



# Returned & Services League of Australia National Annual Report 2018



1918

CENTENARY  OF ARMISTICE

2018

*The Price of Liberty is Eternal Vigilance*



2	National Interim Chairman's Report
3	National Trustees Report
5	National Veterans' Affairs Committee Report
6	RSL AFOF Report
7	RSL Awards
10	RSL Prizes
11	Captain Reg Saunders Scholarship
12	Financial Report
43	National Board Members/National Officers
43	National Headquarters Staff
44	Membership Statistics
44	Registered Offices



## PHOTOS

**Front Cover:** Part of the 62,000 Poppy Display at the Australian War Memorial to commemorate the Centenary of Armistice  
**Back Cover:** Australian Troops off to fight in the Great War / WWI recruiting poster / Australians flock to the streets in their thousands to celebrate the end of the War to end all Wars.



## Report from the Interim Chairman of the National Board



2018 marked many significant anniversaries in Australia's proud military history. Among these are anniversaries marking major battles of World War I, including the Centenary of the beginning of the German offensive on the Somme, the fierce fighting at Villers-Bretonneux, as well as the battles of Hamel, Amiens, Dernancourt, the Battle of Mont St Quentin. The year also featured a number of significant events from World War II and subsequent conflicts including the 75th Anniversary of the capture of Lae in New Guinea, the 65<sup>th</sup> Anniversary of the Korean Armistice as well as the 50th Anniversary of the Battles of Fire Bases Coral/Balmoral in the Vietnam conflict.

Most importantly, this year recognised the Centenary of Armistice - the end of the War to end all Wars.

The Returned & Services League of Australia evolved from horrors of the Great War to ensure a unified approach to address the lack of organised repatriation facilities and medical services available to those returning from service.

This ethos of compassion and service remains today as the motivating influence of the League. That core mission has never changed but has continued to evolve to meet the needs of each generation of servicemen and women. We advocate for the best possible conditions for our serving men and women and for those who have served the nation in the past. We foster respect and thanks from the nation for all those who have made sacrifices in Australia's name and we provide a strong voice on issues of national unity and security.

We are known and respected regionally, nationally and internationally as an organisation of pride, strength and valour. Whilst these points may ring true, we must not rest on our laurels or let our egos run away, I believe it is time that we recognise that the myriad of Ex Service Organisations in the community are not the competition; they, like us are there to support the Serving and Ex-Serving Community and their families and it is time that we worked in collaboration to support those that we have chosen to serve. We may not necessarily agree on every issue, but in a true collaboration we are still able to express our point of view, and remain loyal to our core values while offering our support to others.

Over the last 2 years, the RSL has been confronted with some of the most controversial issues in its 102 year history, with each State, Territory and sub-branch affected in its own way by the challenges faced by the League.

On every level the RSL has been examining and modernising internal practices, governance structures and compliance frameworks to ensure we are performing our duties and meeting our legal and regulatory obligations as a charity organisation under the ACNC.

These have been challenging times for our members, volunteers and staff who have had to endure additional workloads, answer tough questions about the organisation on the frontline while continuing to operate professionally in times of uncertainty, and for your dedication and professionalism, I thank you.

National President, Robert Dick, stepped down in July this year and on behalf of the membership I would like to offer our thanks for his tireless and unstinting work on behalf of the League and it's members. In the absence of a Deputy National President, the National Board elected me as Interim Chairman of the Board until such time as elections for a new National President can be held.

It is imperative that we continue to work collaboratively at all levels. We need to demonstrate to current and future members of the League, and the broader community, that we are open to exploring innovative ideas, investing in new programs and resourcing our support mechanisms to ensure we secure our position as the leading ex-service organisation in the country.

We have an upcoming younger membership base who need the support and assistance that the RSL can provide on a regional, state and national basis. They are asking for our help and support. We need to take the time to listen and learn about their individual experiences and use that information to adapt existing programs and design new initiatives for support and advocacy services to meet their specific needs. It is important to remember that our support extends not just to members of the League, but to all those that have pulled on the uniform in the service of their country.

I am confident that if we are brave enough to continually examine ourselves and if collectively we are willing to make changes for the betterment of the League, we will be able to retain and regain the confidence of our members and the broader community.

These are exciting times of renewal and regeneration where we can all be part of the change.

**JOHN KING**  
Interim Chairman, National Board



## Meetings and Membership

The National Trustees met on 4 occasions during 2017-18 (some by telephone link) and handled some more urgent matters out of session. Mrs Jan Ormerod again provided excellent secretarial support until stepping down from the position following the May 2018 meeting. The National Trustees were pleased to offer a formal vote of thanks to Mrs Ormerod for her sterling support over many years and to welcome Ms Renee Mills as the new secretary to the Committee. Mr John King remained as the representative of the RSL National Board on the Committee and attended meetings. The National Trustees were grateful for his advice and interest. The national trustees were grateful for the financial information provided by the National Accounts Manger. Following a change in the Constitution of RSL National in 2016, the long-standing arrangement for the Chairman of the RSL National Trustees to attend RSL National Board meetings ceased.

The National Trustees for 2018 were:

John Sheldrick OAM Chairman  
Dennis Cowdroy OAM QC  
Gary Lancaster  
Iain Macinnis AO  
Paul Stevens AO  
Jock Statton AM

## Financial Situation

Again, I have to report that the financial situation associated with the National Trusts and Funds is declining further to the extent that some incursions into capital have been made to meet appropriate grants. Interest rates remain very low affecting earnings of all Trusts and Funds and there have been negligible donations.

The National Trustees have provided a Special Report to the National Board Report on the status of the National Trusts and Funds including recommendations as to their run down over future years if no additional financial support eventuates. The National Board is yet to advise its considerations of the Trustees Report.

## Consolidation of Trusts and Replacement of National Trustees

In 2017, I reported that the National Board was considering a move to consolidate the National Trusts and Funds and to replace the appointed National Trustees with trustees from members of the Board. No further action was taken during 2018 in either of these cases although the National Trustees keep in mind consolidation as might be appropriate.

The National Board remains still to resolve the situation regarding the payment of Administration fees by each of the National Trusts and Funds.

## Review of RSL National Financial Matters – ACNC

The National Trustees were advised vide Mr John King that the review of RSL National financial matters undertaken by KPMG/ACNC has resulted in some changes in responsibility afforded the National Board and the National Trustees. Changes included a requirement that in future, grants authorised by the National Trustees are to be ratified by the National Board before payment. The National Trustees advised that this procedure seemed to represent an abrogation of the responsibilities of Trustees in general and commented accordingly to the informants.

## RSL & 6<sup>th</sup> Division Australian/Hellenic Education Memorial Fund

The Fund continued to offer grants to support two scholarships to Greek based tertiary students. As well it has continued providing a grant annually to the Bishop of Spili's Fund. In 2018 the Fund drew down on its earnings and some capital to maintain the grants at previous levels. The scholarship recipients for 2018 were Ms Maria Skalidi and Ms Aikaterini Papadogianni and are congratulated on their success.

## Mona Tait and May Hayman Memorial Fund

This Fund has a very limited capital despite some additions from the RSL since it was agreed some years ago to take over the Fund from the Trustees of the Canberra Hospital Fund at their request. The Fund provides a scholarship of \$1000 to a selected nurse undertaking studies at the University of Canberra Nursing School each year. The School was unable to nominate a candidate for the scholarship in 2018.

## RSL Foundation

Following an application for assistance to supply a refrigerator and microwave to Miss J Thorn a sum of £290 sterling was granted.

## RSL War Veterans Homes and Welfare Trust

In response to a proposal from the Charles Perkins Centre, University of Sydney, the National Trustees were pleased to provide a grant of \$245,000 to support large animal trials being undertaken by the University, of a material called "Tropoelastin", a synthetic gene compound which can be moulded and used to rapidly heal wounds. The National Trustees recognised this material as a substance which could be extremely beneficial in treating wounded service personnel, veterans and the community at large. Subsequently Mr. John King reported that he had attended by invitation, a function held by the University of Sydney to recognise those who have supported various projects and the RSL was thanked for its contribution.

