



#### **Invictus Games**

The Price of Liberty is Eternal Vigilance

#### 2014 RSL National Annual Report

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#### National President's Report

#### Overview

The Returned & Services League of Australia (RSL) prospered and made significant advances during 2014 in the many ways in which support was provided to service and ex-service personnel, their families and dependants. To their very great credit RSL members in Sub-Branches, Districts and Branches throughout the nation worked hard at promoting the objects of the League and in supporting the Australian community.

One most significant achievement was the very successful initiative taken to help wounded, injured and ill former service men and women by sponsoring their involvement in the inaugural Invictus Games held in London, UK in September. Other notable achievements included commemorative events sponsored and initiated by Branches and Sub-Branches marking the centenary of the start of the First World War. Of these, the stand out was the cluster of events at Albany in late October/early November commemorating the departure of the 1<sup>st</sup> AIF one hundred years ago. It should be a matter of pride to all in the RSL that this very large national and international event was originally inspired and actively promoted by the Albany Sub-Branch.

#### Membership

It is pleasing to report that the decline in membership appears to have been arrested for the second successive year. At the time of writing 2014 membership statistics were awaited from some Branches. Although there was a decline in membership in the New South Wales Branch this was offset by increases in membership in the Victorian, South Australian/Northern Territory and West Australian Branches.

What is also noticeable is that the age membership mix at some Sub-Branches is changing as more who have served in the Australian Defence Force (ADF) over recent years take up RSL service membership. This is very obvious in Sub-Branches proximate to ADF bases, but there are also indications of it occurring elsewhere.

The challenge remains for all to more actively seek out and recruit new members. There are hundreds of thousands of Australians who have served in either the permanent or reserve forces who could be recruited as service members and in all probability are just waiting to be asked or convinced that they should do so. For Branches and Sub-Branches with affiliate members there is also the challenge of more actively promoting the benefits of RSL membership.

#### Governance

Great progress was made during the year in progressing governance issues. The RSL National leadership group met in Adelaide early in the year for a two day workshop aimed at better coordinating the way which the Branches and RSL National arrange their business models. This meeting was followed up with a further series of smaller workshops with the outcome being the production and publication by the end of the year of *The Returned & Services League of Australia Strategic Plan 2015-2020*  and a complementary RSL National Office Strategic Plan for the same period. Both plans are in every sense living documents with the intention being that as time passes they will be amended to remain relevant to contemporary circumstances and to changing planning forecasts.

Work also progressed on an update and rewrite of the RSL National Constitution. In fulfilment of a promise I made consistently at meetings with RSL members throughout the nation the first draft was made available for scrutiny and comment. Feedback received from members is being considered in the second iteration of the revision. This work is being undertaken by a working group headed by the Victorian State Branch President. It is anticipated that the second draft will be considered by the Board of RSL National in early 2015 and that thereafter this will be circulated once more throughout the RSL so that members are aware of progress and once again have the option of providing feedback.

#### Changes in the RSL Leadership Team

There were two significant changes in the RSL leadership team towards the end of the year.

The New South Wales State Branch President and Deputy National President Mr Don Rowe OAM resigned from all positions for health reasons. His replacement as New South Wales State Branch President will be decided by that Branch in accordance with their State Branch Constitution during the early part of 2015. In the interim Mr Peter Stephenson OAM is the Acting State Branch President.

Mr Terry Meehan AM, the Queensland State Branch President was elected Deputy National President replacing Mr Rowe.

I take this opportunity to pay tribute to the enormous effort Mr Don Rowe put in to the RSL at Sub-Branch, State Branch and National levels over many decades. His achievements are to be admired and his selfless dedication to the objects and ideals of the RSL often at the expense of time he might otherwise have been able to spend with his family are worthy of the highest praise. On a personal note I express my deepest gratitude to Don for his loyalty and devoted service to the RSL.

Another change which took place at the end of the year was the departure of the National Secretary Mr John King. John was formerly the ACT Branch President and took over the task of National Secretary early in 2013. Since then he has given stalwart service to the League and I thank him for his loyal devotion to the ideals and objects of the League and to members. It is anticipated that a replacement National Secretary will be chosen through a publicly advertised recruitment process early in 2015.

The year marked the departure for health reasons of the long serving National Solicitor Mr Brian Loftus. I thank him for his dedicated service to the League. In January

Mr Rick Harley kindly accepted my invitation to replace Mr Loftus and I sincerely appreciate his efforts on behalf of the RSL throughout the year.

#### Communicating with RSL Members

Effective two way communication with RSL members remains a challenge in this "information age" where people have the legitimate expectation they will be kept informed on all matters in near real time. The RSL leadership team acknowledges this need and plans to improve this next year by the employment of a national communication specialist after the new National Secretary is in place. This person or organisation will have to be carefully selected because the demographic of RSL membership is so diverse. Many who have served the League for over half a century have the legitimate expectation they will be kept informed through the printed word, through attendance at Sub-Branch meetings and by post. More recently joined younger members will expect real time two way communication via social media and other electronic forms of communication.

Members were kept informed during 2014 through my **National President's newslett**ers, by speeches I gave at Branch, District and Sub-Branch meetings in all States and Territories and by my many letters to individuals on a raft of topics. I also met with individual RSL members and small groups on several occasions at their request to listen to their points of view and to discuss the issues that concerned them. I thank these members for their frank comments and intend continuing to talk to as many members as possible in the coming year.

#### Submissions to Government

Throughout the year the RSL continued the long standing practice of making submissions to Government on a variety of relevant topics. One of particular importance was the RSL Annual Budget Submission. In my newsletter No 6 of 2014 I wrote, "Sincere thanks to all who put in considerable effort to allow the RSL to compile a detailed and comprehensive Submission to Government for the 2015/2016 Federal Budget. As previously advised this submission was more expansive than earlier versions in that we advised Government and the Opposition of what the RSL was achieving on behalf of the ex-service and veteran community and more broadly the Australian community. Amongst other matters we wrote that "the majority of 'heavy lifting' in the Welfare space is done by our volunteer Welfare Officers in the 1,200 Sub-Branches across Australia. It is conservatively estimated that these volunteer hours totalled 1,368,750 for the year 20113. At the nominal rate of \$25 per hour this equates to a contribution to the nation of over \$34M."

Other important submissions were our input regarding **the formulation of the Government's 2015 Defence** White Paper and that regarding the Defence First Principles Review. **At year's end we were well advanced** on a comprehensive submission for an inquiry to be conducted in early 2015 by the Defence Sub Committee of the Joint Committee Foreign Affairs Defence and Trade into the 2013/14 Defence Annual Report.

#### Support for the ADF

The usual ongoing generous support for the ADF by the RSL continued during 2014. Our Australian Forces

Overseas Fund (AFOF) continued to support the men and women of the ADF deployed on operations in many places overseas and Sub Branches and Branches provided support to the ADF in many ways in their localities including support to the Cadet Forces.

The ships companies of Australian warships deploying for or returning from overseas operations benefitted from the presence of RSL sponsored wharf side facilities on these occasions. For the most successful Invictus Games the 15 wounded, injured and ill ADF athletes who participated along with the 21 former service men and women were provided with all their sports outfits by the RSL.

Of note the RSL intervened in the ADF pay case late in the year the outcome of which created so much adverse publicity. Our intervener advanced the reasoning of our written submission about this pay case to the Defence Force Remuneration Tribunal (DRFT) but was unable to prevail because the ADF leadership and the Public Service Commission acting on behalf of the Government presented an agreed case to the DRFT. The RSL has previously made formal representations to Government to abandon the unfortunate practice of requiring that major ADF pay cases be previously agreed – but has been rebuffed. **At year's end we were well advanced on** once again making a submission to the Parliament about this matter.

#### Veterans' Affairs Issues

In my letter to the Prime Minister of 8<sup>th</sup>December 2014 I wrote, "the issues of most concern to the RSL are the Government decisions contained in the DVA Federal Budget 2014-2015 Budget Papers, which backdated the **disability pension paid under the Veterans' Entitlement** Act 1986 (VEA) from the date of claim and not the 3 months prior to the date of effect (Section 20); and directs the use of the Consumer Price Index, and not the Male Total Average Weekly Earnings and Pensioner and Beneficiary Living Cost Index for the indexation from 1 July 2017 of the Service & Age Pension, Income Support Supplement, Disability Pension, War Widow (er) Pension **and equivalent MRCA payments.**"

This letter followed up on earlier representations during the year about this and other veterans' affairs issues considered by the National Veterans' Affairs Committee and approved by the RSL National Board for submission to Government. The letter also reminded the Prime Minister that the rationale used by the Government in passing the Fair Indexation legislation through the Parliament was that indexing by the Consumer Price Index was unfair.

#### Thanks

At year's end I convey my most sincere thanks to all who have helped the RSL during 2014 and to the members across our great land whose voluntary efforts are so highly respected by the community.

We approach the ANZAC Centenary in 2015 and the Centenary of the foundation of the RSL in 2016 with well justified optimism and pride in what the RSL has achieved and is achieving for Australia.

KEN DOOLAN National President

#### National Conference

The 98<sup>th</sup> Annual National Conference of the Returned & Services League of Australia was held in Perth, Western Australia during 28 - 29 September.

A wreath laying ceremony, held at the ANZAC Memorial in Kings Park in the afternoon of 28 September, was very well attended.

The Conference was opened by Her Excellency the Honourable Kerry Sanderson AO, Governor of Western Australia 28 September ANZAC House. Senator the Hon. Michael Ronaldson, Minister for Veterans' Affairs, and the Hon David Feeney MP, Shadow Minister for Veterans' Affairs addressed the conference by electronic media. Other guest speakers were Mr Simon Lewis PSM, Secretary, Department of Veterans' Affairs and Mr Alec Coles, CEO, West Australian Museum. The National President, Rear Admiral Ken Doolan AO RAN (Retd) delivered the opening and closing remarks.

During the last session of the Conference **the League's** Annual General Meeting was convened where the financial and other reports were received and adopted, the national officers elected, and motions from Branches debated and considered.

During the Conference, the following national officers were returned:

#### National President:

Rear Admiral Ken Doolan AO RAN (Retd)

Deputy National President:

Mr Don Rowe OAM

National Treasurer:

Mr David Sinclair

Representatives of Overseas Ex-Service Organisations attending the Conference were:

- Mr Barry Clark QSM JP National President, Royal New Zealand Returned & Services Association
- Mr David Moger CEO Royal New Zealand Returned & Services Association

#### Motions

5 motions were tabled and debated, covering the following topics:

- ANZAC, Commemoration, Ceremonial and Memorials
- The League
- Standing Policy Citizenship

#### Messages

Messages for a successful conference were received from the following overseas ex-service organisations:

- Veterans Federation of the Philippines
- Legiun Veteran Republik Indonesia
- The Royal British Legion
- The American Legion
- Royal Commonwealth Ex-Services League
- Royal Canadian Legion

#### Functions

Conference delegates attended a Reception at ANZAC House.

#### Thank You

The general arrangements for the conduct of the National Conference are regularly organised by the National Headquarters staff in Canberra, but any successful Conference could not be achieved without the direct assistance of the host State. Our sincere thanks go to all involved. Their efforts were very much appreciated.

#### 2015 National Conference

The 2015 National Conference will be held in Brisbane.

#### National Secretary's Report

The National Office is committed to maintaining the promotion of the objects of the League to Government and with the Departments and Agencies responsible for the delivery of benefits and entitlements to the veteran community and their families.

To National Office relies on a small dedicated staff, assisted by volunteers who form the committees, to achieve the above objectives of the National Office. This year we continued the long slow process of capturing our hard copy records into our electronic records management system. And as we have many boxes of archived records in storage, this will take quite some time to complete. The electronic records are stored at two off site locations thus reducing the risk of loss or corruption.

The National Committees, working with the National Policy Advisor, continue to research issues for incorporation into reports and recommendations for the Directors to consider and adopt. After the finalised submissions on the Budget and RSL position papers on Government policies/inquiries are forwarded, they are made public and are placed on our National website.

JOHN KING National Secretary The RSL also is either a member of or works with the National Aged Care Forum, the National Marketing and Membership Forum and the National RSL and Services Clubs Forum.

In January 2014 the National Office was relocated to another office space in Constitution Avenue. Unfortunately, this space proved to be inadequate for the efficient, effective operation of the national office and, after an exhaustive search towards the end of the year, new premises were obtained in Fyshwick. The National Office will be relocated to this space early in 2015. I would like to thank the National President and staff for their patience during the move, our third in 4 years.

I will be retiring from the position of National Secretary at the end of 2014 and I would like to take this opportunity to thank all the staff and volunteers for their efforts to progress the work of the National Office during the past year. Notwithstanding all of the above, the National Office was able to continue to support the ongoing effort to servicing the needs of the League.

#### National Treasurer's Report

The following Financial Report is the audited statements for the National Office of the League for the year ended 30 June 2014. As a consequence of the National Board decision to change the financial reporting regime to a calendar year basis, also included are the audited statements for the period ended 31 December 2014.

The net result of the **year's** operations was a surplus of \$353,219 compared with a surplus for the previous year of \$125,035. This result largely reflects, on the income side where an increase of \$328,812 was recorded, a marked increase in receipt of capitations (membership fees) largely due to a change in collection methods for some States. As well donations in the financial year were supplemented by the receipt of two **years'** welfare donations that would normally have been recorded over both 2012-2013 and 2013-2014. Expenses on the other hand increase in employee benefits expense as well as the unavoidable costs associated with the transfer to alternative accommodation.

For the six months July to December 2014 there was a reported deficit of \$491,196. This second financial report stems from a decision by the National Board to change from a July to June reporting regime to a calendar year basis. The deficit is not surprising as revenue, which is traditionally low for this period, was only \$406,719 while expenses, an unavoidable consequence of trading, were \$897,915. Revenue in fact was lower than expected because of delays in receipt of income of about \$200,000, principally from the Raise-A-Glass campaign.

The current ratio at 31 December 2014, that is, the ability of current assets to cover current liabilities arising, is 5.7:1, demonstrating a satisfactory solvency position. Overall, total equity for the National Office at 30 June 2014 is reported as \$3,030,421, an increase of \$372,792 over the previous year.

Apart from the change to the financial year reporting regime there were no changes to the financial policies of the National Office during the period.

The notes to the audited statements also show the balances of the various Trust Funds managed by the National Trustees.

Finally, I would like to record my appreciation for the considerable efforts, guidance and support of the National Office staff and the auditor throughout the year.

DAVID SINCLAIR National Treasurer

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED
A.C.N. 008 488 097	A.C.N. 008 488 097
DIRECTORS' REPORT	DIRECTORS' REPORT
The National Executive of The Returned & Services League ("RSL") of Australia Limited, submit herewith the annual financial report for the financial year ended 30 June 2014. In order to comply with the provisions of the Corporations Act 2001, the directors report as follows:	SUBSEQUENT EVENTS There has not been any matter or circumstance, other than referred to in the accounts or notes thereto, that has arisen since the end of the financial waar that has significantly affected or may significantly
cial	
NAME EXPERIENCE HELD	EUTURE DEVELOPMENTS
N Member National Executive - 4 years, 9 months 3 Member National Executive - 1 year, 6 months 3	No significant tuture developments which may affect the operations or results of the National Headquarters, are envisaged.
an AO Member National Executive - 12 years, 1 month 3 DAM Member National Executive - 10 years, 7 months 3	INDEMNIFICATION OF OFFICERS AND AUDITORS
I Hanna AM Member National Executive - 2 years 2 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	During the financial year, the RSL paid a premium in respect of a contract insuring the directors of the company against a liability incurred as such a director to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.
The RSL is a company established in Canberra to conduct the operations of the National Headquarters of the League.	The RSL has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such an officer or auditor.
PRINCIPAL ACTIVITIES	ALINITORS INDEDENDENCE DECLADATION
The Principal activities of the National Headquarters during the course of the year were:	
(i) the continued care and welfare of ex-service personnel;	A copy of the Auditor's independence deciaration as required under section 50/C of the Corporations ACT 2001 is attached to this report.
(ii) representing the views and opinions of its members to governments, to the public generally and to organisations with interests similar to those of the RSL;	Signed in accordance with a resolution of the Board of Directors
(iii) the provision of representation before statutory Boards and Tribunals;	On behalf of the Directors
(iv) the liaison with overseas ex-service organisation; and	
(v) oversighting the conditions of service of serving personnel in the Australian Defence Force.	NAL and I What I want I
During the year there was no significant change in the nature of those activities.	Director
REVIEW OF OPERATIONS	Silzter
The net amount of surplus (loss) of the National Headquarters for the year was \$353,219.	
DIVIDENDS	
In accordance with the Constitution, the National Headquarters is a company limited by guarantee and accordingly no shares or debentures have been issued and no dividends have been recommended or paid.	

