

# AIR FORCE 2021 *Centenary*

THEN • NOW • ALWAYS



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

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# 2021 Annual Report



**RSL**  
South Australia



Image above: Unveiling of Sir Richard Williams KBE, CB, DSO, first Chief of the Air Staff sculpture, to mark the Air Force Centenary. November 2021.

Australian Defence Force Officers, active and retired with Her Excellency, The Honourable Frances Adamson AC, Governor of South Australia.

Front cover: Centenary poster.  
<https://airforce2021.airforce.gov.au/news/centenary-posters>



# STATE PRESIDENT'S REPORT 2021

## Mrs Cheryl Cates

Another unprecedented commencement to 2021 with the dreaded COVID hampering the way we do things. Restrictions commenced easing throughout the year while we all continued to look out for one another, spending time with family and friends and those things that really mattered. We thank all the Sub-Branches for their understanding throughout this time and for the efforts they went to in complying with the restrictions. It hasn't been easy!

We continue to focus on our core Pillars of Advocacy, Welfare, Mateship, Commemoration and Sustainability. Prior to the current Board's tenure we received notification from the ACNC that we were no longer required to submit quarterly reports and able to now resume under the annual guidelines for submitting our compliance requirements.

Once again, we remind that we are a diverse team and will continue to conduct ourselves in an open, honest and accountable manner in everything we do, at the same time valuing respect, being bound by integrity and united through mateship.

### **Governance**

We continue to work to ensure that our governance framework is heading in the right direction. The Strategic Plan has been updated with consultation and input from the State Board and Staff. Our strategic priorities continue to focus on the Board, People and Culture, Veterans Services, Membership, Commemoration and Fundraising and Sponsorship.

### **Royal Commission into Veterans Suicide**

At the request of the National RSL, South Australia was able to conduct a consultation process with its Sub-Branches and individuals to formulate and make a significant contribution to combine with that of RSL Australia in submitting to the Royal Commission into Veterans Suicide. This consultation process was carried out with Board Member Paula Dabovich taking the lead and being assisted by fellow Board Members John O'Grady and Jo Hanrahan. We thank all those Sub-Branches and individuals for taking part. We watch and learn with interest the interviews that have been conducted by the Commission to date.

### **National Emergency Medal**

The State Branch again took the lead in going to RSL Australia and seeking RSL input to the Federal Government in having those defence personnel recognised for their efforts with the bushfires and floods over the last couple of years. Many civilians have been recognised however, not one defence member. We are still waiting an outcome and because of the nature of the award, not being a defence award, it remains with the Department of Defence, Honours and Awards and Government House. It continues to be monitored.

# STATE PRESIDENT'S REPORT 2021

Mrs Cheryl Cates

## Advocacy

Advocates are very hard to come by and the small number that we have work consistently to provide services to veterans and the veteran community.

In 2021, throughout COVID times, RSL SA Advocates have assisted approximately:

- 780 veterans
- 740 claims have been lodged under VEA, MRCA, SRCA and Income Support including appeals and the Veterans Review Board
- 218 volunteer Wellbeing hours spent assisting veterans
- \$1820 was spent on Advocacy and Social Welfare transactions through food and fuel vouchers, as well as support with temporary accommodation for Veterans in crisis.

Our Advocacy team continues to work closely with other ESOs to ensure our Veterans are supported and have a network of people they can turn to in hard times.

## Commemoration

In 2021 Anzac Day, the most significant Day of the year on Australia's Calendar returned however, not to its full strength, which allowed for the city and Sub-Branches to conduct Dawn Services across the country to accord with restrictions that were in place. Our Anzac Day Commemorations Committee, under the leadership of Mr Ian Smith, worked tirelessly to deliver an appropriate Dawn Service with invited guests. The march, without bands and the use of piped music in part was also successful however, understandably down on numbers and public attendance. The after-march event held at Torrens Parade Ground was well received and catered for and assisted by many volunteers. The public were again encouraged to participate in the 'Light Up the Dawn', an initiative taken up nationally allowing all walks of life to commemorate from their driveways and balconies. Once again, we thank all the Sub-Branches for their contribution and were most impressed in the way they handled their services.

Over many years Remembrance Day seemed quite lost as opposed to Anzac Day however, by commencing an annual Breakfast of Remembrance in the week prior has had us all reflecting of how important this day also is. This year one of our Sub-Branches decided to join with us in remembering and commenced the inaugural Fort-to-Fort Walk on the Sunday prior to Remembrance Day. The Virtual War Memorial Australia, along with assistance from the State Government and

other partners, were able to have the Torrens Parade Ground Building Illuminated of faces of veterans to remember their service from all services and conflicts. Our Remembrance Day Service went ahead as normal with Ian Smith delivering a meaningful address. The annual Breakfast of Remembrance again, was a huge success with a very engaging speaker in Professor Peter Monteath and Peter Walsh as MC. This was the first official RSL function that Her Excellency the Honourable Frances Adamson AC attended, along with the Premier and Opposition Leader.



On the 31st August our outgoing Governor His Excellency the Honourable Hieu Van Le AC and our Patron, conducted his final official ceremony as Governor which mirrored his first. He placed a wreath at the National War Memorial on North Terrace, Adelaide and then at the Vietnam War Memorial at the Torrens Parade Ground in honour of those who have served. The RSL and veteran community were well served by Mr Le throughout his time as Governor and also that of Mrs Le, I am sure that you will all agree that they will be terribly missed, and we wish them all the very best in their future endeavours.



On the 7th October, I was privileged to attend the swearing in of the 36th Governor of South Australia, Her Excellency the Honourable Frances Adamson AC, who is very keen to work with the RSL and ESO's.



His Excellency the Honourable Hieu Van Le AC, Governor of South Australia and wife Mrs Lan Le lay a wreath at the 2021 Anzac Day dawn service at the Adelaide War Memorial, South Australia. <http://images.defence.gov.au/S20211331>

# STATE PRESIDENT'S REPORT 2021

Mrs Cheryl Cates

Her late father was a President of one of our Sub-Branches. Her Excellency has been invited to be our Patron.

2021 also saw the Centenary of the RAAF with many services and gatherings conducted across Australia and well attended to ensure that this significant milestone was celebrated. We congratulate the RAAF.

Many other commemorative services have been attended, if not by me, but by Board Members and Regional Advisers and some Sub-Branch Presidents.

The Virtual War Memorial Australia is an outstanding commemorative collect, purpose built to honour the personal experiences of all those who have served the nation in times of conflict, from the Boer War through to Afghanistan. Register online with the Virtual War Memorial Australia at [www.vwma.org.au](http://www.vwma.org.au) or contact [research@vwma.org.au](mailto:research@vwma.org.au) to find out information of how you can honour a family member by providing stories and photos. Their wonderful staff and volunteers are all too happy to assist. "We Will Remember Them" and "Lest We Forget" are very familiar words to all of us and we shouldn't lose sight of them.

## Membership

Membership for this year has increased. Efforts continue to be made by the State Branch to reach out to all members to renew. Again, it is pleasing to see that Sub-Branches are continuing to work hard in maintaining levels, engaging with their community and improving their service offering at their facilities. Our membership figures for 2021 were:

- 3,522 Service Members
- 132 Life Members
- 4 Honorary Life Members
- 112 Life Subscribers
- 4,770 Affiliates

## Constitution Rewrite

The Constitution Working Group were able to deliver a rewritten State Branch Constitution which was passed at the 2021 Annual Sub-Branch Conference. The Committee is continuing to work to bring the rewrite of the By-Laws to the membership and to align it with the Constitution and their work is greatly appreciated.

