



RSL
Australia

Returned & Services League of Australia Ltd NATIONAL ANNUAL REPORT 2019



The Price of Liberty is Eternal Vigilance

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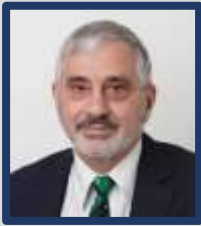
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PHOTOS

Front Cover:
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New RSL Australia national office
Old RSL National Headquarters building and new RSL Australia national office

National President's Report



Greg Melick
NATIONAL PRESIDENT

I was greatly honoured to be elected president of our League which has been serving veterans for over 100 years. In the coming year I hope to be able to visit all states, including several congresses, to enable me to better understand the complexities of our federated organisation.

To say that the past few years have been difficult for our RSL would be an understatement but we should not allow the inadequacy of a few to overshadow the great work that is being done by the vast majority of our members.

We now have a unified national board greatly assisted by an independent chairman and two independent directors but a national strategic plan is still work in progress. We are very fortunate to have the experience and services of our chair, David Nathan whose wise counsel has been of great assistance.

After too long in substandard accommodation we have moved back to our old location in Constitution Avenue, into new premises, of which we can be proud, which were graciously opened in December by His Excellency the Governor General.

We remain the nation's premier ESO whose 1192 sub branches and approximately 160,000 members give us enormous reach and enables us to conduct and/or assist in national initiatives such as the Enhanced Employment Support for Veterans program and cooperation with Open Arms to deliver training in mental health first aid. We hope to be able to roll out these programs in 2020. However, we need to attract greater numbers of younger members to remain as relevant as we have been in the past which is a challenge that needs to be addressed by all States and Territories.



David Nathan
NATIONAL CHAIRMAN

It was an honour to be appointed with Madeline Dermatossian and Maria Storti as independent Directors to the Board in mid 2019. I am grateful to my fellow Directors, led by our President, Greg Melick, for allowing the three of us to be welcomed and to help us enhance the governance, systems and processes to ensure the RSL is on a robust footing for the future.

I have had the privilege of travelling, pre COVID, to Melbourne, Sydney, Hobart, Perth, Brisbane and Canberra to witness the great work being performed across Australia by our State branches. The opening of our new head office in Canberra in December, officiated by the Honourable

We have re-established a good working relationship with DVA. There is continual robust and firm engagement with DVA and I appreciate the frank and understanding attitude of both the Secretary and Repatriation Commissioner.

We are also working more closely with other ESO's in an effort to better coordinate all our efforts for the benefit of veterans and their families but there is still too much duplication and inadequate coordination of our efforts.

I am very grateful for the genuine understanding and support of both the Prime Minister and Minister Chester who have a deep and genuine interest in veterans' welfare and who have listened to our concerns on significant matters such as the agitation for Royal Commission into Veteran Suicide. The support and understanding of shadow ministers who have ensured most veterans' issues have remained bi partisan has also been much appreciated.

The agitation for a Royal Commission was a divisive issue but a majority of our members realised that there had to be a better solution bearing in mind that only approximately twenty percent of the recommendations of seven previous investigations had been implemented. We will continue to work towards a satisfactory outcome for this complex and multi faceted issue but the establishment of a permanent commission to inquire, make recommendations and have the power to implement such recommendations will be a great step forward.

Much of our most effective welfare, support and advocacy work continues, much of it 'under the radar'. It is a hallmark of the way the RSL does its work. I look forward to sharing some time in our sub-branches next year and to talk to those who strive relentlessly to work for the good of the League and the nation. I offer my sincere thanks to them for their continuing contribution in support of our objectives. If we remain true to the ideals of our founders we have every reason to look to the future with confidence.

Chairman's Report

David Hurley, Governor General, represented an important step in cementing Canberra as our Head Office.

It is apparent that the RSL has both the capability and opportunity to make a greater and more consistent contribution to enhancing the lives of our veterans and their families. There are green shoots with a small but important set of programs being rolled out nationally that have each attracted Commonwealth support. They represent what I believe will be the first of many such programs.

Our financials were in line with expectations and led to a loss of \$1.252 million flowing from a decision for the purposes of 2019 to fully fund our operations without financial contributions from the States.

There is much to do to help the RSL fulfil its true potential and I hope as National Chairman to play a small role in helping that happen.



Kim Henshaw
GENERAL MANAGER

2019 has been a year of challenge and change for RSL Australia (RSLA). We do not shy away from, or seek to hide, the governance and financial problems of the past but have worked hard during the year to correct those and get the "National Office" back on track.

Some of the positive outcomes during 2019 include;

- Negotiation of a Voluntary Compliance Agreement with the ACNC which saw them lift their Directions Order against RSLA; and the completion of 21 of the 22 items contained in the ACNC Compliance Agreement
- Recruitment and appointment of three highly skilled, independent directors, one of whom has been appointed Chairman
- Election of a new National President – Greg Melick
- Commencement of a formal strategic planning process
- Successfully negotiating an agreement with Open Arms for them to fund a full time RSL position to coordinate mental health education programs across Australia
- Negotiation of the conditions and program with DVA for the Enhanced Employment Service for Veterans grant - with program delivery via State Branches
- Completion of the fit out of the new RSLA office in Campbell.

During the year we have also enhanced our reputation and profile with Government and Defence. Our relationship Minister Chester and his department, DVA, is now mutually respectful and productive. Similarly, we are seeing a noticeable increase in the engagement being sought by senior Defence personnel, particularly around the subject of transition.

Now that we have "righted the RSLA ship" we can look forward to 2020 with renewed enthusiasm and vigour. There is much to be done at all levels within the League to ensure we properly prosecute our role to provide practical assistance to serving and ex-service ADF personnel and their families. We are up for that challenge and look forward to working with you all in the new year to do just that.