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CHANGES IN STATE OF AFFAIRS During the financial year there was no significant change in the state of affairs of the National Headquarters, other than those referred to in the accounts or notes thereto.

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TO THE MEMBERS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LTD INDEPENDENCE DECLARATION ACN 008 488 097

Chartered Accountant

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

STATEMENT of COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2014



Unit Z, 2 Napier Close, Deakin ACT 2600 PO Box 105 Deakin West ACT 2600

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LTD TO DIRECTORS OF

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2014 there have been:

no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and

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assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Phillip William Miller CA directors. ف

**MCS Audit Pty Ltd** 

**Chartered Accountants** 

Dated in Canberra on:

25 the Ferring Zels Director

PRINCIPAL: Phillip W Miller CA

ASIC Authorized Audit Company No. 404863

Administration expenses Employee benefits expense	Occupancy expenses Depreciation	Meeting and conference expenses	Insurance costs	Accounting and auditing fees	Commissions - to States for UNIBIC sales	Other expenses from ordinary activities	Total Expenses	(Loss)/Profit from ordinary activities before i
129,900 588,200	18,285 34,004	30,027	21,110	18,300	49,234	262,580	1,151,640	124,035

205,451 642,310 31,451 43,836 43,836 43,836 164 10,765 53,646 53,646 53,646 53,646

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Revenue from ordinary activities

1,275,675

2013 •

2014

Notes

353,219

ties before income tax

Income tax expense relating to ordinary activities

1,246,268

353,219

# Statement of Changes in Equity

Net Surplus for Year

124,035

2,583,676	124,035	( 50,082)	2,657,629	2,657,629	353,219	19,573	3,030,421
Balance at 30th June, 2012	Surplus for Year 2013	Prior Year Adjustments	Balance at 30th June, 2013	Balance at 30th June, 2013	Surplus for Year 2014	Prior Year Adjustments	Balance at 30th June, 2014

Liability limited by a scheme approved under Professional Standards Legistation ABN: 67 089 734 763

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

	2014 \$	1,063,823 509,375 6,528 117,001 568,219 2,264,946	1,191,171 1,191,171 3,456,117	350,931 68,424 419,355	6,341 6,341	425,696 3,030,421	3,030,421 3,030,421
_	Notes	400 M	œ	6 01	5		13
AS AT 30 JUNE 2014		Current Assets Cash assets Receivables Other Inventory Investments Total Current Assets	Non-Current Assets Property, plant and equipment Total Non-Current Assets Total Assets	Current Liabilities Payables Provisions Total Current Liabilities	Non-Current Liabilities Provisions Total Non-Current Liabilities	Total Liabilities Net Assets	Equity Retained earnings Total Equity
	2013 \$	1,261,669 89,430 42,308 122,338 668,219 2,183,964	1,232,329 1,232,329 3,416,293	487,860 269,258 757,118	1,546	758,664 2,657,629	2,657,629 2,657,629

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STATEMENT OF CASH FLOWS

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2014	Notes 2014 \$	ting Activities ners (1,729,530) ses and suppliers (111,419	Net cash provided by/(used in) operating activities 18a ( 295,068)	n Flows from Investing Activities Payments for property, vehicle & equipment Proceeds from sale of vehicle, plant & equipment cash used in investing activities	In Cash Heid	Of The Financial Year 1,929,888 Financial Year 18b 1,632,042
STATEN FOR THE Y		Cash Flows From Operating Activities 33,993 Receipts from customers 33,028) Payments to employees and suppliers 64,904 Interest received		Cash Net o	894 Net Increase/(Decrease) In Cash Heid	994         Cash At The Beginning Of The Financial Year           888         Cash At The End Of The Financial Year
	2013 \$	1,733,993 (1,393,028) 64,904	405,869	( 112,880) 26,905 ( 85,975)	319,894	1,609,994

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014	d. Leases Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Company is classified as finance leases.	Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.	Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Company will obtain ownership of the asset or over the term of the lease.	Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.	Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.	e. Financial Instruments	Recognition	Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below and details have been disclosed in Note 18 to this report.	Financial assets at fair value through profit and loss	A financial asset is classified in this category if acquired principally for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are	included in the come statement in the period in which they arise.	Loans and receivables	Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using	the effective interest rate method.	Held-to-maturity investments	These investments have investing and in the group's intermont to hold mease investments to maturity. Any held-to-maturity investments held by the group are stated at amoritised cost using the effective interest rate method.	
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014	NOTE 1: Statement of Significant Accounting Policies <u>Basis of Preparation</u>	The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the Corporations ACT 2001.	Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this report are presented below and have been consistently applied unless otherwise stated.	The financial statements have been prepared on an accruals basis and are based on historical costs, modified where applicable, by the measurement at fair value of selected non - current assets ,financial assets and financial liabilities.	<u>Accounting Policies</u> a. Income tax	No provision has been made for income tax as the Company is exempt from taxation under Section 50-5 of the Income Tax Assessment Act 1997.	h Inventories		Each class of property, plant and equipment is carried at cost or fair value less, where	applicable, any accumulated deprectation and impairment losses. Where an asset is acquired at no cost, the cost is its fair value as at the date of acquisition	The carrying amount of the assets is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is	assessed on the basis of the expected net cash flows that will be received from the asserts emolymment and subsonient discoverial. The expected net rash flows is discoverided	esses empoyment are subsequent usposar. The expected her cash hows is discontined to their present values in determining recoverable amounts.	Depreciation	The depreciable amount of all fixed assets is depreciated on a diminishing value basis over its useful lives to the Company commencing from the time the asset is held ready for	use. The estimated useful lives used for each class are: Class of Fixed Assar	

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<ul> <li>cash fores are all component of cash fores are all component of cash fores are all component of cash fores. Jurrealised gains evulue.</li> <li>value. Jurrealised gains evulue.</li> <li>component of cash fores are all component of cash fores.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Revenue.</li> <li>Commissions and di di luces of its langible and in the income consistent lo determine optised in the income consistence in the option consistence in the income consis</li></ul>	THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097 NOTES TO THE FINANCIAL STATEMENTS	THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097 NOTES TO THE FINANCIAL STATEMENTS
	FOR THE YEAR ENDED 30 JUNE 2014	FOR THE YEAR ENDED 30 JUNE 2014
	sale financial assets	Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is
	ale financial assets include any financial assets not included in the above aliable-for-sale financial assets are reflected at fair value. Unrealised gains for from channes in fair value are taken directiv to enuity.	recoverable from, or payable to, the taxation authority is classified as operating cash flows.
s - Q	ing none changes in an vaue are laven on early to equity. lifties	
ν Υ	financial liabilities are recognised at amortised cost, comprising original	Capitations
	par payments and amortsayon.	RSL has an ongoing agreement with the State Chapters in regard to Capitation Revenue. Revenue is recognised on notification from the States as to the number of new memberships, or membership renewals, for a financial period.
S S S Y Y	ing date, the Company assesses whether there is objective evidence that a	Government Grants
<ul> <li>a. the Company reviews the carrying values of its tangible and termine whether there is any indication that those assets have a series have a undication exists, the recoverable amount of the asset, being 's fair value less costs to sell and value in use, is compared to the Any excess of the asset's carrying value over it recoverable to the income statement.</li> <li>a. Any excess of the asset's carrying value over it recoverable amount of the cash-generating unit to which the asset, the excoverable amount of the cash-generating unit to which the asset the coverable amount of the cash-generating unit to which the asset the accorrected amount of the cash-generating unit to which the asset is the company's liability for employee benefits that are expected to be and when the Company has a legal or constructive obligation, as a local at the present value of the estimated future cash outflows to be set when the Company has a legal or constructive obligation, as a for which it is probable that an outflow of economic benefits will be nearly measured.</li> <li>b. Any excess and the amount are expected to be a later than one that the near expected to be a later than one.</li> </ul>	urnent has been impaired. In the case of available-for-sale financial prolonged decline in the value of the instrument is considered to determine irment has arisen. Impairment losses are recognised in the income	Government grants are recognised as income on a systematic and rational basis over the periods necessary to match them with the related costs.
<ul> <li>a. the Company reviews the carrying values of its tangible and elemine assets have a sasts have a midcation entities is any indication that those assets have an indication exists, the recoverable amount of the asset, being is fair value less costs to sell and value over it recoverable amount of an individual asset, the income statement.</li> <li>b. Any excess of the asset's carrying value over it recoverable amount of an individual asset, the ecoverable amount of an individual asset, the secoverable amount of the cash-generating unit to which the asset, the secoverable amount of the cash-generating unit to which the asset are obtained as a statement.</li> <li>b. Company's libbility for employee benefits that are expected to be paid when the Company's libbility for employee benefits payable later than one uts related on-costs. Employee benefits payable later than one use at the present value of the estimated future cash outflows to be as at the present value of the estimated future cash outflows to be as the present value of the estimated future cash outflows to be as a set of a state and when the Company has a legal or constructive obligation, as a for which it is probable that an outflow of economic benefits will we are able and then as a state and the anounts are able to a constructive obligation, as a for which it is probable that an outflow of economic benefits will a state with banks, fuduid investments with original maturities of three months or less.</li> </ul>		Commissions and Donations
Company reviews the carrying values of its angible and e whether there is any indication that those assets have dication exists, the recoverable amount of the asset, being alue less costs to sell and value over it recoverable come statement. The asset's carrying value over it recoverable come statement. The recoverable amount of an individual asset, the stimate the recoverable amount of the cash-generating unit to which the asset alance data. The amount of the cash-generating unit to which the asset alance data Employee benefits arising from services alance data thore benefits arising from services been measured at those benefits arising from services alance data thore benefits payable tater than one the present value of the estimated future cash outflows to be been measured at the communic benefits will e reliably measured. In the Company has a legal or constructive obligation, as a cich it is probable that an outflow of economic benefits will e reliably measured. In deposits held at call with banks, includes cash on hand, deposits held at call with banks, includes cash on hand, deposits held at call with banks includes cash on hand, deposits held at call with banks investments with original maturities on includes the at shown within borrowings in current liabilities on	if Assets	Commissions and donations revenues are recognised when they are received.
Allower and a more amount or the asset, the excess to fire asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset's carrying value over it recoverable amount of the asset amount of the cash-generating unit to which the asset the able amount of the cash-generating unit to which the asset the able amount of the cash-generating unit to which the asset the amount of the cash-generating unit to which the asset the amount of the cash at the amounts expected to be paid when the present value of the estimated future cash outflows to be been measured at the amounts expected to be paid when the present value of the estimated future cash outflows to be been the cash and the asset at the comparaty has a legal or constructive obligation, as a reliably measured. If it is probable that an outflow of economic benefits will eridides cash on hand, deposits held at call with banks, investments with original maturities of three months or less, investments with original maturities on the cash outflow in current liabilities on the original maturities on the original maturities or the asset are shown within borrowings in current liabilities on the cash outflow is a cleasing the are shown within borrowings in current liabilities on the original maturities or the are shown within borrowings in current liabilities on the cash with original maturities or the are shown within borrowings in current liabilities on the original maturitis are shown within	nting date, the Company reviews the carrying values of its tangible and sets to determine whether there is any indication that those assets have	Sale of Goods and Disposal of Assets
And the converte of an individual asset, the asset, the structure the recoverable amount of the cash-generating unit to which the asset, the able amount of the cash-generating unit to which the asset associated as the amount of the cash-generating unit to which the asset as a labeled of the amounts expected to be paid when ated on-costs. Employee benefits that are expected to be paid when ated on-costs. Employee benefits that are expected to be paid when ated on-costs. Employee benefits payable later than one the present value of the estimated future cash outflows to be the present value of the estimated future cash outflows to be each the company has a legal or constructive obligation, as a fich it is probable that an outflow of economic benefits will e reliably measured. Notice the actual with banks, investments with original maturities of three months or less, erdfatts are shown within borrowings in current liabilities on	cc. It such an indication exists, the recoverable amount or the asset, peing the asset's fair value less costs to sell and value in use, is compared to the ing value. Any excess of the asset's carrying value over it recoverable concord to the income retrement.	Revenue from the sale of goods and disposal of other assets is recognised when the entity has passed control of the goods or other assets to the buyer.
<ul> <li>k. 0</li> <lik. 1<="" li=""> <li>k. 0</li> <li>k. 0</li> <li>k. 0</li> <li>k. 0<td></td><td>Interest revenue</td></li></lik.></ul>		Interest revenue
mpany's liability for employee benefits arising from services been measured at the amounts expected to be paid when been measured at the amounts expected to be paid when ted on-costs. Employee benefits payable later than one he present value of the estimated future cash outflows to be en the Company has a legal or constructive obligation, as a cich it is probable that an outflow of economic benefits will e reliably measured. Includes cash on hand, deposits held at call with banks, includes cash on hand, deposits held at call with banks, includes cash on hand, deposits held at call with banks, includes cash on hand, deposits held at call with banks, includes cash on hand, deposits neld at call with banks, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on	ot possible to estimate the recoverable amount of an individual asset, the test the recoverable amount of the cash-generating unit to which the asset	
mpany's liability for employee benefits arising from services alance date. Employee benefits that are expected to be been measured at the amounts expected to be paid when ted on-costs. Employee benefits payable later than one he present value of the estimated future cash outflows to be the present value of the estimated future cash outflows to be en the Company has a legal or constructive obligation, as a ich it is probable that an outflow of economic benefits will e reliably measured. Includes cash on hand, deposits held at call with banks, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on	efits	
<ul> <li>I. O be paid when been measured at the amounts expected to be paid when been measured at the amounts expected to be paid when ted on-costs. Employee benefits payable later than one the present value of the estimated future cash outflows to be entite a present value of the estimated future cash outflows to be it is probable that an outflow of economic benefits will e reliably measured.</li> <li>I. O the estimated future cash outflows to be it is probable that an outflow of economic benefits will e reliably measured.</li> <li>I. O the estimated future cash outflows to be it is probable that an outflow of economic benefits will erreliably measured.</li> </ul>	lade for the Company's liability for employee benefits arising from services	Revenues, expenses and assets are recognised net of the amounts of goods and services tax (GST), except:
he present value of the estimated future cash outflows to be en the Company has a legal or constructive obligation, as a cich it is probable that an outflow of economic benefits will e reliably measured. Investments with original maturities of three months or less, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on	employees to beraince date. Employee benefits that are expected to be one year have been measured at the amounts expected to be paid when settled, plus related on-costs. Employee benefits payable later than one	<ul> <li>where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or</li> </ul>
<ul> <li>In Company has a legal or constructive obligation, as a contract the Company has a legal or constructive obligation, as a contract the probable that an outflow of economic benefits will e reliably measured.</li> <li>In Contract the contract of the provided set and the provided set of the provided set of three months or less, endraths are shown within borrowings in current liabilities on</li> </ul>	n measured at the present value of the estimated future cash outflows to be ie benefits.	- for receivables and payables which are recognised inclusive of GST. The net amount of GST recovership from the net action antihority is
I. Control of the company has a legal or constructive obligation, as a lich it is probable that an outflow of economic benefits will e reliably measured. Includes cash on hand, deposits held at call with banks, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on		included as part of receivables or payables.
Not reliably measured. Includes cash on hand, deposits held at call with banks, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on	e recognised when the Company has a legal or constructive obligation, as a evente for which it is probable that an outflow of according built	
includes cash on hand, deposits held at call with banks, investments with original maturities of three months or less, erdrafts are shown within borrowings in current liabilities on	events, for which it is produce that an outlow of economic vertents will at outflow can be reliably measured.	When required by accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.
Not	h Equivalents	
	th equivalents includes cash on hand, deposits held at call with banks, m highly liquid investments with original maturities of three months or less,	2
	drafts. Bank overdrafts are shown within borrowings in current liabilities on heet.	The financial transactions of the Company are recorded in eleven separate funds, each being represented by separate net assets and are shown in Note 17 to the these financial statements.