## Avoca Hotel

The Avoca continues to trade and has been well patronised by ESO's and Associations gathering on a regular basis. It has not been easy under these times, however while it hasn't been able to deliver back to the RSL however, the Board of the Hotel with Trevor Whitelaw as Chair and Board Members in Rob Gillies, Steve Larkins and myself continue to oversee and put in place what we have had to, to keep the Avoca viable and moving forward. Our CEO David Grenvold and Finance and Administration Manager Michael Hanton (until August) then more than ably assisted by Jill Phillips have been on hand with excellent advice. We have had some good feedback in the service that is being provided and would encourage you to continue your patronage if you are in the area and pay the crew a visit.

## Sub-Branches

We appreciate all the efforts and support by Sub-Branches given to the State Branch. We can only continue to forge and work together. Many Sub-Branches have returned to some sort of normality, and I have been able, along with other Board Members continue with visits and attend significant milestones. It is intended to continue working with those Sub-Branches whose numbers are very low and needing guidance and assistance.

## Conclusion

While 2021 saw us commence getting back to some sort of normality, I would like to thank all the hard-working staff and volunteers at the State Branch. This goes without saying for all our Board Members who have supported me and at times represented at various gatherings and commemorative services. Many thanks to our Regional Coordinators (now Regional Advisers) and Sub-Branch Volunteers who put in many a long hour to keep going what has been built up by our forebears. We all need to continue in restoring the image of the RSL and are here to service our veterans and their families and again, should not lose sight of that.

Our heartfelt thanks and appreciation are extended to RSL Care SA for their continued support.



Thelma Zimmerman's 99th Birthday at Government House



Magill RSL 75th Anniversary Dinner



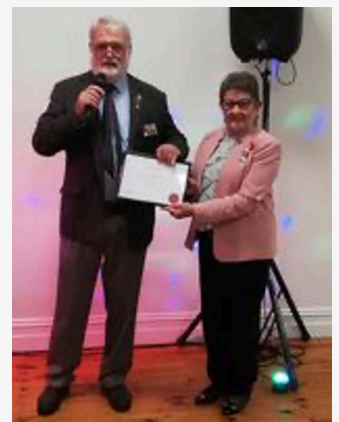
McLaren Vale RSL Annual Dinner



Whyalla RSL Centenary Dinner



Life Membership Eli Sleiman



Mostyn Hancock OAM  
Life Membership



Largs Bay RSL Annual Dinner



Port Broughton RSL Centenary Lunch



# CHIEF EXECUTIVE OFFICER'S REPORT 2021

## David Grenvold

### The State Branch

The State Board and Executive continued to deliver the 2020 – 2022 Strategic Plan and in Q4 2021 reviewed our performance against this plan with the results published in this report. Importantly this is a strategic plan for the operation of the State Branch of South Australia with areas relevant at the Sub Branch level but also detail on how we engage with RSL Australia and the other State Branches. It does provide the Sub-Branches with an insight into what strategic priorities exist within the local and national environment and the direction the RSL is heading via the federated operating model. As the State Board is the governing body representing the interests of the Returned & Services League of Australia in South Australia, Northern Territory and Broken Hill, this plan does contain elements of the Returned & Services League of Australia strategic priorities.

We continue to leverage the benefits of being a national organisation to support current serving ADF personnel, veterans and their families. We do this via the largest veteran footprint in the country, the Sub-Branch network so it is vital we work together to remain the premier agency for veterans and those still serving.

### People & Culture

Throughout 2021 our small team continued to deliver the strategic plan and we made some significant improvements in how we deliver our services. Michael Hanton our Finance Manager departed in August to take up a role with the State Forestry Department. Michael had also played a major role in getting the Avoca Hotel operating profitably so we are indebted to his efforts for this. For the remainder of the year, we managed without this additional resource until a decision was made regarding the sale of the Avoca.

We employed two new Case Navigators for our Veteran Employment Program, one in SA, Hayley Kovacic and one in the NT, Dylan Norris. Unfortunately, due to circumstances requiring Hayley to work in the family

business she was forced to make a choice regarding her role and sadly left us in December.

Chloe Arbuckle our Veteran Services Coordinator was on maternity leave for most of the year and we welcomed Kate Lovekin as her erstwhile replacement.

Nel Aldrete our Membership and Admin Coordinator departed in October and Jill Phillips in late December, and we made a decision to allocate some of the funding for these roles to our Veteran Services headcount. I would like to acknowledge them both and in particular, thank Jill for her 22 years of total commitment to the RSL.

I would like to acknowledge the huge amount of work those who volunteer across both the State Branch and Sub-Branch network and thank them for their commitment to the current serving and veteran community.

I would also like to thank the entire RSL SA Board and staff for their support and hard work to ensure the State Branch becomes the premier ex service organisation in the state and be financially sustainable. The President Cheryl Cates and Vice President Trevor Whitelaw continue to lead the Board with dedication and transparency which is great support to the CEO.

### Veteran Services

As part of the strategic planning process, RSL SA prioritised providing programs to assist veteran's and their families and we continued to establish the Veterans Services division within the overall structure of the business. The priorities of this division are advocacy, (compensation), employment and wellbeing for veterans. Steve Ceissmann our Senior Advocate continued to do some outstanding work in the advocacy space not only directly managing a large number of clients, but also mentoring the next generation of compensation advocates. We will continue to add resources to this aspect of the business and increase the capability of the State Branch.

The Repat Veterans Wellbeing Centre is a collaborative effort between DVA, SA Health and the ESO community



and will bring a range of services together at one location to make it easier for current and former defence personnel to lead meaningful lives post service. The Repat Veterans Wellbeing Centre Steering Committee continued to meet regularly throughout 2021 to establish a centre that will revitalise the former Repat site and be a valuable resource to the veteran community in the years ahead.

The Lefevre Veteran Centre operating in the West under the leadership of Leonie Armbruster and supported by the Large Bay RSL Sub-Branch, has also assisted the State Branch with some clients. Leonie has also been involved in the mentoring of advocates.

Additionally, we offered support to the Plympton Veteran Centre (PVC) as they relocated their operations to the new Repatriation Veterans Wellbeing Centre. The PVC do an outstanding job by offering both direct client management and advocate training services to meet the increasing demand for advocacy services.

In 2021 South Australia State Branch continued to implement the RSLA Veteran Employment Program (VEP) funded by DVA. The VEP supports those transitioning out of defence as well as those who may need assistance years after transition. The program supports these clients using a one-on-one case management model and employment Case Navigators were employed in SA in early 2020 and the Northern Territory later in the year. This program will continue to grow throughout 2022 as the RSL increases awareness and those needing such a service gain a greater understanding of how this program can help.

## Membership

Pleasingly our membership increased by 7% on pure numbers to over 8500 and 22% from a revenue perspective contrary to the much-touted perception that the RSL is not as relevant as it once was. These increases came while still in semi Covid lockdowns, so this is testament to the great work done by our Sub-Branch Committees.

The Board continued to engage with as many members as possible by frequent visits to the Sub-Branch network and a Regional Advisors forum kindly hosted by the Walkerville RSL Sub-Branch. We attended the Southern Region meeting at McLaren Vale and held a series of veteran forums in conjunction with Veteran's SA to assist in understanding the issues faced by these individuals and their families in our community.

## Commemorations

In 2021 we emerged from the total lockdown of 2020 to hold reduced State facilitated Anzac Day services including the Youth Vigil, Dawn Service, Cross of Sacrifice

and an Anzac Day March with the great support from the Minister for Veteran Affairs, the Honourable Steven Marshall MP, Premier of South Australia. We were also able to reinstate the traditional Anzac on Torrens event following the Anzac Day March with great support from RSL Care, RAA, BankSA and the Avoca Hotel.

Ian Smith the Chair of the Anzac Day Committee again provided great leadership in delivering these services that are recognised as some of the best in the country, and on behalf of the RSL SA Board, thank you. Ian was well assisted by Keith Harrison our Commemorations and Fundraising Manager who in addition to considerable coordination of the Committee, also managed our communication channels from a content creation and execution perspective.

