plant and equipment	287,839	784,409
<b>Total</b>	<b>1,867,793</b>	<b>1,943,649</b>

Refer to Note 8 for recognition and measurement policies on depreciation.

**3. REVENUE**

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

(a) Deemed Appropriation

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

**Movement of Section 4.7 GSF Act - deemed appropriations:**

	2021	2020
	\$	\$
Total spending authority from parliamentary appropriations, other than deemed appropriations		
Deemed appropriations balance brought forward from prior years	6,832,345	3,040,515
Deemed appropriations earned during the year	3,872,958	11,091,682
<b>Total spending authority from parliamentary appropriations</b>	<b>10,705,303</b>	<b>14,132,197</b>
Less: total expenditure from parliamentary deemed appropriations	(8,668,059)	(7,299,852)
<b>Variance</b>	<b>2,037,244</b>	<b>6,832,345</b>
Less: the spending authority from appropriations lapsed at 30 June	-	-
<b>Deemed appropriations balance carried forward to following years</b>	<b>2,037,244</b>	<b>6,832,345</b>

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

(b) Revenue from contracts with customers

	2021	2020
	\$	\$
Retail sales - Shop	29,648	85,512
<b>Total</b>	<b>29,648</b>	<b>85,512</b>

**Recognition**

**Sale of goods**

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

(c) Investment revenue

Interest revenue	8,634	26,869
<b>Total</b>	<b>8,634</b>	<b>26,869</b>

**Recognition and measurement**

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

(d) Contributions

Contribution from NSW Government	3,422,000	3,422,000
Contribution from Federal Government <sup>1</sup>	-	7,436,364
Volunteer Services <sup>2</sup>	80,300	75,502
<b>Total</b>	<b>3,502,300</b>	<b>10,933,866</b>

<sup>1</sup> Contribution arrangement from Federal Government ceased in 2019-20.

<sup>2</sup> The City of Sydney provides maintenance costs in and around the Memorial building. The cost of maintenance of the Pool of Reflection, gardens, trees and pavements is expenditure of \$80,300 this year.

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

- Park maintenance in curtilage areas
- Pool of Reflection maintenance
- Garbage disposal services
- Tree planting and maintenance

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

**(d) Contributions (cont'd)**

**Recognition and measurement**

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

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

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

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

**(e) Other revenue**

	2021	2020
	\$	\$
Other revenue	95,207	114,419
<b>Total</b>	<b>95,207</b>	<b>114,419</b>

**Recognition**

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

**4. (LOSS) ON DISPOSAL**

	2021	Restated 2020
	\$	\$
Plant and equipment	(211,487)	(781,358)
<b>Net loss on disposal of plant and equipment</b>	<b>(211,487)</b>	<b>(781,358)</b>

The loss on disposal in the current year represents the written down value of the Pump room that is part of the new building extension and has been transferred to the City of Sydney free of charge. The loss on disposal in the prior year represents the written down value of multimedia assets scrapped because of the new building extension and the correction to plant and equipment value. Refer to Note 18.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

	2021	2020
	\$	\$
Cash at bank and on hand	2,037,244	6,832,345
<b>Total</b>	<b>2,037,244</b>	<b>6,832,345</b>

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and on hand. Cash and cash equivalent assets recognised are the same in both the Statement of Financial Position and the Statement of Cash Flows. Refer to Note 15 for details regarding credit risk and market risk arising from financial instruments.

**6. CURRENT ASSETS – RECEIVABLES**

	2021	2020
	\$	\$
GST receivable	39,290	279,460
Trade receivables	9,848	2,610
<b>Total</b>	<b>49,138</b>	<b>282,070</b>

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

Details regarding credit risk of trade receivables that are neither past due nor impaired are disclosed in Note 15.

