



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

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# 2020 Annual Report



**RSL**  
South Australia



**75<sup>th</sup>**  
**ANNIVERSARY**  
**VE AND VP**  
**DAY**

Image above: RAAF ground crew and trainees – in the combined march of RAAF and WAAAF personnel in Melbourne, commemorated VP Day in 1945. Australian War Memorial

Front cover: A crowd celebrates VE day marking the German surrender in the second world war, May 1945. The Guardian ©

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

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





# STATE PRESIDENT'S REPORT 2020

## Mrs Cheryl Cates

We have had quite the start to 2020!! From bushfires commencing late in 2019 and continuing into the beginning of 2020 and now to a pandemic. It has been a year almost without precedent. We have had to invent new ways of doing things and have been reminded of the goodness inherent in some old-fashioned ways; of looking out for one another, placing real value on spending time with family and friends, and thinking deeply about what truly matters.

Our focus continues to remain on our core pillars of Advocacy, Welfare, Mateship, Commemoration and Sustainability. Work continued with our compliance and was coupled with the normal RSL functions. While not evident to all, progress is continuing in many areas.

We continue to promote the interests and welfare of Australia's defence families which include current and past serving men and women and their families. We have been working 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. 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.

### COVID-19

Unfortunately, this has become a dreaded word in Australian society these days and the cause of these unprecedented times. With up-to-date directives from the State Government, we have kept our Sub-Branches informed with the 'Roadmaps' to recovery as they have come to hand. All Sub-Branches were put into lockdown and many took the opportunity to carry out maintenance work and are slowly opening as they can comply with the latest information. Many also applied for the stimulus packages that were available through the State and Federal Governments. We thank them all for their cooperation.

### Governance

The State Branch continues to work to ensure that our governance framework is heading in the right direction. This year saw us develop a new strategic plan which encompassed strategic priorities for the Board, People and Culture, Veterans Services, Membership, Commemoration and Fundraising and Sponsorship. While we achieved approximately 70% of the strategic priorities, work is ongoing in all these areas to achieve and deliver outcomes.

### Brand

All Sub-Branches were sent the new Brand Style Guide as adopted by the National Board to be implemented by 31st December 2020. This was essential to ensure that everything we do should support and strengthen the reputation of the RSL, pride in our Branch and continue to build trust and effectively present the RSL as a single, unified entity to veterans, our Defence family and the public.

### Advocacy

Our Advocates are working continuously to support the needs of our veteran community. The load is shared passionately between too few Advocates however, with consistent training plans in place, the workload will begin to be spread out among more Advocates.

# STATE PRESIDENT'S REPORT 2020

Mrs Cheryl Cates

In 2020, RSL SA/NT Advocates have assisted approximately:

- 1200 veterans
- 1185 claims have been lodged under VEA, MRCA, SRCA and Income Support including appeals and the Veterans Review Board
- Over \$13,00 has been spent on Advocacy and Social Welfare transactions through food and fuel vouchers, as well as support with temporary accommodation for Veterans in crisis
- 163 volunteer hours have been spent assisting Veterans

RSL SA/NT currently has four volunteer Advocates and Steve Ceissmann is back as our paid Advocate training our Level 1 Advocate, Wesley Woulleman. Our Advocacy team works closely with numerous ESOs to ensure our Veterans are supported and have a network of people they can turn to in hard times.

## Commemoration

In 2020 ANZAC Day, our most significant day of the year on Australia's calendar was scaled back heavily and only allowed for city 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 had exceedingly difficult times to be able to deliver a very small, but appropriate Dawn Service with minimal invited guests upon approval from the Commissioner of Police, Grant Stevens. This became evidently difficult as COVID-19 took over and the goal posts changed each day as to what degree this could be carried out. There was no March, public attendance or celebrations afterwards. Sub-Branches carried out their Anzac Day Commemorations with minimal attendance by members to no public attendance at their Dawn Services. Veterans were encouraged to visit memorials throughout the day and participate in the 'Light Up the Dawn', an initiative taken up nationally allowing all walks of life to commemorate from their driveways and balconies. We thank all the Sub-Branches for their contribution and were most impressed in the way they handled their scaled back services.

A very small Commemorative Service was conducted at the State War Memorial for the 75th Anniversary of the Victory in Europe on the 8th May with minimal invited guests.



As COVID-19 restrictions started to ease, we were able to conduct the 75th Anniversary of Victory in the Pacific on the 15th August at the State War Memorial. This was a successful commemoration and in conjunction with Veterans SA, we were able to bring this to the public and those World War Two Veterans who were able to attend. The service was live streamed and wonderful stories told by some of our Veterans. In conjunction with the State Premier and Minister for Veterans Affairs, we were able to produce a certificate to commemorate this significant event. These certificates were given to many of these Veterans and were well received.

Our Remembrance Day Service, although down on numbers, was able to go ahead, again on a smaller scale, with Ian Smith delivering a meaningful address. We were very fortunate to have the Federation Guard as the Catafalque Party for the Service. The annual Breakfast of Remembrance again, was a huge success with a very engaging speaker in Mr Peter Brune.