## Fundraising & Sponsorship

Our financial position continues to be managed carefully with the major difference in results being the Covid 19 stimulus payments to the Avoca and State Branch in 2020 totalling in-excess of \$750,000 improving our financial results.

Our major appeals, Anzac and Poppy continued to be restricted by Covid however, this did enable us to increase our online and digital donation program which we believe will continue to grow.

The annual Breakfast of Remembrance was a significant commemorative event and with the continued support of RSL Care the financial outcome benefited the veteran community in SA.

We look forward to working with the Sub-Branch network and continuing to re-establish the RSL as a relevant, inclusive organisation in South Australia, the Northern Territory and Broken Hill.

## Avoca Hotel

The Avoca Hotel's trading position continued to improve in real terms, and we made a decision to invest in the refurbishment of parts of the hotel with the bank and landlords' support. This project was put on hold as we worked through several offers to purchase the business however at the conclusion of 2021, we had not secured a sale that would provide an acceptable return on the original investment made in 2015.

I would like to acknowledge the major contribution made by Rob Gillies and Steve Larkins as Directors of Avoca Club Limited in conjunction with Cheryl Cates and Trevor Whitelaw who have worked tirelessly to improve the operating result of the Avoca.



**RSL**  
SA/NT

## STRATEGIC ROADMAP 2021

### 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 Inc 2021 Strategic Priorities



#### BOARD

- SP 1 – Update governance framework and entity structure
- SP 2 – Maintain a relevant and contemporary Sub Branch network
- SP 3 – Integrate RSL Australia strategic plan into RSL SA/NT operations where relevant
- SP 4 – Engage the community at all levels to maintain RSL reputation in SA, NT and Broken Hill
- SP 5 – Evaluate and develop new profitable revenue initiatives
- SP 6 – 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 – Reposition the RSL brand to be relevant to a broader market
- 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 via increased funding
- SP 3 – Develop and deliver relevant veterans' wellbeing programs
- SP 4 – Develop a veterans' employment program aligned to RSL and Federal Govt objectives



#### MEMBERSHIP

- SP 1 – Revise membership benefits and value proposition to increase membership
- SP 2 – Engage our members, veterans, and the wider community through both digital and traditional mediums
- SP 3 – Implement the communication and content plan to engage the Sub Branch network and their members
- SP 4 – Implement new CRM platform aligned with RSLA
- SP 5 – Increase support to sub-branch network and add value to their operations



#### COMMEMORATION


- SP 1 – Build strategic relationships with the broader community including ADF to deliver relevant and engaging commemoration ceremonies
- SP 2 – Lead the redevelopment project for the Torrens Training Ground
- SP 3 – Evaluate other ESO and state commemorative initiatives



#### 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
- SP 6 – Develop a funding model to assist RSL SA/NT to deliver the objects of the RSL

# RSL SA 2021 STRATEGIC PRIORITY SCORECARD



## BOARD

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## ANZAC DAY 2021



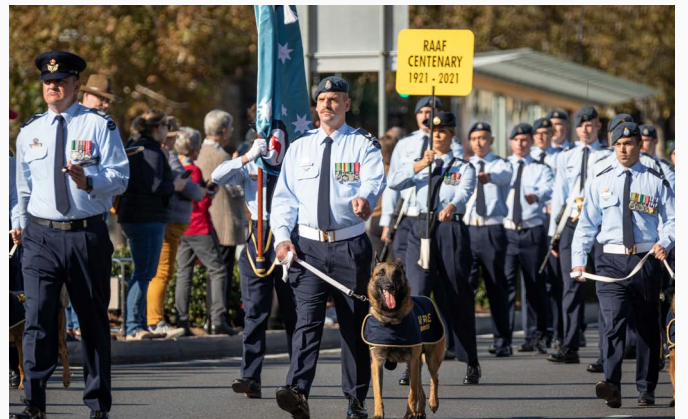
Senior Australian Defence Force Officer - Edinburgh Defence Precinct and Commander Air Warfare Centre, Air Commodore Ross Bender, leads the 2021 Anzac Day march, Adelaide. [http://images.defence.gov.au/20210425raaf8659002\\_0102.jpg](http://images.defence.gov.au/20210425raaf8659002_0102.jpg)



## ANZAC DAY 2021



Australian Defence Force personnel and guests at the Cross of Sacrifice during the 2021 Anzac Day Service of Remembrance, Adelaide. <http://images.defence.gov.au/S20211331>



# REMEMBRANCE DAY 2021



Her Excellency, The Honourable Frances Adamson AC, Governor of South Australia talks to a Norm Scott, currently the oldest P-3 Orion veteran at Salisbury RSL. On Friday 19 November 2021, a Commemorative Service and Graveside Acknowledgement was conducted in Salisbury, South Australia as part of the AF2021 program of events. <http://images.defence.gov.au/S20213624>



# APPOINTMENTS

## Made as from July 2021

### Patron

His Excellency The Honourable Hieu Van Le AC, Governor of South Australia until 31st August 2021

### State Board

State President:	Mrs Cheryl Cates
State Board Members:	Mr Trevor Whitelaw OAM Vice President/Chairman Mr Wayne Langford OAM Mr John O'Grady Mr Greg Crotty Mr Bob Shewring (until July 2021) Mr Gary Glynn-Roe (until August 2021) Dr Paula Dabovich Ms Jo Hanrahan
Chief Executive Officer:	Mr David Grenvold

### Summary of Attendance

Name	16 January	21 April	29 June	24 August	19 October	14 December	Total
Cheryl Cates	1	1	1	1	1	1	6
Trevor Whitelaw OAM	1	1	1	1	1	1	6
Robert Shewring	1	1	1	-	-	-	3
Wayne Langford OAM	1	1	1	1	1	1	6
Gary Glynn-Roe	1	-	-	-	-	-	1
John O'Grady	1	-	1	1	-	1	4
Greg Crotty	1	1	1	-	1	1	5
Paula Dabovich	1	1	1	1	1	1	6
Jo Hanrahan	1	1	1	1	1	1	6

### State Board Appointments

	Mr Trevor Whitelaw OAM
State Vice President/Chairman:	Mr Trevor Whitelaw OAM
Auditors:	MC Chartered Accountants
Insurance:	LCIS (to September 2020), then iCORP Insure
Solicitor:	Minter Ellison (from November 2020)
Co-Delegate to National Congress:	As delegated by the State Board

## APPOINTMENTS

Made as from July 2021

### Committees

Anzac Day	Messrs Ian Smith, Tony Chaplin OAM, Vincent Scotland (Youth Vigil) and Keith Harrison
Awards	Messrs Peter Cates, Neil Nicholls, Michael Sherlock and Luke Scott
Ethics	Messrs Nick Williams AM RFD, Rod Murray, Jake Kersley, Chris Burns, Gordon Curtis, Steve Dunning, Ms Ilona Horan
Rules Revision	State President, Rod Murray, John Minagall and Ted Forward
Veterans' Affairs	Senior Advocate, Steve Ceissmann

### Trusts

Anzac – Remembrance Appeal 1965 Trust Fund	State President, State Board
RSL Memorial Hall Investment Trust	Vacant until Trust Fund is restructured under new governance in conjunction with the Crown Solicitor's Office

### Representatives

Veterans Advisory Council	State President and Ms Jo Hanrahan
Veterans Advisory Health Council	Mr Wayne Langford OAM, Dr Paula Dabovich
Defence Consultative Group	Mr Bill Denny AM BM
DVA Deputy Commissioner's Forum	Chief Executive Officer, Mr David Grenvold
RSL Anzac Day Committee	Mr Ian Smith
RSL Anzac Eve Youth Vigil	Mr Vincent Scotland
RSL Care SA	State President and Mr Trevor Whitelaw OAM
Combined Ex-Services Mess Committee	Messrs Lyas OAM, Evans, Malpas