**Recognition and measurement**

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

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

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

**Subsequent measurement**

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

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

**7. CURRENT ASSETS – INVENTORIES**

	2021 \$	2020 \$
Inventories	58,642	44,419
	<b>58,642</b>	<b>44,419</b>

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

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**8. PROPERTY, PLANT AND EQUIPMENT**

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

	Land and Building \$	Plant & Equipment \$	Memorial Collection \$	Total \$
<b>Restated At 1 July 2020 - fair value</b>				
Gross carrying amount	91,239,184	2,037,276	1,115,116	94,391,576
Accumulated depreciation and impairment	(3,501,653)	(551,300)	-	(4,052,953)
<b>Net carrying amount</b>	<b>87,737,531</b>	<b>1,485,976</b>	<b>1,115,116</b>	<b>90,338,623</b>
<b>At 30 June 2021 - fair value</b>				
Gross carrying amount	91,024,814	2,027,776	1,145,116	94,197,706
Accumulated depreciation and impairment	(4,930,545)	(829,639)	-	(5,760,184)
<b>Net carrying amount</b>	<b>86,094,269</b>	<b>1,198,137</b>	<b>1,145,116</b>	<b>88,437,522</b>

**Reconciliation**

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

	Land and Building \$	Work in Progress \$	Plant & Equipment \$	Memorial Collection \$	Total \$
<b>Year ended 30 June 2021</b>					
Restated net carrying amount at 1 July 2020	87,173,765	563,766	1,485,976	1,115,116	90,338,623
Additions	-	99,808	-	30,000	129,808
Disposals	(211,487)	-	-	-	(211,487)
Others	64,541	(16,170)	-	-	48,371
Depreciation expense (note 2c)	(1,579,954)	-	(287,839)	-	(1,867,793)
<b>Net carrying amount at 30 June 2021</b>	<b>85,446,865</b>	<b>647,404</b>	<b>1,198,137</b>	<b>1,145,116</b>	<b>88,437,522</b>

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

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

	Land and Building \$	Plant & Equipment \$	Memorial Collection \$	Total \$
<b>At 1 July 2019 - fair value</b>				
Gross carrying amount	84,497,290	6,080,355	735,603	91,313,248
Accumulated depreciation and impairment	(1,624,644)	(575,703)	-	(2,200,347)
<b>Net carrying amount</b>	<b>82,872,646</b>	<b>5,504,652</b>	<b>735,603</b>	<b>89,112,901</b>
<b>Restated at 30 June 2020 - fair value</b>				
Gross carrying amount	91,239,184	2,037,276	1,115,116	94,391,576
Accumulated depreciation and impairment	(3,501,653)	(551,300)	-	(4,052,953)
<b>Net carrying amount</b>	<b>87,737,531</b>	<b>1,485,976</b>	<b>1,115,116</b>	<b>90,338,623</b>

**Reconciliation**

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

	Land and Building \$	Work in Progress \$	Plant & Equipment \$	Memorial Collection \$	Total \$
<b>Year ended 30 June 2020</b>					
Net carrying amount at 1 July 2019	82,872,646	-	5,504,652	735,603	89,112,901
Additions	-	563,766	-	45,000	608,766
Restated Disposals	-	-	(781,358)	-	(781,358)
Restated Net revaluation increments	2,989,017	-	82,973	334,513	3,406,503
Reclassification	211,487	-	(211,487)	-	-
Asset Transfers	2,324,395	-	(2,324,395)	-	-
Others	(64,540)	-	-	-	(64,540)
Depreciation expense (note 2c)	(1,159,240)	-	(784,409)	-	(1,943,649)
<b>Restated net carrying amount at 30 June 2020</b>	<b>87,173,765</b>	<b>563,766</b>	<b>1,485,976</b>	<b>1,115,116</b>	<b>90,338,623</b>

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

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

All property, plant and equipment included in Note 8(a) above is held and used by the entity.

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

**Recognition and measurement**

**Acquisition of property, plant, and equipment**

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

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

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

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

**Capitalisation threshold**

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

**Depreciation of property, plant, and equipment**

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

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

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

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

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

**Revaluation of property, plant and equipment and the memorial collection**

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 14-01). This policy adopts fair value in accordance with *AASB 13 Fair Value Measurement* and *AASB 116 Property, Plant and Equipment*.

Property, plant and equipment and the Memorial Collection is measured at the highest and best use by market participants that are physically possible, legally permissible, and financially feasible. The highest and best use must be available at a period that is not remote and consider the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

**The Trustees of the Anzac Memorial Building  
NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

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

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

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

The Trustees revalue each class of property, plant and equipment at least every five years or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. The most recent comprehensive revaluation of the trustee's land, building, infrastructure, and other assets was completed as at 31 March 2019 by three external professional qualified valuers. A comprehensive revaluation was performed on the memorial collection in 2020. The memorial collection which consists of heritage assets are carried at fair value, which is measured at depreciated replacement cost or market selling price (for items where a market exists).