TED			2014 \$ 31 951,880 111,912 1,063,823	422,667 86,708 5.09,375 6,528	568,219	Library, Plaques & RSL March at cost TOTAL \$ \$	11,877 1,650,341 2,778 11,877 1,653,119	(8.902) (418.013) (223) (43.936) - - (9.125) (461.949) 2.752 1.191.171
RALIA LIMI		TS 4	ω	ø		Computer I Hardware F & Software A at cost \$	97.070 2.778 99,848	( 59,699) ( ( 11,637) ( ( 71,336) <u>-</u> 28,512
e of Aust	26	. STATEMEN 10 JUNE 2014	'S Cash on hand Cash at bank - General Fund Cash at bank - Building Fund	i <del>les</del> a/sundy debtor ivables		Motor Vehicles at cost	75,951 75,951	( 4,539) (13,671) - <u>(18,210)</u> 57,741
SES LEAGU	A.C.N. 008 488 097	E FINANCIAL AR ENDED 3	rS Cash on hand Cash at bank - Building Funds Cash at bank - Building Fund	CURRENT RECEIVABLES Trade receivables GST receivable/sundy debtors GST receivable/sundy debtors OTHER CURRENT ASSETS Interest Receivables Prepeyments	IS Current Term deposit MENT	Equipment, Furniture A Fixtures at cost	255,047 ; 	( 179,260) ( 7,790) - ( 187,050) 67,538
ed & Servic	Ā	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014	CASH ASSETS CASH ASSETS	CURRENT RE OTHER CUR	INVESTMENTS OU Tei Tei AND EQUIPMI	Leasehold Land & Buildings at cost \$	1,210,396 - 1,210,396	( 165,613) ( 10,615) 
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED		-	2013 NOTE \$ 4 1,150,691 1,10,888 1,261,689	48,870 38,560 89,430 8,319 33,969 6 42,308	7 INVESTMENTS Curren 668,219 Terri d Terri d Terri d Note 8 Property plant and Equipment	Gross Carrying Amount	Balance start of year Additions Disposals Balance at end of year Accountisted Democration	and Amortisation Balance at start of year Depredation Disposals Balance et end of year As at 30 June 2014
TRALIA LIMITED		NTS 14	2014 \$ tpenses:	830,076 253,805 347,423 32,902 111,419 23,862 1,599,487	10,615 7,790 13,671 11,637	223 43,936 ( 93,930) ( 102,109) ( 195,039)		
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014	PROFIT FROM ORDINARY ACTIVITIES Profit from ordinary activities before income tax Includes the following ltems of revenue and expenses:	-	<ul> <li>b) Expenses</li> <li>Depreciation of Non Current Assets: Buildings</li> <li>Equipment, furniture and fixtures</li> <li>Motor vehicles</li> <li>Computer hardware and software</li> </ul>	Library, plaques & RSL march Net transfers to/(from) provisions: Employee entititements Annual leave Long service leave	Operating lease rental expenses Government Grant - Contributions towards: - National Executive - National Commess	- National President's Expenses - National Headquarters Travel - Community Consultation
THE RE			2013 NOTE \$ 3	669,976 275,983 165,339 55,772 64,904 43,701 1,275,675	10,615 8,650 7,402 7,096	241 24,004 9,485 11,110 20,595	454	

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

NOTE

15 SEGMENT INFORMATION The RSL operates in one industry as a national representative body of the members of the Returned & Services League in one geographical area in Australia.

a. Interest Rate Risk

The following table details the RSL's exposure to interest rate risk as at the reporting date.

2013		Variable	Fixed Interest Rate	est Rate	Пол	
	Average	Interest	Maturity	lî î	Interest	
	Interest	Rate	Lees than	1 to 5	Bearing	Total
			1 year	Years		
	*	÷	\$	49		**
Financial Assets						
Cash	4,45%	1,056,260	110,688		94,431	1,261,379
Investments	4.45%		668,219			668,219
Receivables	0.00%				49,870	49,870
		1.056.260	778,907		144,301	1.979.468
Financial Lisbilities					•	
Creditors & accruals	0.00%				487,860	487,860
Employee entitlements					270,604	270,804
			,	•	758,664	758,664
2014		Variable	Fived Interest Rate	ost Rato	Non	
	Average	interest	Maturity	nîtv	Interest	
	Interest	Rate	Less than	1 40 5	Gearing	Total
			1 year	Yeers	•	
	\$	•	, <b>6</b> 4	uð-	-	*
Finencial Assets						
Cash	1-3.85%	927,410	111,912		24,470	1,063,792
Investments	3.85%		568,219			568,219
Receivables	0:00%				422,667	422,667
		927,410	680,131		447,137	2,064,678

•

350,931 74,765 425,696 350,931 74,765 425,696 Ŀ 0.00% Creditors & accruals Employee entitlements Pinancial Liabilities

b. Credit Risk

Credit risk refers to the risk that a customer or business partner will default on its contractual obligations resulting in financial loss to the Company. The RSL has adopted the policy of only dealing with creditworkly companies and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults. The RSL measures credit risk on a fair value basis.

The RSL does not have any algoilicant credit risk exposure to any single company.

The carrying amount of financial assets recorded in the financial statements, net of any provisions for loases, represents the RSL's maximum exposure to credif risk without taking account of the value of any collateral or other security obtained.

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THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

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	2014 ¢	÷	13,847 337,084 350,931		48,843 19,581 68,424		6,341				68,424 6,341 74,785	4		2,657,629 353,219 19,573 3,030,421			5,480 4,865 420 10,785
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014		CURRENT PAYABLES	Trade creditors Other payables	CURRENT PROVISIONS	Annual leave (note 12.) Long service leave (note 12.)	NON-CURRENT PROVISIONS	Long service leave (note 12.)	Employee Benefits	The aggregate employee entitlement liability recognised and included in the financial statements is as follows:	Provisions for employee entitlements	Current (note 10.) Non-current (note 11.)	Number of employees (on a full-time equivalent basis) at the end of the financial year	CHANGE IN EQUITY	RETAINED EARNINGS Balance at the beginning of financial year Net Profit (toss) attributable to members Prior Year Adjustments Balance at the end of the financial year	REMUNERATION OF AUDITOR	Remumeration of the auditor for:	Auditing the financial report General accounting services FBT return
	NOTE	6		9		÷		\$					13		14		
	2013 5	÷	31,509 456,351 487,860		142,773 126,485 269,258		1,546				269,258 1,546 270,804	w)		2,583,676 124,035 (50,082) 2,657,629			7,320 10,560 420 18,300

16 FINANCIAL INSTRUMENTS

e			2014	4			303,279 19,573	43,936	1 130,033) 1 110 DAEL	5,838 35,780 ( 136,929)	( 295,068)		1,063,823 568,219	1,632,042	cash on hand at ction on a day-to-		with an aggregat <del>e</del>			1 for		ອກປະສ
AGUE OF AUSTRALIA LIMITE	488 097	ICIAL STATEMENTS DED 30 JUNE 2014		ASH FLOWS (GENERAL FUND)	Reconciliation of (Loss)/Profit From Ordinary Activities After	ch Flows From Operating Activities	files				uctivities	Cash at the end of the financial year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:		Ing Policy	Cash represents highly liquid investments which are readily convertible to cash on hand at the convertible to cash on hand at the management function on a dev-to-	king Activities	During the fitnancial year, the RSL traded in plant, Vehicles or equipment with an aggregate fair value of \$0. This disposal is reflected in the statement of cash flows.			The directors of the National Headquarters do not receive any remuneration for services performed as directors.	Principal Place of Business	Unit 3 & 4, 71 Constitution Avenue Campbell 2612 ACT
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014	E 18	NOTES TO THE STATEMENT OF CASH FLOWS (GENERAL FUND)	a. Reconciliation of (Loss)/Profit	Related Income Tax to Net Cat	Profit(Loss) From Ordinary Activities Prior Year Adjustments	Depreciation and amortisation	Jair er kuteritetit provisione (Increase)/Decrease in assets Criment reconcelles	Current reconnected Current inventiones Other current assets Other current Mabilities	Net Cash Flows From Operating Activities b. Reconciliation of Cash	Cash at the end of the financial yea flows is reconciled to the related ite	Cash - working account Investments - Term deposits	c. Cash Flow Statement Accounting Policy	Cash represents highly liquid invest the investor's option and which the	day pasts. d. Non-Cash Financing and Investing Activities	During the financial year, the RSL to fair value of \$0. This disposal is ref		DIRECTORS' REMUNERATION	The directors of the National Headqu services performed as directors.	Registered Office	Unit 3 & 4, 71 Constitution Avenue Campbell 2812 ACT
Ť			2013 NOTE 18	æ			124,035 ( 50,082)	34,004 20 505	20,030 50 787	( 114,602) 12,395 320,261	405,869		1,261,669 668,219	1,929,888				NOTE 19	U			
-						2	1	ωł	• 1	ت	ام	ъl	~	÷	<b>b</b> [	al						·
AITED				2014 \$		361,362		278,405		105,785	900,525	29,329	121,327	6,174	S FUND 433,687	360,492						
THÉ RÉTURNÉD & SÉRVICES LEAGUE OF AUSTRALIA LIMITED	A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR FUNCIAL STATEMENTS			FUNDS	(a) JUBILEE COMMEMORATIVE FUND OF THE RSL Cash at bank and on deposit	RSI NATIONAL WELFARE AND DISASTER FLIND	cash at bank and on deposit	(c) VICTORIA CROSS AND HISTORIC MEDALS TRUST Cash at bank	(d) THE MOUNTBATTEN FUND Cash at bank and on deposit	(e) WAR VETERANS HOMES & WELFARE Cash at bank and on deposit	(f) COMMEMORATIVE PLACUES Cash at bank (Bastiaan Plaques)	(g) RSL & 6TH DIV HELLENIC MEMCRIAL FUND Cesh at bank and on deposit	(h) THE MONA TAIT & MAY HAYMAN MEMORIAL FUND Cash at bank and on deposit	(i) NATIONAL COUNCIL OF AUSTRALIAN FORCES OVERSEAS FUND Cesh at bank & on Deposit -	()) RSL FOUNDATION FUND Cash at bank & on Deposit						
THE RETUR				NOTE	17 TRUST FUNDS	(a) Cash	-				(e) Cestr	€ð	(j) (j) (j) (j) (j) (j) (j) (j) (j) (j)		C ()							
•				2013 \$	•	414.559		276,798	17,862	105,721	1,012,250	28,082	128,584	5,516	409,586	367,205						

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DIRECTOR'S DECLARATION

The directors of the company declare that:

- The financial statements and notes as set out on the attached report are in accordance with the Corporations Act 2001:
- (a) comply with Accounting Standards and the Corporations Regulations Act 2001; and
- (b) give a true and fair view of the financial position as at 30 June 2014 and of the performance for the year ended on that date of the company and economic entity
- 2 In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Par for for the for the Director .... Dated this





PRINCIPAL: Phillip W Miller CA Unit 2, 2 Napier Close, Deakin ACT 2600 PO Box 105 Deakin West ACT 2600

P. 02 5260 3588 F: 02 6281 7708
 E: admin@mcsaccounting.com.au
 W: www.mcsaudit.com.au
 Astic Authorised Audit Company No. 408403

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LTD ACN: 008 488 097

# **Report on the Financial Report**

I have audited the accompanying financial report, being a special purpose financial report, of The Returned & Services League of Australia Ltd, which comprises the balance sheet as at 30 June 2014, and the income statement, a summary of the significant accounting policies, other explanatory notes and the statement by members of the committee.

# **Committee's Responsibility for the Financial Report**

The committee of the association is responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements. which form part of the financial report, are consistent with the financial reporting requirements of the *Corporations Act (2001)* and are appropriate to meet the needs of the members. The committee's responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material mistatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

## Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. I conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those nisk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are propriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

The financial report has been prepared for distribution to members for the purpose of fulfilling the committee's financial reporting obligations under the *Corporation Act (2001)*. I disclaim any assumption of responsibility for any reliance on this report or on the financial report to which it relates to any person other than the members, or for any purpose other than that for which it was prepared.

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

### Independence

In conducting my audit, I complied with the independence requirements of Australian professional ethical pronouncements.

## **Auditors Opinion**

In my opinion, the financial report of The Returned & Services League of Australia Ltd presents fairly, in all material respects the financial position of The Returned & Services League of Australia Ltd as of 30 June 2014 and of its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements, and the *Corporation Act (2001)*.

Name of Firm:

MCS Audit Pty Ltd Chartered Accountants

P

Name of director:

Phillip W Miller CA

Dated:

Address:

25K Febrer 2005 Unit 2 / 2 Napier Close, Deakin ACT 2600

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED
A.C.N. 008 488 097	A.C.N. 008 488 097
DIRECTORS' REPORT	DIRECTORS' REPORT
The National Executive of The Returned & Services League ("RSL") of Australia Limited, submit herewith the annual financial report for the period from 01 July 2014 to 31 December 2014. In order to comply with the provisions of the Corporations Act 2001, the directors report as follows:	SUBSEQUENT EVENTS There has not hean any matter or circumstance, other than referred to in the accounts or notes therein
	that has not over any matter of the dinaministance, other internet on the accounts of notes thereto, that has arrisen since the end of the financial year that has significantly affected or may significantly affect the operations of the National Headquarters, the results of those operations, or the state of affairs of the National Headquarters in financial years subsequent to this financial year.
NAME EXPERIENCE HELD HELD	FUTURE DEVELOPMENTS
	No significant future developments which may affect the operations or results of the National Headquarters, are envisaged.
Member National Executive - 13 years, 1 montur Member National Executive - 11 years, 7 months 2 Member National Eventive - 3 viars	INDEMNIFICATION OF OFFICERS AND AUDITORS
	<ul> <li>During the financial year, the RSL paid a premium in respect of a contract insuring the directors of the company against a liability incurred as such a director to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.</li> </ul>
The RSL is a company established in Canberra to conduct the operations of the National Headquarters of the League.	The RSL has not otherwise, during or since the financial year, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such an officer or auditor.
PRINCIPAL ACTIVITIES	
The Principal activities of the National Headquarters during the course of the year were:	AUDITOR'S INDEPENDENCE DECLARATION
(i) the continued care and welfare of ex-service personnel;	A copy of the Auditor's independence declaration as required under section 307C of the Corporations ACT 2001 is attached to this report.
(ii) representing the views and opinions of its members to governments, to the public generally and to organisations with interests similar to those of the RSL;	Signed in accordance with a resolution of the Board of Directors
(iii) the provision of representation before statutory Boards and Tribunals;	On behalf of the Directors
(iv) the liaison with overseas ex-service organisation; and	
(v) oversighting the conditions of service of serving personnel in the Australian Defence Force.	
During the year there was no significant change in the nature of those activities.	Director
REVIEW OF OPERATIONS	
The net amount of surplus (loss) of the National Headquarters for the period from 01 July 2014 to 31 December 2014 was \$(491,196).	Date:
DIVIDENDS	
In accordance with the Constitution, the National Headquarters is a company limited by guarantee and accordingly no shares or debentures have been issued and no dividends have been recommended or paid.	
CHANGES IN STATE OF AFFAIRS During the financial year there was no significant change in the state of affairs of the National Headquarters, other than those referred to in the accounts or notes thereto.	