### Order of Australia

Mrs Georgina Hanley OAM

Mrs Christine Goodfellow OAM

Mr Lloyd Stevens OAM

### Australia Day Council Medallions

Mr Ronald Greene	RSL State Branch Volunteer
Darryl Oxford	McLaren Vale RSL Sub-Branch
Ronald Gerhardy	Salisbury RSL Sub-Branch

### ANZAC of the Year

Nil



**Meritorious Medal**

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Nil

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**Certificate of Merit and Gold Badge**

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Nil

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**Life Membership**

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John Meers	Murray Bridge RSL Sub-Branch
Keith Fitzgerald	Enfield RSL Sub-Branch
Peter Cates	Largs Bay RSL Sub-Branch
Eli Sleiman	Stirling RSL Sub-Branch
Mostyn Hancock OAM	Willunga RSL Sub-Branch
Robert Klopp	Ardrossan RSL Sub-Branch
Bruce Wright	Marion RSL Sub-Branch

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**75 Year Certificate**

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Victor Frost	West Croydon-Kilkenny RSL Sub-Branch
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**50 Year Certificate**

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John Hector (posthumously)	Jamestown RSL Sub-Branch
Peter Stanford	Police RSL Sub-Branch
Robert Klopp	Ardrossan RSL Sub-Branch
Robert Grant	Seaton Park RSL Sub-Branch

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**League Service Award**

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Nil

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**Certificate of Appreciation**

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Mrs Elizabeth Wheeler	Mount Gambier RSL Sub-Branch
Ms Kelly Copeland	Mount Gambier RSL Sub-Branch

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**Women's Auxiliary Life Membership**

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Mrs Armina J England	Ardrossan RSL Sub-Branch
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**Women's Auxiliary 15 Years Long Service**

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Mrs Maureen Knowles	Ardrossan RSL Sub-Branch
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**Women's Auxiliary 30 Year Long Service**

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Mrs Jean Webb	Ardrossan RSL Sub-Branch
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## APPOINTMENTS

Made as from July 2021

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### Sub-Branch Awards

---

#### 70th Year Certificate

Port Noarlunga Christies Beach RSL Sub-Branch

---

#### 75th Year Certificate

Magill RSL Sub-Branch

---

#### 100th Year Certificate

Wallaroo RSL Sub-Branch

---

### Regional Coordinators and State Sub-Branches in Operation

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#### Region A1 Adelaide – Vacant

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

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#### Region A2 Western Metro – Peter Cates

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

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#### Region A4 Northern Metro – Wayne Langford OAM

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

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#### Region A5 Southern Metro – Rodney Murray

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

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#### Region B1 Barossa – Paul Little appointed to fill casual vacancy

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

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#### Region B2 Onkaparinga/Barker – Vacant

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

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#### Region C1 Alexandra – Rodney Murray

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

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#### Region C2 Murray – Vacant

Mannum, Meningie, Murray Bridge, Mypolonga, Tailem Bend

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#### Region D1 Daly – Gregory Crotty

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

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#### Region D2 Yorke Peninsula – Gregory Crotty

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

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#### Region E1 West Eyre Peninsula – Brad Flaherty

Ceduna, Minnipa, Streaky Bay, Wudinna

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## **Regional Coordinators and State Sub-Branches in Operation** *continued*

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### **Region E2 South Eyre Peninsula – Brad Flaherty**

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

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### **Region E3 Central Districts – Vacant**

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

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### **Region F1 Chaffey – Ray Hartigan OAM (until October 2021)**

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

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### **Region F2 South East – Neville Dixon**

Coonawarra-Penola, Millicent, Mount Gambier, Port MacDonnell, Robe

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### **Region F3 Victoria – Vacant**

Bordertown, Keith, Kingston, Lucindale, Naracoorte

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### **Region G1 Stanley – Vacant**

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

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### **Region G2 Northern Areas – Leon Pollard**

Jamestown, Laura, Peterborough

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### **Region H1 Far North – Robert Shewring (until July 2021, then vacant)**

Darwin, Darwin North, Gove Peninsula, Katherine, Palmerston

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### **Region H2 Central – Robert Shewring (until July 2021, then vacant)**

Alice Springs, Tennant Creek

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### **Region H3 Barrier – William Vickers**

Broken Hill

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

The Premier of South Australia:	The Hon Steven Marshall MP (Minister for Veterans Affairs SA)
Leader of the State Opposition:	Mr Peter Malinauskas MP
The Right Honourable The Lord Mayor of Adelaide:	Sandy Verschoor
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 Catherine Walsh (until November)/Ms Chantelle Bohan
The South Australian Anzac Day Committee:	Mr Ian Smith, Chair and his tireless Committee along with the Anzac Eve Youth Vigil Committee chaired by Mr Vincent Scotland
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 Alastair Cooper ADC RAN:	Commanding Officer of Navy Headquarters – SA
Air Commodore Ross Bender	Senior Defence Force Representative – SA
Members of the State Board, Regional Advisers and Sub-Branches who volunteer and give tirelessly of their time	
Members of our Sub-Branches who also give tirelessly of their time	
The hard-working staff of RSLSA State Branch Office both full-time and part-time*:	
Mr David Grenvold	Chief Executive Officer
Mr Michael Hanton	Finance and Administration Manager
Mr Keith Harrison	Commemoration and Fundraising Manager
Ms Jill Phillips	Finance and Account Officer*
Mrs Lauren Martin	Case Navigator RSL Employment Program
Ms Nelda Aldrete	Administration (until August 2021)
Mr Steven Ceissmann	Senior Advocate
Mr Paul Dickson	Trainee Advocate
Mrs Hayley Kovacic	Case Navigator
Miss Chloe Arbuckle	Advocacy Coordinator

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

Mr Jeffrey Yates OAM	Veterans' Advocate
Mr Wesley Woulleman	Trainee Advocate (until November 2021)
Ms Karen Robinson	Veterans' Advocate
Mrs Leonie Armbruster	Welfare and Compensation Advocate
Mrs Dianne Duncan	Welfare and Compensation Advocate
Ms Sandra Bartel	Trainee Advocate Level 2
Mr Ron Green	Marketing Assistant
Mr Fred Hugo	Anzac and Remembrance Appeals
Mr Graham Sargent	Anzac and Remembrance Appeals
Mr Malcolm Allen	Anzac and Remembrance Appeals
Miss Maryanne McPhee	Anzac and Remembrance Appeals

# SOUTH AUSTRALIAN STATE BRANCH

<b>State Presidents</b>		<b>State Secretaries</b>	
<b>RSA</b>		<b>RSA</b>	
1915-16	WJ SOWDEN	1916-16	EG FAIRBAIRN
Nov 1916	REV JC MCPHEE	Nov 1916	AE TAIT
1916	JE BARRETT	-1917	
<b>RSL</b>		<b>RSL</b>	
1917	S PRICE WEIR DSO VD	1917	AE TAIT
1918-20	AS BLACKBURN VC	1918-19	ARG FEARBY
1921	WD PRICE MC	1920-21	RG WOODHEAD
1922-24	CP BUTLER DSO VD	1922	WJ MIERISCH
1925-29	WFJ MCCANN DSO OBE MC	1923-36	AH DALZIEL MC
1930	W DOLLMAN VD	1936-41	JF DOWLING MSM
1931	WFJ MCCANN DSO OBE MC	1942-45	FE REYNOLDS MBE
1932	H THOMPSON MC	1946-50	JF DOWLING OBE MSM
1933-35	RB JACOB VD	1950-54	FU HALL
1936	HW MARTIN	1954-60	AG PRITCHARD
1937-38	WS HOSKING DSO MC	1961-87	KW HOFFMANN MBE
1939-41	WS SHARLAND MC	1987-94	MJ MUMMERY
1941-46	E MILLHOUSE KC	1994-97	HE HERSANT
1947-50	AS BLACKBURN VC CBE ED	1997-2001	JD SPENCER RFD
1951-54	TC EASTICK CMG DSO ED		
1955-61	AJ LEE CBE MC	<b>Executive Directors:</b>	
1961-72	TC EASTICK CMG DSO ED	2002-07	JD SPENCER RFD
1972-79	EH SMITH OBE	2008-09	GMW HARLEY
1979-84	JR NEIL AM		
1985-90	PN FLEMING MBE		
1991-96	JP BAILEY OAM	<b>Chief Executive Officers:</b>	
1997-98	IL DUNNE RFD	2009-15	S JACKMAN
1999-2004	JP BAILEY OAM	2015-17	J LANGREHR
2004-2012	JH STATTON OAM	2017-18	C STARKEY
2012-2017	TJ HANNA AM	2018	S HEWITT (Interim)
2017-2019	B HORAN	2018-19	K HENSHAW
2019	CA CATES	2019	D GRENVOLD
<b>Subsequent Recognition for Service</b>			
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