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

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

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

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

Revaluation decrements are recognised immediately as a loss in the net result, except that to the extent that it offsets an existing revaluation surplus in respect of the same class of assets, in which case, the decrement is debited directly to the revaluation surplus.

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise. When an asset that has previously been revalued is disposed of, any balance remaining in the revaluation surplus in respect of that asset is transferred to accumulated funds.

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

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

**(i) Anzac memorial land and building revaluation**

The building stands on land dedicated in 1931 under the *Crown Lands Consolidation Act* for a War Memorial. A comprehensive revaluation was carried out as at 31 March 2019 by Scott Fullarton Valuations Pty Ltd (land and building), Andrew Nock Pty Ltd (contents) and McWilliam & Associated Pty Ltd (heritage items) based on the guidelines for the valuation of Land and Heritage Assets in the NSW Public Sector adopted by the NSW Treasury per policy paper *TPP 14-01: Valuation of Physical Non-Current Assets at Fair value*. It has been based on the value of the land under the infrastructure plus the current replacement/reproduction cost of the building. The dedicated land is land contained within the footprint of the building. Land external to the building is Crown Land held in trust by the Council of the City of Sydney for public recreation.

**The Trustees of the Anzac Memorial Building**  
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**8. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

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

**(ii) Memorial collection revaluation**

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

**Impairment of property, plant and equipment**

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

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

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

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

**9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS**

**Fair value measurement and hierarchy**

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

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

- Level 1 – quoted (unadjusted) prices in active markets for the identical assets that the entity can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 – inputs that are not based on observable market data (unobservable inputs).

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

**The Trustees of the Anzac Memorial Building**  
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**9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

**(a) Fair value hierarchy**

Year ended 30 June 2021 Property, Plant and Equipment and Memorial Collection (Note 8)	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Land and buildings	-	-	86,094,269	86,094,269
Plant & Equipment	-	-	1,198,137	1,198,137
Memorial collection	-	-	1,145,116	1,145,116
<b>Total</b>	<b>-</b>	<b>-</b>	<b>88,437,522</b>	<b>88,437,522</b>

Restated Year ended 30 June 2020 Property, Plant and Equipment and Memorial Collection (Note 8)	Level 1	Level 2	Level 3	Total fair value
	\$	\$	\$	\$
Land and buildings	-	-	87,737,531	87,737,531
Restated Plant & Equipment	-	-	1,485,976	1,485,976
Memorial collection	-	-	1,115,116	1,115,116
<b>Total</b>	<b>-</b>	<b>-</b>	<b>90,338,623</b>	<b>90,338,623</b>

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

**Level 3 Land**

**Valuation techniques and inputs**

Market value: Qualified valuers from Scott Fullarton Valuations Pty Ltd (SFV) were engaged in 2020 to carry out the valuation of land as at 31 March 2021. SFV have performed a desktop valuation for the 2021 year. The value of land is determined by having regard to the highest and best use, after identifying all elements that would be taken into account by buyers and sellers in setting a price, including but not limited to the following factors.

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

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

**The Trustees of the Anzac Memorial Building  
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**9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

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

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

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Depreciated replacement cost: Qualified valuers from Scott Fullarton Valuations Pty Ltd were engaged in November 2020 to carry out the valuation of the building. A desktop valuation was undertaken as at 31 March 2021. The desktop revaluation was completed on 31 March 2021 as a result of a cumulative increase in indicators of 4.3% since last comprehensive revaluation at 31 March 2019.</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>The "Centenary Project" was substantially in use from November 2018 and the desktop valuation at 31 March 2021 indicated it's carrying value is reflective of its fair value.</p>	<p>Replacement cost per square metre and other inputs for the following building asset components including the refurbishment to the existing basement and ground floor levels to restore original layouts, where possible, together with an underground extension that would accommodate education and interpretation facilities.</p> <p>These alterations have been reflected in the comprehensive valuation.</p>	<p>The estimated fair value would increase (decrease) if the replacement cost per square metre for the assets were higher / (lower).</p>