Meetings and Membership

The National Trustees Committee met on 3 occasions during 2019 (some by telephone link) and handled some more urgent matters out of session. 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, and were also grateful for the financial information provided by the National Accounts Manger.

The National Trustees for 2019 were:

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

Financial Situation

The financial situation associated with the National Trusts and Funds is still declining with some incursions into capital made to meet appropriate grants. Interest rates remain very low affecting earnings of all Trusts and Funds and there have been negligible donations.

Consolidation of Trusts and Funds

The National Board is working towards consolidating the National Trusts and Funds as appropriate.

Replacement of National Trustees

The RSL National Board rescinded the appointment of the individual trustees of the Trusts and Funds with effect from 31st October 2019 and resolved that from that same date the Returned and Services League of Australia Ltd, be appointed as corporate trustee.

Trusts and Funds

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. The Fund continued to offer grants established over previous years by drawing down on earnings including capitation payments.

RSL Scholarships

The scholarships provide \$4000 for each recipient for each of three years of study. Two new scholarships are provided each year and with the provision for the continuing scholarships for previous awardees, the total annual grant for RSL Scholarships is \$24,000. Thanks are due to Australian Veterans Children's Trust (AVCAT) for

administering these scholarships for which the Fund pays an administrative fee.

The 2019 scholarships were awarded to Nicholas Manser and Jack Burns.

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.

The 2019 scholarships were awarded to Sebastian Moore and Madison Hancock.

RSL New Guinea Campaign Tertiary Scholarship

The RSL New Guinea Campaign Tertiary Scholarship was introduced this year. The scholarship provides one scholarship of \$6,500 per year for a 3 years (subject to satisfactory yearly academic results) for a student in Papua New Guinea. This Scholarship is administered through the Port Moresby RSL Sub-Branch.

The recipient of this year's scholarship is Germaine Kolopen.

Medical Student Exchanges

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

Kapyeong [Gapyeong] 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 Gapyeong Middle and Secondary Schools. This year, the scholarships were again presented by the Australian Ambassador. The scholarships are well received and gratefully accepted in recognition of the part Australian service personnel played in the Korean War.

RSL & 6th 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 2019 the Fund drew down on its earnings and some capital to maintain the grants at previous levels.

The scholarship recipients for 2019 were Christos Adam and Konstantina Filippakiare 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 2019 Prize was awarded to Joanne Brown.

RSL Foundation

Though no specific grants were made from the Foundation this year, the Foundation continues to support a variety of grants by augmenting grants from other Funds.

RSL War Veterans Homes and Welfare Trust

No demands were made nor grants provided from this Trust during 2019.

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 2019 drawing down on earnings in the Fund and some capital.

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.

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 (39th 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 (39th 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:

- 39th Op. Support Battalion, Randwick Barracks
- Other Randwick local serving members of the ADF
- Members of St Mary's RSL Sub-Branch
- LTCOL Mark (Robbo) Robinson (Retd)
- Carl Erickson (Malabar RSL Sub Branch)
- RSL National staff

There are two shipments made each year to coincide with ANZAC Day and Christmas. This ensures all ADF members have the opportunity to receive a package. This year approximately 4,150 packages in total were dispatched.