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 2021

### Geoff Tattersall

I am pleased to present the 106th Annual Report of RSL Care SA for the 2020/21 financial year. Before reflecting on the year just gone, I wish to acknowledge and thank Loretta Byers for her time as Board director and then chair over the last 12 years.

Loretta retired as chair last year leaving the organisation in very good shape. During her time the organisation has transitioned from a single site with some challenges to the multi-faceted and growing organisation that it is now. Loretta's positive influence is evident throughout that journey. Thank you.

Although 2020/21 has again been dominated by the Covid-19 pandemic and the constraints that have come with it, we have still had a successful year and are well positioned to continue that pathway. We have experienced good occupancy in our various service offerings, and resident and family feedback indicates they are well satisfied with the services provided by our dedicated staff who reflect the expected values of the organisation. An operating surplus of \$1.5m has been achieved and while a solid financial performance is important, it is only an enabler to pursuing our mission as the trusted provider of accommodation, care and support services that develop innovative solutions to meet the changing needs of the ex-service and wider community of South Australia.

Residential aged care remains the largest component of our operations in which the bulk of our staff are employed. Mention was made in last year's report of the Royal Commission into Aged Care. It is unfortunate and, in my view unfair, that the whole aged care sector has been tarnished by unacceptable examples of poor care by some providers as highlighted in the Commission. However, there are many providers who have and continue to provide services in which residents and families have great confidence. RSL Care SA is one of those and we can demonstrate that with clear evidence of the quality of our services and the high satisfaction levels of our clients. Our clinical leaders and staff at both our facilities are to be congratulated for their continued high level of performance despite the unfair negative publicity, while also taking the challenges of Covid-19 in their stride. Our staff are very much appreciated by the Board and management and it is pleasing that the independent staff survey conducted during the year indicates a high level of satisfaction amongst our staff – although there are always some areas where there is opportunity to do even better. I look forward to the growth of this aspect of operations with the opening of a new facility in Murray Bridge, which the CEO will report on. It is also pleasing that we



were successful in our application for an additional 6 bed licences for this facility taking it up to the originally intended 72 beds.

Retirement Living also continues to be a large component of our operations, although the size is more in relation to physical assets rather than staff. We continue to have good occupancy at all of our sites and it is pleasing to see the sense of community that exists in our villages. The Board has approved some modest expansion of our offerings at Waterford, is undertaking improvements to the community centre at Hamilton Village and continues to upgrade units as the opportunity for re-leasing arises.

Andrew Russell Veteran Living (ARVL) is the smaller but equally important component of our operations. It is not a revenue generator, but is supported by revenue generated from our other operations. ARVL offers housing options for veterans through an emergency accommodation program designed for veterans experiencing homelessness or at risk of homelessness, and an affordable long-term housing portfolio that assists veterans or their spouses often in their older years. We are having great success in assisting these people in finding new stability and moving on with their lives. In this way, the organisation continues to do what it started to do 106 years ago. It was significant that the ARVL homelessness program was visited by Mr Don Spinks, DVA Repatriation Commissioner (and also former Regimental Sergeant Major of the Australian



Army) who appeared suitably impressed with the work we do. Janice Silby (Assistant Secretary and Deputy Commissioner for SA/NT) accompanied Mr Spinks for this visit, and in her words:

*"The visit was one of the most important interactions I have had in my DVA career. I have reflected on the discussions and am hoping that you can pass on my thanks to Shaun and Mel. They were open, articulate, and insightful. I know that such conversations can be difficult and so am very grateful to both of them. Their willingness to share their stories will help shape future improvements within DVA".*

We are proud of what we do and will keep doing it.



# RSL CARE SA BOARD CHAIR'S REPORT 2021

Geoff Tattersall



While sustaining our operations dominates efforts, it is salutary that RSL Care SA is having a presence in the National policy arena within our areas of interest, and that our influence is disproportionate to our relatively small size. These areas of interest include residential aged care, veteran specific issues within aged care, and veteran homelessness amongst others. For this I give great recognition to the efforts of our CEO, and hope his efforts and that of key partners will lead to improved outcomes for our veterans.

On a personal note, I take this opportunity to recognise Nick Atkins, former Maintenance Manager, who retired this year. Nick was with the War Veterans Home when the merger of RSL accommodation assets into the War Veterans Home to form RSL Care SA occurred. I became the CEO at that time, and I very much appreciated Nick's positive influence as a staff member when introducing various changes that were required to bring contemporary practice to a much larger organisation. I am grateful for his support.

On behalf of the Board, I congratulate and thank Nathan and his leadership team, along with all staff, not only for the achievements of the last year but also for the manner in which they have been achieved under challenging conditions.

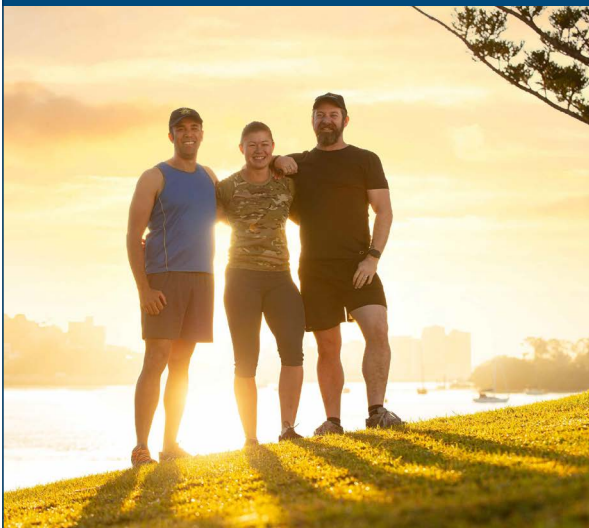
I also thank my fellow Directors for the good governance I believe this organisation enjoys. Directors give their time on a voluntary basis to Board activities including the sub committees that contribute to our governance model. I thank the chairs of those committees: Elizabeth Clare for Care and Compliance (also Deputy Chair); Frank Kite for Audit Finance and Governance; Steve Knight for Property Strategy, and Mark Prosser for Retirement Living.

Geoff Tattersall  
RSL Care SA Board Chair



# RSL VETERANS' SERVICES

*Caring for the health and wellbeing of the serving and ex servicing community in South Australia, Northern Territory and Broken Hill.*



RSL is here to provide assistance and support to past and present ex serving personnel and their families.