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

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

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

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Qualified valuers from Colin McWilliam Pty Ltd (CMV) were engaged in November 2020 to carry out the valuation of the Heritage building assets. A desktop valuation was undertaken as at 31 March 2021. The desktop revaluation was completed on 31 March 2021 as a result of a cumulative decrease in indicators of 2% since last comprehensive revaluation at 31 March 2019.</p> <p>While these assets are part of the building, they are valued separately due to their specific heritage and cultural significance. These heritage assets are not depreciated.</p>	<p>CMV has been prepared following research including updating the existing records relating to the costs associated with construction and installation and the use of digital on-line subscription databases and in-house library resources. Investigations locally arrive at maximised unobservable inputs, where observable inputs are not available. In measuring fair value all assessments have been undertaken on the basis of highest and best use as qualified by the asset's characteristics</p>	<p>Assets were assessed, as in accordance with TPP14-01 section 7.4, CMV has assumed measurement using the cost approach where relevant.</p>

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

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Qualified valuers from Andrew Nock Pty Ltd (ANV) were engaged in November 2020 to carry out the valuation of the Plant and equipment. A desktop valuation was undertaken as at 31 March 2021.</p>	<p>ANV has conducted market investigations locally to arrive at maximised observable inputs. In measuring fair value, highest priority is given to quoted priced in active markets for identical assets and lowest priority is given to unobservable inputs. All assessments have been undertaken on the basis of highest and best use as qualified by the asset's characteristics</p>	<p>Assets were assessed, as in accordance with TPP14-01 section 7.3, ANV has assumed measurement using market approach or cost approach where relevant.</p>

**The Trustees of the Anzac Memorial Building  
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**9. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

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

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

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Qualified valuers from Australian Valuers Pty Ltd (AV) were engaged in January 2021 to carry out the valuation of the Memorial Collection. The last comprehensive valuation was completed in March 2020. The desktop revaluation was completed on 31 March 2021 as a result of a cumulative increase in indicators of 0% since 31 March 2020.</p> <p>The Collection list pertains to highly regarded culturally and historically significant objects. The collection list is based on individual assets based on their homogeneity and their collection nature. The collection is not depreciated.</p>	<p>AV has conducted appropriate market investigations to derive their opinion and conclusion of value. Museum collection objects have both local and global relevance and AV have researched local and international marketplaces to arrive at maximised observable inputs. All assessments have been undertaken on the basis of highest and best use as qualified by the asset's characteristics</p>	<p>Assets with heritage restrictions, as in accordance with TPP14-01 section 7.4, AV has assumed measurement using market approach or cost approach where relevant.</p>

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

Year ended 30 June 2021	Land and building \$	Plant & Equipment \$	Memorial collection \$	Total Recurring Level 3 Fair Value \$
Fair value as at 1 July 2020	87,737,531	1,485,976	1,115,116	90,338,623
Additions	99,808	-	30,000	129,808
Disposals	(211,487)	-	-	(211,487)
Depreciation	(1,579,954)	(287,839)	-	(1,867,793)
Net revaluation increments	-	-	-	-
Asset Transfers	-	-	-	-
Others	-	-	-	-
Other - WIP transfers	48,371	-	-	48,371
<b>Fair value as at 30 June 2021</b>	<b>86,094,269</b>	<b>1,198,137</b>	<b>1,145,116</b>	<b>88,437,522</b>

Year ended 30 June 2020	Land and building \$	Plant & Equipment \$	Memorial collection \$	Total Recurring Level 3 Fair Value \$
Fair value as at 1 July 2019	82,872,646	5,504,652	735,603	89,112,901
Additions	-	-	45,000	45,000
Restated Disposals	-	(781,358)	-	(781,358)
Depreciation	(1,159,240)	(784,409)	-	(1,943,649)
Restated Net revaluation increments	2,989,017	82,973	334,513	3,406,503
Reclassification	211,487	(211,487)	-	-
Asset Transfers	2,324,395	(2,324,395)	-	-
Other - WIP transfers	499,226	-	-	499,226
<b>Restated Fair value as at 30 June 2020</b>	<b>87,737,531</b>	<b>1,485,976</b>	<b>1,115,116</b>	<b>90,338,623</b>

**The Trustees of the Anzac Memorial Building  
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**10. CURRENT LIABILITIES - PAYABLES**

	2021 \$	2020 \$
Sundry creditors *	215,283	213,684
Sundry creditors - capital *	-	2,833,630
GST payable	2,238	1,851,141
Personnel services - Department of Communities and Justice	-	16,084
Accrued salary, wages and on-costs	25,735	-
Other	110,515	200,491
<b>Total</b>	<b>353,771</b>	<b>5,115,030</b>

\* Sundry Creditors has been split to identify amounts that are of a capital nature.