## Jubilee Commemorative Fund of the RSL

This Fund, enduring since 1966 (the Silver Jubilee of the RSL), has continued to support those beyond the RSL as was its intention when established in 1966. Through capitation all members of the RSL have supported this Fund annually. However, the National Trustees were advised by the National Board that capitation payments to this Fund will cease in 2018 under new financial arrangements appertaining to RSL National finances. The Fund continued to offer grants established over previous years by drawing down on earnings including capitation payments.

During 2018 the following grants were made:

### RSL Scholarships

Two scholarships valued at \$4000 each (per year) were awarded to tertiary students Maria Sell and Jordan Brown and provision was made for the continuing scholarships for previous awardees subject to satisfactory academic results. The scholarships provide \$4000 for each recipient for each of three years of study. The total annual grant for RSL Scholarships is \$24,000. The National Trustees were pleased to note a thank you letter from scholarship holder Andrew Jones. Thanks are due to Australian Veterans Children's Trust (AVCAT) for administering these scholarships for which the Fund pays an administrative fee.

### Reg Saunders Scholarships

These scholarships are intended for indigenous scholars and awarded each year generally to those undertaking vocational studies. Over previous years the scholarships have been awarded in conjunction with the Batchelor Institute in the Northern Territory but during 2018 this arrangement was discontinued. Later in the year arrangements were made for the administration of these scholarships through (AVCAT) commencing in 2019 with two scholarships increased to \$3000 each.

### RSL New Guinea Campaign Scholarships

These scholarships which were awarded to students at Port Moresby Grammar School to support two disadvantaged students from the School through years 11 and 12, ceased due to administrative arrangements within the School. The National Trustees have been in communication with the RSL Port Moresby Sub-branch to establish other scholarships available to PNG students preferably at tertiary level.

### Medical Student Exchanges

Due to changes in the management of the scholarship program, combined with difficulties on the part of partner hospitals, the usual grant of \$10,000 to the University of Sydney Northern Medical School to support the exchange of two medical students from /to Fiji and PNG was not made this year. A \$5000 was provided to Hoc Mai Foundation for a similar exchange to Vietnam. Reports suggest that these exchanges are not only beneficial to the Australian recipients but also within the countries they visit.

## Kapyeong Scholarships

The Fund continued to support these scholarships which assist disadvantaged school students in South Korea. The grant of \$US2,760 is divided and distributed to several children in the Gapeyong Middle and Secondary Schools. This year, the scholarships were again presented by the Australian Ambassador, HE Mr James Choi. The scholarships are well received and gratefully accepted in recognition of the part Australian service personnel played in the Korean War.



Australian Ambassador, HE James Choi [front row - third from right] after the presentation of the Gapeyong Scholarships in South Korea.

## Mountbatten Memorial Fund

This fund makes an annual grant to the Royal Commonwealth Ex-service League (RCEL) each year to support disadvantaged ex-servicemen, who had been part of the British Forces, and their dependants within the poorer nations of the Commonwealth. Australia is among other nations of the British Commonwealth who jointly support this cause. A grant of \$5000 was made in 2018 drawing down on earnings in the Fund and some capital.

**JOHN SHELDRIK**  
Chairman



# National Veterans' Affairs Committee Report

## Purpose of NVAC

The National Veterans' Affairs Committee (NVAC) advises the National President and Board on matters relating to the welfare of veterans and their families (the veteran community), primarily after the veterans have separated from the ADF. Historically, NVAC focussed on DVA policies and those of other relevant Government agencies and authorities. It also recommends options for the League to advocate to government and other stakeholders on behalf of veterans and their families.

With the changing needs of the veteran community, NVAC has recently become more involved in ensuring the availability and delivery of essential services from within the League.

## Objectives of NVAC

In 2017 NVAC reviewed its terms of reference (TORs) and its method of operation. This aimed at ensuring the League as a whole could enhance the delivery of essential services effectively and efficiently.

Building on its historical objectives, NVAC applied the following two objectives:

- Advise the National President, the Board and the CEO on matters relating to the entitlements and the delivery of services to the veteran community; and
- Provide strategic oversight and coordination to support Branches in the delivery of those services and monitor the availability of capabilities across the League.

The revised TOR renewed NVAC's focus on legislative and policy-related issues affecting veterans' entitlements while ensuring the League provided or enabled access to the services as equitably and consistently as possible across all Branches.

## Composition of NVAC

### Chair

Mr Peter Eveille was appointed the Interim Chair in April 2018 taking over from Mr James Gilchrist.

### Deputy Chair

A member of the National Board, Dr Robert Webster has played a valuable role in supporting the Chair and as a conduit between the Board and the committee.

### Branch Representatives

The TOR provided for one or two representatives from each Branch, with these being a mix of paid staff and volunteers who offered a range of skills, knowledge and experience that contributed to attaining the committee's outcomes.

### Representation of Branch Views

Committee members were expected to offer a whole-of-branch perspective and ensure information was passed effectively back to their sub-branches. This aimed at optimising the availability of, and the structure and resources available for service delivery between and within branches.

NVAC's potential is limited by the irregular and inconsistent attendance of its members. It was disappointing that some State Branches were not represented at the NVAC meetings. This is a critical Committee of the League and, for it to work satisfactorily, it needs input from all Branches.

### Advisor

During 2018 the Committee did not have the services of an Honorary Medical Advisor and the appointment of an individual, or panel of individuals, to this role is urgently required and appropriate resources should be made available to obtain this expertise.

### Meetings

NVAC met three times in 2018. The Chair briefed the President and CEO as required and confirmed NVAC's progress in regard to its priorities and on factors that affected its performance.

## Achievements and Reports during 2018

Due to, often short time constraints, individual State Branches made submissions to a range of ongoing government inquiries. These included the Productivity Commission inquiry "*A better way to support Veterans*", the "*Inquiry into Transition from the ADF*", and the "*Advocacy and Supporting Services Scoping Study*".

Each of these inquiries, due to report in 2019, have the potential to impact on the range of services that the League provides and the methods of delivery to the broader veteran community.

- **External Committees.** The Chair attended meetings of the Repatriation Medical Authority as an ESO representative in August and October. It is vital that a representative of NVAC attend RMA meetings to keep up to date on the work of the RMA. The Chair attended committees conducted by DVA. It is important that these attendances be continued and resources should be made available for the Chair of NVAC or another representative can continue to attend these forums.
- **Senate Foreign Trade Committee.** In October the Chair appeared before the Committee in regard to its inquiry into the use of mefloquine by the Defence Department.

## Future of NVAC

Committee members strongly endorse the continuing need for NVAC or a similar committee. However, members agreed it must be better directed by the National Board and be better resourced if it is to reach its potential.

The release of the various final reports referred to earlier will create a continuing need for co-ordinated action by all State Branches. In addition there will be a need for submissions to be made to the Royal Commission into Aged Care.

Robert Webster  
DEPUTY CHAIRMAN



# RSL Australian Forces Overseas Fund (AFOF)

The Australian Forces Overseas Fund (AFOF) provides packages to Australian Defence Force (ADF) and Australia Federal Police (AFP) personnel serving overseas on various military operations, peacekeeping and peacemaking deployments. The packages are provided twice yearly so that those deployed receive at least one pack whilst they are serving overseas in whatever capacity.

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 and other items 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.



## Packing the delivery

39<sup>th</sup> Battalion members assist members of local RSL Sub-Branches with the packing of the parcels.

Many personnel are serving in areas of particular hardship and in conditions quite foreign to those experienced back home. These packages are a reminder of home and that Australia appreciates the contribution our service people are making for the nation.

The beginning of RSL AFOF can be traced to the decision to provide Christmas parcels to members of the Australian Army serving in Vietnam. Following our withdrawal from Vietnam, RSL AFOF has continued to support Australian Forces on missions abroad. RSL AFOF was formally established on 26 January 1966 at the Sydney Town Hall, amalgamating the earlier fund established by RSL NSW and the Lord Mayor's Comfort Fund.