For more information visit [rslsa.org.au](http://rslsa.org.au)



## ADVOCACY



## WELLBEING



## EMPLOYMENT



**RSL**  
Australia

## APPEALS



## SUPPORTING PARTNERS



RSL CARE SA

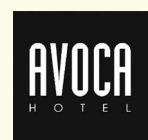
bankSA

RAA



Government of South Australia

Veterans SA



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

# FINANCIAL STATEMENTS

For the Year Ended 31 December 2021

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## Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2021

	Note	Consolidated Group	
		2021	2020
		\$	\$
Revenue	4(a)	8,143,701	7,285,640
Financial income	4(b)	114	248
Other income		53,714	716,697
Cost of goods sold		(3,727,336)	(3,393,522)
Employee benefits expense		(2,376,119)	(2,292,170)
Depreciation and amortisation expense		(613,091)	(619,738)
Impairment loss on non-financial assets		(24,467)	(25,034)
Other expenses	4(c)	(1,529,533)	(1,182,831)
Finance Costs		(336,820)	(386,495)
<b>Profit/(loss) before income tax</b>		<b>(409,836)</b>	102,796
Income tax expense		-	-
<b>Profit/(loss) after income tax</b>		<b>(409,836)</b>	102,796
<b>Other comprehensive income:</b>			
<b>Total comprehensive income for the year</b>		<b>(409,836)</b>	102,796

The accompanying notes form part of these financial statements.

## Consolidated Statement of Financial Position

As At 31 December 2021

	Note	Consolidated Group	
		2021	2020
		\$	\$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	453,809	1,146,339
Trade and other receivables	7	125,681	101,309
Inventories	8	234,231	259,236
Investments	9	10,197	10,184
Other assets	10	110,042	97,166
Non-current assets held for sale		-	-
<b>TOTAL CURRENT ASSETS</b>		<b>933,960</b>	<b>1,614,234</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	7	-	-
Property, plant and equipment	11	2,164,458	2,257,189
Intangibles	12	786,940	811,407
Right of use Assets	13	5,798,706	6,257,477
<b>TOTAL NON-CURRENT ASSETS</b>		<b>8,750,104</b>	<b>9,326,073</b>
<b>TOTAL ASSETS</b>		<b>9,684,064</b>	<b>10,940,307</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	494,639	852,871
Borrowings	15	209,414	220,494
Employee benefits	16	89,060	140,459
Other liabilities	17	243,921	317,208
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,037,033</b>	<b>1,531,031</b>
<b>NON-CURRENT LIABILITIES</b>			
Trade and other payables	14	-	-
Borrowings	15	921,834	943,349
Employee benefits	16	28,643	10,235
Right of Use Lease Liability		7,082,396	7,431,938
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,032,872</b>	<b>8,385,522</b>
<b>TOTAL LIABILITIES</b>		<b>9,069,906</b>	<b>9,916,553</b>
<b>NET ASSETS</b>		<b>614,158</b>	<b>1,023,754</b>
<b>EQUITY</b>			
Reserve	18	24,103	23,863
Accumulated Funds		590,055	999,892
<b>TOTAL EQUITY</b>		<b>614,158</b>	<b>1,023,754</b>

The accompanying notes form part of these financial statements.

## Consolidated Statement of Changes in Equity

For the Year Ended 31 December 2021

	Consolidated Group		
	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2021	999,892	23,863	1,023,754
Profit/(loss) for the year	(409,836)	-	(409,836)
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	(409,836)	-	(409,836)
Payments from reserves	-	-	-
Receipts into reserves	-	240	240
Transfers accumulated funds & memorial trusts to reserves	-	-	-
Balance at 31 December 2021	<b>590,055</b>	<b>24,103</b>	<b>614,158</b>

	Consolidated Group		
	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2020	902,758	17,141	919,899
Profit/(loss) for the year	102,796	-	102,796
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	102,796	-	102,795
Payments from reserves	-	-	-
Receipts into reserves	-	1,060	1,060
Transfers accumulated funds to reserves	(5,662)	5,662	-
Balance at 31 December 2020	<b>999,892</b>	<b>23,863</b>	<b>1,023,754</b>

The accompanying notes form part of these financial statements.

## Consolidated Statement of Cash Flows

For the Year Ended 31 December 2021

	Note	Consolidated Group	
		2021	2020
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from operations		7,662,110	6,825,716
Cash payments from operations		(8,405,570)	(6,370,302)
Finance costs paid		(336,820)	(386,495)
Cash receipts from government grants		481,591	459,924
Income from investments received		114	248
Net cash provided by operating activities	5	<u>(598,574)</u>	<u>529,092</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase/Sale of Property, Plant and Equipment	11(a)	(61,589)	(86,875)
Monies received into reserves		240	1,060
Purchase of intangible assets		-	-
Movement in Term Deposits		(13)	(96)
Net cash used in investing activities		<u>(61,362)</u>	<u>(85,912)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from borrowings		-	256,297
Repayment of borrowings		(32,595)	(78,111)
Net cash provided by/(used in) financing activities		<u>(32,595)</u>	<u>178,186</u>
Net increase/(decrease) in cash and cash equivalents held		(692,530)	621,366
Cash and cash equivalents at beginning of year		1,146,339	524,973
Cash and cash equivalents at end of financial year	6	<u><u>453,809</u></u>	<u><u>1,146,339</u></u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

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 - Reduced Disclosure Requirements as set out in AASB 1053: Applications of Tiers of Australian Accounting Standards arising from Reduced Disclosure Requirements and other applicable Australian Accounting Standards.

The financial statements are general purpose financial statements that have been prepared in accordance with the Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board (AASB) and the Associations Incorporation Act (SA) 1985.

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.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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:

<b>Class of Fixed Asset</b>	<b>Depreciation Rate</b>
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.



## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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 2021

### 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 2021

### 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 2021

### 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.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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 operates the Avoca Hotel leasehold which provides hospitality and gaming services.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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	RSLSA	Consolidated
Revenue	7,216,204	480,431	447,066	8,143,701
Financial income	17	85	13	114
Other income	19,388	-	34,327	53,714
Cost of goods sold	(3,727,336)	-	-	(3,727,336)
Employee benefits expense	(1,695,909)	(431,510)	(248,700)	(2,376,119)
Depreciation and amortisation expense	(583,272)	(1,190)	(28,629)	(613,091)
Impairment loss on non-financial assets	(23,687)	-	(780)	(24,467)
Other expenses	(1,140,431)	(118,971)	(270,132)	(1,529,533)
Finance Costs	(336,419)	-	(400)	(336,820)
<b>Profit/(loss) before income tax</b>	<b>(271,447)</b>	<b>(71,154)</b>	<b>(67,235)</b>	<b>(409,836)</b>
Income tax expense				-
<b>Profit/(loss) after income tax</b>	<b>(271,447)</b>	<b>(71,154)</b>	<b>(67,235)</b>	<b>(409,836)</b>
<b>Other comprehensive income:</b>				
<b>Total comprehensive income for the year</b>	<b>(271,447)</b>	<b>(71,154)</b>	<b>(67,235)</b>	<b>(409,836)</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 3 Consolidation breakdown