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

**Recognition and measurement**

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

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

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

	2021 \$	2020 \$
<b>Current: Employee Benefits and Related on-costs</b>		
Annual Leave* and related on-costs	209,552	166,853
Long Service Leave* and related on-costs	147,323	137,771
<b>Total</b>	<b>356,875</b>	<b>304,624</b>
<b>Non-Current: Employee Benefits and Related on-costs</b>		
Long Service Leave and related on-costs	14,570	11,980
<b>Total</b>	<b>14,570</b>	<b>11,980</b>
<b>Aggregate Employee Benefits and Related on-costs</b>		
Provisions - current	356,875	304,624
Provisions - non current	14,570	11,980
Accrued salary, wages and on-costs	25,735	-
<b>Total</b>	<b>397,180</b>	<b>316,604</b>
<b>*Expected settlement of current employee benefits and related on-costs</b>		
No later than 12 months	104,588	94,340
Later than 12 months	252,287	210,284
<b>Total</b>	<b>356,875</b>	<b>304,624</b>

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

**Recognition and measurement**

**Annual leave**

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

**The Trustees of the Anzac Memorial Building**  
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**11. CURRENT / NON-CURRENT LIABILITIES – PROVISIONS (CONT'D)**

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

**Annual leave (cont'd)**

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

**Long service leave**

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

**Superannuation**

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

**Consequential on-costs**

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

**12. COMMITMENTS**

The aggregate capital expenditure contracted for at balance date in respect of Anzac Memorial Centenary project is \$511,100 (2020: \$2,561,327). The aggregate operating expenditure contracted for at balance date not provided for in respect of Anzac Memorial account is \$691,666 (including GST) (2020: \$219,664). This commitment is due no later than one year. The aggregate operating expenditure contracted for at balance date and not provided for in respect of Anzac Memorial account of \$220,723 (including GST) (2020: \$411,592) is more over 12 months but less than 5 years. GST input tax credits for total commitments is \$82,914 (2020: \$19,969) that are expected to be recovered from the Australian Tax Office.

**13. CONTINGENT LIABILITIES**

The total contingent liabilities at balance date were \$nil arising from the end of project contract management and defects in the building (2020: \$342,000).

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

	2021	Restated 2020
	\$	\$
Net Cash Flows from Operating Activities	(1,991,055)	5,506,981
Depreciation	(1,867,793)	(1,943,649)
(Decrease) in receivables	(232,932)	(104,501)
Increase in inventories	14,223	44,419
Decrease in payables	2,135,392	1,840,320
(Increase) in provisions	(54,841)	(43,569)
Net loss on disposal of plant and equipment	(211,487)	(3,288)
<b>Net Result</b>	<b>(2,208,493)</b>	<b>5,296,713</b>

**15. FINANCIAL INSTRUMENTS**

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

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

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

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

**(a) Financial instrument categories**

Class	Note	Category	Carrying amount	Carrying amount
			2021	2020
			\$	\$
<b>Financial assets <sup>1</sup></b>				
Cash and cash equivalents	5	N/A	2,037,244	6,832,345
Receivables	6	Amortised cost	9,848	2,610
<b>Financial liabilities <sup>2</sup></b>				
Payables	10	Financial liabilities measured at amortised cost	325,798	3,263,889

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

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

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



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

**(b) Derecognition of financial assets and financial liabilities**

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

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

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

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

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

**(c) Offsetting financial instruments**

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

**(d) Financial risks**

**i. Credit risk**

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

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

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

**Cash and Cash equivalents**

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

**Receivables - trade receivables**

Collectability of receivables is reviewed on an ongoing basis.

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

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

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

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

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

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments.