The work of RSL AFOF has been made possible due to the donations received from ordinary Australians who

share our desire to continue this support. Twice a year, we see volunteers from RSL NSW State Branch, RSL sub-branches and Civilians from the Defence Department and the Department of Veterans' Affairs joining with serving members of the Deployed Forces Support Unit (39<sup>th</sup> Battalion) at Randwick Barracks in NSW to pack parcels for shipment overseas.

The preparation of the packages would not happen without the support of the Deployed Forces Support Unit (39<sup>th</sup> 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
- RSL National staff
- NSW RSL State Branch office
- NSW local RSL Sub-Branches

This year a total of approximate 2,500 packages, for each of the mid-year and Christmas periods, were sent to those serving overseas.



## Bears for Schools

To help commemorate the Centenary of Armistice, volunteers at the October packing were joined by a member of the Bears for Schools Project, Lieutenant Thomas Hendy - WWI Australian Flying Corps Bear.

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.



## Meritorious Service Medal

### ACT

BRODIE OAM , G I

### NSW

MURRAY, G W

SWALLOW, D W N

VINCENT, M J

### SA

EBSARY, E J

### VIC

ANDERSON ED, M

### WA

GAYNOR OAM RFD, W E

MULHOLLAND, I M

## Life Membership

### NSW

ARENA, N L  
BALFOUR OAM, J G  
BROWNING, W  
CHAPMAN, R J  
FAYLE, K T  
FORSYTH, D  
GOODGER, J G

GRAHAM, J A  
GRANT, B L  
HANCOCK, D C  
HARPER AM, D H  
IRWIN, R W  
LAVERACK, C R  
MACK, A J A

MACKEN, J T  
McINTYRE, K R  
MCKENZIE, A N  
NEW, E  
PUNSHON, P  
SETTER, K A  
SMITH, B J

STONE, R  
STRAWBRIDGE, B  
SUTHERLAND, D A  
WENHAM, W  
WHITE, K A  
ZARB, C

### QLD

ALDRIDGE, G R  
BARLOW, G P  
BUNTER, L F  
CAIRNES, P  
CAMERON, E  
CLARK, R J  
COLCLOUGH, M

COSTELLO, M  
D'ALTON, L F  
DOVER, J S  
FITZGERALD, K J  
GIBSON, G L  
GIRVAN, R  
GOULD, D J

GROSS, R J  
HARCOURT, A J  
HARTMAN OAM, R  
HEMERS, K L  
HUNTER, D J  
IZATT, D J  
LESLIE, P G

MAPP, P J  
McNAMARA, P A  
REID, J T  
ROSE, J E  
ROSE, W J  
SOPER, F J  
WALES, N

### SA

BLACKMORE, C J

### TAS

CAMERON, G  
CLARK, K

CLARKE, W  
EVANS, P

GOODRICK, M  
NAPIER, J

### VIC

ANDREWS, H  
BALDWIN, A  
CANOBIE, R  
DEUTSCHER, P  
DOHERTY, R  
DOYLE, G

DOYLE, J  
HARRIS, G  
HARRISON, R  
HOLLANDS, J  
JENKINS, D  
JONES OAM, B

JOYCE, L  
KEALL, D  
MAWKES, J  
McDERMOTT, P  
MERRYWEATHER, A  
NICHOLLS, B

O'DONOVAN, G  
O'SHAUGHNESSY, P  
PENNO, P  
SHINKFIELD, H R  
STEELE, T  
TOWNSLEY, I



## WA

ABBOTT, F G  
ANDREWS, J K  
McGUIRE R W

POOLE, R L  
RAMPANT, C de C  
ROWLES, P D

TYRRELL, G W  
WADE, J J J  
WEST, A L

WILSON MBE, W R  
WORTH, G I

## Honorary Life Membership

### TAS

TRAVERS, J

### WA

SANDERSON AC, Her Excellency The Hon Kerry

### NATIONAL

NELSON, Dr Brendan

## Women's Auxiliary Life Membership

### NSW

ALLEN, S  
JONES, D

JOYNER, N  
MCKEAN, A

NEWMAN, B

### QLD

GILBERT, J

### TAS

BYRNE, C

COOPER, N

### VIC

BENCRAFT, E  
BROWN, T

BRUSASCHI, J  
CONGRAM, L

MARTIN, E  
PEARCE, A

REDLEY, D  
STEPHENS, H

## Certificate of Merit and Gold Badge

### NSW

JOHNS, D

## 50 Year Membership Certificate

### NSW

ROACH, E R

### QLD

BOLTON, D R  
BRANDT, A W R  
FRASER, A R

HARVEY, H  
HAWKINS, E J  
LE FEUVRE, V F

MADELEY, S C  
SAWYER, P  
WALKER, A

WILLIAMS, B A  
WILLMANN OAM, G K

### TAS

GOODWIN, G

### VIC

BOURKE, D  
KONTOSSI, K

MILLER, G  
ROBOTHAM, M

STANLEY, P  
WHELAN, E P

SA

BAK, E

WA

RICHARDSON OAM JP, A T

## 60 Year Membership Certificate

QLD

HENNING, F H

LOFTS, A H

VIC

DUCKETT, R

## Certificate of Appreciation

ACT

SUBRITZKY, A

WHITE MBBS FRANZCP OAM, Dr Brian

WHITE, Mrs

VIC

BURNS, R

RANSOM, P

TAYLOR-PARKINS, B

WALLACE, R

## Sub-Branch Anniversary Certificate

### 75<sup>th</sup> Anniversary

NSW

Kirribilli RSL Sub-Branch

### 100<sup>th</sup> Anniversary

NSW

Rose Bay RSL Sub-Branch

TAS

Devonport RSL Sub-Branch

VIC

Ararat RSL Sub-Branch  
Casterton RSL Sub-Branch  
Caulfield RSL Sub-Branch  
Coburg RSL Sub-Branch  
Creswick RSL Sub-Branch  
Dimboola RSL Sub-Branch  
Euroa Sub-Branch  
Jeparit RSL Sub-Branch  
Kaniva Sub-Branch  
Kerang & District Sub-Branch  
Kyneton Sub-Branch

Leongatha RSL Sub-Branch  
Lilydale RSL Sub-Branch  
Mansfield Sub-Branch  
Northcote RSL Sub-Branch  
Portland RSL Sub-Branch  
Sale RSL Sub-Branch  
Sea Lake RSL Sub-Branch  
St Arnaud Sub-Branch  
Stanhope RSL Sub-Branch  
Woodend RSL Sub-Branch  
Yarrawonga-Mulwala Sub-Branch



## 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 Connor Haas

### 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 Jayden Green

December Graduation - Lance Corporal Amy Rowlings

### HMAS WATSON

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

RSL Sword - Sub-Lieutenant Mollie Burns RAN

## 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 2018 RSL Scholarships have been awarded to Maria Sell and Jordan Brown.

## ANZAC AWARDS

### ANZAC Peace Prize

The ANZAC Peace Prize is awarded by the RSL to recognise any outstanding effort by an Australian citizen who has promoted the concept of international understanding and who, in so doing, has made a contribution to world peace.

The ANZAC Peace Prize was not awarded in 2018.

### ANZAC of the Year Awards

The ANZAC of the Year Awards are made to recognise the efforts and achievements of up to seven Australians who have given service to their fellow Australians and to the community in a positive, selfless and compassionate manner.

The 2018 ANZAC of the Year awards were made to:

- Mr Denis Chamberlain OAM, of New South Wales in recognition of his many years of dedicated and committed service to veterans and their families and to the broader community of Bathurst.
- Mr Kevin O'Callaghan ESM, of Victoria in recognition of his compassionate commitment to engendering the spirit of ANZAC in the ex-service and wider community of Craigieburn for over four decades.