#### Statement of Financial Position

	Avoca Club Limited	ANZAC Remembrance Trust	RLSA	Consolidated
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	170,905	211,676	71,228	<b>453,809</b>
Trade and other receivables	4,564	19,710	101,407	<b>125,681</b>
Inventories	234,231	-	-	<b>234,231</b>
Investments	-	-	10,197	<b>10,197</b>
Other assets	88,427	-	21,615	<b>110,042</b>
Non-current assets held for sale	-	-	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>498,127</b>	<b>231,385</b>	<b>204,448</b>	<b>933,960</b>
<b>NON-CURRENT ASSETS</b>				
Trade and other receivables	-	-	-	-
Property, plant and equipment	2,144,552	2,833	17,073	<b>2,164,458</b>
Intangibles	786,552	1	387	<b>786,940</b>
Right of use Assets	5,761,140	-	37,566	<b>5,798,706</b>
<b>TOTAL NON-CURRENT ASSETS</b>	<b>8,692,244</b>	<b>2,834</b>	<b>55,026</b>	<b>8,750,104</b>
<b>TOTAL ASSETS</b>	<b>9,190,371</b>	<b>234,219</b>	<b>259,474</b>	<b>9,684,064</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Trade and other payables	477,825	9,951	6,863	<b>494,639</b>
Borrowings	209,414	-	-	<b>209,414</b>
Employee benefits	46,221	42,838	-	<b>89,060</b>
Other liabilities	25,302	13,150	205,468	<b>243,921</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>758,763</b>	<b>65,940</b>	<b>212,331</b>	<b>1,037,033</b>
<b>NON-CURRENT LIABILITIES</b>				
Trade and other payables	-	-	-	-
Borrowings	921,834	-	-	<b>921,834</b>
Employee benefits	-	28,643	-	<b>28,643</b>
Right of Use Lease Liability	7,021,542	-	60,854	<b>7,082,396</b>
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>7,943,375</b>	<b>28,643</b>	<b>60,854</b>	<b>8,032,872</b>
<b>TOTAL LIABILITIES</b>	<b>8,702,138</b>	<b>94,583</b>	<b>273,185</b>	<b>9,069,906</b>
<b>NET ASSETS</b>	<b>488,233</b>	<b>139,637</b>	<b>(13,711)</b>	<b>614,158</b>
<b>EQUITY</b>				
Reserve	-	9,415	14,688	<b>24,103</b>
Accumulated Funds	(3,261,704)	381,687	3,470,073	<b>590,055</b>
Memorial Trusts	-	-	-	-
<b>TOTAL EQUITY</b>	<b>(3,261,704)</b>	<b>391,102</b>	<b>3,484,760</b>	<b>614,158</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 4 Result for the Year

#### (a) Revenue

	<b>Consolidated Group</b>	
	<b>2021</b>	<b>2020</b>
	\$	\$
Grants	271,568	213,645
Advertising & sponsorship	14,000	5,000
Bequests	3,895	5,662
Donations	246,037	194,928
Subscriptions	238,871	208,683
Trading income	7,154,714	6,307,249
Commissions received	52,940	22,922
Rebates received	27,218	32,919
Sundry income	74,458	234,633
Memorial Hall income	60,000	60,000
<b>Total Revenue</b>	<b>8,143,701</b>	<b>7,285,640</b>

#### (b) Financial Income

Financial income	114	(248)
<b>Total Financial Income</b>	<b>114</b>	<b>(248)</b>

#### (c) Other expenses

Advertising & Marketing	133,302	149,258
Advocacy	11,622	8,799
Audit & Accounting	33,167	16,700
Cleaning Expenses	63,241	52,086
Commemoration expenses	92,740	16,449
Insurance	83,971	71,399
License Fees	63,014	47,873
Printing & Stationery	5,356	8,095
Rates, Taxes and Utility Expenses	348,340	348,348
Repairs & Maintenance	75,943	54,267
Telephone & Postage	31,953	34,104
Travelling & Motor Vehicle Expenses	10,675	9,502
Other Expenses	576,209	365,950
<b>Total other expenses</b>	<b>1,529,533</b>	<b>1,182,831</b>

The accompanying notes form part of these financial statements.



## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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	
		2021	2020
		\$	\$
Profit/(loss) for the year		(409,836)	102,796
Cashflows excluded from profit attributable to operating activities			
Non-cash flows in profit:			
- depreciation & amortisation		613,091	619,738
- (profit)/loss on sale of investments		-	-
- impairment of non-financial assets		24,467	25,034
- loans forgiven		-	-
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:			
- (increase)/decrease in trade debtors, accrued income & prepayments		(37,248)	67,020
- (increase)/decrease in inventory		25,005	24,336
- (increase)/decrease in liabilities (excluding employee benefits)		(781,061)	(333,721)
- (increase)/decrease in employee benefits (long service & annual leave)		(32,992)	23,889
Cashflow from operations		<u>(598,573)</u>	<u>529,092</u>

### 6 Cash and Cash Equivalents

Cash at bank and in hand	453,809	1,146,339
Cash and cash equivalents	<u>453,809</u>	<u>1,146,339</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	453,809	1,146,339
<b>Balance as per consolidated statement of cash flows</b>	<u>453,809</u>	<u>1,146,339</u>

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 7 Trade and Other Receivables

	Consolidated Group	
	2021	2020
	\$	\$
CURRENT		
Trade receivables	125,681	101,309
<b>Total current trade and other receivables</b>	<b>125,681</b>	<b>101,309</b>
NON-CURRENT		
<b>Total non-current trade and other receivables</b>	<b>-</b>	<b>-</b>

### 8 Inventories

Bar	18,585	22,409
Kitchen	15,653	11,759
Bottleshop	199,993	225,067
Other	-	-
	<b>234,231</b>	<b>259,236</b>

### 9 Investments

CURRENT		
Term Deposits	10,197	10,184
	<b>10,197</b>	<b>10,184</b>

### 10 Other Assets

CURRENT		
Prepayments	110,042	97,166
Accrued income		-
	<b>110,042</b>	<b>97,166</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 11 Property, Plant and Equipment

#### Consolidated Group

2021                      2020

\$                              \$

Plant and equipment

At cost

284,541                      281,261

Accumulated depreciation

(201,506)                      (177,740)

Total plant and equipment

83,035                      103,521

Furniture, fixture and fittings

At cost

310,089                      306,394

Accumulated depreciation

(296,655)                      (289,343)

Total furniture, fixture and fittings

13,434                      17,051

Motor vehicles

At cost

39,124                      39,124

Accumulated depreciation

(32,389)                      (30,834)

Total motor vehicles

6,735                      8,290

Improvements

At cost

2,087,764                      2,087,764

Accumulated depreciation

(352,153)                      (299,959)

Total improvements

1,735,611                      1,787,805

Gaming Machines

At cost

713,942                      659,328

Accumulated depreciation

(388,299)                      (318,806)

Total gaming machines

325,643                      340,522

**Total property, plant and equipment**

**2,164,458                      2,257,189**

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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	103,521	17,051	8,290	1,787,805	340,522	2,257,189
Additions	3,280	3,695	-	-	54,614	61,589
Depreciation expense	(23,766)	(7,312)	(1,555)	(52,194)	(69,493)	(154,320)
Depreciation on Disposed assets	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Balance at 31 December 2021	<u>83,035</u>	<u>13,434</u>	<u>6,735</u>	<u>1,735,611</u>	<u>325,643</u>	<u>2,164,458</u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 12 Intangible Assets

	<b>Consolidated Group</b>	
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Website - Virtual War Memorial Accumulated Amortisation	<b>840,566</b> <b>(840,565)</b>	840,566 (840,565)
<b>Net Carrying value</b>	<b>1</b>	<b>1</b>
Website - RSL SA Accumulated Amortisation	<b>55,533</b> <b>(55,146)</b>	55,533 (54,366)
<b>Net Carrying value</b>	<b>387</b>	<b>1,167</b>
Gaming machine entitlements Accumulated amortisation	<b>947,496</b> <b>(160,944)</b>	947,496 (137,257)
<b>Net Carrying value</b>	<b>786,552</b>	<b>810,239</b>
<b>Total Intangibles</b>	<b>786,940</b>	<b>811,407</b>

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

<b>Consolidated Group</b>	<b>Website - Virtual War Memorial \$</b>	<b>Website - RSL SA \$</b>	<b>Gaming machine entitlements \$</b>	<b>Total \$</b>
Balance as at 1 January 2021	1	1,167	810,239	811,407
Additions	-	-	-	-
Amortisation	-	(780)	(23,687)	(24,467)
Impairment	-	-	-	-
<b>Balance as at 31 December 2021</b>	<b>1</b>	<b>387</b>	<b>786,552</b>	<b>786,940</b>

### 13 Right of Use Assets

	<b>Consolidated Group</b>	
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Right of Use Assets	<b>9,095,654</b>	9,095,654
Accumulated Depreciation	<b>(3,296,949)</b>	(2,838,177)
<b>Net Carrying value</b>	<b>5,798,706</b>	<b>6,257,477</b>

