



50th
Anniversary
VIETNAM WAR
COMMEMORATION

The Returned & Services League
of Australia (SA Branch) Inc

2023 Annual Report



RSL
South Australia



Front and inside cover images: 50th Anniversary of Australia's involvement in the Vietnam War.

RSL SA thanks RSL Care SA and our corporate sponsors for their support.

RSL SA gratefully acknowledges the financial contribution of the Government of South Australia.





STATE PRESIDENT'S REPORT 2023

Dave Petersen

It is my great pleasure to present to you the 2023 RSL South Australia, Northern Territory and Broken Hill Annual Report.

2023 - A year of commencing change

2023 has been a year of commencing change and transition across the RSL SA/NT. This journey is not unfamiliar to the Service Members of the RSL who have all experienced, seen and understand the process of change and transition – that of leaving the Australian Defence Force. For most of our members the transition and adjustment to a new reality outside of the ADF was a pleasant, beneficial and rewarding experience. For some of us, it was the most difficult undertaking they have ever experienced. This is no different to the change needed and required within the RSL.

The ability and requirement to change has always been at the core of the RSL. We just haven't always recognised it.

In 1916, men were coming home from a war that had yet not concluded. The future ahead was not clear and the carnage of the Western Front had just commenced.

In 1939, the country was again at war and again the RSL was required to adapt and change to the new reality of having two generations of veterans walking side by side, fathers and sons having fought two very different wars.

Korea, Malaya, Borneo and other operational deployments such as Peacekeeping and Peacemaking commenced following the Second World War. Again, the RSL was required to understand and adapt to the changing reality of service to our nation outside of a world war. It was in this period that the RSL is widely known and recognised as having poorly undertaken the changes required of us to best support the changing face of the veterans of the 1950s and 1960s.

The conflict in Vietnam was another moment of shame and regret for the RSL. For two decades after this conflict, the RSL was not seen, or believed, to be supporting or welcoming our Vietnam veterans. This conflict saw the rise of bespoke Ex-Service Organisations due to a lack of action and support from the RSL – organisations such as the Vietnam Veterans Association and the Vietnam Veterans Federation. The wounds from our inaction and the lack of support by the RSL are still fresh for some of our Vietnam veterans. In spite of this, the current membership is largely

STATE PRESIDENT'S REPORT 2023

Dave Petersen

made up of our Vietnam generation with 41% of all RSL SA/NT service members being aged between 70-79 years of age – evidence that change within the RSL and the passage of time can lead to positive impacts.

The 1980s were a period of great change and transformation within the RSL and more broadly across Australia. For the first time, our servicewomen were permitted to be Service Members. For too long we did not embrace and encourage "...those of our women's services who gave their lives in our own and foreign lands and at sea, and of those who proved to be, in much more than name, the sisters of our fighting men." RSL SA/NT is proud to have 10% female service members. This is the highest percentage of all states.

Since 1999, Australia has sent our men and women away to conflict zones and operational theatres without pause. 2024 is the 25th Anniversary of the deployment to East Timor as part of INTERFET. Australia's longest war – the war in Afghanistan was so long and protracted that men and women born after the September 11, 2001, terrorist attacks were able to be deployed to Afghanistan. Again, the RSL is required to learn and adapt to the changing needs of our modern Anzacs. This is the first generation of fully professional soldiers, sailors and aviators who have often seen multiple and near constant domestic and international deployments during their careers.

The pace of change required within the RSL to embrace, support and recruit our more recent veterans is an area of concern, on a national scale. Just 4% of the current RSL SA/NT Service Members are under the age of 40 – including myself. A warning sign that more work is needed to more clearly and better demonstrate the benefits of being an RSL member to our current serving and more recent veterans.

The RSL has always been adapting and changing. 2023 is the year that we began a purposeful and deliberate process of change to better support our members and the broader veteran community.

Change will take commitment, effort and hard work but which will position the RSL in SA/NT for what is required of us for the next 106 years.

Leadership

It is pleasing to see that the 2023 RSL SA/NT State Board is a modern representation of our current veteran demographic.

RSL SA/NT has been fortunate to be led and guided by veterans from Vietnam, Somalia, East Timor, Timor Leste, Iraq, Afghanistan and several current serving ADF members.

The RSL SA/NT State Board has leaders from across the veteran community with a variety of experiences post-ADF service and they are a genuine reflection of the broader veteran community.

A key aspect of change required within the RSL is a modern way of electing our State Board members that embraces the concept of 'One Service Member – One Vote'. For the first time in 2023, our Service Members directly elected their leadership at both a Sub-Branch and State level.

The democratisation of the RSL will be a lasting legacy. Many of our veterans with operational service fought to bring or protect democracy in foreign lands yet RSL SA/NT did not embrace this same concept at home. We now have.

This change in how our RSL SA/NT leaders are elected, and the resulting leadership, is a game changer for the RSL. It will see greater grassroots representation and will return the organisation to one that is focussed on our key mission – supporting those who have proudly served our nation.

A veteran focus

RSL SA/NT has always been and always will be a proudly veteran organisation. Our objects are clear. We exist to "... promote the interests and welfare of serving and ex-serving men and women of the ADF and their dependants in South Australia, the Northern Territory and Broken Hill".

Our objectives are unashamedly focussed on veterans. We are not a 'community' organisation and we are not in the business of running 'clubs'. The terms 'community' and 'club' do not even exist in our Constitution. RSL SA/NT no longer runs a community focussed commercial hospitality venue following the sale of the Avoca Hotel in 2023.

For too long our organisation has focussed on these aspects to the detriment of our own Service Members and the veteran community.

Our objects are as follows:

- To assist and care for sick, elderly and needy serving and ex-serving men and women of the ADF and their dependants by providing, or assisting to provide pensions, benefits, accommodation, medical treatment, rehabilitation and other forms of welfare;

- To establish and accept trusts having for their object the welfare and benefit of any member of the League, the State Branch or its Sub-Branches, or of any serving or ex-service member of the ADF or their dependants;
 - In furtherance of any of the objects of the RSL or RSL SA, to make grants to and give assistance to such persons, trusts, groups, associations, societies, institutions or other organisations and authorities and to establish such scholarships as the RSL or RSL SA may, from time to time determine;
 - To perpetuate the close and kindly ties of friendship created by mutual service in the ADF or in the forces of nations traditionally allied with Australia and the recollections associated with that experience, to maintain a proper standard of dignity and honour among all serving and ex-service men and women of the ADF, and to set an example of public spirit and noble hearted endeavour;
 - To ensure the preservation of the memory and the records of those who suffered and died for the nation; to ensure the erection of memorials to their valour and that they have suitable burial places; to establish and preserve in their honour, Anzac Day, Remembrance Day and other commemorative occasions;
 - To promote the defence of the Nation, and guard the good name, interests and standing of serving members of the ADF;
 - To support serving ADF members at home and abroad and actively assist them in their transition to civilian life, especially if they are detrimentally affected by their Defence service;
 - To support current and Australian Federal Police overseas veterans with appropriate assistance and encouragement to join the League;
 - To encourage members of the League and citizens to serve the Nation with a spirit of self-sacrifice and loyalty, supporting constitutional arrangements that promote a stable and progressive society;
 - To maintain a State Branch of the RSL, which is non-sectarian, and in relation to party politics, non-partisan;
 - To establish, maintain and support Sub-Branches within South Australia, the Northern Territory and Broken Hill;
 - To enunciate, from time to time, its policy on state questions and to encourage members of the League to abide by, support and actively carry out both RSL SA policy and the Standing Policy of the RSL so far as is permitted by law;
 - To establish, maintain, furnish and equip premises, information bureau, libraries, literary, social, educational and benevolent institutions for the benefit and advancement of members of the League and to print, circulate and publish such papers, books, magazines and circulars, carry on such other literary and journalistic undertakings, and publish material that may be conducive to the objects of RSL SA;
 - To subscribe or donate to, become a member of and co-operate with any other body of persons corporate or unincorporated whose objects are similar to those of RSL SA and which prohibits the distribution of its or their income and property, amongst its or their members, to an extent at least as great as is imposed on under this Constitution;
 - To conduct commercial, marketing and sponsorship activities consistent with relevant legislation and the RSL's reputation for the purpose of delivering the Objects and other outcomes as directed by the State Board; and
 - To do any lawful act, matter or thing which is conducive to carrying out the Objects.
- In order for RSL SA/NT to achieve and complete our own objectives, we require a ruthless, determined and unashamed focus on these key tasks.
- It is encouraging to see that RSL SA/NT in 2023 has begun to refocus on these objectives and acknowledge that previous distractions had shifted our focus away from our core purpose. This refocussing of the organisation will only see benefits to our own members and the broader veteran community.

Membership

In 2023, the service membership within RSL SA/NT grew 2.6%. This is a result of several initiatives and the hard work across our Sub-Branch network. The democratisation of our election system and the requirement to be a financial member in order to vote was a key driver to this growth.

Demonstrating a value proposition to current and prospective members of the RSL is critical to the continued growth in membership and to address what is an aging population across the current membership of RSL in SA/NT.

RSL SA/NT is unashamedly focusing on our Service Membership category as one of the critical metrics to measure our performance.

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Dave Petersen

Some membership statistics for 2023 are as follows:	
Sub-Branches:	122
Change in Sub-Branch numbers:	decreased by 4
Service Members:	3632
Change in Service Members:	+2%
Affiliate Members:	4769
Change in Affiliate Members:	+1.9%
Service Members by age:	(Percentage of membership):
18-29:	42 (1%)
30-39:	99 (3%)
40-49:	172 (5%)
50-59:	363 (11%)
60-69:	638 (19%)
70-79:	1384 (41%)
80-89:	459 (14%)
90+:	119 (4%)
Male Service Members:	3036 (90%)
Female Service Members:	336 (10%)

I am proud to be part of the largest veteran organisation in SA/NT and more broadly across Australia. We reach from Darwin in the north to Mt Gambier in the south, Broken Hill in the east to Ceduna in the west.

We are a diverse group of Australians who all volunteer to support our fellow veterans and their families.

Transparency

RSL SA/NT is a proud member-based organisation and nothing we do is secret or should be hidden from our members – either our Sub-Branches or individual members.

Our progress on transparency within RSL SA/NT has not yet reached the required standards and is an area of focus moving forward.

Commencing in 2024, our organisation will see greater involvement of our Regional Advisors, Sub-Branches and our members in deciding the strategic and operational direction of the organisation.

We will also transition the Annual Sub-Branch Conference from a formal ceremonial event to one in which our members are able to discuss, challenge and see the internal workings of RSL SA/NT.