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THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

Chartered Accountant

audit Pry Led

FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014 STATEMENT of COMPREHENSIVE INCOME

Unit 2, 2 Napier Close, Deskin ACT 2600 PO Box 105 Deskin West ACT 2600

PRINCIPAL: Philip W Miller CA

ASIC Authorised Audit Company No. 408683

P: 02 6260 3588 F: 02 6281 7708 E: admin@mcsaccounting.com.au W: www.mcsaudit.com.au

Notes Revenue from ordinary activities a Administration expenses Employee benefits expenses Employee benefits expenses Employee benefits expenses Employee benefits expenses Employee benefits expenses Employee benefits expenses finaurance costs Administration expenses for and auditing fees Commissions - to States for UNIBIC safes Ofter expenses from ordinary activities Commissions - to States for UNIBIC safes Ofter expenses from ordinary activities Commissions - to States for INIBIC safes Ofter expenses from ordinary activities Income tax expense relating to ordinary activities Income tax expense relating to ordinary activities Income tax expense relating to ordinary activities Balance at 30th June, 2013 Surplus for Year 2014 June, 2014 Balance at 30th June, 2014 Surplus for Period from Of July 2014 to 31 December 2014 Surplus for Period from Of July 2014 to 31 December 2014
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TO THE MEMBERS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LTD ACN 008 488 097

INDEPENDENCE DECLARATION

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 397C OF THE CORPORATIONS ACT 2001 TO DIRECTORS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LTD I declare that, to the best of my knowledge and belief, during the period from 01 July 2014 to 31 December 2014 there have been:

- no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and гÓ
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the directors. ف

Phillip William Miller CA Director Chartered Accountants MCS Audit Pty Ltd

Dated in Canberra on:

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2,538,850

Balance at 31st December 2014

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

# STATEMENT OF FINANCIAL POSITION FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014

01/07/14 - 31/12/14 \$	823,170 137,440 19,441 110,444 568,219 1,658,714	1,179,557 1,179,557 2,838,271	209,301 81,325 290,526	8,795 8,795 299,421	2,538,850 2,538,850 2,538,850
Notes	ৰায়ক ৮-	ø	a 5	5	÷
	Current Assets Cash assets Receivables Other Investments Investments Total Current Assets	Non-Current Accets Property, plant and equipment Total Non-Current Assets Total Assets	Current Liabilities Payables Provisions Total Current Liabilities	Non-Current Liabilities Provisions Total Mon-Current Liabilities Total Liabilities	Net Assets Equity Retained earnings Total Equity
01/07/13 - 30/06/14 \$	1.063,823 509,375 6.5.28 117,001 568,219 2.264,946	1,191,171 1,191,171 3,456,117	350,931 68,424 419,355	6,341 6,341 425,596	<b>3,030,421</b> 3,030,421 <b>3,030,421</b>

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITES

A.C.N. D08 488 097

# STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014

s 01/07/14 - 31/12/14 \$	602,676 (853,748) (853,748) 20,450 (37,724) 11,331 11,331 16,363 (10,031)	( 240,653) 1,832,042 1,391,389
Notes	18a	186
	Cash Flows From Operating Activities Receipts from customens Receipts from customens Payments to employees and suppliers interest received Met cash provided by/(used in) operating activities Cash Flows from Investing Activities Payments for property, vehicle, plant & equipment Loss on Disposal of vehicle, plant & equipment Proceeds from sale of vehicle, plant & equipment	Net Increase/(Decrease) In Cash Held Cash At The Beginning Of The Financial Year Cash At The End Of The Financiat Year
01/07/13 - 30006/14 \$	1,323,043 (1,728,530) 111,419 (295,068) (295,068) (295,068)	( 297,846) 1,929,888 1,632,042

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THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	d. Leases Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Company is classified as finance leases.	Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.	Leased assets are depreciated on a straight-line basis over their estimated useful lives where it is likely that the Company will obtain ownership of the asset or over the term of the lease.	Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the penods in which they are incurred.	Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.	e. Financial Instruments	Recognition		utaitsection costs, when the related contractual rights of obligations exist. Subsequent to initial recognition these instruments are measured as set out below and details have been disclosed in Note 18 to this report.	Financial assets at fair value through profit and loss	A financial asset is classified in this category if acquired principalty for the purpose of selling in the short term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as heddees. Realised and	unrealised gains and losses arising from changes in the fair value of these assets are included in the come statement in the period in which they arise.	Loans and receivables	Loans and receivables are non-derivative financial assets with fixed or determinable narments that are not runched in an active market and are stated at amortised cost using	populations and are not youch in an acure manker and are stated at any used use using the effective interest rate method.	Held-to-maturity investments	These investments have fixed maturities, and it is the group's intention to hold these investments to maturity. Any held-to-maturity investments held by the group are stated at	amortised cost using the effective interest rate method.	
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	NOTE 1: Statement of Significant Accounting Policies <u>Basis of Preparation</u>	The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board and the Corporations ACT 2001.	Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this report are presented below and have been consistently applied unless otherwise stated.	I ne mancial statements have been prepared on an accruais basis and are based on historical costs, modified where applicable ,by the measurement at fair value of selected non - current assets, financial assets and financial liabilities.	Accounting Policies a. Income tax		under Section 50-5 of the Income Tax Assessment Act 1997.	b. Inventories	Inventories are valued at the lower of cost and net realisable value. c. Property. Plant and Equipment		applicable, any accumulated depreciation and impairment losses. Where an asset is acquired at no cost, the cost is its fair value as at the date of accutistion	The carrying amount of the assets is reviewed annually by directors to ensure it is not in	excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the	assess empryment and subsequent upposat. The experted thet cash nows is discontined to their present values in determining recoverable amounts.	Depreciation	The depreciable amount of all fixed assets is depreciated on a diminishing value basis over its useful lives to the Company commencind from the time the asset is held ready for	use. The estimated useful lives used for each class are:	Class of Fixed Asset	Buildings Plant and Equipment 5-13 years

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014		component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.	J. Revenue	Capitations	RSL has an ongoing agreement with the State Chapters in regard to Capitation Revenue. Revenue is recognised on notification from the States as to the number of new memberships, or membership renewals, for a financial period.	Government Grants	Government grants are recognised as income on a systematic and rational basis over the periods necessary to match them with the related costs.	Commissions and Donations	Commissions and donations revenues are recognised when they are received.	Sale of Goods and Disposal of Assets	, Revenue from the sale of goods and disposal of other assets is recognised when the entity has passed control of the goods or other assets to the buyer.	Interest revenue	Interest is recognised on an accrual basis.	k. Goods and Services Tax (GST)	Revenues, expenses and assets are recognised net of the amounts of goods and services tax (GST), except:	- where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense, or	- for revolutions and neurables which are reconniced inclusions of CCT	The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.	I. Comparative Figures	Board decided to change financial year end from 30 <sup>th</sup> June to 31 <sup>st</sup> December; therefore the current period shows six months. and commarative shows the months		Note 2 TRUST FUNDS HELD	The financial transactions of the Company are recorded in eleven separate funds, each being represented by separate net assets and are shown in Note 17 to the these
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	Available-for-sale financial assets	Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and honors or interval on an above data at a continue.	ant losses ansing nom changes in rair value are taken directly to equity. Financial fiabilities	Non-derivative financial liabilities are recognised at amortised cost, comprising original debt lacs minimized narmants and amortication	ued tes principal payments and anonsaudi. Impairment	At each reporting date, the Company assesses whether there is objective evidence that a ferencial instrument has been immedied in the order of a second second in the second	interiord instrument has been imparted. In the case of available-for-set interioration instruments, a protonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the income		t. Impairment of Assets	At each reporting date, the Company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have honorismotical to one be indicated on the those assets have	the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over it recoverable amount is expensed to the investigation of the asset's carrying value.		where it is not possible to estimate the recoverable amount of an individual asset, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs.	d. Employee Benefits		the liability is settled, plus related on-costs. Employee benefits payable later than one the more than one the liability is settled, plus related on-costs. Employee benefits payable later than one	Year has been measured at the present value of the estimated future cash outflows to be made for those benefits.	h. Provisions	Provisions are recognised when the Company has a legal or constructive obligation, as a result of mast events for which it is proceeded that an outflow of economic baroaftic will		i. Cash and Cash Equivalents	Cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.	and bank overdraffs. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

		01/07/14 - 31/12/14 \$ 1,140 710,118 111,912 823,170	92, 387 45, 053 137, 440 19, 441	568,219		£ ·	- ( 37, 30) 11,877 1,652,943	9,125) { 461,949) 103) { 21,644} - 10,206 9,228) { 473,387 2,649 1,179,557
	rs Ember 2014				Computer Library, Hardware Plaques & & RSL Software March at	at coet cost \$ \$ 99,848 11,8	99,848 11	( 71,336) ( 9,125) ( 5,860) ( 103) ( 77,196) ( 9,229) 22,649
	ITATEMIENT TO 31 DECI	eneral Funds uilding Fund	s windy debtors sbtes		-	at cost \$ 75,951 37,724	75,775	(18,210) ( (6,879) ( 10,206 (14,883) ( (14,883) (
A.C.N. 006 488 097	FINANCIAL S	16 Cash on hand Cash et bank - General Funds Cash et bank - Building Fund	ECEWABLES Trade receivables GST receivablesundy debtors GST receivablesundy debtors RENT ASSETS Intereds Receivables	FS Current Term deposit	ment, Iture es at	cost \$ 255,047	255,047	(187.050) (3.494) (190.644) (190.644)
A.C.	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	CASH ASSETS Cash Assets Ca Ca Ca	CURRENT RECEIVABLES Trade receivable GST receivable GST receivable OTHER CURRENT ASSETS Intereds Receiv	Investments Cu To	T AND EQUIPM Easehold F Land & Buildings F	at cost \$ 1,210,395 -	1,210,336	(176.228) ( (5,306) ( (161.536) ( 1,028,860
	NO FOR THE PER	01/07/13 - NOTE 30/06/14 \$ \$ \$51,880 11,912 11,912 1063,823	422,667 86,708 <u>569,375</u> 6,528 6,528	588,219	NOTE \$ PROPERTY PLANT AND EQUIPMENT Equip Lassehold Furn Land & 8 Buildings Fixtur	Gross Carrying Amount Batance as at 30/06/2014 Additions	Uspowans Balance as at 31/12/2014	Accumutated Depreciation and Amortisation Balance as at 30/06/2014 Depreciation Disposals Acc. Dep. Write Off Balance as at 31/12/2014 As at 31/12/2014
	s MBER 2014	0107114 . 311214 \$ \$ \$	257,459 58,024 35,973 32,000 20,450 2813 2813 406,719	5,308	3,494 6,879 5,860 103 21,644	12,145 3,211 15,358	1,336	
A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	PROFIT FROM ORDINARY ACTIVITIES Profit from ordinary activities before income tax includes the following items of revenue and expenses:	<ul> <li>(a) Operating revenue</li> <li>Capitation fees</li> <li>Commission - UNIB(C</li> <li>Donations (net of share to States)</li> <li>Royallies</li> <li>Interest</li> <li>Other revenue from ordinary activities</li> </ul>	<ul> <li>b) Expenses</li> <li>Depreciation of Non Current Assets: Buildings</li> </ul>	Equipment, furniture and fixtures Motor vehicles Computer hardware and software Library, plaques & RSt, march	Net transfers to/(from) provisions: Employee entitlements Annuat leave Long service leave	Operating lease rental expenses Government Grant - Contributions towards:	<ul> <li>National Executive</li> <li>National Congress</li> <li>Mational President's Expenses</li> <li>National Headquarters Travef</li> <li>Community Consultation</li> </ul>
	FOR	01/07/13 - NOTE 30/06/14 \$ 3	830,076 253,805 347,423 32,902 111,419 23,862 1,599,487	10,615	7,790 13,671 11,637 223 43,936	( 93,930) ( 102,109) ( 196,039)	2,985	• • • • • •

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

## A.C.N. 008 488 097

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014

#### NOTE

15 SEGMENT INFORMATION The RSL operates in one industry as a national representative body of the members of the Returned & Services League in one geographical area in Australia.

## 16 FINANCIAL INSTRUMENTS

### a. Interest Rate Risk

The following table details the RSL's exposure to interest rate risk as at the reporting date.

0147713 - 3006r14		Variatide	Fixed Interest Rate	est Rate	Non	
	Average	<b>indorest</b>	Maturity	urity	interest	
	Interest	Rate	Less than	1105	Bearing	Total
			1 year	Years		
	*	64		6 <b>4</b>	<del>(</del> †	\$
Financtal Assets						
Cash	14.85%	927,410	111,912		24,470	1,063,792
Investments	3.85%		568,219			568,219
Receivables	0.00%				422,667	422,867
		927.410	680.131		447,137	2.054.678
Financial Lisbilities						
Creditors & acouals	0.00%				350,931	350,931
Employee enlinements					74,765	74,765
			•  -	·	425,096	425,696
01007144 - 31112154		Variable	Fixed Interest Rate	est Rate	Non	
	Average	Interest	Matucity	utity.	Interest	
	Interest	Rate	Less than	1 m.5	Bearian	Total

.

01/07/14 - 31/12/14		Variable	Fixed interest Rate	est Rate	Pon	
	Average	Interest	Mah	Matucity	Interest	
	Interest	Rate	Less than	1 10 5	Bearing	Total
			1 year	Years		
	*	••	67	**	\$	•
Financial Assets						
Lash Assh	1-3,85%	<b>169</b> ,696	111,912		11,364	823,170
Investments	3.85%		568,219			568,219
Receivables	0.00%				92,387	92,387
		669,694	680,131		103,751	1,483,776
runandal Labulues						
Creditors & accruais	0.00%				209,301	209,301
Employee entitlements					90,120	90,120
		.	ľ	ſ	299,421	299,421

b. Gredit Risk

Credit risk refers to the risk that a customer or business partner will default on its contractual obligations rescuting in financial toss to the Contoarry. The RSL has adopted the policy of only dealing with creditivority comparises and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults. The RSL measures credit risk on a fair value basis.