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 14 Trade and other payables

	<b>Consolidated Group</b>	
	<b>2021</b>	<b>2020</b>
	\$	\$
<b>CURRENT</b>		
Trade Payables	290,439	320,825
Sundry payables and accruals	69,397	174,929
ATO Liabilities	96,227	302,545
Superannuation payable	38,576	54,572
	<u>494,639</u>	<u>852,871</u>
 <b>NON CURRENT</b>		
Other liabilities	-	-
	<u>-</u>	<u>-</u>
 <b>Total trade and other payables</b>	<u><b>494,639</b></u>	<u><b>852,871</b></u>
 <b>15 Borrowings</b>		
<b>CURRENT</b>		
Borrowings	29,414	40,494
Bank loan - secured	180,000	180,000
	<u>209,414</u>	<u>220,494</u>
 <b>NON CURRENT</b>		
Borrowings	9,834	31,349
Bank loan - secured	912,000	912,000
	<u>921,834</u>	<u>943,349</u>
 <b>Total borrowings</b>	<u><b>1,131,247</b></u>	<u><b>1,163,843</b></u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 15 Borrowings continued

#### (b) Securities for the loans

The securities for the Bank SA commercial facility are:

- 1 First registered general security agreement over all present and after acquired property of Avoca Club Limited
- 2 First registered real property mortgage by Avoca Club Limited over the leasehold interest in the Hotels
- 3 Guarantee & indemnity limited in the resource to the amount of \$1,787,000, given by RSL SA
- 4 First registered general security agreement over all present and after acquired property of RSL SA
- 5 Deed of Consent (incorporating a right of entry) between the Lessor and Avoca Club Limited

RSLSA holds the following security over the Avoca Club Limited

- 1 General security agreement over all present and after acquired property of Avoca Club Limited

### 16 Employee Benefits

#### Consolidated Group

2021 2020

CURRENT	\$	\$
Provision for annual leave	42,908	61,302
Provision for days in Lieu	9,026	588
Provision for long service leave	37,125	78,569
	<b>89,060</b>	<b>140,459</b>
NON CURRENT	\$	\$
Provision for long service leave	28,643	10,235
	<b>28,643</b>	<b>10,235</b>

### 17 Other liabilities

CURRENT		
Income Received in advance	210,024	246,279
Other liabilities	33,897	70,929
	<b>243,921</b>	<b>317,208</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 18 Reserves

	<b>Consolidated Group</b>	
	<b>2021</b>	<b>2020</b>
	\$	\$
Beatrice Mettam Memorial Fund		
Opening balance	9,415	3,753
Transfers in	-	5,662
Transfers out		
	<b>9,415</b>	<b>9,415</b>
Adelaide sub-Branch Advocacy reserve		
Opening balance	14,448	13,388
Transfers in	240	1,060
Transfers out		-
	<b>14,688</b>	<b>14,448</b>
	<b>24,103</b>	<b>23,863</b>

### 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

As at 31 December 2021, the original scope of approved gaming area upgrades of the Avoca Hotel were put on hold after partial completion. This was due to the imminent sale of the Avoca Hotel of which the building works contract was to be novated to the purchaser. At the time of signing the financial statements, the purchase contract had been terminated. As a result, the Directors have approved a minor upgrade to its gaming fleet, replacing several out of order machines and refacing several others. This upgrade is expected to occur during the second half of 2022.

The previously approved building contract remains on hold. Minor improvements will continue to be undertaken in line with the Board approved operating budget for 2022.



## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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 2021 \$	2020 \$
<b>Financial Assets</b>			
Cash and cash equivalents	5	453,809	1,146,339
Trade and other receivable	6	125,681	101,309
Available-for-sale financial assets:			
- at fair value			
- held to maturity investments			
		10,197	10,184
	8	10,197	10,184
<b>Total financial assets</b>		<b>589,688</b>	<b>1,257,832</b>
<b>Financial Liabilities</b>			
Trade and other payables	13	494,639	852,871
Borrowings	12	1,131,247	1,163,842
Other liabilities	16	243,921	317,208
<b>Total financial liabilities</b>		<b>1,869,807</b>	<b>2,333,921</b>

### 21 Contingent Liabilities and Contingent Assets

In the opinion of the State Board, the Association did not have any contingencies at 31 December 2021

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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

Bank SA has agreed to continue providing the facility for the Avoca Club Limited

## Notes to the Financial Statements

For the Year Ended 31 December 2021

### 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

Cheryl Cates (President)

Bob Shewring (resigned in June 2021)

Gary Glynn-Roe (resigned in July 2021)

Trevor Whitelaw

Wayne Langford

John O'Grady

Paula Dabovich

Jo Hanrahan

Greg Crotty

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

## 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 2021 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 8 June 2022



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State President



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Trustee

The accompanying notes form part of these financial statements.



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All correspondence to:  
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## AUDIT SERVICES

### AUDITOR'S INDEPENDENCE DECLARATION

#### UNDER SECTION 307C OF THE CORPORATIONS ACT 2001

#### TO THE DIRECTORS OF RETURNED & SERVICES LEAGUE OF AUSTRALIA (S.A. BRANCH) INC. AND CONTROLLED ENTITIES

I declare that, to the best of my knowledge and belief, during the year ended 31<sup>st</sup> December, 2021 there has not been any: -

1. Contraventions of the auditor independence requirements as set out in the Corporations Act 2001 in relation to the audit; and
2. Contraventions of any applicable code of professional conduct in relation to the audit.

Dated this 7<sup>th</sup> day of June, 2022

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

Level 1, 102 Greenhill Road,  
UNLEY. S. A. 5061

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## AUDIT SERVICES



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### INDEPENDENT AUDIT REPORT TO THE DIRECTORS OF

### RETURNED & SERVICES LEAGUE OF AUSTRALIA (S.A. BRANCH) INC AND CONTROLLED ENTITIES

#### **Qualified Audit Opinion**

I, together with the assistance of my staff, have audited the financial report of Returned & Services League of Australia (S.A. Branch) Inc. and Controlled Entities (“the Group”) for the year ended 31<sup>st</sup> December, 2021 which comprises:-

- Statement of Profit or Loss and Other Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows
- Notes to the Financial Statements

In my 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 the Group as at the 31<sup>st</sup> December, 2021 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.

#### **Basis of Qualified Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Report section of my report. I am independent of the Group 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 my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion save and except:-

1. it is not practicable to extend my examination of some items of income and expenditure beyond the amounts shown in the books and records of the organisation

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2. This report should be read in conjunction with the qualifications contained in the independent audit report of The Avoca Club Ltd in respect of the financial year ended 31<sup>st</sup> December, 2021.
3. The financial statements do not reflect the parent entity of the group separate from the Consolidated Group.

### **Information Other than 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<sup>st</sup> December 2021, but does not include the financial report and my auditor's report thereon.

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

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

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

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

The Directors of the Group are responsible for the preparation of the financial report which gives a true and fair view in accordance with Australian Accounting Standards, the Associations Incorporation Act (SA) 1985 and Division 60 of the Australian Charities and Not for Profit Commissions Regulation 2013, and for such internal control as the Board 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 the Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or to cease operations or have no realistic alternative but to do so.

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

### **Auditor's Responsibility for the audit of the financial report**

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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.

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain resulting from fraud is higher than for one resulting from error, as fraud may involve collusion audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement, 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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, however, future events or conditions may cause the 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.

I 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 I identify during my audit.

Dated this 7<sup>th</sup> day of June 2022



**BARRIE M. MANSOM**

Registered Company Auditor





The League extends sincere sympathy to  
the relatives and friends of those Members for  
whom the Last Post sounded during 2021

*Lest We Forget*

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