I look forward to seeing measurable progress in transparency which brings greater accountability. Greater accountability leads to better governance of our organisation. Better governance leads to a stronger and more resilient organisation. A stronger and more resilient RSL leads to better outcomes for our members and our veteran community.

2024 – A year to change

Change across RSL SA/NT commenced in 2023. We saw a highly democratic process used to select the leadership of our organisation for the very first time. We saw the organisation turn the page on a commercial hospitality business that was a distraction from our objectives. We saw growth in our service membership for the first time in many, many years.

2024 will be a year in which our organisation not only recognises the need for change but the opportunities that come with change.

2024 will be a year in which we begin our journey to becoming the RSL that veterans in South Australia, Northern Territory and Broken Hill need us to be - not just today but for the future.

I am very proud to be part of this wonderful organisation that helps so many veterans and I look forward to being part of this organisation for many, many years to come.

'The Price of Liberty is Eternal Vigilance'



RSL Ambassador CJ Pearce



Rob Gillies, Steve Larkins, Dave Petersen



Vietnam 50 year commemoration



Army Museum of South Australia Vietnam War display



CHIEF EXECUTIVE OFFICER'S REPORT 2023

David Grenvold

The State Branch

The State Board and staff continued to deliver the final year of the 2021 – 2023 Strategic Plan, focusing on increasing support to Sub-Branches and delivering more services to the veteran community. The implementation of a shared services model for the membership processing was embraced by many of the Sub-Branches and resulted in an increase to increase membership numbers. The accuracy of our membership database also improved throughout 2023 and the previous board introduced the first “one vote, one member” election methodology when the President election was conducted via an electronic ballot. This was a significant step for the organization and allowed all our members to participate in the democratic process of electing RSL State Branch officers. The use of technology to conduct this ballot provided greater efficiency and transparency of the process and all elections will be processed this way in the future.

This collaboration extended to the financial requirements of the Sub-Branches enabling the RSL to improve the governance and reporting processes to better comply with the Australian Charities and Not for Profit Commission requirements for charities.

The sale of the Avoca Hotel in January 2023 was also a significant achievement for the State Branch enabling the RSL to return to the core objectives and increase the State Branch capacity to deliver well governed, professional services to veterans and their families. We understand there is still some work to do to improve the quality of these services, however we are heading in the right direction. The Veterans Services division is a point of connection for veterans and their families that enables them to access free compensation advocacy services, wellbeing support and employment assistance during transition.

A new By-Laws Committee chaired by Vice President Meredith Burgess was implemented in August 2023 and commenced working on delivering revised By-Laws 7, 8 and 9 to assist the Sub-Branches with their operations.

The State Branch continued to work closely with RSL Australia and the other State Branches to ensure we are aligned where needed and use our national profile to have a positive impact on the lives of veterans and their families. Some key initiatives that the State Branch had significant input on with RSL Australia were:

- Facilitating two Ex Service Organisations (ESO) Forums in May and October with representatives from over 70 organisations discussing the key findings from the Royal Commission into Defence and Veteran Suicide.
- RSL Australia: Proposal for Implementation of Recommendations from the Royal Commission Interim Report.
- Answering the Call – An ESO Response to the call for an ESO Peak Body

The collaborative input from members and the State Branches around the country on these important issues further emphasised the benefit reach and influence the RSL can have when united to support veterans. All these submissions are located via a link from our website. <https://www.rslaustralia.org/representation>

Throughout 2023 the State Branch continued to deliver commemorative events on behalf of the people of SA, NT, and Broken Hill. Ian Smith, the Adelaide ANZAC Day Committee Chair provided exceptional leadership delivering the RSL SA commemoration obligations in a professional and meaningful manner. This group of volunteers devotes hundreds of hours a year to ensure one of the primary pillars of the RSL is maintained.

In November 2023, the State Board and management in conjunction with an external consultant commenced the process of reviewing and revising the strategic intent of the organisation with a series of workshops to develop the future direction of the RSL in South Australia, the Northern Territory and Broken Hill. This will continue to be developed in conjunction with Regional Advisors, Presidents, and members.

Membership

Membership numbers and revenue increased in 2023 which went against the national trend of a slight decline in RSL Service and Affiliate membership across the country. This is an outstanding achievement in SA and NT and is the result of much hard work by the Sub Branch committee's and collaboration with the State Branch staff to ensure accuracy of the membership database. The Board continued to engage with as many members in their day-to-day presence at their local Sub-Branch, via Presidents forum's and through Regional Adviser updates.

Veteran Services

With extra resources and armed with more comprehensive data on where veterans were located in the community the State Branch commenced a project to allocate these resources more effectively to meet veterans' needs. Following the conducting of the 2021 Census, it was identified that over 58,000 current serving and ex-serving personnel lived in SA, NT, and Broken Hill, a much larger number than previously estimated. This presents a great opportunity for the RSL to increase the delivery of professional services and better engage with veterans, not only to support them but potentially recruit them as members for the future. Further analysis has enabled us to identify where our veterans reside and which council area they are located in. The State Branch has developed a plan with the Sub-Branch network to focus on these areas with a high veteran density and increase the beneficial impact the RSL has on the lives of veterans and their families.

The Veteran Employment Program (VEP) continued to be delivered in SA and the NT by Case Managers with specific skills related to the employment industry. This program has been designed to assist individuals who have exhausted their transition entitlements

from Defence and support them in their employment journey after service. We recognize that the ADF is a unique employment environment, and this program delivers outcomes using the one-on-one case management approach.

The RSL Advocacy service continued to deliver a free service to veterans and assist them with their DVA claims and welfare support. In other states there are paid RSL employees providing this service and as such are able to deliver a high level of services to those needing an advocate to assist them through the difficult compensation claims process. In 2023 RSL SA Inc had one paid Advocate position and we are intending to transition to more paid staff particularly regarding the training of the next group of Advocates. While DVA has made this process more accommodating for individuals to self-claim, the research indicates that 55% of those making a claim require some support from an Advocate. In 2023 Largs Bay and Tea Tree Gully RSL Sub-Branches and the State Branch Advocates assisted over 350 individuals seeking to either lodge a claim or support them after they had lodged the claim themselves.

The remaining pillar of our Veteran Services department is Wellbeing and we continued to build our capability in this area with increased resources dedicated to connecting with the veteran community. This is where there is a great opportunity for the Sub Branches and State Branch to be leaders in the veteran community.

In August we collaborated with the Largs Bay Sub-Branch to expand the delivery of a veteran visitation program they had developed in the preceding years. The RSL Reach Out program is the result of this collaboration and in December the RSL Largs Bay Sub-Branch received \$314,000 to deliver this program in the northern metropolitan and regional areas. We anticipate that this will be further expanded throughout 2024 to increase the engagement with veterans. The program trains volunteers from sub-branches or outside the RSL to identify challenges individuals might be experiencing and triage them into either RSL programs or services that are provided by those we work with.

Additionally, we reintroduced the RSL Active program in conjunction with RSL Australia which as the name suggests promotes any program that involves activity and social connection to enhance someone's wellbeing.

CHIEF EXECUTIVE OFFICER'S REPORT 2023

David Grenvold

Sustainability

We managed the operations of the State Branch in 2022 with a preservation mindset improving our operating financial position by \$100,000 on the previous year. In 2023 we further improved our financial performance and moved from preservation to a consolidation and growth phase of our financial sustainability journey. We will continue to consolidate our cash position while applying some of these funds to delivering the objects of the RSL. As the financial report indicates at the conclusion of 2023 the State Branch had over \$3.1m in cash and cash equivalents (including the Memorial Hall Trust) invested that are applied to the operations of the State Branch to deliver services to veterans. The 2023 financial result includes the Avoca Hotel entity which was sold in January 2023 and the proceeds of this sale are being applied to the Objects of the League. It is worth noting that the Avoca business was sold three times with the first two deals being terminated by the purchaser and the sale was finally settled in January 2023 having been purchased by the RSL Board in 2015.

RSL SA Inc continued to lead the discussion with RSL Australia regarding the RSL ART Union Lottery. We continue to advocate that a portion of the funds raised in SA, NT and Broken Hill purported to support veterans in these states should remain here and under the management of RSL SA Inc. This has been the State Board position for a number of years despite several approaches from RSL Queensland to control these funds. RSL Australia made further progress in 2023 with RSL Queensland and a model is currently being developed that will ensure veterans in our states are the beneficiaries of this funding.

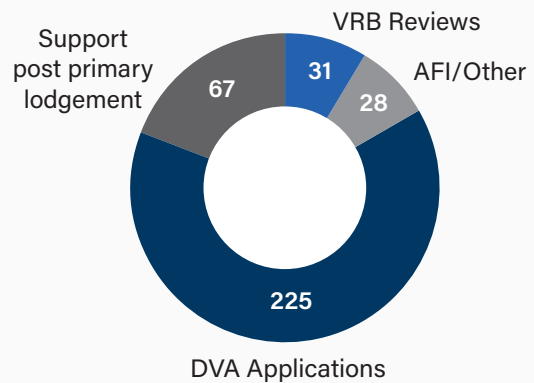
I would like to acknowledge the amazing commitment from all staff at the RSL and the Avoca Hotel who have faced the challenges that come from working in a small team but have always prioritised veterans and their families and have achieved significant outcomes with very limited resources.

Our volunteer community was again at the forefront of fundraising, service delivery and community engagement, which the RSL is eternally grateful for and enables us to be the leader in the ESO community.

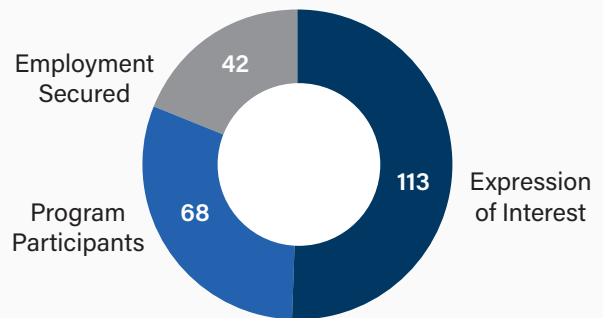
Thank you also to the previous and current Board for the many hours of hard work that is done to ensure the objects of the RSL are the focus of our efforts.