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

The Trustees are not materially exposed to concentrations of credit risk to a single trade receivable or group of receivables as at 30 June 2021.

**ii. Liquidity risk**

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

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

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

The Trustees have financial liability of \$328,036 at 30 June 2021 (\$5,115,030 at 30 June 2020), all of which are non-interest bearing, with maturity dates of less than 1 year.

**iii. Market risk**

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

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

**The Trustees of the Anzac Memorial Building**  
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**15. FINANCIAL INSTRUMENTS (CONT'D)**

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

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

Financial Position date. The analysis is performed on the same basis for 2020. The analysis assumes that all other variables remain constant.

**(e) Fair value measurement**

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

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

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

**(ii) Fair value recognised in the Statement of Financial Position**

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

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**16. RELATED PARTY DISCLOSURES**

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

	2021	2020
	\$	\$
Compensation	-	-
<b>Total remuneration</b>	<b>-</b>	<b>-</b>

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

During the year, the Trustees entered into transactions with other entities that are controlled/jointly controlled/significantly influenced by the NSW Government. These transactions in aggregate are a significant portion of the Trustees rendering of services and receiving of services.

These transactions include:

- Payments and invoices with Infrastructure NSW in relation to the construction of the Anzac Memorial Centenary project of \$nil (2020: \$nil)
- Payments for the provision of personnel and corporate service to the Department of Communities and Justice
- Payments into the Treasury Managed Fund for workers' compensation insurance and other insurances.

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

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

**17. COVID -19 DISCLOSURES**

The Memorial closed to the public on 23 March 2020 and reopened in a COVID-safe revised operation from 9 June 2020 through to Anzac Day 2021. The Memorial was fully operational from 25 April 2021 through to 25 June 2021 when it again closed due to the pandemic. During closures the Memorial maintained a small presence on site for building works and collection management and staff work on research and digital projects that enhance education, content and public outreach. Online retail was also established during this period. Signs of full recovery were looking promising in relation to venue hire and education bookings. While there have been impacts on revenue during 2020-21 the budget has been managed within the approved envelope.

There has not been any significant financial impact not already disclosed. The pandemic may result in an interest rate change of +/- 1% in future years, however this change cannot be reasonably ascertained by the Trustees' as at 30 June 2021.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2021

**18. Prior Period Adjustment**

The Trustees have identified an adjustment to align with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* as follows:

- The amount of the correction for each financial line affected.
- The amount of the correction at the beginning of earliest prior period presented.

At the end of 30 June 2019, the Trustees completed the construction of Stage 2 of the Memorial Building including plant and equipment which, at that time were capitalised and carried as a group of plant and equipment. This continued to be valued as a group for the year ended 30 June 2020.

During the course of individual identification, physical inspection and tagging of assets for the year ended 30 June 2021, the Trustees identified that the Stage 2 plant and equipment would be more appropriately capitalised individually. The retrospective restatement is limited to the year ended 30 June 2020. It is impractical to adjust the year ended 30 June 2019, because the Stage 2 plant and equipment were transferred from asset under construction to asset ready for use as at 30 June 2019 but was not separately identifiable at that time. Therefore, the earliest practical period to adjust the year ended 30 June 2020.

The following table disclose the restatement of the line items in the Statement of Comprehensive Income and Statement of Financial Position, impacted by the prior period error adjustment for the year ended 30 June 2020.