# The 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.

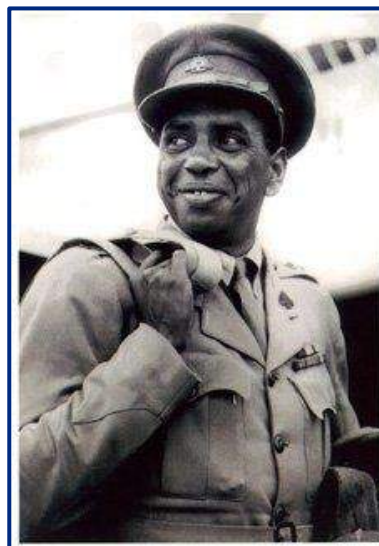
In 2013 the Trustees entered into an agreement to provide the Reg Saunders Scholarship through the Batchelor Institute of Indigenous Tertiary Education in the Northern Territory. This year the Trustees agreed to provide an additional annual grant of \$2000 through the Institute.

## Captain Saunders

Captain Reginald Walter Saunders MBE, a member of the Guditjmarra 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 Guditjmarra, 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.



Captain Reg Saunders MBE(C)

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 2018 Scholarship

Unfortunately, no nominations were received for the 2018 Reg Saunders Scholarship.



The Returned & Services League of Australia Ltd  
ACN 008 488 097

# ANNUAL FINANCIAL REPORT

for the year ended 31 DECEMBER 2018

**THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED**

**ABN 63 008 488 097**

**FINANCIAL REPORT  
FOR THE YEAR ENDED  
31 DECEMBER 2018**

**The Returned & Services League of Australia Limited  
(A Company Limited By Guarantee)  
ABN 63 008 488 097**

**DIRECTORS REPORT**

Your directors present this report on the company for the financial year ended 31 December 2018.

**Directors**

The names of each person who has been a director during the year and to the date of this report are:

**Directors (1 January to 31 December 2018)**

<b>Name</b>	<b>Position Held</b>	<b>Experience</b>
R Dick	Chairman/National President	5 years, 2 months
P Aspinall	Director	2 years, 11 months
J Brown	Director	6 months
S Cameron CSC – to 28 May 2018	Director	2 years, 11 months
C Cates - to 16 July 2018	Director	7 months
B Horan – from 16 July 2018	Director	5 months
J King	Director/Interim Chairman	1 year, 9 months
T Roe – to 11 November 2018	Director	2 years
R Webster OAM	Director	1 year, 10 months
A Ferris – from 6 November 2018	Director	2 months
M Annett CSC	Alternate Director	7 months
J Davidson	Alternate Director	7 months
G Leitch	Alternate Director	1 year 7 months
J McCourt	Alternate Director	4 months
C Cates – from 16 July 2018	Alternate Director	5 months
RT Whitelaw – from 29 January to 16 July 2018	Alternate Director	7 months
D Prytulak – to 2 August 2018	Alternate Director	8 months
J Strachan – to 22 June 2018	Alternate Director	6 months

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

**Company Secretary**

The following person held the position of company secretary at the end of the financial year:

**Nick Mowat**                      Company Secretary (14 September 2018 to 31 December 2018)

## DIRECTORS REPORT

### Principal Activities

The principal activity of the company during the financial year were:

- The continued care and welfare of ex-service personnel;
- 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;
- Provision of representation before statutory Boards and Tribunals;
- The liaison with overseas ex-service organisations; and
- Overseeing the conditions of service of serving personnel in the Australian Defence Force.

No significant changes in the nature of the company's activities occurred during the financial year.

### Operating Results

The deficit of the company for the year amounted to \$267,558 (2017 surplus: \$65,750).

### Review of Operations

A review of operations of the company during the financial year indicated that there have been no significant changes to operations of the entity during the financial year.

### Significant Changes in State of Affairs

No significant changes in the company's state of affairs during the financial year.

### After Balance Date Events

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

### Future Developments

The entity expects to maintain the present status and level of operations and hence there are no likely developments in the entity's operations.

### Environmental Issues

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a state or territory.

### Dividends Paid or Recommended and Options

In accordance with the company's Constitution, the company is limited by guarantee and accordingly no shares or options have been issued. No dividends are paid by the company.



## **DIRECTORS REPORT**

### **Indemnifying Officers or Auditor**

During the financial year, the company paid a premium in respect of a contract insuring the directors of the company against a liability incurred as a director to the extent permitted by the *Corporations Act 2001*.

The directors have not included details of the nature of the liabilities covered or the amount of the premium paid in respect of the directors' and officers' liability and legal expenses insurance contracts as such disclosure is prohibited under the terms of the contract.

### **Meetings of Directors**

During the financial year, seven meetings of directors were held. Attendance by each director were as follows:

<b>Directors' Meetings</b>		
	Number of meetings eligible to attend	Number of meetings attended
Directors –		
R Dick	4	4
P Aspinall	7	5
J Brown	3	3
S Cameron CSC	7	3
C Cates	3	3
B Horan	4	4
J King	7	7
T Roe	6	6
R Webster OAM	7	6
A Ferris	1	1
M Annett CSC	1	1
J Davidson	1	1
G Leitch	1	1
J McCourt	2	2
C Cates	NIL	NIL
RT Whitelaw	NIL	NIL
D Prytulak	NIL	NIL
J Strachan	NIL	NIL

### **Proceedings on Behalf of the Company**

No person has applied for leave of Court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any of those proceedings.

The company was not a party to any such proceedings during the year.

**DIRECTORS REPORT**

**Australian Charities and Not-for-profits Commission Direction**

In February 2018, the Australian Charities and Not-for-profits Commission (ACNC) directed the company to select a governance expert to:


- Undertake a Board review;
- Undertake a Governance review; and
- Prepare a written plan, in consultation with the company, to outline an action plan based on the findings from the Board and Governance reviews.

The company subsequently engaged KPMG to conduct the Board and Governance review and to prepare an action plan to remediate any issues. The company agreed to adopt the action plan and the ACNC agreed that the action plan was appropriate. The Company has commenced implementing each of the steps set out in the action plan.

**Auditor's Independence Declaration**

The lead auditor's independence declaration in accordance with section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* for the year ended 31 December 2018 has been received and can be found on page 7 of the Financial Report.

Signed in accordance with a resolution of the Board of Directors:

Director .....  


Dated this 18th day of September 2019.

**RESPONSIBLE PERSONS' DECLARATION**

The responsible persons' declare that in their opinion:

1. The financial statements and notes, as set out on pages 8 to 26:
  - (a) comply with the *Australian Charities and Not-for-profits Commission Act 2012*, the Australian Charities and Not-for-profits Commission Regulation 2013 and Accounting Standards as described in Note 1 to the financial statements; and
  - (b) give a true and fair view of the financial position as at 31 December 2018 and of the performance for the year ended on that date of the entity;
2. There are reasonable grounds to believe that the entity will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2013.

Director ..... 

Dated this 18th day of September 2019.



AccountAbility (ACT) Pty Ltd  
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*Professional Standards Legislation*

**AUDITORS' INDEPENDENCE DECLARATION UNDER SECTION 60.40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE DIRECTORS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED**

I declare that, to the best of my knowledge and belief, during the year ended 31 December 2018 there have been:

- (a) no contraventions of the auditors' independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit, and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

**AccountAbility**

**Anthony Wilson**  
**Registered Company Auditor**  
**Canberra, ACT**  
**18 September 2019**

**The Returned & Services League of Australia Limited**  
**(A Company Limited By Guarantee)**  
**ABN 63 008 488 097**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2018**