Advocacy



Veteran Employment Program



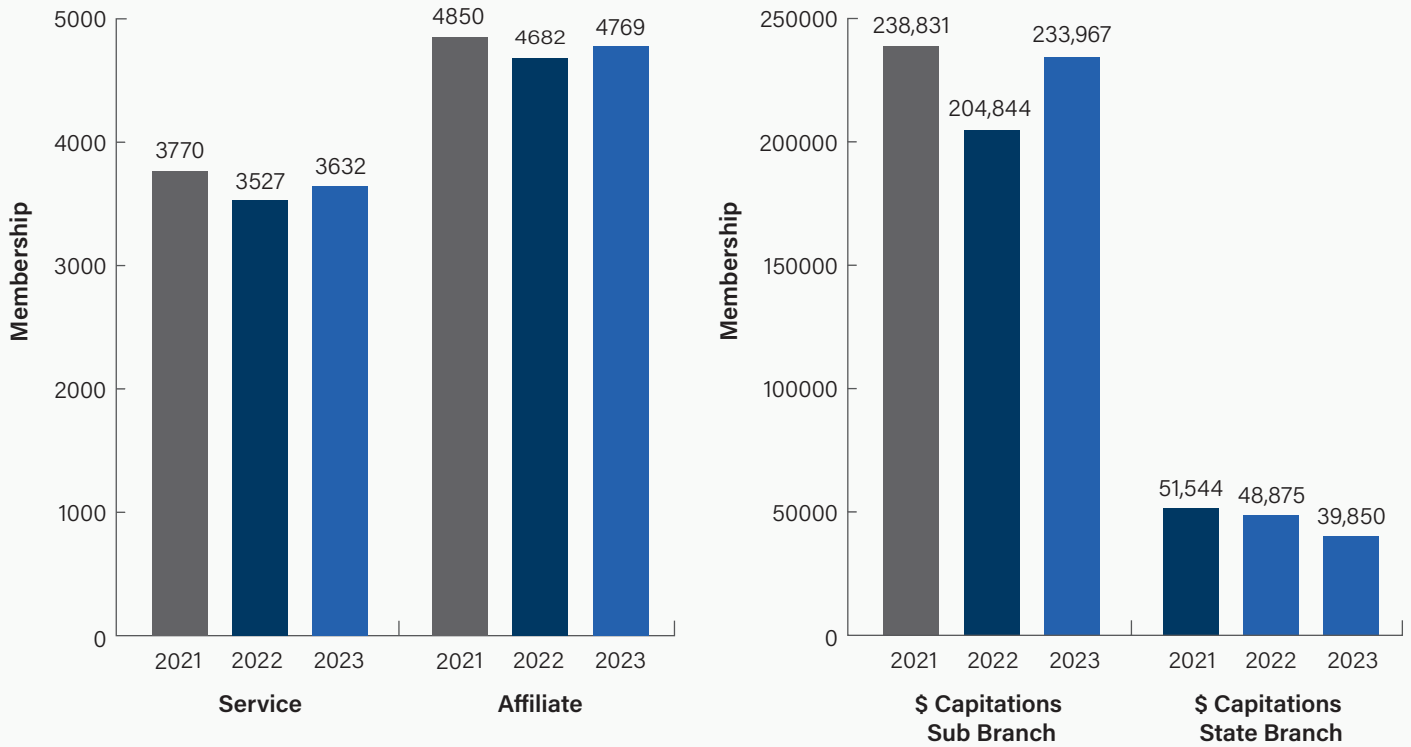
Wellbeing



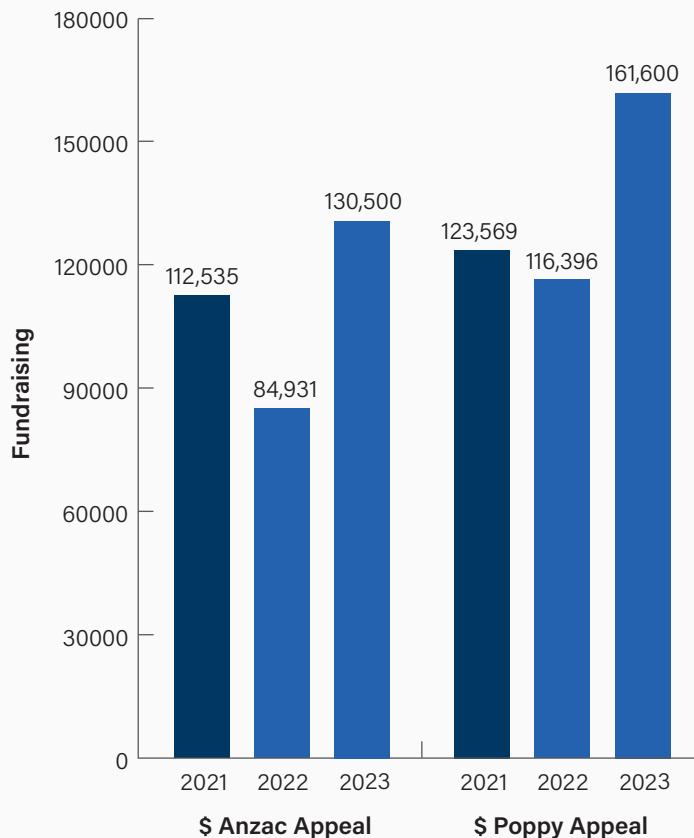
652 hours per month



Membership



Fundraising



Highest Fundraising Sub-Branches 2023:

- Royal Australian Regiment
- Port Elliot
- Tea Tree Gully
- Morphett Vale (Womens Aux)
- Brighton
- McLaren Vale
- Gawler
- Marion
- Auburn/Clare
- Largs Bay



RSL
SA/NT

STRATEGIC PLAN 2021-2023

About RSL SA, NT and Broken Hill

Who we are

RSL SA/NT are a **diverse team** working together to achieve exceptional outcomes for those we serve. We will conduct ourselves in an **open, honest, and accountable** manner in everything we do while valuing **respect**, being bound by **integrity** and **united** through **mateship**.

We work with a wide range of partners to deliver holistic services that focus on helping current and past serving men and women return to health, work, and civilian life.



What we do

We deliver a diverse range of services to support our current and past serving men, women, and their families.

We advocate on behalf of Australia's service men, women, and their families.

We respect and commemorate all who have served our country.

We collaborate with other ex-service organizations (ESOs) locally and globally.

We inspire and help shape the research agenda into veterans' affairs. We translate this research into relevant and tangible services.

We share the goal for a modern, agile, and high-performing state office that delivers exceptional value to the sub-branches and their members.

Our case for change

Connecting with a changing community

Our communities are changing and becoming increasingly more complex and diverse. The values, behaviours, and practices of RSL SA/NT need to keep pace with the contemporary Australian community.

Adapting to evolving needs and priorities

The needs and priorities of today's serving and past serving men and women have changed, and we need to adapt and respond to them. Today's defence force personnel bring with them different attitudes, needs, priorities and expectations to those of the past.

Strengthening our influence in a crowded sector

Government is increasingly electing to partner with the ESO and NGO sectors to strengthen service delivery outcomes. This creates opportunities for the RSL to take a leadership role in new models of collaboration that benefit the sector as a whole and combine forces for the benefit of Australia's defence families.

Unlocking our competitive advantages

There is an opportunity to unlock the competitive advantages inherent in the RSL brand, history, size, scale and footprint, including opportunities for corporate and philanthropic partnerships and community fundraising so that we can better capitalise on our advantages supported by strengthened brand management.

RSL SA/NT & Broken Hill 2023 Strategic Priorities



BOARD

- SP 1 – Continue to review the governance framework and entity structure.
- SP 2 – Maintain a relevant and sustainable Sub-Branch network.
- SP 3 – Engage the community at all levels to maintain RSL reputation in SA, NT and Broken Hill.
- SP 4 – Evaluate and develop new, profitable commercial initiatives.
- SP 5 – Develop a communication plan that is relevant to all stakeholders.



PEOPLE & CULTURE

- SP 1 – Recruit, retain and align the best talent to meet the needs of the organisation.
- SP 2 – Manage the RSL brand to maintain the integrity of the Constitution and apply it to the Objects of the League.
- SP 3 – Achieve operational excellence through best practice systems, processes, and innovation.
- SP 4 – Develop a sustainable business model for all aspects of the organisation.
- SP 5 – Develop a program to attract and retain volunteers across our operation.



VETERANS' SERVICES

- SP 1 – Be the premier ESO in SA/NT and form strategic partnerships with organisations who share a similar mission.
- SP 2 – Deliver a high quality, sustainable advocacy program.
- SP 3 – Develop and deliver relevant veterans wellbeing programs.
- SP 4 – Expand the veteran's employment program to support veterans transitioning from the ADF.



MEMBERSHIP

- SP 1 – Increase support to the Sub-Branch network to enable them to deliver coordinated veteran services and programs.
- SP 2 – Engage our members, veterans, and the wider community through both digital and traditional mediums.
- SP 3 – Identify a sustainable operating model for each individual Sub-Branch.
- SP 4 – Retain existing members and attract new members via the use of technology.
- SP 5 – Support the Sub-Branch network to practice good governance procedures and comply with the RSL Constitution and By-Laws.



COMMEMORATION


- SP 1 – Build strategic relationships with the broader community including ADF to deliver relevant and engaging commemoration ceremonies.
- SP 2 – Lead the vision for further veteran use of the Torrens Training Ground.
- SP 3 – Conduct an audit of all memorial and commemorative assets.



FUNDRAISING & SPONSORSHIP

- SP 1 – Leverage RSL brand to increase fundraising and sponsorship opportunities.
- SP 2 – Develop a bequest program aligned to the Memorial Hall Trust.
- SP 3 – Engage with Sub-Branch network to create new fundraising initiatives.
- SP 4 – Build relationships with the corporate sector to increase fundraising and sponsorship revenue.
- SP 5 – Create new sponsorship assets and programs that add value to clients.