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

SMITH OAM, W P

NSW

HAWKINS, R K

LEWIS, M J

POULTON AM, P J

QLD

FARMER, M

JONES, P

PEAKE OAM, G

SA

CHAPMAN, T E

NICHOLSON, J M

TAS

DAVIES, R E

VIC

ALVEY, J

BUTCHER, I

CHAPLIN, E

FARROW, M

FUNSTON, R

HABEL, G

HUGHES, L

OULD, A

NATIONAL

GOLLINGS AM, I

Life Membership

ACT

CARTHY, A

SAYERS OAM, I L

TAIT, K M

NSW

ACKERMAN, M F T

BOTTRELL, N J

BRADY, D R

BROWN, G E

CLARK, C R

DAVEY, A

DISHER, P

EGGERT, G W

FLETCHER OAM JP, A F

HANDLEY, D W

HARRINGTON JP, P F

MAGILL, M

McCANN, D J

MICHELL JP, K H

RICH, G P

ROWLEY JP, M G

SIMPSON, T J

SMITH, S C

TAPP, R

THOMPSON, B E

QLD

ADAMS-WHITE, F

ALCOCK, K

BEUTEL, E

BILLSBOROUGH, R

DAINER, I

DANSKIN, J

DI PEDE, A

DWYER, D

FRANKLIN, G W

GRAY, W

GRIFFIN, J

HAUCK, P

HOEPPER, J

JAMES, N

JAMES, R

JEFFREY, E

KINGSTON OAM, R

MALLYON, N

NIPPERESS, R

POLSON, H

RANT, G

RYAN, B E

SALTER, K

SANDERSON, T

STEELE, T

VAINS, B

WARD, S

WORTHINGTON, A

SA

DAWS, C

KRUSS, M

PARNELL, R

PAUL OAM, K

TYSON OAM, P

WRIGHT, P A

TAS

BINNS, B C

HARREX, K C

MACKRILL, R L

VIC

BELL, J
BONESS, R
BRAND, R
BURNS, R
CHRISTOPHERSON AM
KSJ EDD, G J

De CRUZ DOUGLAS, J
GRAY, G
HEANEY, T
JAMES, G
JEFFERY, K
McKELLAR, R

MERRETT, J
MOUNTFORD, W
PENDERGAST, K
POUSTIE, M
ROLLAND, D
THOMPSON, C

UEBERGANG, P
WELLS, J C
WILLIAMS, D

WA

COOPER, R
GIBSON, W
GILES, L

JONES, K A
LENNOX, A
LIDDIARD, K

MABBS, R
McLEAN, T
NELSON, J

NEUTERT, W

Women's Auxiliary Life Membership

NSW

ALLEN OAM, E
BAIN, J
BAIN, P

BEETSON, H M
BLACK, B
HALES, F

HOCKEY, A
LAHZ, L
PETER, B

TRAVELLER, D
WHITNEY, L
YOUNG OAM, J

QLD

ARGALL, R

CURRIE, C

DOMJAHN, C

TAS

ANDERSON, I

AUSTIN, C

McCARTHY, C

VIC

BARNES, I
BLACK, R
CONGRAM, C

COOK, B
JANNENSON, B
KELLOCK, F

KNIGHT, L
LANG, M
LIMER, E

McDONALD, L
MORTIMER, A

Certificate of Merit & Gold Badge

NSW

McKINNON, R

URQUHART, B

YOUNG, E

VIC

BENCRAFT, E
BENNETT, P

BOROMEIO, M
HALL, K

O'CALLAGHAN, L
PROCTER, G

RUITENBEEK, K

50 Year Membership Certificate

ACT

EVEILLE, P J

PHILLIPS, A W J

SKIMIN OAM, A W

SMITH, R E

QLD

ANDREWS, I
BRADLEY, D
DOOLAN, R
FANNA, F
HENNING, G

JONES, E
McCARTHY, M
McLEAN, R
MURRAY, G
NIELSEN, W

O'CONNOR, R
PLUMB, K
ROBERTSON, E
ROSS, K
THOMPSON, J

TOOHEY, J
WELLS, R

SA

ALLAN, N
CHANDLER, J

JERICHO, D
LOWE, K C

STEVENS, W
TAYLOR, W

UZZELL, E

TAS

BALLARD, D A

VIC

BANKS, M
BIRT, P
BON, D

BURN, B
DARBY, M
EXON, S

FISHER, G
HAWKEN, A
JONES, W

McLEISH, D
RANDALL, K
SMITH, K R

WA

MORGAN, R

SCHWARTZ, W

STONE, E

60 Year Membership Certificate

TAS

GEEVES, R B

VIC

AALKEMADE, H
BROWN, K

FORBES, B

GINNANE, J

McLEISH, D

75 Year Membership Certificate

VIC

DUNSTAN OAM, S J

McLEISH, D

Certificate of Appreciation

ACT

CONSTANTINO OBE, Sir Kostas
TAYLOR, M
WATT, C
WATT, L

Aviat Social & Sporting Club
Bank South Pacific
Bishops
Blue 7 Team Events & Productions
BNG Trading Co Ltd
Boroko Motors
Boys Brigade ACT and SE NSW Region
Cord Construction Ltd
CPL Group
Curtain Bros Papua New Guinea Limited
Dunlop PNG
Farmset Limited
First Investment Finance Limited
Fletcher Morobe Construction Ltd
Girl Guides ACT
Girls Brigade ACT and SE NSW Region
Islands Petroleum
Kwila Corporation Ltd
MJ Electrical

Moore Printing
Nationwide Catering Services
New Britain Palm Oil Ltd
Pacific Wealth Management
Paladin Security
PNG Forest Products Ltd
PNG Mining and Petroleum Hospitality Services Limited
PNG Motors
Purewater
Royal Papua Yacht Club
Scouts ACT
South Pacific Air Conditioning
South Pacific Brewery
South Pacific Post Ltd
St John Ambulance PNG
The Guard Dog Group PNG
The Salvation Army Papua New Guinea
TNT Air Cargo
Turumu Investments Ltd

VIC

JOHNSON, A
ROE, D

Australian Army Band – Melbourne
Benalla Golf Club
Golden Vale Golf Club

Sub-Branch Anniversary Certificates

75th Anniversary

VIC

Returned & Servicewomen's RSL Sub-Branch

SA

Willunga RSL Sub-Branch

80th Anniversary

SA

Payneham RSL Sub-Branch

90th Anniversary

NSW

Balmain/Rozelle RSL Sub-Branch

100th Anniversary

NSW

Cowra RSL Sub-Branch
Hornsby RSL Sub-Branch

Mascot RSL Sub-Branch

Wagga Wagga RSL Sub-Branch

SA

Auburn-Clare RSL Sub-Branch
Balaklava RSL Sub-Branch
Berri RSL Sub-Branch
Bordertown RSL Sub-Branch
Brinkworth, Koolunga & Yacka Sub-Br
Burra RSL Sub-Branch
Bute RSL Sub-Branch
Coonawarra-Penola RSL Sub-Branch
Cowell RSL Sub-Branch
Crystal Brook RSL Sub-Branch
Edithburgh RSL Sub-Branch
Eudunda RSL Sub-Branch

Gawler RSL Sub-Branch
Jamestown RSL Sub-Branch
Kadina RSL Sub-Branch
Kingston RSL Sub-Branch
Mannum RSL Sub-Branch
McLaren Vale RSL Sub-Branch
Millicent RSL Sub-Branch
Moonta RSL Sub-Branch
Mount Barker RSL Sub-Branch
Murray Bridge RSL Sub-Branch
Naracoorte RSL Sub-Branch
Pinnaroo RSL Sub-Branch

Plympton-Glenelg RSL Sub-Branch
Port Augusta RSL Sub-Branch
Port Lincoln RSL Sub-Branch
Port Wakefield RSL Sub-Branch
Riverton RSL Sub-Branch
Snowtown RSL Sub-Branch
Strathalbyn RSL Sub-Branch
Tumby Bay RSL Sub-Branch
Victor Harbor RSL Sub-Branch
Waikerie RSL Sub-Branch