# The RSL does not have any significant credit risk exposure to any single company.

The carrying amount of farrancial assels recorded in the financial statements, net of any provisions for losses, represents the RSL's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

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# A.C.N. 008 483 097

THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

# NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014

4	оцотна - 31/12/14 \$		1,813 207,488 209,301		60,988 20,337 81,325		8,796				81,325 8,795 90,120	4		3,030,421 ( 491,196) ( 375) 2,538,850			9,900 1,441 11,341
FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014		CURRENT PAYABLES	Trade creditors Other payables	CURRENT PROVISIONS	Annual leave (note 12.) Long service leave (note 12.)	NON-CURRENT PROVISIONS	Long service leave (note 12.)	EMPLOYEE BENEFITS	The aggregate employee entitlement fability recognised and included in the financial statements is as follows:	Provisions for employee entitlements	Current (note 10.) Non-current (note 11.)	Number of employees (on a full-time equivalent basis) at the end of the finanial year	CHANGE IN EQUITY	RETANED EARNINGS Balance at the beginning of financial year Net Profit (loss) attributable to members Prior Year Adjustments Balance at the end of the financial year	REMUNERATION OF AUDITOR	Remuneration of the auditor for:	Auditing the financial report General accounting services FBT return
FOR T	NOTE	đ		우		7		<b>5</b>					13		4		
	01/07/13 - 30/05/14 NOTE \$	·	13.847 337,084 350,931		48,843 19,581 68,424		6,341				68,424 6,341 74,765	4		2,657,529 353,219 19,573 3,030,421			5,480 4,865 420 10,765

0			01/07/14 - 31/12/14 \$			(491,196) (375)	21,644	100°C'CI	371,935	6,567 ( 12,913) / 141 6301	(230,622)				823,170	366,219 1,391,369		ash on hand et lion on a day-to-			ith an aggregate Ks.			for		ure
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	A.C.N. 008 488 097	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	NOTE 18	NOTES TO THE STATEMENT OF CASH FLOWS (GENERAL FUND)	a. Reconciliation of (Loss)/Profit From Ordinary Activities After Related income Tax to Net Cash Flows From Operating Activities	Profit/(Loss) From Ordinary Activities Prior Year Adjustments			unutasepuecteese in assets Current receivables	Current intventiones Other current assets Criticar current itentities	Net Cash Flows From Operating Activities		b. Reconcilization of Cash	Cash at the end of the financial year as shown in the statement of cash ficws is reconciled to the retated items in the balance sheet as fallows:	Cesh - working account	ilvespiranis - Letti deposits	c. Cash Flow Statement Accounting Policy	Cash represents highly liquid investments which are readily convertible to cash on hand at the investor's option and which the RSL uses in its cash mamagement function on a day-to-	day basis.	d. Non-cash Financing and Investing Activities	During the financial year, the RSL traded in plant. Vahicles or equipment with an aggregate fair value of \$16363. This disposal is reflected in the statement of cash flows.		DIRECTORS' REMUNERATION	The directors of the Mational Headquarters do not receive any remuneration for services performed as directors.	Registered Office	Unit 3 & 4, 71 Constitution Avenue Unit 3 & 4, 71 Constitution Avenue Campbel Campbell 2612 ACT 2612 ACT 2612
•			01/07/13 - 30/06/14 N \$			353,219 18,573	43,936	(ecn'oet)	(419,945)	5,338 36,780 7 146 0701	( 295,068)				1,063,823	000,218 1,632,042						NOTE 19				
ITED		4	01/07/14 - 31/12/14	i.		363,901	284,083	108 757		339,075		29,329		121,847	5,746		397,743	333,233		•						
THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED	A.C.N. 008 488 057	NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD FROM 01 JULY 2014 TO 31 DECEMBER 2014	NOTE	47 TRIIST FIMOS	(a) JUBILEE COMMEMORATIVE FUND OF THE RSL	Cash at bank and on deposit (b) RSL NATIONAL WELFARE AND DISASTER FUND	Cash at bank and on deposit	(c) THE MOUNTBATTEN FUND Cash at hank and on denned		(d) WAAK VELENAVAS FLOWEDS & WELENAKE Cash at bank and on deposit	(e) COMMEMORATIVE PLAQUES	Cash at bank (Bastiaan Plaques)	(1) RSL & 5TH DIV HELLENIC MEMORIAL FUND		(g) THE MONA TAIT & MAY HAYMAN MEMORIAL FUND Cash at bark and on deposit	- NATIONAL COUNCIL OF ALISTRALIAN FORCES OVERSEAS FUND	Cash at bank & on Deposit	(i) R'SL FOUNDATHON FUND Cash at bank & on Deposit	()) VC & HISTORIC MEDALS TRUST FUND							
			01/07/13 - 30/06/14	*		381,352	278,405	105.785		900,525		29,329		121,327	5,174		433,587	350,492		•						

	ance with a resolution of the Board of Directors. Corporations Act 2001 (Non-Reporting Entity)	and fair view of the financial position for the period from 4 to 31 December 2014 and of the performance for the on that date of the company and economic entity 1, there are reasonable grounds to believe that the pay its debts as and when they become due and	P: 02 6260 9568 P: 02 6261 708 E: admin@mcsaccounting.com.au W: www.mssaudit.com.au W: www.mssaudit.com.au Ast 2001; and Ast 2001; and
			INDEP TO TH The rei ACN: 0
24 February 2015 24 February 2015 INDEPENDENT AUDITORYS REPORT TO THE mEMBERS OF The returned & services league of Australia ttd Auditor's Report on a Special Purpose Financial Report Prepared in A Corporations Act 2001 (Non-Reporting Emitry) Report on the Financial Report Report on the Financial Report We have audited the accompanying financial report, being a special purpos Returned & Services League of Australia Ltd, which comprises the statement of period financial negoti for the year then ended, a summa policies, other extanation notes and the directors' declaration.	24 February 2015 INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF The returned & services league of Australia ttd ACN: 008 488 097	24 February 2015	
24 February 2015 24 February 2015 24 February 2015 26 February 2015 70 FEBRERS OF 70 FEBRERS OF Australia Ltd, which comprises the statement of comprehe 71 Period from 01 July 2014 to 31 December 2014, and the statement of comprehe 71 Period from 01 July 2014 to 31 December 2014, and the statement of comprehe 71 Period from 01 July 2014 to 31 December 2014, and the statement of comprehe 71 Period from 01 July 2014 to 31 December 2014, and the statement of comprehe	24 February 2015 24 February 2015 26 February 2015 27 The members of 27 The members of 27 Not 348 097	tare in 24 February 2015	the attached report are in

Liability limited by a scheme approved under Professional Standards Legisletton ABN: 67 089 734 761

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DIRECT

The directors of the company declare that:

- The financial statement accordance with the Co ÷
- comply with / Regutations / Ē
- give a true ar 01 July 2014 year ended o ê
  - In the directors' opinion, t company will be able to p payable. 2

This declaration is made in accords

Director Dated this

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Independence

In conducting our audit, we have complied with the independence requirements of the *Corporations Act* 2001. We confirm that the independence declaration required by the *Corporations Act* 2001, which has been given to the directors of The Returned & Services League of Australia Ltd on 24 February 2015, would be in the same terms if given to the directors as at the time of this auditor's report.

## Auditor's Opinion

In our opinion the financial report of The Returned & Services League of Australia Ltd is in accordance with the *Corporations Act 2001*, including:

- a. giving a true and fair view of the The Returned & Services League of Australia Ltd 's financial position for the period from 01 July 2014 to 31 December 2014 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- b. Complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Corporations Regulations 2001*.

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#### In our opinion: a. the financ

- the financial report of The Returned & Services League of Australia Ltd is in accordance with the *Corporations Act 2001*, including:
- i. giving a true and fair view of The Returned & Services League of Australia Ltd's financial position for the period from 01 July 2014 to 31 December 2014 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 1; and
- ii. complying with Australian Accounting Standards to the extent described in Note 1 and complying with the *Corporations Regulations 2001;* and
- the financial report also complies with International Financial Reporting Standards (IFRS) as disclosed in Note 1.

## **Basis of Accounting**

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001.* As a result, the financial report may not be suitable for another purpose.

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#### National Membership Report

State	Service Members	Life, Hon Life/Life Subscribers	Affiliates	Total Members (incl. Affiliates)	% of RSL	Women's Auxiliary Members
ACT	1,257	156	129	1,542	0.91%	nil
NSW	33,917	5,299	1,564	40,780	24.08%	2,540
QLD	17,787	17,718	0	35,505	20.96%	574
SA/NT	6,337	582	5,361	12,280	7.25%	230
TAS	2,782	97	1526	4,405	2.60%	233
VIC	28,073	14	37,072	65,159	38.47%	1,021
WA	7,730	188	1,774	9,692	5.72%	n/a
TOTAL	97,883	24,054	47,426	169,363	100.00%	4,598

Membership Statistics: Nationally, RSL membership at the end of 2014 was:

In the last year there has been the sad loss of many WWII veteran service members but equally an increasing number of people who have seen ADF service in the last 20 years joining at the other end of the veteran spectrum. This is very encouraging and complements the ongoing strength of affiliate growth, both in states where affiliates are a well-established category like Victoria, and in those where it is a new avenue of RSL participation like NSW. As we approach the ANZAC Centenary, it is reasonable to expect that many Sub-Branches, who will be at the forefront of community commemoration, will see added interest from those who have a family link to veterans and this may well translate into involvement in the Sub-Branch as a member in one of our categories.

The adoption of a standard format 'national look' card across the State Branches was designed to assist in our move to reciprocal rights based on the card and of course the use of such a card sends an important message about the League as a cohesive and effective national organisation. Recent changes in state legislation mean reciprocal access can be offered to all RSL Service Members at NSW and QLD Sub-Branches and Clubs and highlights the importance of the card initiatives taken over the last few years. However, we will still have more work to do to ensure that at the point of reception in Sub-Branches and Clubs this reciprocity is reflected in a welcoming approach to all visiting RSL Service Members. In terms of the design and look of our membership card, all State Branches will issue a new card that has a common special design to mark the League Centenary in 2016.

Work continues on being able to transfer key membership details between branches which will make it easier to both transfer and in time support the recognition of members and extend them reciprocal access between Sub-Branches and Clubs. Now that all State Branches have web based member databases this should be achievable over time.

Since the merging of the Marketing dimension of RSL activity into the National Membership Forum in 2009, there has been the opportunity to develop the obvious synergies between promoting products and services with RSL endorsement and linking that to membership

opportunities. In future the combined forum will drive more value behind any marketing opportunities, with the aim of providing more direct benefits to RSL members as the first priority. At the end of 2012 a positive example of this was achieved with the member discount offer agreed with the Accor Hotels Group, and this agreement was renewed in early 2014. The agreement of the National Board to engage a Marketing/ Communications Officer at the National level will assist in this objective but this has yet to be realised.

In 2015 we will need to reinvigorate the RSL Defence Sub-Branch as a web-based Sub-Branch designed exclusively for serving ADF personnel. Its key elements are a national card that offers the first year's membership free, online renewal, information and enquiry responses via e-mail to the Sub-Branch members and removing the need for the member to transfer between Branches and Sub-Branches every time they are posted interstate or deployed on operations. As we know this aspect of service life has traditionally made it hard for us to retain serving personnel as RSL members. While numbers have reached a steady state during 2013/14 we have been pleased with retention and in 2015 further development will occur to enhance the Sub-Branch website, as well as launching a renewed push for more ADF members, based not only on membership offers but most importantly what the League does for currently serving ADF personnel.

The Defence Sub-Branch website already has links to all State Branch and National websites and they receive the **regular National President's Newsletter as well as e**-mail information about RSL activities, services and events. A revised letter that is included with all AFOF parcels also promotes the opportunity to join the Defence Sub-Branch or any other RSL Sub-Branch. There is also extensive advertising of the Sub-Branch in a number of defence and ex-service publications.

In summary, 2014 has been a year of consolidating some recent renewal work and introducing new membership opportunities. The focus has been to bring to fruition a wider range of member benefits and revenue flow to the League through the work of the National Membership and Marketing Forum. In the ANZAC Centenary year of 2015, and the following RSL Centenary year of 2016, there will be plenty of opportunity to do this. Our first priority remains the involvement of currently serving ADF personnel in the life of the League, to ensure we remain capable of delivering our objectives of support to younger ex-serving and serving men and women.

MICHAEL ANNETT Chairman RSL National Membership and Marketing Forum

#### National Trustee's Report

#### Meetings

The National Trustees met on 4 occasions during the year in February, May, August and December and gave **'out of session' consideration to some matters during the** year. Reports on Trust matters were made to the National Board and the National Conference for their respective meetings.

The National Trustees were:

Mr John Sheldrick OAM The Hon Justice Dennis Cowdroy OAM Mr Derek Roylance AM Mr Gary Brodie OAM Mr Brian Loftus RFD Mr Gary Lancaster Major General Paul Stevens AO (Retd) Mr Jock Statton OAM Brigadier Iain Macinnis AO (Retd) Mr Peter Collas

Mr Gary Lancaster (Old Branch) and Maj Gen (Retd) Paul Stevens (NSW Branch) were appointed to the Committee vice Mr Eric Kay AM RFD and Mr Don Porter AFC RFD. Mr Lancaster attended all meetings throughout the year. Maj Gen Stevens appointed later, commenced attending in May.

Subsequently, the National Board appointed Mr Jock Statton (SA Branch); Brigadier Iain Macinnis AO (Retd) (ACT Branch) and Mr Peter Collas (ACT Branch) as members of the Committee vice Mr Brian Loftus, Mr Derek Roylance and Mr Gary Brodie whose terms of appointment had or were nearing completion. Mr Statton, Brigadier Macinnis and Mr Collas attended the December meeting.

Mr Brian Loftus retired from the Committee in May through ill health. The Committee noted his valuable contributions to proceedings and wishing him well. Mr Derek Roylance was farewelled by the Committee at the December meeting and was thanked for his generous and well directed contribution to Committee deliberations over many years. Mr Gary Brodie will attend his last meeting in February 2015.

Following the resignation of Mr Peter Collas as President ACT Branch, his successor Mr Peter Eveille was appointed to the Committee as the representative of the National Board.

The National Trustees thank the National President for his valued support throughout the year. Mrs Jan Ormerod, Secretary to the Committee and Mr David Sinclair National Treasurer, continued to provide most valuable support and advice to the Committee.

From time to time meetings were attended by the National Secretary, Mr John King and also Ms Lisa Geraghty, National Office Research Officer. The Committee thank them for their interest and contributions to discussion.

#### Status of Funds

All funds continue to be in positive balance. Funds administered by the National Trustees operate by maintaining the capital value of the Fund intact where possible and by providing grants from earnings.

As reported in 2012 and 2013 and now again in 2014, donations to the Funds remain very poor and as a result, Funds have again declined in the comparative value of their capital. Reduced interest rate earnings continue to limit the scope and size of grants that may be made from each Fund and has involved limited use of capital to make payments. The Jubilee Commemorative Fund continues to receive income from capitation payments.

#### Consolidation of Funds

The National Board again asked the National Trustees to consider the consolidation of the Funds in order to offer more flexibility in making grants. As a result of deliberations of the Trustees and the Board, action is in hand to wind up the Victoria Cross and Historic Medals Trust, transferring all assets to the Australian War Memorial as required in the wind-up clause of the Trust Deed, and to wind up the Welfare and Disaster Fund and to transfer all remaining assets in that Fund to the RSL Foundation. It was agreed also that the request of the National Board for all earnings of the RSL Foundation to be granted to the RSL National Office against certified welfare costs of that Office, be lifted.

#### RSL National Welfare and Disaster Fund

A sum of \$6,250 was granted to the mother of a soldier **killed in Afghanistan in a 'green on blue' incident to allow** her to accompany and act as carer for a wounded exserviceman attempting to walk the Kokoda Track. Apart from providing assistance to the wounded exserviceman, the Trustees noted **the lady's** own traumatic circumstances and the potential therapeutic benefit to her of providing the care and assistance.

A sum of \$15,114.44 was granted to assist the repatriation to Australia from the United Arab Republic of a seriously ill and necessitous Australian veteran. The evacuation was conducted with the assistance from the Department of Foreign Affairs and Trade who, with Mr Mickey Michaelis of the RSL National office, are to be thanked for their efficiency in arranging the evacuation and substantially reducing costs associated with the repatriation. The RSL Western Australia State Branch supported the care for the man on his successful return to Australia.

#### Jubilee Commemorative Fund of the RSL

This Fund has continued to contribute to the wider community through several ongoing grants. No new grants were initiated during 2014.

#### **RSL** Scholarships

Two RSL scholarships are awarded annually to dependants of service and ex-service personnel undertaking tertiary studies in Australia. The scholarships are administered through the Australian **Veteran's Children** Assistance Trust (AVCAT). Given continuing satisfactory academic progress and no change to financial circumstances, each awardee is granted annually a further grant for up to two additional years (3 years in total). Each scholarship grant is \$4000 so each awardee can receive up to \$12,000 over three years of their tertiary study.

RSL scholarships draw \$24,000 annually from the fund. In addition an administrative fee is paid to AVCAT. Two scholarships were awarded in 2014.