	NOTE	2018 \$	2017 \$
Revenue	2	1,205,038	1,648,784
Other revenue	3	-	219,105
Realised gain on held for sale securities		44,038	-
Employee benefits expense		(617,476)	(602,068)
Depreciation and amortisation	9	(42,653)	(14,584)
Administration expenses		(44,807)	(57,727)
Forensic examination expenses		-	(216,233)
Occupancy		(131,539)	(149,637)
Meeting and conference		(207,997)	(112,460)
Insurance		(6,263)	(13,317)
Legal		(71,290)	(5,185)
Accounting and audit		(41,422)	(34,526)
POW Grassroots Program		-	(12,962)
Welfare and disaster		-	(234,428)
Provision for doubtful debts or written off		(182,780)	(45,198)
Fund expenses		(39,471)	(54,502)
National President		(26,575)	(79,476)
Other expenses		(104,361)	(169,834)
		<hr/>	<hr/>
(Deficit)/surplus for the year		(267,558)	65,750
Income tax expense		-	-
(Deficit)/surplus from continuing operations		(267,558)	65,750
Other comprehensive income			
Transfer of fund retained earnings		-	7,878,696
		<hr/>	<hr/>
Total comprehensive income for the year		<u>(267,558)</u>	<u>7,944,446</u>

The accompanying notes form part of these financial statements

The Returned & Services League of Australia Limited  
(A Company Limited By Guarantee)  
ABN 63 008 488 097

**STATEMENT OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2018**

	NOTE	2018 \$	2017 \$
<b>ASSETS</b>			
CURRENT ASSETS			
Cash and cash equivalents	5	865,144	4,288,634
Trade and other receivables	6	309,618	260,947
Inventories		41	42
Other financial assets	7	7,564,135	4,414,277
Other current assets	8	<u>314,420</u>	<u>336,835</u>
TOTAL CURRENT ASSETS		9,053,358	9,300,735
NON-CURRENT ASSETS			
Property, plant and equipment	9	<u>67,681</u>	<u>87,333</u>
TOTAL NON-CURRENT ASSETS		67,681	87,333
TOTAL ASSETS		<u>9,121,039</u>	<u>9,388,068</u>
<b>LIABILITIES</b>			
CURRENT LIABILITIES			
Trade and other payables	10	57,815	37,673
Other financial liabilities		-	-
Provisions	11	<u>46,285</u>	<u>65,898</u>
TOTAL CURRENT LIABILITIES		104,100	103,571
NON-CURRENT LIABILITIES			
Iskia contracts	20	-	-
TOTAL NON-CURRENT LIABILITIES		-	-
TOTAL LIABILITIES		<u>104,100</u>	<u>103,571</u>
<b>NET ASSETS</b>		<u>9,016,939</u>	<u>9,284,497</u>
<b>EQUITY</b>			
Retained earnings		8,901,416	9,168,974
Reserves		115,523	115,523
<b>TOTAL EQUITY</b>		<u>9,016,939</u>	<u>9,284,497</u>

The accompanying notes form part of these financial statements

The Returned & Services League of Australia Limited  
(A Company Limited By Guarantee)  
ABN 63 008 488 097

**STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Retained Earnings	Asset Replacement Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
<b>Balance at 1 January 2017</b>	1,224,528	40,869	74,654	1,340,051
Surplus from continuing operations	65,751	-	-	65,751
Other comprehensive income	7,878,696	-	-	7,878,696
<b>Balance at 31 December 2017</b>	<u>9,168,974</u>	<u>40,869</u>	<u>74,654</u>	<u>9,284,497</u>
Surplus from continuing operations	(267,558)	-	-	(267,558)
Other comprehensive income	-	-	-	-
<b>Balance at 31 December 2018</b>	<u>8,901,416</u>	<u>40,869</u>	<u>74,654</u>	<u>9,016,939</u>

The accompanying notes form part of these financial statements

**The Returned & Services League of Australia Limited**  
**(A Company Limited By Guarantee)**  
**ABN 63 008 488 097**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	NOTE	2018 \$	2017 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from members and others		984,903	998,328
Payments to suppliers and employees		(1,451,036)	(1,912,805)
Interest received		215,502	355,849
		<hr/>	<hr/>
Net cash generated by/(used in) operating activities	12	(250,631)	(558,628)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of financial assets		(3,149,858)	-
Proceeds from sale of property, plant and equipment		-	21,708
Purchase of property, plant and equipment		(23,001)	-
Transfers of fund investments		-	3,963,317
		<hr/>	<hr/>
Net cash generated by/(used in) investing activities		(3,172,859)	3,985,025
<i>Net increase/(decrease) in cash held</i>		(3,423,490)	3,426,397
<b>Cash at beginning of the financial year</b>		4,288,634	862,237
<b>Cash at end of the financial year</b>	5	<hr/> <u>865,144</u>	<hr/> <u>4,288,634</u>

The accompanying notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is for The Returned & Services League of Australia Limited as an individual entity, incorporated and domiciled in Australia. The Returned & Services League of Australia Limited is a company limited by guarantee.

**Basis of Preparation**

The financial report is a general purpose financial report that has been prepared in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, Australian Accounting Standards - Reduced Disclosure Requirements, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board.

Australian Accounting Standards-Reduced Disclosure Requirements set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions to which they apply. Compliance with Australian Accounting Standards-Reduced Disclosure Requirements ensures that the financial statements and notes also comply with International Financial Reporting Standards. Material accounting policies adopted in the preparation of this financial report are presented below. They have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is 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) Revenue**

Revenue from the sale of goods is recognised upon the delivery of goods to customers. Donations and bequests are recognised as revenue when received. Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers.

All revenue is stated net of the amount of goods and services tax (GST).

**(b) Capitation**

The company has an ongoing agreement with the State and Territory Chapters in regard to capitation revenue. Capitation revenue is recognised on notification from the States and Territories as to the number of new memberships, or membership renewals, for a financial period.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Taxation**

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the Statement of financial position are shown inclusive of GST.

Cash flows are presented in the Statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(d) Employee Benefits**

Provision is made for the company's liability for employee benefits arising from services rendered by employees to the reporting date. Employee benefits expected to be settled within one year together with benefits arising from wages, salaries and annual leave which may be settled after one year, have been measured at the amounts expected to be paid when the liability is settled. Other employee benefits payable later than one year have been measured at the net present value.

Contributions are made by the company to an employee superannuation fund and are charged as expenses when incurred.

**(e) Provisions**

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include 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 overdrafts.

**(f) Inventories**

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

**(g) Property, Plant and Equipment**

Each class of plant and equipment is carried at cost or fair values as indicated, less, where applicable, any accumulated depreciation and impairment losses.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Property**

Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation reserve in equity. Revaluation decreases that offset previous increases of the same classes of assets shall be recognised in other comprehensive income under the heading of revaluation surplus; all other decreases are charged to the statement of comprehensive income.

As the revalued buildings are depreciated the difference between depreciation recognised in the statement of comprehensive income, which is based on the revalued carrying amount of the asset, and the depreciation based on the asset's original cost is transferred from the revaluation surplus to retained earnings. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost are valued at the fair value of the asset at the date it is acquired.

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the 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 assets employment and subsequent disposal. The expected net cash flows have been discounted to present values in determining recoverable amounts.

Plant and equipment that have been contributed at no cost, or for nominal cost are valued at the fair value of the asset at the date it is acquired.

**Depreciation**

The depreciable amount of all fixed assets including buildings and capitalised lease assets is depreciated on a declining-balance method basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The depreciation rates used for each class of depreciable assets are:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
Buildings and fitout	2.5% - 5.0%
Furniture and fittings	11.5% - 20.0%
Plant and equipment	20.0% - 33.0%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date.

Asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

**(h) Leases**

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership, are transferred to the entity are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual values.

Leased assets are depreciated on a diminishing-balance basis over their estimated useful lives where it is likely that the entity will obtain ownership of the asset. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the period in which they occur.

**(i) Financial Instruments**

For the purposes of disclosure of financial assets and financial liabilities, such as marketable securities or other tradeable instruments, these are recognised when the entity becomes a party to the contractual provisions to the security or instrument. In the instance of an acquisition of listed shares, this is equivalent to the date that the company commits itself to either purchase or sell the asset (ie trade date accounting is adopted).

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

*Classification and subsequent measurement*

Finance instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. *Fair value* represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

*Amortised cost* is calculated as:

- i. the amount at which the financial asset or financial liability is measured at initial recognition;
- ii. less principal repayments;
- iii. plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the *effective interest method*; and
- iv. less any reduction for impairment.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) *Financial assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

(ii) *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 subsequently measured at amortised cost.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*(iv) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity.