VIC

Alexandra RSL Sub-Branch
Apollo Bay RSL Sub-Branch
Ararat RSL Sub-Branch
Avoca RSL Sub-Branch
Bacchus Marsh RSL Sub-Branch
Ballan RSL Sub-Branch
Ballarat RSL Sub-Branch
Belgrave RSL Sub-Branch
Benalla RSL Sub-Branch
Berwick RSL Sub-Branch
Birchip RSL Sub-Branch
Boort RSL Sub-Branch

Box Hill RSL Sub-Branch
Camberwell RSL Sub-Branch
Camperdown RSL Sub-Branch
Charlton RSL Sub-Branch
Clunes RSL Sub-Branch
Cobram-Barooga RSL Sub-Branch
Dandenong RSL Sub-Branch
Daylesford RSL Sub-Branch
Donald RSL Sub-Branch
Doncaster RSL Sub-Branch
Edenhope RSL Sub-Branch
Elmore RSL Sub-Branch

Essendon RSL Sub-Branch
Footscray RSL Sub-Branch
Foster RSL Sub-Branch
Frankston RSL Sub-Branch
Geelong RSL Sub-Branch
Hawthorn RSL Sub-Branch
Heathcote RSL Sub-Branch
Inglewood-Bridgewater RSL Sub-Branch
Kew RSL Sub-Branch
Korumburra RSL Sub-Branch
Kyabram RSL Sub-Branch
Lakes Entrance RSL Sub-Branch

Lang Lang RSL Sub-Branch
Lilydale RSL Sub-Branch
Malvern RSL Sub-Branch
Manangatang RSL Sub-Branch
Maryborough RSL Sub-Branch
Meeniyah RSL Sub-Branch
Melbourne RSL Sub-Branch
Mildura RSL Sub-Branch
Mirboo North RSL Sub-Branch
Moe RSL Sub-Branch
Mornington RSL Sub-Branch
Murtoa RSL Sub-Branch
Myrtleford RSL Sub-Branch
Nagambie RSL Sub-Branch
Nhill RSL Sub-Branch

Oakleigh-Carnegie RSL Sub-Branch
Pahran RSL Sub-Branch
Preston RSL Sub-Branch
Rainbow RSL Sub-Branch
Richmond RSL Sub-Branch
Ringwood RSL Sub-Branch
Rosedale RSL Sub-Branch
Rupanyup RSL Sub-Branch
Rushworth RSL Sub-Branch
Seymour RSL Sub-Branch
Shepparton RSL Sub-Branch
Skipton RSL Sub-Branch
Sorrento-Portsea RSL Sub-Branch
St Kilda RSL Sub-Branch
Stawell RSL Sub-Branch

Sunbury RSL Sub-Branch
Sunshine RSL Sub-Branch
Thorpdale RSL Sub-Branch
Violet Town RSL Sub-Branch
Wangaratta RSL Sub-Branch
Warracknabeal RSL Sub-Branch
Warrnambool RSL Sub-Branch
Wedderburn RSL Sub-Branch
Werribee RSL Sub-Branch
Willaura RSL Sub-Branch
Winchelsea & District RSL Sub-Branch
Yarram RSL Sub-Branch
Yea RSL 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 Jack Carroll

Royal Military College of Australia

The National RSL Prize is presented to the 2nd Class Cadet of the Royal Military College of Australia who has attained the best results in all assessed subjects.

June Graduation - Lance Corporal Jesse Jones
December Graduation - Staff Cadet Liam Hauville

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 2019.

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 2019 ANZAC of the Year awards were made to:

- Mr Kenneth Beven OAM, of Western Australia in recognition of his significant contribution to veterans, the ex-service community and their families over many years.
- Mr Thomas Steele, of Victoria in recognition of his lifelong commitment to helping the community as an individual and through various organisations, including the CFA and the RSL.

- Mr Geoffrey Stewart, of South Australia in recognition of his many years of service to the community through various organisations, including for his work as a volunteer ambulance officer and a military historian.
- Mr Jeffery Yates OAM, of South Australia in recognition of his dedication and commitment over many years in the field of advocacy for veterans' entitlements.

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 2019 RSL Scholarships have been awarded to Nicholas Manser and Jack Burns.

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 6th 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 Kapyeong.

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 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 needed to 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 the RSL administration of the granting of the scholarships was facilitated 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. At that time, the Trustees agreed to provide an additional annual grant of \$2000 through the Institute.

THE 2019 SCHOLARSHIPS

In 2019, the National Trustees engaged with the Australian Veteran Childrens Trust (AVCAT) to identify and select candidates from the aboriginal community for consideration by the National Trustees.

The 2019 Reg Saunders Scholarship winners were Sebastian Moore and Madison Hancock.

ANNUAL FINANCIAL REPORT

for the year ended 31 DECEMBER 2019



THE RETURNED & SERVICES LEAGUE OF AUSTRALIA LIMITED

ABN 63 008 488 097

**FINANCIAL REPORT
FOR THE YEAR ENDED
31 DECEMBER 2019**

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 2019.

Directors

The names of each person who has been a director during the year and to the date of this report are (unless otherwise noted below):

Directors (1 January to 31 December 2019)

Name	Position Held	Period of appointment if other than for full year
J King	Director/Interim Chairman	
P Aspinall	Director	
J Brown	Director	To 1 March 2019
C Cates	Director	From 6 July 2019
B Horan	Director	To 6 July 2019
R Webster	Director	
A Ferris	Director	
A G Melick	National President	From 30 May 2019
R James	Director	From 1 July 2019
D Nathan	Chairman	From 1 June 2019
M Dermatossian	Director	From 19 July 2019
M Storti	Director	From 19 July 2019
M Annett	Alternate Director	To 4 October 2019
J Davidson	Alternate Director	To 24 July 2019
J McCourt	Alternate Director	
C Cates	Alternate Director	To 6 July 2019
D Brown	Alternate Director	From 31 July 2019
J Strachan	Alternate Director	From 23 July 2019
J Black	Alternate Director	From 5 September 2019
T Whitelaw	Alternate Director	From 26 September 2019

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:

K Henshaw Company Secretary

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 \$1,251,711 (2018 deficit: \$267,558).