The National Trustees congratulate all scholarship winners and are pleased to report that selected students generally maintain their academic studies and do well. AVCAT is to be thanked for their assistance.

#### Reg Saunders Scholarships

Last year we reported that scholarships awarded previously through the Cape York Institute had not been awarded for 2013. Unfortunately the arrangement through cape York Institute has now lapsed.

Reg Saunders scholarships are now awarded through the Batchelor Institute annually to two students of aboriginal origin. The Institute has been most helpful in the administration of the scholarships and the selection of awardees who are students not only doing well in their studies but are most likely to use their new knowledge and skills within their communities.

#### RSL New Guinea Campaign Scholarships

These scholarships are granted to financially disadvantaged, but academically sound New Guinea students to allow them to undertake year 11 and year 12 studies at Port Moresby Grammar School. In 2014, two scholarships of up to \$4,500 each were granted to allow 2 students to commence year 11 studies. It is expected, subject to their results, that these 2 students will be similarly assisted through year 12 in 2015. The assistance of the staff of the Port Moresby Grammar School in the selection of students and the administration of the scholarships is appreciated. Similarly the counsel of the Port Moresby RSL Sub-Branch is acknowledged.

#### RSL New Guinea Campaign Tertiary Scholarships.

This scholarship of \$3,500 is offered annually to support a PNG national through Tertiary studies in New Guinea. The scholarship was awarded to a student in 2014. The assistance of the Port Moresby RSL Sub-Branch in the selection of a suitable student and in the administration of the scholarship is most appreciated.

#### Medical Student Exchanges

Grants to assist medical student exchanges through the University of Sydney – Northern Clinical School program

to PNG and Fiji has continued for many years and grants were again provided in 2014 for these exchanges. Support also continued to the Hoc Mai Foundation for medical student exchanges to Vietnam. A total grant of \$15,000 towards the 3 exchanges was made in 2014 similarly to previous years. This includes \$5,000 provided through the Fund from the Wally Lussick Trust in PNG.

Reports received from returning exchange students express their appreciation for their assistance and demonstrate the substantial benefits obtained through these exchanges both by the students and sometimes the receiving nations.

#### Kapyong (Gapyeong) Scholarships

Advice through the Australian Military Attaché in Seoul is that these scholarships continue to be well received and popular where they are awarded in primary and secondary schools in the area. The scholarships, each worth \$US920, were made available in 2014 as in previous years. The scholarships include one each from the Australian Korean Society (ACT) sub account and the Australian Korean War Memorial Fund sub account and the main Jubilee Fund account.

#### Mona Tait and May Hayman Memorial Fund

A grant of \$350 was made to the University of Canberra Nursing School in 2014. This was the first year where the grant was made as a scholarship prize to the student nurse heading the results in Year 1. The presentation was made at the University during Nurses Week activities. It was well received by the recipient and the Nursing School.

#### RSL and 6<sup>th</sup> Division Australian-Hellenic Educational Memorial Fund

As a result of a request from Greek authorities it has been decided to present the two scholarships awarded annually to Cretan students at the anniversary of the Cretan campaign which falls in May each year. Previously scholarships were presented in October.

#### Victoria Cross and Historic Medals Trust

A grant of \$17,862.10 was made to the Australian War Memorial to assist in the purchase of a VC within a set of medals by the AWM and for display in the AWM.

#### Mountbatten Memorial Fund

A grant of \$5,000 was made to the Royal Commonwealth Ex-Services League (RCEL) from earnings of this Fund.

#### RSL War Veterans Homes and Welfare Australia Trust

During the year grants to a total of \$40,000 were made from the earnings of this Trust to RSL National Office General Account to meet a proportion of the welfare costs incurred by that Office as certified by the National Secretary. The National Board concurred to a grant of \$55,000 from the capital of this Trust to support the attendance of a family member to travel with and support each of the competing disabled ex-servicemen attending the Invictus Games in London. The Games organisers were clearly of the view that each competitor should have such support.

#### **RSL** Foundation

During the year grants to a total of \$14,000 were made from the Foundation earnings to the RSL National Office General Account to meet a proportion of the welfare costs incurred by that office as certified by the National Secretary.

J A SHELDRICK Chairman

#### National Veterans' Affairs Committee (NVAC)

**The National Veterans' Affairs Committee** (NVAC) is charged with advising the National Board on all matters pertaining to assistance and care of serving and former members of the Australian Defence Force and their families.

Membership of the committee is drawn from all States and Territories as nominated by the respective State President/Board.

The 2014 Membership comprised:

Mr John Hodges	Chair
Hon Graham Edwards	Deputy Chair/WA
Mr John McCourt	WA
Mr Viv Quinn	QLD
Mr Terry Meehan	QLD
Ms Robyn Collins	NSW
Mr John Haines	NSW
Mr Peter Collas	ACT
Mr Jim Gilchrist	ACT
MAJGEN David McLachlan	VIC
Mr Jeff Jackson	VIC
Mr David Skinner	TAS
Ms Wendy Rydon	SA/NT
Mr Mickey Michaelis	Secretary (National)

It is with deep regret that I have to report the passing of two esteemed members of NVAC during 2014, Mr David Skinner and Mr Viv Quinn. They will be sorely missed. *Lest We Forget* 

#### 2014 National Conference

Arising out of each National Conference **is the RSL's** Budget Submission to the Government. Due to the **lateness of this year's** Conference to coincide with the **Commemorations of the departure of the ANZAC's from** Albany WA, the Budget Submission was ratified by the RSL National Board at its meeting on 25<sup>th</sup> August 2014. The Priority Proposals are as follows:

#### 1. Disability Pension

That the Government revoke the decision contained in the DVA Federal Budget 2014-2015 Budget Papers, which backdates the disability pension paid under the **Veterans' Entitlement Act 1986 (VEA) from the date of** claim and not the 3 months prior to the date of effect.

#### 2. Pension Indexation

That the Government revoke the decision contained in the DVA Federal Budget 2014-2015 Budget Papers which uses the Consumer Price Index, and not the Male Total Average Weekly Earnings and the Pensioner and Beneficiary Living Cost Index for the indexation from 1 July 2017 of the Service & Age Pension, Income Support Supplement, Disability Pension, War Widow(er) Pension and equivalent MRCA payments.

#### 3. Seniors Supplement

That the Government revoke the decision contained in the DVA Federal Budget 2014-2015 Budget Papers which ceases the Seniors Supplement to Gold Card and Commonwealth Seniors Health Card holders on 26th June 2014.

#### 4. Carer Support

That the Department of Veterans' Affairs initiate changes to the Veterans' Entitlement Act and the Military Rehabilitation & Compensation Act to adequately provide social, financial and emotional support to the Carers of Younger (Contemporary) Veterans.

#### 5. Veterans' Disability Pensions Rates

That all rates for Veterans' Disability Pensions be adjusted by the same increment that was granted at the time for the Single Rate of Service Pension in the 2009 Budget which was by 2.7% increase of Male Total Average Weekly Earnings (MTAWE).

#### 6. Income Support Payments

That the Government legislate that the following payments to Veterans are administered and paid by DVA on behalf of the Department of Human Services:

- a. Carers Allowance;
- b. Newstart Allowance; and
- c. Disability Support Pension
- 7. Home Respite Care

That DVA increase the allocated hours of in-home respite care and provide a more flexible approach to granting of overnight respite as the present arrangements do not permit the Carer to have sufficient time away from the **Veteran to be beneficial to the Carer's wellbeing.** 

8. Additional Resources for the improved Management of Mental Health

That the Government provides additional resources for the improved management of the mental health issues of the serving and ex-serving personnel and their families.

#### 9. Residential Care-Younger Veterans

That the Government Departments of Social Services (DSS) and DVA create a scheme to ensure access to affordable and age appropriate accommodation options for contemporary Veterans who are unable to live in the community, and where accessing Commonwealth funded residential aged care is inappropriate.

#### 10. Veterans' Aged Care

That DSS implement reporting/monitoring mechanisms whereby aged care providers must demonstrate that the Special Needs status of Veterans is consistently recognised and respected.

#### Veterans' Affairs Legislation Amendment (Mental Health & Other Measures) Act 2014

This Act of Parliament was passed in June 2014 and consisted of three important elements from the recommendations of the Review of Military Compensation Arrangements.

The first was to enable the expansion of the mental health conditions and persons eligible for non-liability health care. The conditions to be covered under nonliability health care were expanded to include alcohol use disorder and substance use disorder. Persons covered for non-liability health care for eligible mental health conditions (PTSD, anxiety and depressive disorders and now alcohol and substance use disorder) will be expanded to include members of the Australian Defence Force with at least three years continuous full-time peacetime service on or after 7 April 1994 (or before and on or after 7 April 1994) or those with less than 3 years continuous full-time peacetime service on or after 7 April 1994 (or before and on or after 7 April 1994), who were discharged on the ground of invalidity or physical or mental incapacity to perform duties.

The second was to enable the expansion of the client groups eligible for the Veterans and Veterans Families Counselling Service (VVCS) from 1 July 2014. This measure provided VVCS eligibility to current and former members with the following peace-time service:

- border protection service
- service in an Australian or overseas disaster zone
- members involved in training accidents
- members who were medically discharged
- submariners

VVCS eligibility was also expanded to:

- partners and dependent children up to the age of 26 of the above
- partners, dependent children up to the age of 26 and parents of members killed in service-related incidents

The third was to enhance the operation of the Veterans' Review Board (VRB) providing for modern and effective alternative dispute resolution processes and improving the case management powers and administrative and **business procedures of the Veterans' Review Board. Your National Veteran's Affairs Committee had some** concerns with the operation of the VRB powers and sought clarification from DVA and the VRB. Following a briefing to the Committee by the Principal Member of the VRB, Mr Doug Humphreys, and DVA Assistant Secretary, Mr Neil Bayles, the Committee was assured that applicants to the VRB would not be disadvantaged by the new procedures. The Committee will maintain a close watch as these new procedures are trialled in NSW in 2015.

#### Special Rate Disability Pension

Also arising out of the Review of Military Compensation Arrangements was the recommendation that all aspects of the SRDP, including its relevance, eligibility criteria and the effectiveness of rehabilitation, should be evaluated.

NVAC has formulated a response to this review and it is available on the RSL website: <u>www.rsl.org.au</u>.

#### Review of Veterans' Advocacy Training

In December the anticipated Summary Paper on the Review was released for comment. This paper identified an approach to future advocacy training. Transition to this approach would be required over a period of time. The approach revolves around four key components:

- development and content of the program of instruction (training program)
- support and development of the trainers
- support and development of pensions and welfare officers who are being trained (practitioners)
- how the training program operates

I was pleased that the main thrust of the paper supported most of the contentions in the League's earlier submission. The reply to this paper is also on the RSL website.

#### National Veterans' Affairs Committee (NVAC) Meetings

Meeting summaries of NVAC meetings are now on the RSL National Website. This allows all members of the League to view what was discussed and what actions were taken on any particular issue.

All members are still encouraged to bring to the attention of their relevant State Veterans' Affairs Committee any issue in the Veterans' Affairs portfolio that is of concern.

#### Conclusion

The main focus of NVAC continues to ensure that our hard won entitlements and benefits are not eroded either by budget restraints or the natural downsizing of DVA as the Veteran population diminishes.

I would like to thank the National President, the National Board, fellow members of NVAC and the staff at National Headquarters for their continued support and guidance throughout the year.

JOHN M HODGES National Veterans' Affairs Advisor

#### National Defence Committee

#### Introduction and Committee Activities

The Defence Committee's meeting schedule was at three monthly intervals throughout 2014 due to the move of RSL Headquarters to smaller offices.

For the first meeting of the year in February, the National President took the opportunity to bring the committee up to date on a range of broader RSL issues. The May meeting was substituted by a meeting between **committee members and Defence's Deputy Secretary** Strategy to discuss the forthcoming Defence White Paper. In August, **ASPI's Mark Thompson gave his usual** detailed analysis of the 2014/15 Defence Budget. The year finished on a high note with the attendance at the November meeting of the new Navy Chief, Vice Admiral Tim Barrett who briefed the committee on his key priorities, current operations, and future personnel challenges, including recruiting and retention.

Earlier in the year, the committee provided input to the **RSL's** submission **to Parliament's Joint** Standing Committee on Foreign Affairs, Defence and Trade inquiry on Defence Industry Exports. Also, committee members were unanimous in their advice to the National President not to support amendments to Section 50C of the *Defence Act 1903* put forward to propose that deployment of the ADF in warlike actions beyond **Australia's territorial waters would require approval of** both houses of Parliament.

As 2014 came to a close, Senator David Johnson was replaced by the Hon Kevin Andrews MP as the Minister for Defence, with the other parliamentary defence appointments unchanged.

#### Defence Appointments

As flagged in the previous reports to the National Executive, changes in Defence's Senior Leadership took place in July. Air Chief Marshal Mark Binskin took command of the ADF from General David Hurley (who has been announced as the next Governor of NSW). Lieutenant General David Morrison and Air Marshal Geoff Brown were extended in their appointments as Army and Air Force Chiefs for a further 12 months. Vice Admiral Ray Griggs was appointed as VCDF and replaced as Chief of Navy by Vice Admiral Tim Barrett on promotion.

#### **Defence** Capability

The 2014/15 Defence budget is forecast to be \$29.1B, up 8% from the expected 2013/14 spend of \$27.1B which was, in turn, up from the 2013/14 forecast budget of \$25.4B. This increase gives some encouragement that the Government remains committed to a Defence budget of 2% GDP by 2024, although Mark Thompson, in his analysis, acknowledges that this will still be a difficult challenge.

The Force Structure Review, being conducted in parallel with, and as part of, the White Paper Process, is intended

to construct a fully funded Defence Capability Plan **(DCP), based on Defence's needs**, over the next decade. The team is headed up by Air Vice Marshal Neil Hart with Commodore Aaron Ingram as his deputy and with representation and input from across the Department. The FSR is an integral part of the White Paper process.

The Government remains committed to a range of major acquisitions, including the new submarines, the P8 and the F35, and has foreshadowed the acquisition of the Triton High Altitude Unmanned System. Also, in a recent press briefing, the Minister indicated that the White Paper is likely to flag the acquisition of up to two more C17s and two more MRTT Tankers, with one of the latter being converted for VIP use. With the exception of the Air projects and the Land 400 Armoured Vehicle Program, the next decade or more will have much more of a maritime emphasis than the previous decade. Decisions on new Oilers for the RAN (Sea 1654) and a replacement for over 20 Patrol Boats for Pacific island nations are likely to be made ahead of the White Paper. Other maritime projects that will be a part of the White Paper considerations are Sea 5000, the new frigate program, and a replacement for the Armidale Patrol Boats.

The future of Australia's ship building industry has been subject to much discussion, with the Minister saying that industry has to demonstrate better performance if it expects to get more work. To underscore his thinking, he announced that Sea 1654 will be a limited competition between two off-shore companies – Spain's Navantia and Korea's DSME. There have already been rumours in the press that the troubled AWD program could be taken from ASC and handed to BAE. Nevertheless, the Minister has, at the same time, given very strong hints that the Navantia AWD hull could form the basis for the new frigates under the Sea 5000 program and could even be brought forward to assist continuity in the ship building sector.

At the November meeting, the Committee considered a submission from one of its members on the new submarine program and recommended that the **submission form the basis of the RSL's position on the** program. The main points were as follows:

- The Japanese submarine is less capable than Collins
- There has been difficulties in the past interfacing with European cultures and the Japanese would pose quite a challenge
- There are other options Sweden, Germany, France and local
- Need skills transfer for sustainment in-country
- Need same skill sets to perform any certification/modification
- There should be a competitive tender process

The Defence Minister announced his intention to conduct **'first principles' review of Defence. The review team will** be headed up by Mr David Peever and includes Professor Peter Leahy (former Army Chief), Jim McDowell (former BAE boss), and two former politicians – Robert Hill and Lindsay Tanner. Although the review will look at all of Defence, it is expected to focus particularly on the Defence Materiel organisation (DMO).