RSL SA 2023 STRATEGIC PRIORITY SCORECARD



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ANZAC DAY 2023



The Governor meets Youth Vigil cadets



Premier Peter Malinauskas and Henry Young, 99 years old





World War Two veterans



REMEMBRANCE DAY 2023



Governor and Mr Bunten place a wreath



Dave Petersen, State President



Guests at the Remembrance Breakfast



Bugler Catalfalque Party



Field of Remembrance

APPOINTMENTS

Patron

Her Excellency The Honourable Frances Adamson AC, Governor of South Australia

State Board

State President: Mrs Cheryl Cates (until June 24 2023)
Mr Dave Petersen (from June 24 2023)

State Board Members: Mr John O'Grady
Mr Greg Crotty
Ms Meredith Burgess
Mr Jonathan Duncan (from June until August)
Mr Lance Bagster (from June)
Mr Rod Murray (from June)
Mr Brad Flaherty (from July)
Mr Aaron McMahon (from August)
Ms Melody Earl (from September)
Mr Brad Rea (from September)

State Board Members until June 24 2023: Mr Trevor Whitelaw OAM, Vice President/Chairman
Mr Wayne Langford OAM
Mr Ian Smith

Chief Executive Officer: Mr David Grenvold

Summary of Attendance

Ms Meredith Burgess	11
Mr Greg Crotty	10
Mr John O'Grady	10
Ms Cheryl Cates	6
Mr Trevor Whitelaw	6
Mr Wayne Langford	6
Mr Dave Petersen	5
Mr Ian Smith	5
Mr Lance Bagster	5
Mr Rod Murray	5
Mr Brad Flaherty	4
Mr Aaron McMahon	2
Mr Brad Rea	1
Ms Melody Earl	1
Mr Jonathan Duncan	1

APPOINTMENTS

State Board Appointments

Vice President/Chairman:	Mr Trevor Whitelaw OAM (until June)
Vice President:	Ms Meredith Burgess (from June) Mr John O'Grady (from June)
Chairman:	Mr Lance Bagster (July/August) Mr Dave Petersen (September)
Auditors:	MC Chartered Accountants
Insurance:	ICorp and AON (from September 2023)
Solicitor:	Minter Ellison
Co-Delegate to National Congress:	Mr John O'Grady

Committees

Anzac Day	Messrs Ian Smith, Tony Chaplin OAM, Vincent Scotland (Youth Vigil) and Keith Harrison
Awards	Messrs Peter Cates, Michael Sherlock, Luke Scott, Dennis Oldenhove
Ethics	Messrs Nick Williams AM RFD, Rod Murray, Chris Burns, Steve Dunning, Ms Ilona Horan
Constitution & By Laws Working Group	Ian Smith, Meredith Burgess (Chair), Rod Murray, Chris Mathias, Peter Newman, Scott Bowman, Leonie Ambruster, Bill Hignett, Peter Cates, Brad Rea, Leon Pollard

Trusts

Anzac-Remembrance Appeal 1965 Trust Fund	State President, State Board
RSL Memorial Hall Investment Trust	State President and State Board

Representatives

Veterans Advisory Council	Ms Cheryl Cates (until June 2023)
Veterans Advisory Health Council	Mr Wayne Langford OAM (until June 2023)
DVA Deputy Commissioner's Forum	Chief Executive Officer, Mr David Grenvold
RSL Care SA	State President and Mr Trevor Whitelaw OAM
Combined Ex-Services Mess Committee	Messrs Lyas OAM, Evans, Malpas

Anzac of the Year

Mr William (Bill) Hignett OAM

Honorary Life Membership

Her Excellency, the Honourable Frances Adamson AC, Governor of South Australia
--

Regional Advisers and State Sub-Branches in Operation

Region A1 Adelaide – Vacant

Adelaide, Royal Australian Regiment, SA Peacekeepers, Police, Unattached List, Unley

Region A2 Western Metro – Peter Cates (until September)

Henley & Grange, Hilton, Largs Bay, Seaton Park, Semaphore & Port Adelaide, West Croydon & Kilkenny

Region A3 Eastern Metro – Luke Scott

Gilles Plains & Hampstead, Glynde, Kensington Park, Magill, Payneham, Walkerville

Region A4 Northern Metro – Michael Lewis

Elizabeth, Enfield, Kilburn, Northfield, Prospect, Salisbury, Tea Tree Gully

Region A5 Southern Metro – Ron Payne

Blackwood, Brighton, Colonel Light Gardens, Marion, Mitcham, Morphett Vale, Plympton Glenelg, Port Noarlunga Christies Beach

Region B1 Barossa – Paul Little

Eudunda, Freeling, Gawler, Kapunda, Mallala, Nuriootpa, Robertstown, Tanunda

Region B2 Onkaparinga/Barker – Vacant

Aldgate, Echunga, Gumeracha, Lobethal, Macclesfield, Mount Barker, Mount Pleasant, Nairne, Stirling, Strathalbyn

Region C1 Alexandra – Rodney Murray (until August)

Goolwa, Kangaroo Island, McLaren Vale, Port Elliot, Victor Harbor, Willunga, Yankalilla

Region C2 Murray – David Beckett

Mannum, Meningie, Murray Bridge, Myponga, Tailem Bend

Region D1 Daly – Lucas Allegretto

Bute, Balaklava, Crystal Brook, Kadina, Moonta, Port Broughton, Port Pirie, Port Wakefield, Snowtown, Wallaroo

Region D2 Yorke Peninsula – Gregory Crotty

Ardrossan, Edithburgh, Maitland, Port Victoria, Port Vincent, Stansbury, Yorketown

Region E1 West Eyre Peninsula – Vacant

Ceduna, Streaky Bay

Region E2 South Eyre Peninsula – Vacant

Cowell, Cummins-Yeelanna, Kimba, Port Lincoln, Tumby Bay

Region E3 Central Districts – Vacant

Coober Pedy, Port Augusta, Roxby Downs, Whyalla, Woomera

Region F1 Chaffey – Vacant

Barmera, Berri, Blanchetown, Loxton, Morgan, Pinnaroo, Renmark, Swan Reach, Waikerie

Region F2 Southeast – Chris Mathias

Coonawarra Penola, Millicent, Mount Gambier, Robe

Region F3 Victoria – Vacant

Bordertown, Keith, Kingston, Lucindale

Region G1 Stanley – Vacant

Auburn Clare & Districts, Brinkworth Koolunga & Yacka, Burra, Riverton

Region G2 Northern Areas – Leon Pollard

Jamestown, Laura, Peterborough

Region H1 Far North – Vacant

Darwin, Gove Peninsula, Katherine, Palmerston

Region H2 Central – Vacant

Alice Springs, Tennant Creek

Region H3 Barrier – William Vickers

Broken Hill

RSL APPRECIATION

Without the voluntary efforts of individuals and the collective support of many various organisations, the work of the RSL would be made much more difficult.

Our sincere thanks and gratitude is therefore extended to all who have assisted the League throughout the year. In particular:

The Premier of South Australia:	The Hon Peter Malinauskas MP
Leader of the State Opposition:	Mr David Speirs MP
The Right Honourable The Lord Mayor of Adelaide:	Dr Jane Lomax-Smith AM
The South Australian Police Commissioner:	Grant Stevens, and the staff allocated to ANZAC and Remembrance Day duties
The Deputy Commissioner DVA SA:	Mrs Janice Silby and staff of the South Australian Office
Veterans SA:	Ms Chantelle Bohan
The CEO of RSL Care SA:	Mr Nathan Klinge and all the wonderful hardworking staff at the War Veterans' Home, RSL Villas and Andrew Russell Veterans Living Centre
Brigadier Graham Goodwin CSC:	Army Area Representative – SA
Commander Emma McDonald-Kerr ADC RAN:	Commanding Officer Navy Headquarters – SA and Commanding Officer HMAS Encounter (since May 2022)
Air Commodore Adrian Maso:	Commander Air Warfare Centre – SA
Members of the State Board, Regional Advisers and Sub-Branched who volunteer and give tirelessly of their time	

The hard-working staff of RSLSA State Branch Office:

Mr David Grenvold	Chief Executive Officer
Ms Tara Belton	Finance and Administration Manager
Mr Keith Harrison	Commemorations and Fundraising Manager
Mrs Rebecca Tulk	Membership Officer (until April)
Ms Nikki Turner	RSL Employment Program (until June)
Mr Paul Dickson	Advocate

Our indispensable volunteers, whom we rely on to help in many ways:

Mr Steven Ceissmann	Veterans' Advocate
Mr Jeffrey Yates OAM	Veterans' Advocate
Mr Andrew Prevett	Veterans' Advocate
Mrs Leonie Armbruster	Welfare and Compensation Advocate
Mrs Dianne Duncan	Welfare and Compensation Advocate
Mr John Armbruster	Trainee Advocate Level 1
Mr Ron Green	ANZAC and Remembrance Appeals
Mr Fred Hugo	ANZAC and Remembrance Appeals
Mr Graham Sargent	ANZAC and Remembrance Appeals
Mr Malcolm Allen	ANZAC and Remembrance Appeals
Ms Maryanne McPhee	ANZAC and Remembrance Appeals

SOUTH AUSTRALIAN STATE BRANCH

State Presidents

RSA

1915-16	WJ SOWDEN
Nov 1916	REV JC MCPHEE
1916	JE BARRETT

RSL

1917	S PRICE WEIR DSO VD
1918-20	AS BLACKBURN VC
1921	WD PRICE MC
1922-24	CP BUTLER DSO VD
1925-29	WFJ MCCANN DSO OBE MC
1930	W DOLLMAN VD
1931	WFJ MCCANN DSO OBE MC
1932	H THOMPSON MC
1933-35	RB JACOB VD
1936	HW MARTIN
1937-38	WS HOSKING DSO MC
1939-41	WS SHARLAND MC
1941-46	E MILLHOUSE KC
1947-50	AS BLACKBURN VC CBE ED
1951-54	TC EASTICK CMG DSO ED
1955-61	AJ LEE CBE MC
1961-72	TC EASTICK CMG DSO ED
1972-79	EH SMITH OBE
1979-84	JR NEIL AM
1985-90	PN FLEMING MBE
1991-96	JP BAILEY OAM
1997-98	IL DUNNE RFD
1999-2004	JP BAILEY OAM
2004-2012	JH STATTON OAM
2012-2017	TJ HANNA AM
2017-2019	B HORAN
2019-2023	CA CATES
2023-	D PETERSEN

Subsequent Recognition for Service

1918	WJ SOWDEN KB	2002	JP BAILEY KOM (Fr)
1939	ARG FEARBY MBE	2006	IL DUNNE OAM
1956	WFJ McCANN CMG	2007	JD SPENCER OAM
1966	AJ LEE KBE	2010	MJ MUMMERY OAM
1972	TC EASTICK KB	2013	JH STATTON AM

State Secretaries

RSA

1916-16	EG FAIRBAIRN
Nov 1916	AE TAIT
-1917	

RSL

1917	AE TAIT
1918-19	ARG FEARBY
1920-21	RG WOODHEAD
1922	WJ MIERISCH
1923-36	AH DALZIEL MC
1936-41	JF DOWLING MSM
1942-45	FE REYNOLDS MBE
1946-50	JF DOWLING OBE MSM
1950-54	FU HALL
1954-60	AG PRITCHARD
1961-87	KW HOFFMANN MBE
1987-94	MJ MUMMERY
1994-97	HE HERSANT
1997-2001	JD SPENCER RFD

Executive Directors:

2002-07	JD SPENCER RFD
2008-09	GMW HARLEY

Chief Executive Officers:

2009-15	S JACKMAN
2015-17	J LANGREHR
2017-18	C STARKEY
2018	S HEWITT (Interim)
2018-19	K HENSHAW
2019	D GRENVOLD

Founded as the RSA on 8th December 1915

Chartered as a Branch of the RSL 25th April 1917



RSL CARE SA



RSL CARE SA BOARD CHAIR'S REPORT 2023

Geoff Tattersall

RSL Care SA's 108th reporting year, 2022/23, has once again been a demanding year. The reality is that given the nature of what we do, we can expect every year to be demanding although the nature of the pressure points may vary. Covid 19, which has become a distant memory for many in the community, but continues to be a major aged care pressure point requiring of our staff to follow modified procedures that are now approaching their 4th year. Another pressure point is the high tempo of regulatory change in the sector along with the increasing financial pressure on aged care providers where many providers are operating at a loss and struggling to recruit the staff required to meet regulatory requirements.