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 company 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

As discussed in *Note 12 Events After the Balance Date*, the coronavirus remains first and foremost a very major public health issue, but it is also having very significant effects on the Australian economy. There is considerable uncertainty about the near-term outlook for the Australian economy and how that might impact on the activities of RSL Australia. Directors are conscious of this uncertainty and are taking appropriate steps to ensure the continued operation and viability of the company in supporting the veteran community.

No other 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 company expects to maintain the present status and level of operations and hence there are no likely developments in the company'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.

DIRECTORS REPORT

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.

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:

Directors' Meetings		
	Number of meetings eligible to attend	Number of meetings attended
Directors –		
J King	7	7
P Aspinall	7	7
J Brown	1	1
C Cates	3	3
B Horan	4	0
R Webster	7	7
A Ferris	7	5
A G Melick	3	3
R James	3	3
D Nathan	3	3
M Dermatossian	2	2
M Storti	2	1
M Annett *	0	0
J Davidson *	4	4
J McCourt *	0	0
C Cates *	4	4
D Brown *	0	0
J Strachan *	1	1
J Black *	0	0
T Whitelaw *	0	0

* - Alternate Director

DIRECTORS REPORT

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.

Australian Charities and Not-for-profits Commission Direction

In February 2018, the Australian Charities and Not-for-profits Commission (ACNC) directed the company to undertake Board and governance reviews and to prepare an action plan based on the findings of these two reviews. The company adopted the resulting action plan and the ACNC agreed that it was an appropriate action plan. The company has provided regular updates to the ACNC on implementation of the action plan and in 2020 the company will work with the ACNC to confirm all actions are complete.

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 2019 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:

A handwritten signature in blue ink, appearing to be 'Dan', is written over a horizontal line.

Dated this 20th day of May 2020.

RESPONSIBLE PERSONS' DECLARATION

The responsible persons' declare that in their opinion:

1. The financial statements and notes, as set out on pages 8 to 25:
 - (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 2019 and of the performance for the year ended on that date of the company;
2. There are reasonable grounds to believe that the company 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.



Dated this 20th day of May 2020.



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 2019 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
20 May 2020

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 2019

	NOTE	2019 \$	2018 \$
Revenue	2	258,903	1,249,076
Employee benefits expense		(496,908)	(617,476)
Employees settlement		(264,775)	-
Other management fees		(36,364)	-
Depreciation and amortisation	8	(29,780)	(42,653)
Administration expenses		(77,189)	(44,807)
Occupancy (including short term lease)		(139,482)	(131,539)
Meeting and conference		(110,985)	(207,997)
Insurance		(16,870)	(6,263)
Legal		(36,689)	(71,290)
Accounting and audit		(9,295)	(41,422)
Provision for doubtful debts or written off		(41,917)	(182,780)
Fund expenses		(88,653)	(39,471)
National President		(27,854)	(26,575)
Non-member director fees and expenses		(96,066)	-
Other expenses		(37,787)	(104,361)
		<hr/>	<hr/>
Total expenses		(1,510,614)	(1,516,634)
(Deficit) from continuing operations		(1,251,711)	(267,558)
Other comprehensive income		-	-
		<hr/>	<hr/>
Total comprehensive income for the year		<u>(1,251,711)</u>	<u>(267,558)</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 2019**

	NOTE	2019 \$	2018 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	571,211	865,144
Trade and other receivables	5	409,584	309,618
Inventories		41	41
Other financial assets	6	3,321,574	7,564,135
Other current assets	7	<u>31,250</u>	<u>314,420</u>
TOTAL CURRENT ASSETS		4,333,660	9,053,358
NON-CURRENT ASSETS			
Property, plant and equipment	8	3,036,537	67,681
Investment property at cost	1(g)	<u>579,500</u>	<u>-</u>
TOTAL NON-CURRENT ASSETS		3,616,037	67,681
TOTAL ASSETS		<u>7,949,697</u>	<u>9,121,039</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	131,862	57,815
Provisions	10	<u>52,607</u>	<u>46,285</u>
TOTAL CURRENT LIABILITIES		184,469	104,100
TOTAL LIABILITIES		<u>184,469</u>	<u>104,100</u>
NET ASSETS		<u>7,765,228</u>	<u>9,016,939</u>
EQUITY			
Retained earnings		7,724,359	8,901,416
Reserves		40,869	115,523
TOTAL EQUITY		<u>7,765,228</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 CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2019

	Retained Earnings	Asset Replacement Reserve	Asset Revaluation Reserve	Total
	\$	\$	\$	\$
Balance at 1 January 2018	9,168,974	40,869	74,654	9,284,497
(Deficit) from continuing operations	(267,558)	-	-	(267,558)
Other comprehensive income	-	-	-	-
Balance at 31 December 2018	<u>8,901,416</u>	<u>40,869</u>	<u>74,654</u>	<u>9,016,939</u>
(Deficit) from continuing operations	(1,251,711)	-	-	(1,251,711)
Other comprehensive income	-	-	-	-
Transfers	74,654	-	(74,654)	-
Balance at 31 December 2019	<u><u>7,724,359</u></u>	<u><u>40,869</u></u>	<u><u>-</u></u>	<u><u>7,765,228</u></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 2019

	NOTE	2019 \$	2018 \$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from members and others		298,594	984,903
Payments to suppliers and employees		(1,439,615)	(1,451,036)
Interest received		202,007	215,502
		<hr/>	<hr/>
Net cash (used in) operating activities	11	(939,014)	(250,631)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of financial assets		-	(3,149,858)
Proceeds from financial assets		4,242,561	-
Purchase of property, plant and equipment		(3,597,480)	(23,001)
		<hr/>	<hr/>
Net cash generated by/(used in) investing activities		645,081	(3,172,859)
<i>Net (decrease) in cash held</i>		(293,933)	(3,423,490)
Cash at beginning of the financial year		865,144	4,288,634
Cash at end of the financial year	4	<u>571,211</u>	<u>865,144</u>

The accompanying notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The financial report is for The Returned & Services League of Australia Limited as an individual company, 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 Branches 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 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Taxation

No provision for income tax has been raised as the company 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 company 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 and other short-term highly liquid investments with original maturities of three months or less.