#### Defence White Paper

The next Defence White Paper is expected be released around the middle of 2015. Earlier this year, the Minister announced his expert panel to advise him on the preparation of the White Paper. The panel is headed up **by ASPI's Head Peter Jennings and comprises** Rear Admiral (Retd) James Goldrick, Mike Kalms (business representative), Rory Metcalf (Lowy Institute), Andrew Davies (ASPI) and Stephan Fruhling (ANU). Kalms and Davies are focussing on industry while the remainder of the panel will focus on the broader consultation process. The Minister also released a detailed issues paper covering the key issues and questions to be addressed in the White paper and to provide a framework for the consultation process.

#### Geopolitical Issues

#### USA

The US released its 2014 Quadrennial Defence Review, essentially the US national strategy, which reemphasised the US commitment to security and stability in the region. The Australia-US Ministerial talks between the Australian Foreign and Defence Ministers and their US counterparts, the Secretaries of State and Defence were held in Australia in August and re-enforced US commitment to the Asia Pacific region.

#### Indonesia

Australia's relations with Indonesia were affected by the Snowden leaks on intelligence gathering and the **Government's** border protection policies, particularly when Australian Naval vessels inadvertently crossed into Indonesian territorial waters, but have improved **considerably following PM Abbott's visit and the** Indonesian elections. Indonesia went to the polls in July to elect a new President to follow outgoing President Susilo Bambang Yudhoyono. The choice was between former General Prabowo Subianto and Jakarta mayor Joko Widodo, Widodo won the popular vote and a subsequent court challenge to the result by Prabowo was unsuccessful. Widodo has selected Jusuf Kaila as his Vice President.

#### Ukraine

Following the collapse of the Russian-backed regime in Ukraine, Russia has taken control of the Crimean Peninsula with its important port of Sevastapol. Rebel forces, allegedly backed by Russia, have also moved into the eastern part of the country and control large tracts of the border region. The shooting down of Malaysian flight MH17 was a tragic outcome of this conflict and the subsequent accident investigation and recovery of remains has proved very challenging. While the majority of the passengers on this ill-fated flight were Dutch, there were also a significant number of Malaysians and Australians. Consequently, Australia has provided on the ground assistance to the recovery effort and significant airlift assistance to repatriate the remains.

Iraq

The Syrian conflict has spread to Iraq with the brutal Islamic State of Iraq and Syria (ISIS) terrorists taking control of significant parts of the country. The US has carried out air strikes in an effort to protect threatened minorities and Australian airlift assets assisted with humanitarian airdrops to them. In September, the Government significantly increased Australia's commitment to the region with the deployment of an Air Task Group of Hornets, a tanker and a Wedgetail AEW&C aircraft, and an SF task group to assist Iraqi ground The increased threat from 'home grown' forces terrorists as Australian citizens involved in the fighting return, has been underscored by gruesome social media pictures of terrorist activities.

#### China's Territorial Claims

The establishment of an Air Defence Identification Zone in disputed waters around the Senkaku Islands and clashes in the South China sea continue to cause friction with the various claimants. In the South China Sea, most of the confrontations have been between the China on one hand, and Philippines and Vietnam, on the other hand have continued throughout 2014 - they even extended to the Indian navy during **the latter's** visit to Vietnam.

#### Committee Membership

Chairman

AVM Alan Titheridge AO (Retd)

Deputy Chair/Board Representative Mr Peter Eveille

Members

Associate Professor Anthony Bergin MAJGEN Adrian Clunies-Ross AO MBE (Retd) BRIG Stephen Dunn AM (Retd) BRIG John Essex-Clark DSM (Retd) MAJGEN Ian Flawith AO CSC AM Doug Riding AO DFC (Retd) CDRE Terry Roach AM JP RAN (Retd) VADM Russ Shalders AO CSC RANR BRIG John Sheldrick OAM (Retd)

#### Ex-Officio

RADM Ken Doolan AO RAN (Retd)	National President
Mr John King	National Secretary
Mrs Jan Ormerod	Committee Secretary
Ms Lisa Geraghty	Nat Policy Advisor

ALAN TITHERIDGE Chairman

# Establishment of New Committee

The RSL National Defence Personnel and Families Committee (DPFC) was established by the RSL National Board in November 2013 and stood-to on 1 January 2014 as an advisory committee supporting the President and the National Board in their efforts to maintain and improve the welfare and conditions of service of ADF Members and their families. The committee's strength comes from its range of people with long experience in the ADF and supporting organisations, and also from members' implicit collective links to other ex-service organisations. This allows the committee to speak with a stronger and collective voice by forming a considered and informed view on issues affecting current and past members of the ADF and their families. The new committee replaced the previous Conditions of Service Committee that was disbanded after its last meeting on 25 November 2013. The National Board's directive to reconstitute a new committee will allow the DFPC to be more inclusive of the wider Ex-Service, Defence and RSL communities, with the NSW, VIC and QLD RSL Branches being represented by younger members to represent the younger constituency.

## Role of New Committee

The DFPC provides advice on matters tasked and selfreferred, seeks to be pro-active on matters in its area of responsibility, and wishes to pursue opportunities to engage RSL members and others in the Australian community through expanded communications channels (particularly use of social and other online media to current ADF members). The DPFC hopes to include its reach and influence within the wider ESO community for the good of its constituency. We maintain a strong interest in a range of issues affecting, or potentially affecting current, past and future members of the ADF and their families, allowing RSL executives to make considered representations informed and to Government, others involved in the health and welfare of those who serve in the ADF, and those who support them.

The committee focuses on contemporary defence personnel and family issues, accepts specific tasks by the National Board and/or the National President and also self-tasks as appropriate within its areas of responsibility. Accordingly, the DFPC has moved from a role that responded to issues raised by RSL members to one that looked pro-actively at wider issues drawn from our collective memberships.

### Issues under Watch

Matters of import that the DPFC monitor include:

• Government ensuring that forces are of sufficient size and resilience so that the burden of high

operational tempo, both in garrison and on deployment is managed fairly.

- Service demands that the member be healthy and fit for service be accompanied by a speedy and efficient health and welfare system to allow the member to render service.
- Maintaining a properly-trained and remunerated Reserve to maintain current commitments and future contingencies.
- ADF remuneration reflecting the unique nature of defence service.
- Compensation and rehabilitation for those damaged in the course of ADF service be provided wherever and whenever caused.
- Veterans' Disability Pensions be fair and equitable.
- The special needs of ADF families not faced by other families in the community be assisted by means of housing, health, and other support policies that reflect these needs.
- Service personnel be entitled to the same rights and protections under the Constitution as other Australians.
- Government responding to the Review of Military Superannuation with immediate action on outstanding issues.
- Superannuation for reserve force members be addressed.
- A better framework of operations for the DFRT be developed.

The DFPC wishes to pursue opportunities to engage RSL members and others in the Australian community through expanded communications channels (particularly use of social and other online media to current ADF members). The DPFC hopes to include its reach and influence within the wider ESO community for the benefit of those whom we support and reflective of the cooperative nature of the activities of the ESO community.

# DPFC Activity

The DFPC has structured each quarterly meeting around a single theme (but not excluding other matters as they arise or are referred). During the reporting period these were:

- Feb 2014: Establishment and definition of processes
- May 2014: Focus on ADF Conditions of Service briefed by AVM Tony Needham, Head of People Capability
- Aug 2014: Focus on ADF Health Issues forum conducted by Dr Ron Bain, Medical Adviser to National President
- Nov 2014: Focus on ADF Super committee alignment of views
- Feb 2015: Focus on My Super and Sale of Defence Housing Authority - briefing by Defence on new Super Schemes

# Committee Members

Air Commodore Peter McDermott AM CSC (Retd) Mr Terry Meehan Major General Hori Howard AO MC ESM (Retd) Commodore Syd Lemon AM RANR Legatee Charles Wright Mrs Robyn Ritchie Lieutenant Commander Ernst Power RANR Mrs Anne Pahl Mr Darren McMannus-Smith Mr John King Ms Lisa Geraghty Mrs Jan Ormerod Chairman/RAAF Association Deputy Chairman/Board representative RAR Association DFRT Intervenor Legacy representative DFA Naval Association RSL VIC RSL NSW National Secretary RSL National Policy Advisor Committee Secretary

PETER McDERMOTT Chairman

# Invictus Games

The Invictus Games initiative is an international adaptive multi-sport competition for current and former military personnel who have been wounded, injured or become ill in service to their country. Teams from Afghanistan, Canada, Denmark, Estonia, France, Georgia, Germany, Italy, The Netherlands, New Zealand, the United States, and the United Kingdom joined with Australia athletes in London for 4 days of intensive competition in a variety of sports including athletics, archery, indoor rowing, road cycling, sitting volleyball, powerlifting, swimming, wheelchair rugby and wheelchair basketball.

Many RSL members will have seen some of the extensive television and media coverage of the Invictus Games held in London in September. The effort put in by the RSL throughout the nation in actively supporting this event was highly commendable and was most favourably commented upon by many. I send my gratitude to all who provided that support.

In conveying this thanks I would be remiss if I did not single out one person in particular. NSW Branch State Councillor Mr Darren McManus-Smith organised and managed the RSL supported part of the team and worked tirelessly to ensure it was successfully integrated with the ADF supported part of the team. He did a superb job, a fact recently commented upon in a laudatory letter sent by the Head of the ADF staff at the Australian High Commission in London.



Members of the Australian Team march into Queen Elizabeth Olympic Park during the opening ceremony of the Invictus Games in London on September 10.

The RSL supported contingent numbered 21 and formed part of a total of 36. The team was warmly welcomed in the UK by teams from other nations and by those organising this most significant and important international event. Each team member was accompanied by a supporter with the RSL providing over \$300,000 to ensure all needs were met.

Prior to the commencement of the Games, the entire team and supporters attended a reception at Australia House, London at which all had the opportunity of meeting and talking to His Royal Highness Prince Harry, the driving force behind the staging of the event.

During subsequent competition the Australian Invictus Games team acquitted themselves with great distinction,

participated to the full and based on the discussions I had with many were helped significantly in their rehabilitation by their participation. All strove to give of their best and the friendly rivalry between teams and individuals from many nations did not overshadow the aim of the games in helping individual team members overcome the health setbacks they had experienced as a consequence of service in defence of the nation.



Royal Australian Air Force Flight Sergeant Tony Benfer of No. 23 Squadron during a game of wheelchair rugby against Great Britain.

The challenge which participants, the ADF and the RSL now face is how best to assist the ongoing recovery of these folk and the many others similarly afflicted who were not able to participate in the Invictus Games. In an attempt to quantify the health and wellbeing benefits gained by Invictus Games participants we are compiling as comprehensive a documentary as possible from the RSL supported members of the team. We will use this in further discussions with the ADF and in planning the way ahead.

A Recovery Summit was held on the penultimate day of competition to provide the leaders of national delegations with an opportunity of looking to the future and discussing outcomes and ideas. This was chaired by **the UK's Chief of Defence Personnel, Lieutenant General** Andrew Gregory and was addressed by Prince Harry.

In a recent letter General Gregory has advised that it is possible a new international forum on recovery may be formed. It is likely this will be kicked off by participation in a planned US Department of Defense symposium in **2015 titled "Warrior Care in the 21st** Century.

KEN DOOLAN National President

# The RSL Captain Reg Saunders Memorial Scholarship

# The Scholarship

The RSL established this tertiary level scholarship for drug and alcohol abuse studies in 1992 for students of an Aboriginal or Torres Strait Islander background. The Scholarship provided a \$4,000 grant to assist with these studies

In the development of the Scholarship, consultation with ATSIC revealed then, the urgent need for qualified substance abuse professionals among the Aboriginal and Torres Strait Islander communities. As such, the Scholarship required an applicant to follow studies associated with the eradication of drug and alcohol **abuse. Where student's courses did not specifically** contain subjects or units dealing with substance abuse, (e.g. nurses aid) the students must be able to provide scope for such studies in their elective subjects and/or field placements.

Whilst a need for the eradication of drug and alcohol abuse remains important in applying the scholarship money, the grants may be used for leadership and personal development of recipients such that on their placement back in their communities they will be better equipped generally to provide a positive example and to advise on and assist in substance abuse among their other professional skills.

For some years now the RSL administration of the granting of the scholarships has been established through the RSL National Trustees and the value of the scholarships substantially increased.

In 2013 the Trustees entered into an agreement to provide the Reg Saunders Scholarship through the Batchelor Institute of Indigenous Tertiary Education in the Northern Territory. This year the Trustees agreed to provide an additional annual grant of \$2000 through the Institute.

### Captain Saunders

Captain Reginald Walter Saunders MBE, a member of the Gunditjmara tribe, was born on 7 August 1920, in the small town of Purnim just outside the Framlingham Aboriginal reserve in the Western District of Victoria.

At the outbreak of the Second World War in 1939 he joined the Second Australian Imperial Force. This was part of his heritage, that of being a warrior. His people, the Gunditjmara, had fought many battles with the white settlers in trying to retain their land.

He then began his military career, serving in World War II and Korea. During World War II he was selected for training at an Officer Cadet Training Unit, where he graduated as a Lieutenant with men such as Tom Derrick VC. Later promoted to Captain, Reg Saunders served in the 6<sup>th</sup> Division and saw action in the Middle East and New Guinea.

In Korea **he was the Officer in Command of 'C' Company** of the Third Battalion, the Royal Australian Regiment (3 RAR). This Battalion won a United States Presidential Citation for the Battle of Kapyong.

During the last 20 years of his life, Reg Saunders worked with the former Department of Aboriginal Affairs. He was awarded an MBE in 1977. He died in 1990.

# The 2014 Recipients

The 2014 Reg Saunders Scholarships were awarded to Ms Kim Grainer and Mr Lenny Cooper.

# RSL Australian Forces Overseas Fund (AFOF)

The RSL Australia Forces Overseas Fund (AFOF) provides packages to the Australian Defence Force (ADF) and Australia Federal Police (AFP) personnel serving overseas.

The above personnel, serving on various military operations, peacekeeping and peacemaking, receive at least one pack whilst they are serving overseas in whatever capacity as the packages are provided twice yearly.

The packages contain various items to remind personnel of home, and include ANZAC Biscuits obtained from Modern Baking, and glucose confectionary, salted peanuts or cashews, health bars and lollies which are available in our supermarkets. A letter of appreciation on behalf of all Australians and a letter introducing the RSL State Branches and their membership contact details are also included in the packages.

The preparation of the packages would not happen without the support of 39 Personnel Support Battalion who provide the facilities for this to occur twice a year. RSL AFOF gratefully acknowledges the following groups who give freely of their time to assist in packing the above items into the packages:

- 39 Personnel Support Battalion, Randwick
- Other Randwick local serving members of the ADF
- Staff from the Directorate of Personnel Support Amenities, Canberra
- Department of Veterans' Affairs, Sydney Office
- Department of Veterans' Affairs Military
   Compensation Group
- NSW RSL State Branch office
- NSW local RSL Sub-Branches

This year a total of 1630 mid-year packages and 1650 Christmas packages were sent to those serving overseas.

In December this year, RSL AFOF also provided \$15,000 to the RAN for musical instruments for the fleet.

The work of RSL AFOF is assisted by many donations made by RSL State and Sub-Branches as well as members of the public who wish to support the RSL in this mission to support our brave men and women of the ADF and AFP. RSL AFOF gratefully acknowledges those listed below who provided significant donations to permit this great work to continue:

- RSL State Branches
- RSL Sub-Branches
  - Belconnen RSL Sub-Branch
  - Kingsborough RSL Sub-Branch
- RSL Women's' Auxiliaries
- Penrith RSL Women's Auxiliary
- Ex-Service Organisations
  - War Widows' Guild WA Branch's Monday Craft Group
- Clubs
  - Australian Leagues Club
- Corporate

RSL AFOF is proud to make this contribution to the welfare of our serving personnel on behalf of a grateful Nation. The RSL wishes all those serving overseas good fortune and a safe return home.