**(h) Financial Instruments (Continued)**

*(v) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not capable of being classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

*(vi) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

**Fair Value**

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each reporting date, the entity assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the Statement of Comprehensive Income.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of noncash assets or liabilities assumed, is recognised in profit or loss.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Impairment of Assets**

At each reporting date, the company reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of 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 its recoverable amount is expensed to the Income Statement.

Where future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset class, the company estimates the recoverable amount of the cash-generating unit to which the class of asset belongs.

**(j) Comparative Figures**

When required by Accounting Standards, comparative figures have been adjusted to conform with changes in presentation for the current financial year. Refer also Note 20.

**(k) Critical accounting estimates and judgements**

The directors evaluate estimates and judgements incorporated in to the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

*Key estimates – Impairment of receivables and property, plant and equipment*

The company assesses impairment at each reporting date by evaluating conditions specific to the company that may lead to impairment of assets, covering both receivables and property, plant and equipment.

The receivables at the reporting dates have been reviewed to determine whether there is any objective evidence that any of the receivables balance are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment

Where an impairment trigger exists, the recoverable amount of the asset is determined. Fair value less costs to sell or current replacement cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Impact of new accounting standards applicable from 1 January 2018**

The Directors have assessed that the impact of new accounting standards that came into effect from 1 January 2018 and future years, have not had or are unlikely to have a material impact on the company's financial statements. These standards include:

- *AASB 9 - Financial Instruments;*
- *AASB 15 - Revenue from Contracts with Customers; and*
- *AASB 16 – Leases.*



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	2018	2017
	\$	\$
<b>NOTE 2. REVENUE</b>		
<b>Revenue from continuing operations</b>		
<i>Services revenue</i>		
Capitation fees	718,423	794,905
Business development	-	7,953
POW Grassroots Program	-	77,948
Administration fees	25,945	46,073
	<b>744,368</b>	<b>956,879</b>
<i>Finance income</i>		
Held to maturity income & other interest received	153,564	342,708
Interest received from Fund investments	61,938	15,140
Dividends	73,767	-
Gain on investments	44,038	-
	<b>333,307</b>	<b>357,848</b>
<i>Other revenue</i>		
Royalties	7,473	4,656
Modern Baking	149,785	186,547
Pooling recoveries	(11,386)	144,709
Other trading revenue	25,229	22,339
	<b>171,401</b>	
 Total revenue from continuing operations	 <u><b>1,205,038</b></u>	 <u><b>1,648,784</b></u>

**NOTE 3. OTHER INCOME**

Reimbursement for motor vehicle	-	24,940
Donations	-	125,000
Other	-	69,165
	<u>-</u>	<u>219,105</u>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

**NOTE 4. KEY MANAGEMENT PERSONNEL COMPENSATION**

	Short Term Benefits	Total
	\$	\$
2018 Total compensation	235,581	235,581
2017 Total compensation	198,255	198,255
	2018 \$	2017 \$

**NOTE 5. CASH AND CASH EQUIVALENTS**

CURRENT		
Cash at bank	865,144	4,288,634
	<u>865,144</u>	<u>4,288,634</u>

**NOTE 6. TRADE AND OTHER RECEIVABLES**

Trade receivables (gross)	417,714	203,013
<i>Less: Provision for doubtful debts</i>	(182,780)	-
Trade receivables (net)	224,934	203,013
Other receivables	47,371	37,196
Accrued revenue	37,314	20,738
	<u>309,618</u>	<u>260,947</u>

**NOTE 7. FINANCIAL ASSETS**

CURRENT		
<i>Held to maturity financial assets</i>		
Term deposits	7,564,135	4,414,277
	<u>7,564,135</u>	<u>4,414,277</u>

**NOTE 8. OTHER CURRENT ASSETS**

Prepayments		
- Other prepaid expenses	11,254	33,669
- Deposit for lease	31,250	31,250
- Deposits for property acquisition	271,916	271,916
	<u>314,420</u>	<u>336,835</u>

The Returned & Services League of Australia Limited  
(A Company Limited By Guarantee)  
ABN 63 008 488 097

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 9. PROPERTY PLANT AND EQUIPMENT**

	Computer hardware	Furnishings	Motor vehicles	Office equipment	Plaques	Works in progress	<b>TOTAL</b>
As at 1 January 2018							
Gross book value	104,663	65,146	37,808	190,742	11,877	10,000	420,236
Accumulated depreciation	(102,323)	(50,792)	(12,062)	(157,945)	(9,781)	-	(332,903)
<b>TOTAL as at 1 January 2018</b>	<b>2,340</b>	<b>14,354</b>	<b>25,746</b>	<b>32,797</b>	<b>2,096</b>	<b>10,000</b>	<b>87,333</b>
Additions	3,911	-	-	8,340	-	10,750	23,001
Depreciation	6,251	9,000	6,402	20,000	1,000	-	42,653
Impairment recognised	-	-	-	-	-	-	-
<b>TOTAL as at 31 December 2018</b>	<b>-</b>	<b>5,354</b>	<b>19,344</b>	<b>21,137</b>	<b>1,096</b>	<b>20,750</b>	<b>67,681</b>
Total as at 31 December 2018 represented by:							
Gross book value	108,574	65,146	37,808	199,082	11,877	20,750	443,237
Accumulated depreciation	(108,574)	(59,792)	(18,464)	(177,945)	(10,781)	-	(375,556)
<b>TOTAL as at 31 December 2018</b>	<b>-</b>	<b>5,354</b>	<b>19,344</b>	<b>21,137</b>	<b>1,096</b>	<b>20,750</b>	<b>67,681</b>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 10. TRADE AND OTHER PAYABLES</b>		
CURRENT		
Trade creditors and accruals	53,728	24,608
Other payables	4,087	16,063
	<u>57,815</u>	<u>37,671</u>
<b>NOTE 11. PROVISIONS</b>		
<b>Analysis of total provision</b>		
	<b>Annual</b>	<b>Long</b>
	<b>Leave</b>	<b>Service</b>
		<b>Leave</b>
<b>Provisions</b>		
Opening balance as at 1/1/2018	31,825	34,073
Net movement in balance	(9,337)	(10,277)
	<u>22,488</u>	<u>23,796</u>
Balance as at 31/12/2018		
Current	22,488	23,796
Non-Current	-	-
	<u>22,488</u>	<u>23,796</u>
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>NOTE 12. CASH FLOW RECONCILIATION</b>		
<i>Cash as per:</i>		
Statement of financial position	5 865,144	4,288,634
Statement of cash flows	<u>865,144</u>	<u>4,288,634</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

2018  
\$

**NOTE 12. CASH FLOW RECONCILIATION (continued)**

*Reconciliation of surplus for the year to net cash  
provided by / (used in) operating activities*

(Deficit)/Surplus for the year	<u>(267,558)</u>
<i>Adjustments for non-cash items</i>	
Depreciation	42,653
Unrealised gain/loss on investments	-
Adjustment to carrying value of PP&E	-
Gain/loss on disposal of PP&E	-
<i>Movements in assets and liabilities</i>	
Decrease/(increase) in receivables	(48,671)
Decrease/(increase) in prepayments/other assets	22,415
Increase/(decrease) in creditors and borrowings	20,144
Increase/(decrease) in employee provisions	(19,614)
	<u>(250,631)</u>

**NOTE 13. EVENTS AFTER THE BALANCE DATE**

There have been no events subsequent to the reporting date which require disclosure in the financial statements.

**NOTE 14. CONTINGENT ASSETS AND LIABILITIES**

There are no contingent liabilities or assets as at 31 December 2018 which require disclosure in the financial statements.

**NOTE 15. RELATED PARTY TRANSACTIONS**

During the financial year the directors did not receive any benefits other than reimbursement of travel expenses.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 16. CAPITAL MANAGEMENT**

The Board control the capital of the company to ensure that adequate cash flows are generated to fund operations. The Board is responsible for the overall risk management strategy.