Notwithstanding the challenges, RSL Care SA, can be proud of the many achievements and initiatives it has been, and continues to be, involved in. Whilst most of our services are available to the general community either by regulation or commercial reality, our primary purpose of providing accommodation options for former defence force veterans and their partners continues to be achieved as we have done since 1917. Something like 40% of our residential aged care (RAC) residents have a DVA entitlement with an increasing number of those being Vietnam veterans who generally enter care earlier than the general community, often (but not exclusively) with complications related to their service. For retirement living, the percentage is probably somewhat less although we can't be certain as only know what our residents choose to tell us, but we do know that they understand and appreciate the ethos of defence service that is reflected in what we do for the community in which they have chosen to live. Within our Andrew Russell Veteran Living program, 100% of our affordable housing residents are ex-service as are our homeless veteran clients for which we have now provided more than 22,000 nights of emergency accommodation and helped many reestablish some stability in their lives.

What we do, we do very well and that is not just me saying that. The Board and senior management monitor very carefully how our services are perceived and do so through a very comprehensive set of quality indicators. Aged care is very highly regulated with services heavily scrutinised by independent agencies supported by a framework of mandatory reporting of adverse events and a mechanism for dissatisfied clients to take their complaints to. All 3 of our RAC's are fully accredited, which is no mean feat in the current post Royal Commission regulatory environment, and while we have the occasional experience of expectations not met, they are infrequent, generally involve some miscommunication that is easily fixed, are rarely reported externally and even more rarely have we been found to be at fault. We encourage residents and families to raise concerns with us so they can, and are, addressed before things unnecessarily



Our aged care facility, Romani in Murray Bridge, was officially opened on the 24th February in 2023, and recognises the many thousands of war horses that were deployed as part of the Australian Light Horse brigades. The purple poppy is a symbol of remembrance for animals that served during war time, and every year on the 24th of February, we acknowledge the National Day for War Animals.

escalate. The relatively few issues raised are more than offset by the very many positive feedback messages our staff receive from residents and family members about the care their loved ones have received. Similar favourable feedback is received from our Retirement Living and ARVL residents.

A highlight of the year was the opening of our 72 bed Romani RAC at Murray Bridge adjacent to our Waterford Retirement Village. Romani is named after a WW1 battle in which SA Light Horse elements fought and the facility has a subtle theme recognising the region's connection to the Light Horse. The first residents entered the new facility in January 2023 and it was officially opened by the State Governor, Her Excellency the Honourable Frances Adamson AC on 24 February 2023. We were also fortunate to have Terry Shanahan speak at the opening. Terry is himself a RAAF veteran and spoke of his grandfather, Major Michael Shanahan, and his horse called Bill the Bastard that came to prominence

in the battle by carrying 4 wounded troopers plus his grandfather from the battlefield. The horse and rider are recognised at Romani in a statue made possible by a gift from a board member. Favourable feedback has been received since the facility opened and demand for admission is resulting in occupancy being well ahead of our expectations. Romani was not the only facility development undertaken during the year with the community centre at Hamilton Village being renovated, 7 new retirement units under construction at Waterford and due for completion at the end of 2023, funds were allocated to renovate the community centre at Sturt plus various other expenditures to ensure our assets remain suitable for our clients. We have also investigated potential acquisition opportunities to enable sensible expansion. They have not eventuated for various reasons, but we will continue to consider such opportunities when they arise.

Our focus is accommodation options for veterans however this can overlap with government policy impacting on veteran wellbeing. Over the last few years RSL Care SA has been invited by government to participate in various policy forums where veteran related matters are under consideration and to meet with senior officials. These have included the Royal Commission into Aged Care where RSL Care SA has advocated that older veterans in care are often disadvantaged relative to other veterans and the ongoing Royal Commission into veteran suicide where we have sought to demonstrate links between veteran homelessness and their lack of wellbeing and elevated risk of suicide. We are satisfied that the issues we have raised have gained some traction. In February 2023, RSL Care SA in conjunction with Community Housing Industry Association facilitated a successful Veterans Homeless Forum in Melbourne which Sir Peter Cosgrove attended as a sponsor following an approach by RSL Care SA. We remain hopeful that the flow on from this forum will have some influence on how the \$30m the federal government has committed to veterans' homelessness will be utilised. During the year, a DVA Community Housing Toolkit was released which was developed with the input of RSL Care SA and drawing on our experience. I pay tribute to our CEO, Nathan Klinge, who has led the charge with this

RSL CARE SA BOARD CHAIR'S REPORT 2023

Geoff Tattersall

work and secured the support of other agencies so we are not acting alone. In line with this theme, RSL Care SA has been actively working with Kylie Russell (widow of Andrew Russell) and RAAFA WA to establish an ARVL equivalent in Western Australia which looks like getting underway imminently. Similar discussions are occurring with parties in Victoria and NSW.

I now come back to residential aged care which is the largest aspect of our operations in terms of staffing, expense and risk. This sector has always been demanding and it has become more so with the tempo of regulatory reform. These reforms have much merit in addressing weaknesses identified in the Royal Commission into Aged Care, but I fear the execution of some of the reforms, including adequacy of funding, has not been well thought through and is placing a large burden on providers, some of who will not survive noting a number having closed up already. It is pleasing that in Feb 2023 the Fair Work Commission awarded a well deserved and significant pay increase to aged care workers but it is disappointing that the increase has been selectively applied by not recognising the positive contribution to resident wellbeing that is made by staff who may not fit the category of "direct care". An added complication is that it is yet to be proven that government has provided adequate funds to finance the increase as well as the various reforms requiring increased staff levels and a skills mix that may not be the best use of resources to improve care. RSL Care SA is coping adequately with the pressures and is positive about the future, but it is challenging.

An area of disappointment is the financial result for the year being a \$85k deficit much of which can be attributed to the unfunded cost of managing the Covid 19 outbreak and the expected deficit incurred with the commencement of Romani. However, the deficit is more than what was budgeted. It is evident that some aspects of financial oversight requires "tweaking" and those aspects are in train. Fortunately, the forecast for 2023/24 is for a strong surplus as Romani reaches full occupancy and hopefully Covid costs decline. Although not contributing to our deficit (future revenue is recognised in our accounts), it is disappointing that the \$1.3m that we have claimed from

the federal government's program to fund the cost of managing Covid 19 outbreaks has not yet been received. These claims go back at least 2 financial years and that cash could be well used to reduce overheads such as reducing the loan incurred to build Romani.

I thank the estate of Mr Les Brown, a well known member of the WW2 veteran community who passed away at the WVH during the year, and Brian Lynch also a Vietnam veteran and WVH resident both of whom made generous donations to RSL Care SA.

I thank my fellow board colleagues for their contribution to the governance of what is a complex organisation. They give freely of their time as volunteers and bring much wisdom and experience to the table. I particularly recognise the chairs of the board sub committees – Frank Kite (Audit Finance and Governance), Liz Clare (Care and Compliance), Mark Prosser (Retirement Living) and Steve Knight (Property Strategy). Similarly, I thank Peter Moore and Ruby Cantos for serving as independent members, also voluntary, of the AFG and C&C subcommittees respectively. In conclusion, on behalf of the Board, I recognise and thank our CEO, Nathan Klinge, and his executive team for the commitment and leadership they continue to provide to their demanding, but I hope, interesting, roles. Much is being achieved under their leadership. I also thank all our staff regardless of their role for the good work they continue to do, often under difficult circumstances. At the risk of singling out individuals, I thank Ryan Ollwitz for his time managing the ARVL programs which is a program with links back to our origins. Ryan left to pursue other things with family but remains very connected to RSL Care SA and our purpose. I welcome Ricky Skiathitis who has succeeded Ryan and quickly made a similarly positive impact on veterans requiring our help.

To all our staff, whether you be a boss or on the shopfloor, you make a huge contribution to the wellbeing of our clients and veterans in particular. Thank you.

RSL Care SA Board Chair

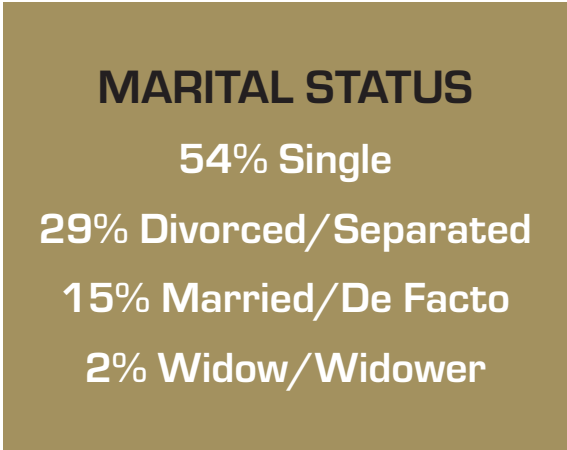
ANDREW RUSSELL

VETERAN LIVING

ARVL has provided over 23,000 nights of accommodation

There have been 207 veterans housed or supported by the ARVL program since 12 January 2016. This includes several veterans who have stayed in the program multiple times.

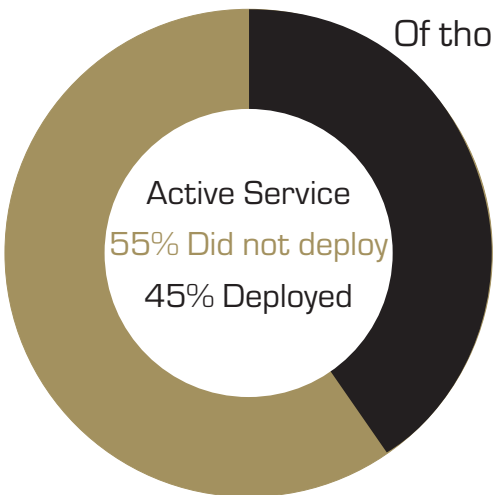
Currently, the average length of stay is 114 days.