JOHN KING Executive Commissioner

# RSL Awards

# Meritorious Service Medal

# NSW

BERNAYS, R K BURGESS, J GLOVER, B	GNOJEK, Z F JEFFREY, S N KNAPP, R J	MACAULEY, E G MANNING, L A SMITH, R E	
QLD			
BOWTELL, W H	DAINES, R E	STRACHAN, J M	WILSON, L E
SA			
CAMERON OAM, C			
VIC			
HAMPSON, M HAMPSTEAD, T	HICKMAN, W NIEUWENHOUT, A	ORD, J ROSSBOROUGH, F	SMITH, R
WA			
FRASER, L E	POLKINGHORNE, M R	SCATERFIELD, G W	YOUNG, G R
Life Membership			
ACT			
COLLAS, P J	WILLIAMS, R		
NSW			
AITKEN, W J ALDERMAN, F D BENNETT, O BRAND, G L BRIAN, M R BRYANT, P R BUTT, J E CASON, H N CHRISTIE, P J N COLLINS, K B CONNELLY, K	CONSAL VO, P J COUPER, R F CRUWYS, W R CUCILOVIC, P G CURRIE, J A DEAN, W C EDWARDS, P L ELLIOTT, P B FILMER, M T GETHIN-JONES OAM, HG GONG, M	GRAHAM, L A GREEN, D S GRIMLEY, B N HAND, E E HILL, B J JOHNSTONE, L R LAIRD, G W LEWIS, C R MACKAY, V MEGUYER, R B MICALLEF, L J	NELSON, C PARTIDRIDGE, B J PINK OAM, R J POWER, C A SCOOT, A T SHORT AO, K H STOCKLEY, L H WILLIAMS, R A WILLOUGHBY, A T WYLLIE, P M
QLD			
ABRAHAMSON, B L BUNTAIN, G A CARTER, W W	EDWARDS, J A ELLEM, M R FLETCHER, N	GARLAND, E J HOYLE, J B LAWLER, P J	MIDDENDORP, J A WALKER, A J WEGNER, D C
SA			
CLOUGH, J LAMBERT, D M	PULLEN, L E R ROBERTSON, I M	ZILM, R V	
TAS			
ALEXANDER, T BATCHLER, R	COOPER, T KNIGHT, K	LEONARD, P PETRIE, G	RILEY, L STUBBS, B

# VIC

ANDREWS, G	GRETSY, J	JOHNS, M	RICHARDS, C
CARDWELL, P	GRYST, N	JONES, E	SCANLAN, H
DUNN, B	HABEL, G	LEMON, J	TELFER, W
FORBES, B	HAMMOND, G	LEONARD, P	TOWNLEY, B
FORREST, E	HOSKING, W	McDONALD, A	WELLS, A
GEDDES, I	HUTCHINSON, R	McQUALTER, N	WRIGHT, M H
GORDON, R	JACKSON, R	PHILLIPS, W	

# National

LOFTUS, B

# Honorary Life Membership

## VIC

KEATING, G

# Certificate of Merit & Gold Badge

# VIC

BRUSASCHI, J LEKAKIS AO, G

# Certificate of Appreciation

### ACT

ABBOTT, G ANDRESEN, H DENNYS, C DUFFY, T	EVEILLE, P GREIG, B KNIGHT, D KONEMANN, W D	NEAVE, J NEAVE, L ORMEROD, J M PANNEL, B W	SPERRING, N SWARNER, T TAIT, K M TULL, L
VIC			
DONOVAN, Dr F	SYKES, Dr B	Horsham Pipe Band	
50 Year Membership Cert	ificate		
QLD			
BOWEN, D BOWTELL, W BRUTTON, H CHESTER-MASTER, R CONNELL, J DENGATE, R	HAIR, K HAMILTON, M HAMMOND, I HEATON, A JOLIFFE, O LEWIS, J	MARTIN, D McEWAN, A MILFORD, C PHILLIPS, T PIKE, G PITT, F	TOWNSEND, D WEATHERHEAD, J WHITLOCK, G
SA			
ASHBY, K C BLACKMORE, C J CAMERON OAM, C	COOKE, A J COOLING, R M COTTON, R J	CROCKER, E C C DAWSON, H G DE COCK, P R A J	FRASER, J K UNGER, R M
TAS			
A'CHURCH, A V	WILLIE, W		
VIC			
BAMFORD, S DAWKINS, W KEALL, D	<b>O'REILLY, R</b> RAE, K REES, W T	SHUGG, C SMITH, J WALKER, P	WYKE, J

# WA

BIRCH, A SASSE, R

# Women's Auxiliary Life Membership

#### TAS

BONNEY, C DAVIES, B	LEALE, C MCGUIRE, B	PYKE, J RICHARDS, E	SMART, H
VIC			
DAVIS, M HUDSON, N	MURPHY, M SPURELL, M	YOUNG, V	
NSW			
BILLINGSLEY, H EGGINS, L FILMER, M T	HARRIS, C JOLLEY, K A MACKAY, V	McKINNON, R D McQUEEN, J M MOONEY, L O	POWER, C A WHEATLEY, L WIENERT, J
QLD			
GILL, L J	ROGERS, L G		

# 30 Year Certificate Women's Auxiliary

# QLD

ALLAN, L	JONES, H	SHEEHAN, I
BUTLER, B	MICHELS, G I	WALTERS, J M
HUNTER, J	PETTIT, E	YOUNG, M

# RSL Prizes - 2014

# Awards to Service Colleges

The RSL continues to support the pursuit of excellence and, accordingly, makes available a number of awards **for Officer trainees.** The League's presentations to outstanding cadets at the Defence Force Academy, the Royal Military College of Australia, and HMAS WATSON (which is presented bi-annually) continue to be highly regarded. These offer an opportunity to make known the League's continuing interest in and involvement with our serving men and women.

# Australian Defence Force Academy

**The RSL Sword for Service** is presented for outstanding achievement in Leadership and Officer Development by a 3rd Class Officer Cadet/ Midshipman of the Australian Defence Force Academy.

RSL Sword for Service – Officer Cadet Larissa Whitton

# Royal Military College of Australia

**The National RSL Prize** is presented to the Second Class Cadet of the Royal Military College of Australia who has attained the best results in all assessed subjects.

June Graduation - Staff Cadet William Leben

December Graduation - Staff Cadet Joseph Rears

# HMAS WATSON

**The RSL Sword** is presented biennially for outstanding achievement as Dux of the Junior Warfare Officer Application Course.

RSL Sword - Sub-Lieutenant Cleo Telford

# ANZAC Awards

### ANZAC Peace Prize

The ANZAC Peace Prize was not awarded in 2014.

# ANZAC of the Year Awards

The 2014 ANZAC of the Year awards were made to:

- Mr Gary Park of Victoria in recognition of his leadership, guidance and encouragement to the youth and local community of Mt Evelyn through the Mt Evelyn Scouts.
- Ms Carole Doyle of Victoria in recognition of her determined advocacy for the rights and wellbeing of veterans and their dependants.
- Fredrick Morris Clark JP of Victoria in recognition of his many years of dedicated service to the ex-service community through the Echuca RSL Sub-Branch, the Echuca-Moama Veterans Support Centre and the Echuca Workers & Services Club.

- Christine Krupa of Queensland in recognition of her many years of service to the ex-service community through the Hervey Bay RSL Sub-Branch.
- Darrel Edward Herbert of Western Australia in recognition of his outstanding service, ongoing commitment and contribution towards the betterment of veterans and their families through the City of Rockingham RSL Sub-Branch, and to the wider community of the City of Rockingham.

# Scholarships

## **RSL Scholarships**

The RSL Scholarships were introduced in 2006 by the RSL National Trustees. Two scholarships are awarded to children of veterans in necessitous and deserving circumstances while they undertake tertiary education in Australia.

The 2014 RSL Scholarships have been awarded to:

Mr James Campbell of Victoria Miss Emma-Lee Scott of New South Wales Miss Megan Freckleton of South Australia

# RSL New Guinea Campaign Scholarships

The RSL New Guinea Campaign Scholarships were instituted in 2010 to assist in the education of 2 students in the final two years of high school at Port Moresby Grammar School.

The Scholarship winners for 2014/15 are Francisca Raphael and Barry Bagu.

This year the National Trustees introduced a further scholarship to support a student during their tertiary studies. The Scholarship will be awarded for a period of up to 3 years, with the 2<sup>nd</sup> and 3<sup>rd</sup> years conditional on **the successful completion of the previous year's study.** The National Trustees would like to acknowledge the assistance of the Port Moresby RSL Sub-Branch in the selection process and the administration of the scholarship.

The inaugural winner for the 2014 tertiary scholarship is Patricia Bogar.

# National Board Members

# National Officers/Advisors

National President	Rear Admiral Ken Doolan AO RAN (Rtd)	
Deputy National President	Mr Don Rowe OAM	(until November)
	Mr Terry Meehan	(from November)
National Secretary	Mr John King	
National Treasurer	Mr David Sinclair	
National Legal Advisor	Mr Rick Harley	
National Defence Advisor	Air Vice Marshal Alan Tit	heridge AO (Retd)
National Veterans' Affairs Advisor	Mr John Hodges	
National Policy Advisor	Ms Lisa Geraghty	

# State Presidents

Victorian Branch President Western Australian President New South Wales Branch President

South Australian Branch President Queensland Branch President Tasmanian Branch President Australian Capital Territory Branch President Major General David McLachlan AO (Retd)The Hon Graham Edwards AMMr Don Rowe OAM(until November)Mr Peter Stephenson OAM(Acting - from November)Brigadier Tim Hanna AMMr Terry MeehanMr Robert DickMr Peter Collas(until June)Mr Peter Eveille(from June)

# National Headquarters Staff Members

Administrative Manager National Secretariat Support Officer National Project Officer National President's PA Accounts Officer Reception Ms Sarah Blackmore Mrs Jan Ormerod Mr Herbert (Mickey) Michaelis Ms Dawn Kitchener Mrs Ann Taylor Ms Michelle Hemmingway

# RSL Membership Details - as at 31 December 2014

STATE	RSL MEMBERSHIP		WOMENS' AUXILIARY	
	Membership	Sub-Branches	Membership	Sub-Branches
ACT/Overseas	1,542	13	nil	nil
NSW	40,780	370	2,540	146
QLD	35,505	242	574	51
SA/NT	12,280	134	230	14
TAS	4,405	51	233	23
VIC	65,159	288	1,021	64
WA	9,692	130	n/a	n/a
ANNUAL STAT	ISTICS TOTAL	S		
2014	169,363	1,228	4,598	298
2013	170,625	1,241	5,494	330
2012	167,448	1,250	7,269	409
2011	177,345	1,261	6,505	372
2010	184,402	1,309	6,452	383
2009	186,652	1,306	5,533	381
2008	189,350	1,316	8,163	432
2007	193,418	1,327	8,626	441
2006	194,425	1,335	9,247	463
2005	202,957	1,336	9,745	508
2004	201,593	1,332	10,412	520
2003	208,772	1,354	12,025	577
2002	212,074	1,363	12,690	590
2001	214,647	1,373	12,168	606
2000	220,600	1,395	13,121	628
1999	226,843	1,408	13,807	652

The Returned & Services League of Australia A.C.N. 008 488 097 is a company limited by guarantee and incorporated in the ACT.

#### National

RSL National Headquarters Units 3/4 71 Constitution Avenue CAMPBELL Phone: (02) 6248 7199 Fax: (02) 6247 7637

# State Branches

### ACT

Morshead Home Archibald Street LYNEHAM Postal: GPO Box 708 CANBERRA ACT 2601 Phone: (02) 6260 6344 Fax: (02) 6295 1628

#### QLD

#### 283 St Paul's Terrace

FORTITUDE VALLEY Postal: PO Box 629 SPRING HILL QLD 4004 Phone: (07) 3634 9444 Fax: (07) 3634 9400

#### VIC

ANZAC House 4 Collins Street MELBOURNE VIC 3000 Phone: (03) 9655 5555 Fax: (03) 9655 5500

#### NSW

ANZAC House 245 Castlereagh Street SYDNEY NSW 2000 Phone: (02) 9264 8188 Fax: (02) 9264 8466 Postal Address: GPO Box 303

GPO Box 303 CANBERRA ACT 2601

#### TAS

ANZAC House 206 New Town Rd NEW TOWN TAS 7008 Postal: PO Box 147 NEW TOWN TAS 7008 Phone: (03) 6242 8900

#### SA

ANZAC House Torrens Training Depot Victoria Drive ADELAIDE SA 5000 Phone: (08) 8232 0322 Fax: (08) 8232 0377

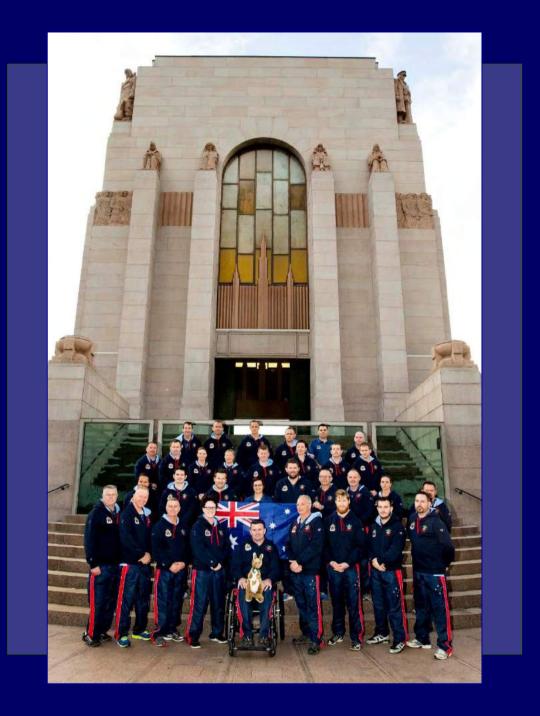
#### WA

ANZAC House 28 St Georges Terrace PERTH Postal: PO Box 3023 Adelaide Terrace PERTH WA 6832 Phone: (08) 9287 3799 Fax: (08) 9287 3732

# The 2014 Invictus Games

The Invictus Games initiative is an international multi-sport competition for current and former military personnel who have been wounded, injured or become ill in service to their country. In 2014, the Invictus Games were held in London from September 10-14 where more than 400 competitors from 13 countries competed in 9 adaptive sports.

The Australian Defence Force, in partnership with the Returned and Services League of Australia, supported a team of 36 serving and former serving wounded, injured and ill military members to compete in the inaugural Invictus Games.



#### Front Cover: Australian Invictus Games athletes

Australian team coach Jason Bremner and former soldier Leon Seccombe during the opening ceremony of the Invictus Games at Queen Elizabeth Olympic Park in London on September 10.

(Photo courtesy of the Department of Defence.)

#### **Inside Front Cover**

The Australian athletes are pictured in front of the ANZAC Memorial Hyde Park, Sydney before their departure.

(Photo courtesy of the Department of Defence)

#### Inside Back Cover:

#### Top photo:

Former soldier Paul Warren competes in the 4 x 100m Mixed Relay at the Invictus Games in London on September 11.

#### Bottom photo:

Former soldier Agnes Young wins a bronze medal during the discus event at the Invictus Games in London on September 11.

(Photos courtesy of the Department of Defence)





#### **Back Cover:**

Commander Joint Health Command, Rear Admiral Robyn Walker and National President of the Returned and Services League, Rear Admiral Ken Doolan with Darren McMannus-Smith and members of Australia's Invictus Games Team after the official launch at Parliament House.





The Price of Liberty is Eternal Vigilance