(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 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property (including commercial and investment property)

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 is depreciated either on a straight-line or declining-balance method basis over the asset's useful life to the company commencing from the time the asset is held ready for use.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Class of Fixed Asset	Depreciation Rate
Buildings and fitout	2.5% - 5.0%
Furniture and fittings	11.5% - 20.0%
Plant and equipment	20.0% - 40.0%
Plaques and statuettes	20%

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 Statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

(h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction 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

Financial instruments are subsequently measured at either fair value or amortised cost using the effective interest rate method. The subsequent measurement depends on the classification of the financial instrument as described below.

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Available-for-sale financial assets

Financial assets that meet the following conditions are subsequently measured at amortised cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

By default, all other financial assets are subsequently measured at fair value through profit or loss (FVTPL).

Despite the above, the company may make the following irrevocable election/designation at initial recognition of a financial asset:

- the company may irrevocably elect to present subsequent changes in fair value of an equity instrument in other comprehensive income if certain criteria are met; and
- the company may irrevocably designate a financial asset that meets the amortised cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces an accounting mismatch.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

Impairment of financial assets

The company recognises a loss allowance for expected credit losses on financial assets that are measured at amortised cost or at FVTOCI. No impairment loss is recognised for investments in equity instruments. The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial asset.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The company recognises lifetime expected credit losses for trade receivables. The expected credit losses on these financial assets are estimated based on the company's historical credit loss experience adjusted for factors that are specific to the debtors, general economic conditions and an assessment of both the current as well as the future direction of conditions at the reporting date, including time value of money where appropriate.

(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 Statement of comprehensive income.

Where future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the company 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 (l) of the Statement of Significant Accounting Policies.

(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. Refer also Note 12 Events After the Balance Date.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Any impairment loss is recognised in the Statement of comprehensive income.

Property, plant and equipment, including investment property, have been reviewed at the reporting date to determine whether there is any objective evidence that any of these assets are impaired. Where indications of impairment exists, the assets recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

Fair value less costs to sell or current replacement cost calculations performed in assessing recoverable amounts incorporate a number of key estimates.

(l) New, Revised or Amended Accounting Policies Adopted by the Company

The company has adopted all of the new, revised or amended accounting standards and interpretations issued by the Australian Accounting Standards Board that are mandatory for the current reporting period. The adoption of these Accounting Standards and Interpretations did not have any material impact on the financial performance or position of the company in either the current or prior financial reporting periods.

For the year ended 31 December 2019, the company has adopted the following new Accounting Standards (and their relevant amending standards issued by the AASB):

- AASB 15 *Revenue from Contracts with Customers*;
- AASB 1058 *Income of Not-for-Profit Entities*; and
- AASB 16 *Leases*.

For the year ended 31 December 2019 the company has applied the exemption not to recognise right-of-use assets and liabilities for the lease with less than 12 months of lease term remaining as of the date of initial application. Expenses associated with the existing lease have been disclosed as short term lease expenses.

(m) Disclosure of fund activities

These financial statements include amounts relating to the assets, liabilities, equity, revenues and expenses for the fund activities.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 \$	2018 \$
NOTE 2. REVENUE		
Revenue from continuing operations		
<i>Services revenue</i>		
Capitation fees	28,096	718,423
Administration fees	-	25,945
	<u>28,096</u>	<u>744,368</u>
<i>Finance income</i>		
Held to maturity income & other interest received	163,596	153,564
Interest received from Fund investments	27,908	61,938
Dividends	-	73,767
Realised gain on investments	-	44,038
	<u>191,504</u>	<u>333,307</u>
<i>Other revenue</i>		
Royalties	5,623	7,473
Modern Baking	11,454	149,785
Pooling recoveries	-	(11,386)
Other trading revenue	22,227	25,529
	<u>39,304</u>	<u>171,401</u>
Total revenue from continuing operations	<u>258,903</u>	<u>1,249,076</u>

NOTE 3. KEY MANAGEMENT PERSONNEL COMPENSATION

	Short Term Benefits \$	Termination Benefits *	Total \$
2019 Total compensation	156,392	241,200	397,592
2018 Total compensation	235,581	-	235,581

* - payment made to former employee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019	2018
	\$	\$
NOTE 4. CASH AND CASH EQUIVALENTS		
CURRENT		
Cash at bank	571,211	865,144
	571,211	865,144
NOTE 5. TRADE AND OTHER RECEIVABLES		
Trade receivables (gross)	294,015	407,714
<i>Less: Provision for doubtful debts</i>	(213,002)	(182,780)
Trade receivables (net)	81,013	224,934
Other receivables	316,363	47,371
Accrued revenue	12,208	37,313
	409,584	309,618
NOTE 6. FINANCIAL ASSETS		
CURRENT		
<i>Held to maturity financial assets</i>		
Term deposits	3,321,574	7,564,135
	3,321,574	7,564,135
NOTE 7. OTHER CURRENT ASSETS		
Prepayments		
- Other prepaid expenses	-	11,254
- Deposit for lease	31,250	31,250
- Deposits for property acquisition	-	271,916
	31,250	314,420