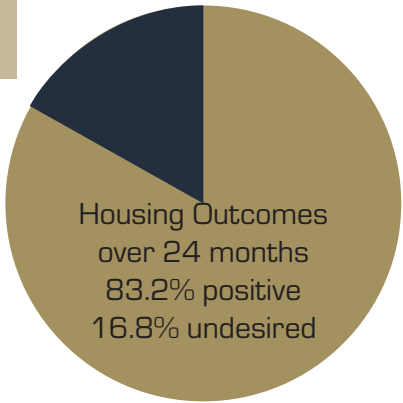
Gender of residents

Average length of service is 8.9 years

Average age of ARVL resident is 47.5 years old



- Of those 45% who deployed:
- 26% - 1 deployment
 - 11% - 2 deployments
 - 3% - 3 deployments
 - 3% - 4 deployments
 - 2% - 5+ deployments



www.arvl.org

Returned & Services League of Australia (SA Branch) Inc and Controlled Entities

FINANCIAL STATEMENTS

For the Year Ended 31 December 2023

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Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2023

	Note	Consolidated Group	
		2023	2022
		\$	\$
Revenue	4(a)	1,592,644	7,281,836
Financial income	4(b)	41,508	501
Other income		864,564	207,608
Cost of goods sold		(257,844)	(3,280,948)
Employee benefits expense		(570,822)	(2,061,263)
Depreciation and amortisation expense		(34,926)	(615,620)
Impairment loss on non-financial assets		(2,012)	(24,074)
Other expenses	4(c)	(536,880)	(1,471,066)
Finance Costs		(5,239)	(357,888)
Profit/(loss) before income tax		1,090,992	(320,915)
Income tax expense		-	-
Profit/(loss) after income tax		1,090,992	(320,915)
Other comprehensive income:			
Total comprehensive income for the year		1,090,992	(320,915)

The accompanying notes form part of these financial statements.

Consolidated Statement of Financial Position

As At 31 December 2023

	Note	Consolidated Group	
		2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	1,382,180	530,543
Trade and other receivables	7	74,930	73,672
Inventories	8	-	210,654
Investments	9	310,252	10,226
Other assets	10	13,854	94,141
Non-current assets held for sale		-	-
TOTAL CURRENT ASSETS		1,781,216	919,236
NON-CURRENT ASSETS			
Trade and other receivables	7	-	-
Property, plant and equipment	11	10,288	2,217,812
Intangibles	12	1	762,865
Right of use Assets	13	9,925	5,339,934
TOTAL NON-CURRENT ASSETS		20,215	8,320,611
TOTAL ASSETS		1,801,430	9,239,847
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	139,992	759,128
Borrowings	15	-	251,455
Employee benefits	16	42,072	76,257
Other liabilities	17	200,198	213,872
TOTAL CURRENT LIABILITIES		382,263	1,300,713
NON-CURRENT LIABILITIES			
Trade and other payables	14	-	-
Borrowings	15	-	912,000
Employee benefits	16	30,367	30,367
Right of Use Lease Liability		6,078	6,702,875
TOTAL NON-CURRENT LIABILITIES		36,445	7,645,242
TOTAL LIABILITIES		418,707	8,945,955
NET ASSETS		1,382,723	293,893
EQUITY			
Reserve	18	26,842	24,753
Accumulated Funds		1,360,132	269,140
TOTAL EQUITY		1,386,973	293,893

The accompanying notes form part of these financial statements.

Consolidated Statement of Changes in Equity

For the Year Ended 31 December 2023

Consolidated Group

	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2023	269,140	24,753	293,893
Profit/(loss) for the year	1,090,992	-	1,090,992
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	1,090,992	-	1,090,992
Payments from reserves	-	-	-
Receipts into reserves	-	2,089	2,089
Transfers accumulated funds & memorial trusts to reserves	-	-	-
Balance at 31 December 2023	1,360,132	26,842	1,386,973

Consolidated Group

	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2022	590,055	24,103	614,158
Profit/(loss) for the year	(320,915)	-	(320,915)
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	(320,915)	-	(320,915)
Payments from reserves	-	-	-
Receipts into reserves	-	650	650
Transfers accumulated funds to reserves	-	-	-
Balance at 31 December 2022	269,140	24,753	293,893

The accompanying notes form part of these financial statements.

Consolidated Statement of Cash Flows

For the Year Ended 31 December 2023

	Note	Consolidated Group	
		2023	2022
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from operations		2,201,005	7,216,771
Cash payments from operations		(2,656,770)	(6,813,277)
Finance costs paid		(5,239)	(357,888)
Cash receipts from government grants		256,202	272,673
Income from investments received		41,508	501
Net cash provided by operating activities	5	<u>(163,294)</u>	<u>318,780</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase/Sale of Property, Plant and Equipment		2,480,573	(210,200)
Monies received into reserves		2,089	650
Purchase of intangible assets		-	-
Movement in Term Deposits		(300,026)	(30)
Net cash used in investing activities		<u>2,182,636</u>	<u>(209,580)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings		-	32,207
Repayment of borrowings		(1,163,455)	-
Net cash provided by/(used in) financing activities		<u>(1,163,455)</u>	<u>32,207</u>
Net increase/(decrease) in cash and cash equivalents held		855,887	76,737
Cash and cash equivalents at beginning of year		530,544	453,807
Cash and cash equivalents at end of financial year	6	<u><u>1,386,431</u></u>	<u><u>530,544</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

These consolidated financial statements cover The Returned & Services League of Australia (S.A. Branch) Incorporated and controlled entities ("Consolidated Group" or "Group"). The Returned & Services League of Australia (S.A. Branch) is an association incorporated in South Australia under the Associations Incorporation Act 1985. The address of the association is ANZAC House, Torrens Depot Victoria Drive, Adelaide, 5000.

The financial report was authorised for issue by the State Board as at the date of the trustee declaration

1 Summary of Significant Accounting Policies

(a) Basis of preparation

The Group applies Australian Accounting Standards - Simplified Disclosure Requirements

The financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosure Requirements.

These financial statements are the first financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

The transition from the previous financial reporting framework to Australian Accounting Standards - Simplified Disclosures has not affected the entity's reported financial position, financial performance, or cash flows.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Business combinations

Business combinations are accounted for by applying the acquisition method which requires an acquiring entity to be identified in all cases. The acquisition date under this method is the date that the acquiring entity obtains control over the acquired entity.

The fair value of identifiable assets and liabilities acquired are recognised in the consolidated financial statements at the acquisition date.

Goodwill or a gain on bargain purchase may arise on the acquisition date. This is calculated by comparing the consideration transferred and the amount of non-controlling interest in the acquiree with the fair value of the net identifiable assets acquired. Where consideration is greater than the net assets acquired, the excess is recorded as goodwill. Where the net assets acquired are greater than the consideration, the measurement basis of the net assets are reassessed and then a gain from bargain purchase recognised in profit or loss.

All acquisition-related costs are recognised as expenses in the periods in which the costs are incurred except for costs to issue debt or equity securities.

Any contingent consideration which forms part of the combination is recognised at fair value at the acquisition date. If the contingent consideration is classified as equity then it is not remeasured and the settlement is accounted for within equity. Otherwise subsequent changes in the value of the contingent consideration liability are measured through profit or loss.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(c) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs of purchased inventory are determined after deducting rebates and discounts.

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the first-in-first-out basis and is net of any rebates and discounts received.

(d) Property, plant and equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses. Cost includes expenditure that is directly attributable to the asset.

The carrying amount of plant and equipment is reviewed annually by Members' of the State Board to ensure it is not in excess of the recoverable amount for these assets. The recoverable amount is assessed as the greater of their net selling price and value in use. Refer to note 1(g) for details on the association's accounting policy for impairment of assets.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets including buildings, are depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

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

Class of Fixed Asset	Depreciation Rate
Buildings	2% - 4%
Furniture, Fixtures and Fittings	20% - 67%
Motor Vehicles	15% - 20%
Plant & Equipment	5% - 67%
Gaming machines	14% - 67%

The assets' residual values, depreciation methods and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's 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 and losses are included in the consolidated statement of profit or loss and other comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(d) Property, plant and equipment continued

Items of property, plant and equipment acquired for nil or nominal consideration have been recorded at the acquisition date fair value.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Land and buildings

Land and buildings are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Group, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

The depreciation rates used for each class of depreciable asset are shown below:

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(e) Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell.

Assets classified as held for sale are not amortised or depreciated.

Non-current assets classified as held for sale and any associated liabilities are presented separately in the consolidated statement of financial position.

(f) Financial instruments

Initial recognition and measurement

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

Financial instruments are initially measured at fair value.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(f) Financial instruments continued

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value.

(i) Available-for-sale financial assets

Available-for-sale financial assets are directly held shares in listed securities and have been designated by management to this category.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to be disposed of within 12 months after the end of the reporting period, which are classified as current assets.

(ii) Held to maturity investments

Held-to-maturity investments are term deposits held with financial institutions which have fixed maturities and fixed payments and it is the association's intention to hold these investments to maturity. The maturity dates of these investments is less than 12 months from reporting date therefore they have been classified as current assets.

(iii) Financial liabilities

Financial liabilities are subsequently measured at fair value.

Fair value

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Fair value for investments in listed securities is determined based on current bid prices.

Impairment

At the end of each reporting period, the association assesses whether there is objective evidence that a financial instrument has been impaired. 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. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired.

(g) Impairment of non-financial assets

At the end of each reporting period, the association 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 consolidated statement of profit or loss and other comprehensive income.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(g) Impairment of non-financial assets continued

Value in use is taken to be the depreciated replacement cost of the asset concerned.

(h) Intangible Assets

(i) Website Costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised or amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website, to the extent that they represent probable future economic benefits that can be reliably measured, are capitalised.

(ii) Gaming machine entitlements

Gaming machine entitlements are initially measured at fair value at the time of the business acquisition. Subsequent to the initial recognition, the entitlements are carried at this fair value less any accumulated amortisation and any impairment losses. Gaming machine entitlements are amortised over their useful life of 40 years. The useful life is determined based on the length of the lease period for the business premises.

(iii) Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

(i) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits are considered a current liability due to the nature of the employment contracts with employees and the inability to defer payment should an employee leave the association.

In determining the liability, consideration is given to employee wage increases and related on-costs.

(j) Cash and cash equivalents

Cash and cash equivalents include cash on hand and deposits held at-call with banks.

Bank overdrafts also form part of cash equivalents for the purpose of the consolidated statement of cash flows and are presented within current liabilities on the consolidated statement of financial position.

(k) Revenue and other income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed.

Revenue from the sale of goods is recognised at the point of delivery as this corresponds to the transfer of significant risks and rewards of ownership of the goods and the cessation of all involvement in those goods.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(k) Revenue and other income

Interest revenue is recognised as it accrues on a daily basis. Dividend revenue is recognised when the right to receive a dividend has been established. Where dividends are franked the dividend is recognised inclusive of imputation credits, which are refunded by the ATO.