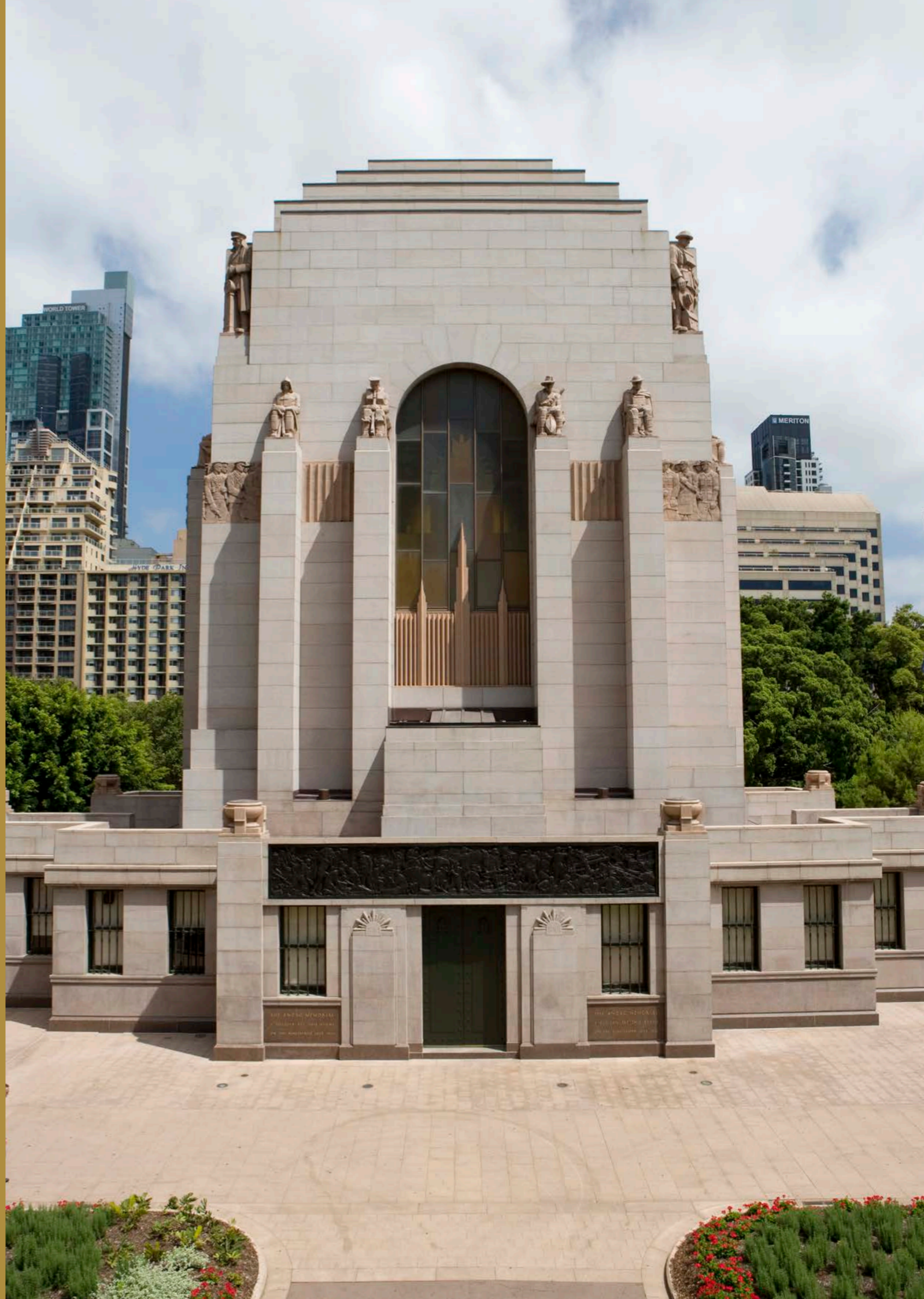
	As previously reported 2020 \$	As previously reported 2020 \$	As restated 2020 \$
<b>Statement of Comprehensive Income</b>			
Loss on disposal of plant and equipment	(3,288)	(778,070)	(781,358)
Net result	5,296,713	(778,070)	4,518,643
Other comprehensive income	3,424,251	(17,748)	3,406,503
<b>Statement of Financial Position</b>			
<b>Non-current assets</b>			
Plant and equipment	2,281,794	(795,818)	1,485,976
Total Property, Plant and Equipment	91,134,441	(795,818)	90,338,623
Total non-current assets	91,178,860	(795,818)	90,383,042
Total assets	98,293,275	(795,818)	97,497,457
Net assets	92,861,641	(795,818)	92,065,823
<b>Equity</b>			
Reserves	35,697,277	(17,748)	35,679,529
Accumulated Funds	57,164,364	(778,070)	56,386,294
<b>Total equity</b>	<b>91,861,641</b>	<b>(795,818)</b>	<b>92,065,823</b>

**19. EVENTS AFTER THE REPORTING PERIOD**

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

End of audited financial statements.







ANZAC MEMORIAL  
HYDE PARK SYDNEY