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 2019**

NOTE 8. PROPERTY PLANT AND EQUIPMENT

	Commercial Property (at Cost)	Office Fitout	Furnishings	Motor vehicles	Office equipment	Plaques	Works in progress	TOTAL
As at 1 January 2019								
Gross book value	-	-	65,146	37,808	199,082	11,877	20,750	334,663
Accumulated depreciation	-	-	(59,792)	(18,464)	(177,945)	(10,781)	-	(266,982)
TOTAL as at 1 January 2019	-	-	5,354	19,344	21,137	1,096	20,750	67,681
Additions	2,362,250	621,239	2,340	-	31,396	755	-	3,017,980
Disposals	-	-	-	(19,344)	-	-	-	(19,344)
Transfers	-	20,750	-	-	-	-	(20,750)	-
Depreciation	-	1,012	5,459	-	22,199	1,110	-	29,780
Impairment recognised	-	-	-	-	-	-	-	-
TOTAL as at 31 December 2019	2,362,250	640,977	2,235	-	30,333	741	-	3,036,537
Total as at 31 December 2019 represented by:								
Gross book value	2,362,250	641,989	67,486	-	230,478	12,632	-	3,314,835
Accumulated depreciation	-	(1,012)	(65,251)	-	(200,144)	(11,891)	-	(278,298)
TOTAL as at 31 December 2019	2,362,250	640,977	2,235	-	30,333	741	-	3,036,537

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 \$	2018 \$
NOTE 9. TRADE AND OTHER PAYABLES		
CURRENT		
Trade creditors and accruals	123,080	53,728
Other payables	8,782	4,087
	<u>131,862</u>	<u>57,815</u>

NOTE 10. PROVISIONS

Analysis of total provision

	Annual Leave	Long Service Leave
Provisions		
Opening balance as at 1/1/2019	22,488	23,796
Net movement in balance	11,468	(5,145)
Balance as at 31/12/2019	<u>33,956</u>	<u>18,651</u>
Current	33,956	18,651
Non-Current	-	-
	<u>33,956</u>	<u>18,651</u>

	2019 \$	2018 \$
NOTE 11. CASH FLOW RECONCILIATION		
<i>Cash as per:</i>		
Statement of financial position	4 571,211	865,144
Statement of cash flows	<u>571,211</u>	<u>865,144</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

	2019 \$	2018 \$
NOTE 11. CASH FLOW RECONCILIATION (continued)		
<i>Reconciliation of surplus for the year to net cash provided by / (used in) operating activities</i>		
(Deficit) for the year	<u>(1,251,711)</u>	<u>(267,558)</u>
<i>Adjustments for non-cash items</i>		
Depreciation	29,780	42,653
Other non-cash adjustments	19,344	-
<i>Movements in assets and liabilities</i>		
Decrease/(increase) in receivables	(99,966)	(48,671)
Decrease/(increase) in prepayments/other assets	283,170	22,415
Increase/(decrease) in creditors and borrowings	74,047	20,144
Increase/(decrease) in employee provisions	6,322	(19,614)
	<u>(939,014)</u>	<u>(250,631)</u>

NOTE 12. EVENTS AFTER THE BALANCE DATE

The coronavirus remains first and foremost a major public health issue, but it is also having very significant effects on the Australian economy. There is considerable uncertainty about the near-term outlook for the Australian economy and how that might impact on the activities of RSL Australia. Directors are conscious of this uncertainty and are taking appropriate steps to ensure the continued operation and viability of the company in supporting the veteran community.

The directors will continue to monitor the impact of the prevailing economic conditions to determine potential impairment of company assets.

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

NOTE 13. CONTINGENT ASSETS AND LIABILITIES

There are no contingent liabilities or assets as at 31 December 2019 which require disclosure in the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 14. RELATED PARTY TRANSACTIONS

During the financial year the three independent directors received remuneration at rates set by the Board. The other directors did not receive any remuneration.

Reimbursement of travel expenses is made for the National President and the independent directors.

Other transactions with related parties are on terms no more or no less favourable than any normal commercial arrangement.

NOTE 15. 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.

NOTE 16. 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 2019 the number of members was 7 (2018: 7).

NOTE 17. COMMITMENTS OF CAPITAL

At the reporting date the company has no commitments of capital.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

NOTE 18. COMPANY DETAILS

The registered office for the company is:

7-9 Geelong Street
Fyshwick ACT 2609.

The principal place of business for the company is:

Unit 137
81 Constitution Avenue
Campbell ACT 2612.



AccountAbility (ACT) Pty Ltd
ACN: 088 095 354

PO Box 776, Mitchell ACT 2911

Telephone: 02 6170 6870

Email: admin@accountabilitywft.com.au
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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 2019, 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 2019 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.

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
20 May 2020

National Officers

National President	Greg Melick AO RFD SC	(from 30 May)
Deputy National President	John King	(from 30 May)

State Presidents

Australian Capital Territory Branch President	John King	
New South Wales Branch President	James Brown Ray James [Acting]	(until June) (from July)
Queensland Branch President	Tony Ferris	
South Australian Branch President	Bronson Horan Cheryl Cates	(until July) (from July)
Tasmanian Branch President	Geoff Leitch Robert Dick Geoff Leitch	(until May) (from May) (Acting from end Sept to Dec)
Victorian Branch President	Robert Webster OAM	
Western Australian President	Peter Aspinall AM	

National Board

Interim Chairman	John King	(until 30 May)
Chairman [Non-Member Director]	David Nathan	(from 30 May)
National President	Greg Melick AO RFD SC	(from 30 May)
Member Director ACT Branch	John King	
Member Director NSW Branch	Ray James	(from July)
Member Director QLD Branch	Tony Ferris	
Member Director SA Branch	Cheryl Cates	
Member Director VIC Branch	Robert Webster OAM	
Member Director WA Branch	Peter Aspinall AM	
Non-Member Director	Madeline Dermatossian	(from 18 July)
Non-Member Director	Maria Storti	(from 18 July)