Revenue from the provision of membership subscriptions is recognised on receipt if it relates to the current financial year or at the beginning of the year of membership if received in advance.

Government grants received are conditional on them being used in accordance with the conditions attached.

Grants are recognised in the statement of comprehensive income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis according to the conditions of the grants.

Appeals and donations includes all funds raised from public appeals and collections under the license issued pursuant to the Charitable Purposes Act 1939.

Commission is recognised as it accrues.

There is no correlation between the commission receipts and general trading activities of the State Branch.

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

(l) Finance costs

Finance cost includes all interest-related expenses, other than those arising from financial assets at fair value through profit or loss.

(m) Goods and services tax (GST)

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 Tax 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 the expense. Receivables and payables in the consolidated statement of financial position are shown inclusive of GST.

Cash flows are presented in the consolidated 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.

(n) Income tax

The parent entity is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

The controlled entity Avoca is a for profit company and income tax is applicable.

(o) Comparative figures

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

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

1 Summary of Significant Accounting Policies continued

(p) Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Group during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(q) Provisions

Provisions are recognised when the Group 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.

(r) Principles of consolidation

The consolidated financial statements incorporate the assets, liabilities and results of entities controlled by the Returned & Services League of Australia (S.A. Branch) Inc at reporting date. A controlled entity over which the association has the power to govern the financial and operating policies so as to obtain benefits from its activities.

In preparing the consolidated financial statements, all inter-group balances and transactions between the entities in the consolidated group have been eliminated in full on consolidation.

The controlled entities are:

- (i) The ANZAC Remembrance Appeal - 1965 Trust Fund Inc. (ANZAC)

It controls appeals and is the entity for supplying support for commemoration and welfare activities.

- (ii) Avoca Club Limited (AVOCA)

It formerly operated the Avoca Hotel leasehold which provides hospitality and gaming services. This business was sold in January 2023.

Notes to the Financial Statements

For the Year Ended 31 December 2023

2 Changes in accounting policies & adjustments to prior year

There were no changes to accounting policies

3 Consolidation breakdown

Statement of Profit or Loss and Other Comprehensive

	Avoca Club Limited	ANZAC Remembrance Trust	RLSA	Consolidated
Revenue	488,685	667,851	436,108	1,592,644
Financial income	856	36,842	3,810	41,508
Other income	832,121	2,512	29,930	864,564
Cost of goods sold	(257,844)	-	-	(257,844)
Employee benefits expense	(109,717)	(228,879)	(232,226)	(570,822)
Depreciation and amortisation expense	(13,298)	(664)	(20,964)	(34,926)
Impairment loss on non-financial assets	(2,012)	-	-	(2,012)
Other expenses	(155,761)	(105,841)	(275,278)	(536,880)
Finance Costs	(3,335)	(917)	(987)	(5,239)
Profit/(loss) before income tax	779,695	370,904	(59,607)	1,090,992
Income tax expense				-
Profit/(loss) after income tax	779,695	370,904	(59,607)	1,090,992
Other comprehensive income:				
Total comprehensive income for the year	779,695	370,904	(59,607)	1,090,992

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

3 Consolidation breakdown

Statement of Financial Position

	Avoca Club Limited	ANZAC Remembrance Trust	RLSA	Consolidated
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	79,841	1,222,247	80,092	1,382,180
Trade and other receivables	2,719	47,357	24,855	74,930
Inventories	-	-	-	-
Investments	-	-	310,252	310,252
Other assets	-	-	13,854	13,854
Non-current assets held for sale	-	-	-	-
TOTAL CURRENT ASSETS	82,560	1,269,604	429,053	1,781,216
NON-CURRENT ASSETS				
Trade and other receivables	-	-	-	-
Property, plant and equipment	-	1,106	9,182	10,288
Intangibles	-	1	-	1
Right of use Assets	-	-	9,925	9,925
TOTAL NON-CURRENT ASSETS	-	1,107	19,107	20,215
TOTAL ASSETS	82,560	1,270,711	448,160	1,801,430
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	84,717	36,402	18,872	139,992
Borrowings	-	-	-	-
Employee benefits	-	42,072	-	42,072
Other liabilities	-	33,896	166,301	200,197
TOTAL CURRENT LIABILITIES	84,717	112,371	185,174	382,262
NON-CURRENT LIABILITIES				
Trade and other payables	-	-	-	-
Borrowings	-	-	-	-
Employee benefits	-	30,367	-	30,367
Right of Use Lease Liability	-	-	6,078	6,078
TOTAL NON-CURRENT LIABILITIES	-	30,367	6,078	36,445
TOTAL LIABILITIES	84,717	142,738	191,251	418,706
NET ASSETS	(2,158)	1,127,974	256,908	1,382,724
EQUITY				
Reserve	-	9,415	17,427	26,842
Accumulated Funds	(2,929,617)	968,484	3,321,265	1,360,132
Memorial Trusts	-	-	-	-
TOTAL EQUITY	(2,929,617)	977,899	3,338,692	1,386,974

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

4 Result for the Year

(a) Revenue

	Consolidated Group	
	2023	2022
	\$	\$
Grants	256,202	272,673
Advertising & sponsorship	19,864	16,718
Bequests	5,518	202,250
Donations	521,219	207,715
Subscriptions	233,967	231,159
Trading income	502,243	6,231,786
Commissions received	(10,767)	35,774
Rebates received	3,755	21,201
Sundry income	644	2,560
Memorial Hall income	60,000	60,000
Total Revenue	1,592,644	7,281,836

(b) Financial Income

Financial income	41,508	501
Total Financial Income	41,508	501

(c) Other expenses

Advertising & Marketing	695	112,457
Advocacy	12,822	7,800
Audit & Accounting	21,000	34,440
Cleaning Expenses	8,172	53,243
Commemoration expenses	111,972	108,028
Insurance	34,131	103,895
License Fees	7,125	79,738
Printing & Stationery	5,566	12,310
Rates, Taxes and Utility Expenses	83,803	287,751
Repairs & Maintenance	9,783	52,878
Telephone & Postage	30,615	34,125
Travelling & Motor Vehicle Expenses	1,715	10,794
Other Expenses	209,483	573,607
Total other expenses	536,880	1,471,066

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

5 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net income to net cash provided by operating activities:

	Note	Consolidated Group	
		2023	2022
		\$	\$
Profit/(loss) for the year		1,090,992	(320,915)
Cashflows excluded from profit attributable to operating activities			
Non-cash flows in profit:			
- depreciation & amortisation		34,926	615,620
- (profit)/loss on sale of assets			-
- impairment of non-financial assets		2,012	24,074
- profit on sale of business		(831,949)	-
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:			
- (increase)/decrease in trade debtors, accrued income & prepayments		79,028	67,911
- (increase)/decrease in inventory		210,654	23,577
- increase/(decrease) in liabilities (excluding employee benefits)		(714,771)	(145,080)
- increase/(decrease) in employee benefits (long service & annual leave)		(34,185)	(11,078)
Cashflow from operations		<u>(163,294)</u>	<u>254,109</u>

6 Cash and Cash Equivalents

Cash at bank and in hand	<u>1,382,180</u>	530,543
Cash and cash equivalents	<u>1,382,180</u>	<u>530,543</u>

(a) Reconciliation of cash

Cash at the end of the financial year as shown in the consolidated statement of cash flows is reconciled to items in the consolidated statement of financial position as follows:

Cash and cash equivalents	1,382,180	530,543
Balance as per consolidated statement of cash flows	<u>1,382,180</u>	<u>530,543</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

7 Trade and Other Receivables

	Consolidated Group	
	2023	2022
	\$	\$
CURRENT		
Trade receivables	74,930	73,672
Total current trade and other receivables	74,930	73,672
NON-CURRENT		
Total non-current trade and other receivables	-	-

8 Inventories

Bar	-	33,997
Kitchen	-	12,441
Bottleshop	-	164,216
Other	-	-
	-	210,654

9 Investments

CURRENT		
Term Deposits	310,252	10,226
	310,252	10,226

10 Other Assets

CURRENT		
Prepayments	13,854	94,141
Accrued income		-
	13,854	94,141

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

11 Property, Plant and Equipment

	Consolidated Group	
	2023	2022
	\$	\$
Plant and equipment		
At cost	-	356,341
Accumulated depreciation	-	(229,323)
Total plant and equipment	-	127,018
Furniture, fixture and fittings		
At cost	78,679	317,469
Accumulated depreciation	(72,838)	(302,472)
Total furniture, fixture and fittings	5,842	14,997
Motor vehicles		
At cost	39,124	39,124
Accumulated depreciation	(34,678)	(33,652)
Total motor vehicles	4,446	5,472
Improvements		
At cost	-	2,087,764
Accumulated depreciation	-	(404,347)
Total improvements	-	1,683,417
Gaming Machines		
At cost	-	815,013
Accumulated depreciation	-	(428,105)
Total gaming machines	-	386,908
Total property, plant and equipment	10,288	2,217,812

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

11 Property, Plant and Equipment continued

(a) Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant & Equipment	Furniture Fixtures & Fittings	Motor Vehicles	Leasehold Improvements	Gaming Machines	Total
	\$	\$	\$	\$	\$	\$
Balance at the beginning of year	127,018	14,997	5,472	1,683,417	386,908	2,217,812
Additions	-	-	-	-	-	-
Depreciation expense	229,323	229,634	(1,026)	404,347	6,293	868,572
Disposals	(356,341)	(238,790)	-	(2,087,764)	(393,201)	(3,076,096)
Balance at 31 December 2023	-	5,842	4,446	-	-	10,288

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

12 Intangible Assets

	Consolidated Group	
	2023	2022
	\$	\$
Website - Virtual War Memorial	840,566	840,566
Accumulated Amortisation	(840,565)	(840,565)
Net Carrying value	1	1
Website - RSL SA	55,533	55,533
Accumulated Amortisation	(55,533)	(55,533)
Net Carrying value	-	-
Gaming machine entitlements	-	947,496
Accumulated amortisation	-	(184,632)
Net Carrying value	-	762,864
Total Intangibles	1	762,865

(a) Movements in the carrying amounts for each class of intangible asset

Consolidated Group	Website - Virtual War Memorial \$	Website - RSL SA \$	Gaming machine entitlements \$	Total \$
Balance as at 1 January 2021	1	-	762,864	762,865
Additions	-	-	(947,496)	(947,496)
Amortisation	-	-	184,632	184,632
Impairment	-	-	-	-
Balance as at 31 December 2023	1	-	-	1