The company's capital consists of financial liabilities, supported by financial assets.

The Board effectively manage the company's capital by assessing the company's financial risks and responding to changes in these risks and in the market. These responses may include the consideration of debt levels.

The company does not have a formal policy on capital management and gearing ratios.

**NOTE 17. MEMBERS' GUARANTEE**

The company is incorporated under the *Australian Charities and Not-for-profits Commission Act 2012* and is a company limited by guarantee. If the company is wound up, the Constitution states that each member is required to contribute a maximum of \$10 each towards meeting any outstanding obligations of the company. At 31 December 2018 the number of members was 7 (2017: 7).

**NOTE 18. COMMITMENTS OF CAPITAL**

At the reporting date the company had commitments of capital for the acquisition and fitout of new commercial premises. These commitments are:

- |  |                  |
|--|------------------|
| • Acquisition of Constitution Avenue (Iskia) | \$2,952,743; and |
| • Fitout of property                         | \$500,000.       |

Refer also Note 20 Prior Period Adjustments.

The company has no other commitments of capital.

**NOTE 19. COMPANY DETAILS**

The registered office and principal place of business for the company is:

The Returned & Services League of Australia Limited  
7-9 Geelong Street  
Fyshwick ACT 2609.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**NOTE 20. PRIOR PERIOD ADJUSTMENTS**

In the preparation of the 2018 financial statements, adjustments have been made to previously reported balances:

1. Derecognition of assets and liabilities associated with the purchase of commercial property – assets and liabilities had been recognised in regards to the company’s acquisition and fitout of commercial property on Constitution Avenue. Given the stage in construction of the property the amounts have been de-recognised and have been treated as commitments of capital in accordance with AASB137 – *Provisions, Contingent Liabilities and Contingent Assets and Statement of Accounting Concepts 4*.
2. Recognition of fund retained earnings – in 2017 the retained earning balances for six funds were transferred into the company. A seventh fund balance, Australian Forces Overseas Fund, should have also been transferred.

Adjustments have been made to the 2017 balances for this financial report in accordance with AASB108 – *Accounting Policies, Changes in Accounting Estimates and Errors*.

The adjustments to the 2017 balances are shown below:

	<b>As reported in 2017 financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance</b>
<i>Derecognition of assets and liabilities associated with the purchase of commercial property</i>			
Capital works in progress			
- Constitution Avenue	2,962,743	(2,952,743)	10,000
- Fit-out	500,000	(500,000)	-
Iskia Contracts			
- Constitution Avenue	2,952,743	(2,952,743)	-
- Fit-out	500,000	(500,000)	-
<i>Recognition of fund retained earnings</i>			
Cash and cash equivalents	4,248,741	39,892	4,288,633
Other financial assets	4,089,854	324,423	4,414,277
Transfer in retained earnings - Australian Forces Overseas Fund	-	364,315	364,315
Other comprehensive income for the year	7,513,278	364,315	7,878,694
Retained earnings – 31 December 2017	8,803,557	365,417	9,168,974



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*Professional Standards Legislation*

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED**

### **Report on the Audit of the Financial Report**

#### **Opinion**

I have audited the financial report of The Returned & Services League of Australia Limited, which comprises the statement of financial position as at 31 December 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Declaration by Responsible Person.

In my opinion the financial report of The Returned & Services League of Australia Limited has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the registered entity's financial position as at 31 December 2018 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2013.

#### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of my report. I am independent of The Returned & Services League of Australia Limited in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants* (the *Code*) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the *Code*.



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

### **Other Information**

The directors are responsible for the other information. The other information comprises the information included in external reports prepared by The Returned & Services League of Australia Limited and made available to members and the public, but does not include the financial report and my auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

### **Responsibilities of Directors' for the Financial Report**

The directors' of The Returned & Services League of Australia Limited are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the ACNC Act, and for such internal control as the directors' determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors' are responsible for assessing The Returned & Services League of Australia Limited's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors' either intends to liquidate The Returned & Services League of Australia Limited or to cease operations, or has no realistic alternative but to do so.

The directors are responsible for overseeing The Returned & Services League of Australia Limited's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Report**

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit.

I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Returned & Services League of Australia Limited's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by The Returned & Services League of Australia Limited.
- Conclude on the appropriateness of The Returned & Services League of Australia Limited use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on The Returned & Services League of Australia Limited's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause The Returned & Services League of Australia Limited to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with The Returned & Services League of Australia Limited regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including when considered necessary any significant deficiencies in internal control that I identify during my audit.

**AccountAbility**



**Anthony Wilson**  
**Registered Company Auditor**  
**Canberra, ACT**  
**18 September 2019**



## National Officers & Board Members

### National Officers

National President	Mr Robert Dick	(until July)
Interim Chairman National Board	Mr John King	(from July)
Deputy National President	Mr Stewart Cameron CSC	(until May)

### State Presidents

Australian Capital Territory Branch President	Mr John King	
New South Wales Branch President	Mr James Brown	
Queensland Branch President	Mr Stewart Cameron CSC	(until June)
	Mr Tony Ferris	(from June)
South Australian Branch President	Mr Bronson Horan	(from July)
Tasmanian Branch President	Mr Terry Roe	
Victorian Branch President	Dr Robert Webster	
Western Australian President	Mr Peter Aspinall AM	

### National Office Staff

Chief Executive Officer	Ms Georgie Macris	(until August)
National Manager Special Projects	Mr Stephen Henderson	
National Manager Secretariat Support	Mrs Jan Ormerod	
National Manager Accounts & Corporate Finance	Mrs Kristy Howarth	(from March)
Accounts Officer	Mrs Ann Taylor	(until February)
National Support Manager	Ms Renee Mills	(from April)



# Membership Details - as at 31 December 2018

STATE	RSL MEMBERSHIP		WOMENS' AUXILIARY	
	Membership	Sub-Branches	Membership	Sub-Branches
<b>ACT/Overseas</b>	1,034	11	nil	nil
<b>NSW</b>	32,232	348	2,100	108
<b>QLD</b>	34,706	239	644	48
<b>SA/NT</b>	8,434	131	159	16
<b>TAS</b>	3,933	51	163	14
<b>VIC</b>	71,927	283	1,014	57
<b>WA</b>	9,583	129	nil	nil
<b>ANNUAL STATISTICS TOTALS</b>				
<b>2018</b>	161,849	1,192	4,080	243
<b>2017</b>	167,120	1,207	4,232	263
<b>2016</b>	168,734	1,157	5,485	273
<b>2015</b>	170,858	1,215	4,634	289
<b>2014</b>	169,363	1,228	4,598	298
<b>2013</b>	170,625	1,241	5,494	330

## Registered Offices

The Returned & Services League of Australia Ltd ACN 008 488 097

### National

RSL National Office  
7-9 Geelong Street  
FYSHWICK  
Phone: (02) 6280 4079

Postal Address: PO Box 721  
FYSHWICK ACT 2609

### State Branches

#### ACT

7-9 Geelong Street  
FYSHWICK ACT 2609  
Postal: PO Box 481  
FYSHWICK ACT 2609  
Phone: (02) 6260 6344