National Office Staff

General Manager	Kim Henshaw FIML FGIA	(from June)
National Secretariat Support Manager	Jan Ormerod	
National Manager Accounts & Corporate Finance	Kristy Howarth	
National Support Manager	Renee Mills	
National Manager Corporate Relations	Stephen Henderson	(until May)

STATE	RSL MEMBERSHIP		WOMENS' AUXILIARY/AUXILIARY	
	Membership	Sub-Branches	Membership	Sub-Branches
ACT/Overseas	983	11	nil	nil
NSW	29,019	348	1,820	107
QLD	33,427	239	563	52
SA/NT	8,206	130	66	6
TAS	3,660	51	180	15
VIC	73,919	277	1,000	58
WA	9,659	127	nil	nil
ANNUAL STATISTICS TOTALS				
2019	158,873	1,183	3,629	238
2018	161,849	1,192	4,080	243
2017	167,120	1,207	4,232	263
2016	168,734	1,157	5,485	273
2015	170,858	1,215	4,634	289
2014	169,363	1,228	4,598	298

Registered Offices

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

National

RSL Australia
137/81 Constitution Ave
CAMPBELL ACT 2612 [From Dec 2019]
Phone: (02) 6280 4079

Postal Address: PO Box 30
CAMPBELL ACT 2612

State Branches

ACT

137/81 Constitution Ave
CAMPBELL ACT 2612 [From Dec 2019]
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
Adelaide Terrace
PERTH WA 6832
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

The Returned & Services League was founded [as the Returned Sailors and Soldiers Imperial League of Australia] in 1916 to address the lack of organised repatriation facilities and medical services available to those returning from service in the Great War. This ethos of compassion and service remains today as the motivating influence of the League. The core mission has never changed but has continued to evolve to meet the needs of each generation of servicemen and women and their families and to promote a secure, stable and progressive Australia.

After the League had its inaugural Congress in Brisbane in September 1916, the Headquarters in Melbourne was formed. At the time, Melbourne was the seat of government of Australia and the RSL was like many other national organisations in having its national office located there. The League's Headquarters remained at Kelvin House, 127 Collins Street until 1955.

At the 40th Annual Congress of the League in October 1955 in Brisbane, Federal President Sir George Holland officially announced the National Executive had decided to move the Headquarters to Canberra. For some time, the RSL had considered moving to Canberra, a view supported by the Rt. Hon. R. G. Menzies in 1955: *"I am looking forward with great pleasure to this Canberra establishment of yours at the seat of government, because it will enable us to meet constantly and on most occasions informally, to exchange views."*

The RSL bought a building at 4 Mort Street, Braddon and made alterations and renovations prior to moving in on 14 February 1956. As Canberra expanded and the central business area became busier, the Headquarters became inundated by commercial and business activity and it was decided that a new home for the League was required.

By 1961, initial inquiries were made regarding the construction of a new building and in February 1962, the RSL National Executive formed a sub-committee to manage the process. A local architectural firm, Messrs Luker and Thompson, designed the building for which construction commenced in 1963.



RSL House, 4 Mort Street, Braddon ACT



When completed, the new RSL Headquarters was opened by His Excellency the Governor-General of Australia, the Rt. Hon. Viscount De L' Isle VC PC GCMG GCVO KStJ on 7 August 1963.

Many dignitaries were present at the opening including Prime Minister Sir Robert Menzies, Dame Pattie Menzies, Service chiefs, RSL National President Mr A.J. Lee, RSL National Secretary Mr A.G.W. Keys and the Chairman of the Building Sub-Committee Mr K.C. Newman.

The building cost £65,000 and is located on the perimeter of the Parliamentary Triangle on Constitution Avenue in Campbell. The building's place in the parliamentary triangle is indicative of the central place that the League holds in the Australian community.

Since its construction, the building has been extended to include additional office, meeting and storage space. The venue has been host to National RSL Congresses, foreign ex-service chiefs, prime ministers, high commissioners, ambassadors and royalty. More than one hundred National RSL Executive meetings, hundreds of National RSL Committee meetings and countless community meetings have taken place in the building.

In the early 2000s the League had outgrown its current facility and the building was coming to the end of its life and the national headquarters staff moved out of the building into temporary accommodation in 2011. Plans for a new Headquarters on the existing site on Constitution Avenue were approved in-principle, and a new building featuring an enlarged meeting space, an enhanced RSL national library, sufficient space to show- case the League's memorabilia and the capacity to host visiting school groups to encourage the appreciation by younger generations of Australia's rich military heritage and history, the heritage of the League itself and the values that the RSL strives to protect was envisioned. Unfortunately circumstances intervened and the original imagination of a new stand-alone building as the new headquarters for the RSL as it approached its centenary did not come into fruition.



After many years of further planning, construction began in 2017 on the new complex of buildings, of which the RSL would purchase one of the commercial units. After the interior fitout was completed the RSL Australia national office finally moved back to Constitution Avenue, Campbell in early December 2019.

The new national office was officially opened by the Governor-General of the Commonwealth of Australia, His Excellency General the Honourable David Hurley AC DSC (Retd), on 4 December 2019.

RSL Australia National Office Official Opening













Top: Governor-General His Excellency General the Honourable David Hurley AC DSC (Retd) and National President Greg Melick

Middle: Opening speech by His Excellency the Governor-General

Bottom: National President Greg Melick, Dr Jenny Firman [DVA], Paul Nothard, [OAWG] and former RSL National President Bill Crews



RSL National Headquarters 1963



RSL Australia National Office 2019