13 Right of Use Assets

	Consolidated Group	
	2023	2022
	\$	\$
Right of Use Assets	356,357	9,095,654
Accumulated Depreciation	(346,431)	(3,755,720)
Net Carrying value	9,925	5,339,934

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

14 Trade and other payables

	Consolidated Group	
	2023	2022
	\$	\$
CURRENT		
Trade Payables	63,793	480,980
Sundry payables and accruals	3,027	41,795
ATO Liabilities	54,401	171,477
Superannuation payable	18,771	64,877
	<u>139,992</u>	<u>759,129</u>
NON CURRENT		
Other liabilities	-	-
	<u>-</u>	<u>-</u>
Total trade and other payables	<u>139,992</u>	<u>759,129</u>

15 Borrowings

CURRENT		
Borrowings	-	71,455
Bank loan - secured	-	180,000
	<u>-</u>	<u>251,455</u>
NON CURRENT		
Borrowings	-	-
Bank loan - secured	-	912,000
	<u>-</u>	<u>912,000</u>
Total borrowings	<u>-</u>	<u>1,163,455</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

16 Employee Benefits

	Consolidated Group	
	2023	2022
CURRENT	\$	\$
Provision for annual leave	36,644	47,931
Provision for days in Lieu	-	8,347
Provision for long service leave	5,429	19,977
	<u>42,072</u>	<u>76,255</u>
 NON CURRENT	 \$	 \$
Provision for long service leave	30,367	30,367
	<u>30,367</u>	<u>30,367</u>

17 Other liabilities

CURRENT		
Income Received in advance	139,392	108,907
Other liabilities	60,805	104,965
	<u>200,197</u>	<u>213,872</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

18 Reserves

	Consolidated Group	
	2023	2022
	\$	\$
Beatrice Mettam Memorial Fund		
Opening balance	9,415	9,415
Transfers in	-	-
Transfers out		
	<u>9,415</u>	<u>9,415</u>
Adelaide sub-Branch Advocacy reserve		
Opening balance	15,338	14,688
Transfers in	2,089	650
Transfers out		-
	<u>17,427</u>	<u>15,338</u>
	<u>26,842</u>	<u>24,753</u>

19 Capital and Leasing Commitments

(a) Operating lease commitments

Non-cancellable operating leases contracted for have been capitalised in the financial statements under the new guidelines for AASB 16 (Note 13), this relates to the lease of offices at the Torrens Parade Grounds, office equipment and the Avoca Hotel business premises.

(b) Capital expenditure commitments

There are no planned capital expenditure commitments.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

20 Financial Risk Management

The association's financial instruments consist mainly of deposits with banks, short-term investments, equity instruments and accounts receivable and payable.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	Consolidated Group 2023 \$	2022 \$
Financial Assets			
Cash and cash equivalents	6	1,382,180	530,543
Trade and other receivable	7	74,930	73,672
Available-for-sale financial assets:			
- at fair value			
- held to maturity investments		310,252	10,226
	9	<u>310,252</u>	<u>10,226</u>
Total financial assets		<u><u>1,767,362</u></u>	<u><u>614,441</u></u>
Financial Liabilities			
Trade and other payables	14	139,992	759,128
Borrowings	15	-	1,163,455
Other liabilities	17	200,197	213,871
Total financial liabilities		<u><u>340,189</u></u>	<u><u>2,136,454</u></u>

21 Contingent Liabilities and Contingent Assets

On the sale of the business owned by Avoca Club Ltd, RSL, entered into a Deed of Assignment, in accordance with the original purchase contract. Under this Deed, RSL and/or Avoca Club Ltd will become liable for rent for a period of five years from the date of sale in the event of a breach by the new tenant.

Whilst the Directors are not privy to the terms of the lease entered into by the new tenant, rent payments made by Avoca up to the date of sale were \$55,222 per month (exc GST).

RSL (SA) has also undertaken to cover the shortfall in net assets of Avoca Club Ltd as 31 December 2023 of \$2,158.

Notes to the Financial Statements

For the Year Ended 31 December 2023

22 Related Party Transactions

(a) Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties:

There were no transactions with related parties

23 Events after the end of the Reporting Period

There were no significant events that occurred after balance date.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2023

24 Key Management Personnel Disclosures

The following were key management personnel of the entity at any time during the reporting period, and unless otherwise indicated were trustees or executive staff for the entire period.

Trustees

The names of each person holding the position of trustee of the entity during the financial year are

Mrs Cheryl Cates (resigned 24 June 2023)
Mr Trevor Whitelaw OAM (resigned 24 June 2023)
Mr Wayne Langford OAM resigned 24 June 2023)
Mr Greg Crotty
Ms Meredith Burgess
Mr Ian Smith (resigned 24 June 2023)
Mr John O'Grady
Mr David Peterson (joined 24 June 2023)
Mr Lance Bagster (joined 24 June 2023)
Mr Jonathan Duncan (joined 24 June 2023; resigned 22 August 2023)
Mr Rod Murray (joined 24 June 2023)
Mr Brad Flaherty (joined 24 June 2023)
Mr Brad Rea (joined 24 October 2023)
Ms Melody Earle (joined 24 October 2023)
Mr Aaron McMahon (joined 18 September 2023)

Trustees have not received any remuneration from the entity during the current financial year

Apart from details disclosed in this note no trustee has entered into a material contract with the entity since the end of the previous financial year

Executive Staff

David Grenvold (Chief Executive Officer)

24 Association Details

The registered office and principal place of business of the association is:

Returned & Services League of Australia (S.A. Branch) Inc & Controlled Entities
ANZAC House
Torrens Training Depot
Victoria Drive, Adelaide, 5000

The accompanying notes form part of these financial statements.

Statement by State Board

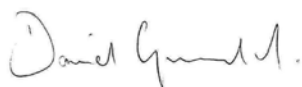
In the opinion of the State Board of the Returned & Services League of Australia (SA Branch) Inc & Controlled Entities:

- (a) The accompanying Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flows and accompanying notes present fairly the position of the Returned & Services League of Australia (SA Branch) Inc & Controlled Entities as at 31 December 2023 and the results of their operations for the year then ended.
- (b) As at the date of this Statement, there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.
- (c) There are no subsidiaries of the Association within the meaning of section 46 of the Corporations Act
- (d) No officer of the association, a firm to which the officer is a member or a body corporate in which an officer has a substantial financial interest has received a benefit as a result of a contract between the officer, firm or body corporate and the Association.
- (e) Apart from salaries, normal employee benefits and allowances as detailed in the Association's accounts, no officer of the Association has received, either directly or indirectly, any payment of a pecuniary nature.

Dated 26 April 2024



.....
State President



.....
Trustee

The accompanying notes form part of these financial statements.

DIRECTORS

BARRIE M. MANSOM FCA, DIPFP, CTA, JP

AILEEN POWELL CA, DIPFP, CTA

All Correspondence to:
PO Box 1236
UNLEY SA 5061

**INDEPENDENT AUDITOR'S REPORT
TO THE DIRECTORS OF
RETURNED & SERVICES LEAGUE OF AUSTRALIA (S.A. BRANCH) INC AND CONTROLLED
ENTITIES**

Qualified Audit Opinion

I, together with my staff, have audited the financial report of Returned & Services League of Australia (S.A. Branch) Inc and Controlled Entities ("the Group") which comprises the statement of financial position as at 31 December 2023, the statement of profit or loss and other 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 statement by the committee of the association.

In our opinion, except for the effects of the matters contained in the qualifications paragraph, the accompanying financial report gives a true and fair view of the financial position of Returned & Services League of Australia (S.A. Branch) Inc and Controlled Entities as of 31 December 2023, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the Associations Incorporation Act (SA) 1985, Division 60 of the Australian Charities and Not for Profit Commissions Regulation 2013, and the Corporations Act 2001.

Basis for Qualified Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

1. It is not practicable to extend our examination of some items of income and expenditure beyond the amounts shown in the books and records of the organisation.
2. The financial statements do not reflect the parent entity of the group separate from the Consolidated Group.

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VICTOR HARBOR
39 Victoria Street
Victor Harbor SA 5211

Telephone: 1300 622 200 **Facsimile:** (08) 8357 0345 **Email:** mcca@mcfg.com.au

Other Information aside from the Financial Report and Auditor's Report Thereon

The management is responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 31 December 2023, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report, which gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Act (SA) 1985, the ACNC Act, and the Corporations Act 2001, and for such internal control as the committee and management determines is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

Paragraph 41(b) of ASA 700 explains that the italicised material below can be located in an Appendix to the auditor's report.

Paragraph 41(c) of ASA 700 explains that when law, regulation or national auditing standards expressly permit, reference can be made to a website of an appropriate authority that contains the description of the auditor's responsibilities, rather than including this material in the auditor's report, provided that the description on the website addresses, and is not inconsistent with, the description of the auditor's responsibilities below. When the auditor refers to a description of the auditor's responsibilities on a website, the appropriate authority is the Auditing and Assurance Standards Board and the website address is <http://www.auasb.gov.au/Home.aspx>.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We 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 our 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 entity's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.*
- *Conclude on the appropriateness of management's 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 entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity 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.*

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Dated in Adelaide on 26th April, 2024

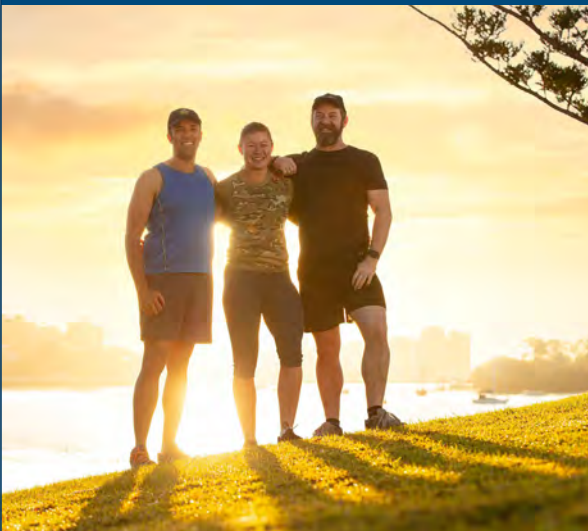
Level 1, Suite 5,
102 Greenhill Road,
UNLEY. S. AUST. 5061



BARRIE M. MANSOM
Principal of the firm of
MC Lewan, Chartered Accountants

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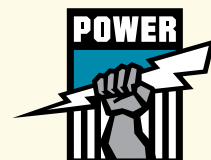


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Government of South Australia

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The League extends sincere sympathy to
the relatives and friends of those Members for
whom the Last Post sounded during 2024

Lest We Forget

Anzac House,
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South Australia 5000
Telephone 8100 7300

rslsa.org.au