#### NSW

Level 5, 341 George St  
SYDNEY NSW 2000  
Phone: (02) 9264 8188

#### WA

66 St Georges Terrace  
PERTH WA 6000  
Postal: PO Box 3023  
EAST PERTH WA 6892  
Phone: (08) 9287 3799

#### QLD

283 St Paul's Terrace  
FORTITUDE VALLEY  
Postal: PO Box 629  
SPRING HILL QLD 4004  
Phone: (07) 3634 9444

#### TAS

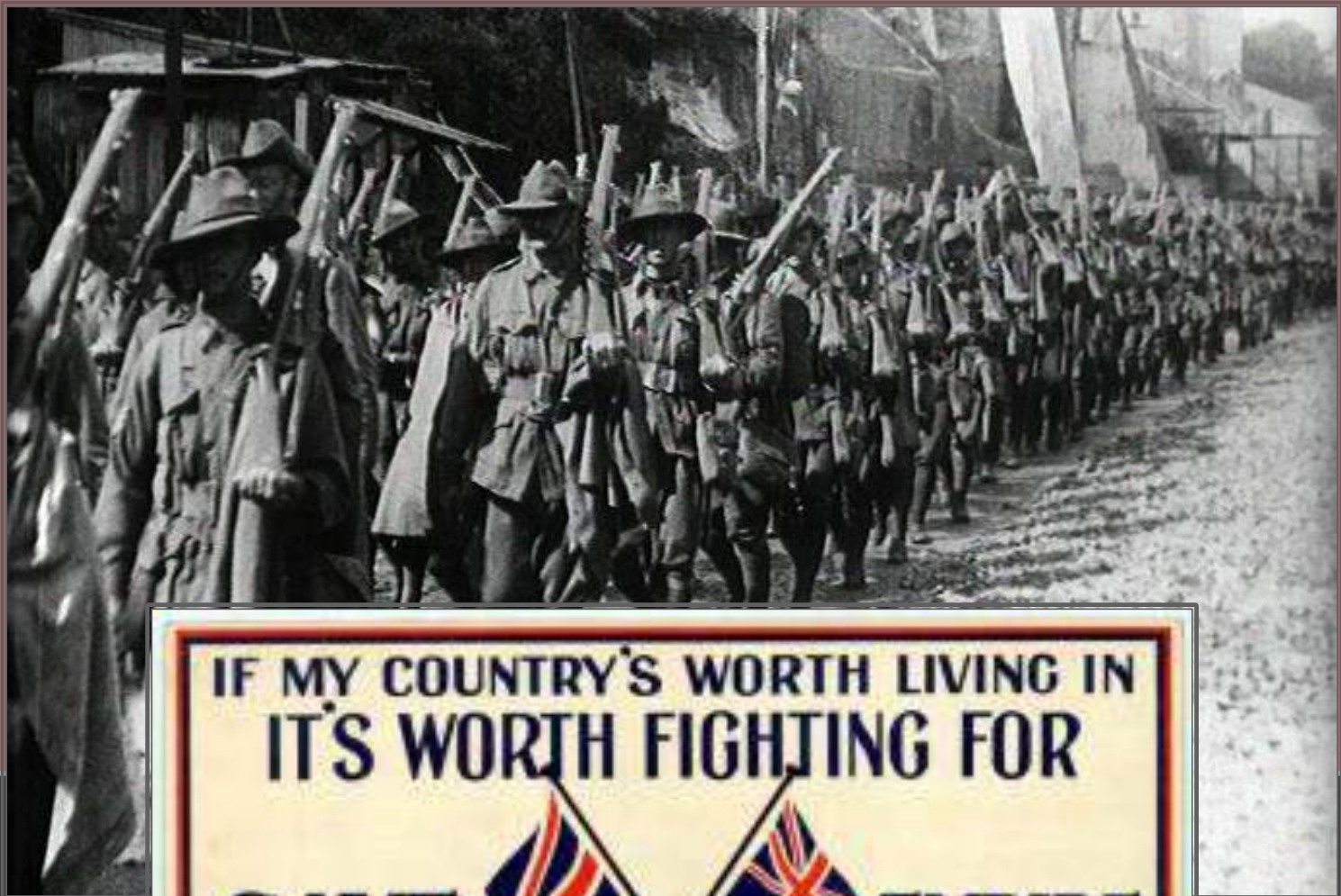
206 New Town Rd  
NEW TOWN TAS 7008  
Postal: PO Box 147  
NEW TOWN TAS 7008  
Phone: (03) 6242 8900

#### VIC

4 Collins Street  
MELBOURNE VIC 3000  
Phone: (03) 9655 5555

#### SA

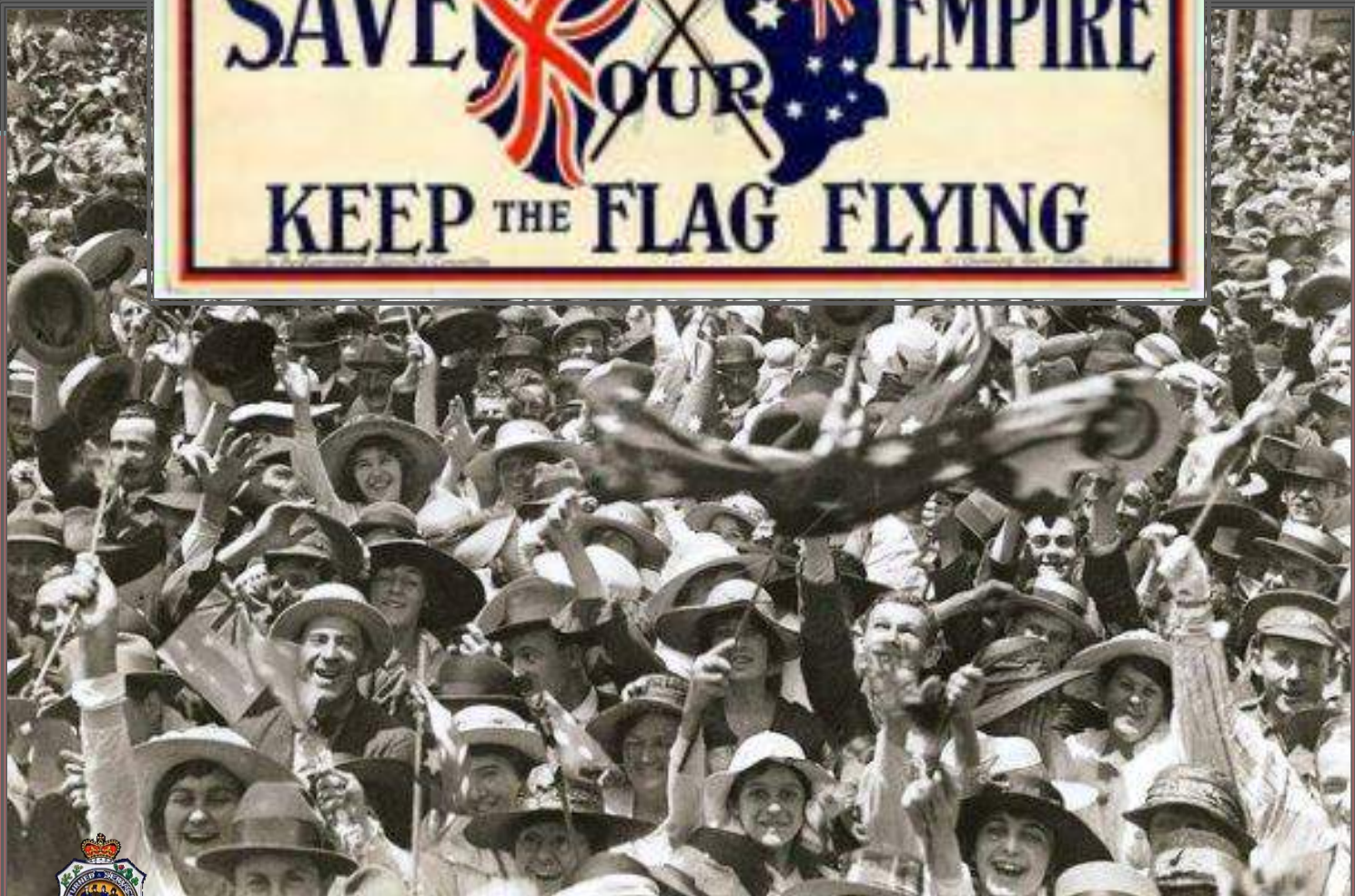
Torrens Training Depot  
Victoria Drive  
ADELAIDE SA 5000  
Phone: (08) 8100 7300



IF MY COUNTRY'S WORTH LIVING IN  
IT'S WORTH FIGHTING FOR

SAVE  OUR  EMPIRE

KEEP THE FLAG FLYING



We Will Remember Them