"We Will Remember Them" and "Lest We Forget" are very familiar words to all of us and we shouldn't lose sight of them. The Virtual War Memorial Australia is an outstanding commemorative collect, purpose built to



# STATE PRESIDENT'S REPORT 2020

Mrs Cheryl Cates

honour the personal experiences of all those who have served the nation in times of conflict, from the Boer War through to Afghanistan. It pays special honour to those who lost their lives as a result of their service and equally honours those who returned, forever changed. Their mission is to provide a worthy home in perpetuity, for the records and the personal experiences of all individuals who have served and the impact of this service on the individuals themselves, their families and communities. Register online with the Virtual War Memorial Australia at [www.vwma.org.au](http://www.vwma.org.au) or email [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.

## Membership

Although there was a noticeable decline in membership this year, it was understandable due to the conditions of lockdown for some time of our Sub-Branches. Membership increased towards the end of the year and 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. For many Sub-Branches, there has been a great increase in younger Veterans, and we would encourage you all to continue in reaching out to these men and women, they are our future.

Our membership figures for 2020 were:

- 3,435 Service Members
- 129 Life Members
- 4 Honorary Life Members
- 129 Life Subscribers
- 4,353 Affiliates

## Constitution Rewrite

Our Constitution Rewrite Committee welcomed two new members in John Minagall and Ted Forward. Sub-Branches were sent out copies of the rewrite for comment back to the Committee. The Committee is continuing to work to bring this to the membership and it is hoped that it will be ready in time for the 2021 Annual Sub-Branch Conference for approval.

## Avoca

You may be aware and have read the media regarding hotels in South Australia taking a hard hit, some having to close their doors. While some hotels have fallen on hard times, the Avoca continues to trade. It has not been

easy, however, the wonderful team, throughout these difficult times have volunteered their time and have been working tirelessly to upgrade and refurbish areas throughout the hotel. A huge thank you goes out to them all. The Board of the Hotel with Trevor Whitelaw as Chair and Board Members in Rob Gillies, Steve Larkins and myself have continued 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 have been on hand with excellent advice, and for the last 12 months under the restrictions, the Avoca has surprised us all and traded very well. We have had some excellent feedback in the service that is being provided. Some Ex-Service Organisations continue to patronise the hotel with their Association gatherings on a regular basis. If you are in the area at any time, pay the crew a visit. RSL Members obtain a generous discount on meals and beverages.

## Sub-Branches Visits

Due to the restrictions and lockdown this year many Sub-Branches 'soldiered on' as best they could. Some who had their centenary could not celebrate however, they were not forgotten and were able to receive their certificates recognising this achievement from the National Board and State Government. We appreciate all their efforts and all the support they have also given to the State Branch. We are in stronger relationships and better placed with our Sub-Branches and continue to work together to forge this. Visits to Sub-Branches have been restricted however, it is intended to continue with these moving forward.

## Conclusion

While 2020 saw us all fall on different times and challenges, I would like to thank all the hard-working staff and volunteers at the State Branch. This also applies for all our Regional Coordinators and Sub-Branch Volunteers who put in many a long hour to keep what has been built up by our forebears going. I also ask that we all continue to assist in restoring the image of the RSL. We are here to service our veterans and their families and should not lose sight of that. We have all done and continue to do many wonderful things and we look forward to future opportunities that we hope will come our way.

Once again, it would be remiss of me if I didn't take this opportunity to thank RSL Care SA for the support they have always and continue to give us.

# STATE PRESIDENT'S REPORT 2020

Mrs Cheryl Cates



Northfield RSL Visit



McLaren Vale Women's Auxiliary  
15 Year Long Service Award to  
Mrs June Hanley



Mannum RSL Walter Stevens  
Service Award



Kingston RSL 100th Anniversary



Ardrossan Memorial Opening



## CHIEF EXECUTIVE OFFICER'S REPORT 2020

### David Grenvold

It's impossible to speak about any aspect of 2020 without using words like 'unprecedented', 'uncertain' and 'challenging'. Events like COVID-19 do however cause us to reflect on the things that are important and often bring us together as a community to help each other through. The values of mateship, resilience and community spirit were displayed in many of our Sub-Branches despite not being able to operate in a "business as usual" format. Many of the Sub-Branches developed ways to continue to deliver the objects of the League to the veteran community despite the challenges they faced and I'd like to thank them for the work they have done on behalf of The Returned & Services League of Australia.

### The State Branch

Towards the end of 2019 the Board and some members of the executive team undertook a strategic planning process to review and revise our Strategic Plan. The format used was for the Board to identify areas of strategic priority to enable the State Branch to return to the core business of serving the veteran community. Once these priorities were set, management and staff were charged with the responsibility of implementing a more detailed plan on how to achieve them. There were many considerations throughout this process including how we would increase programs for serving and former serving defence personnel, leverage the RSL brand, collaborate with RSL Australia, the other states and our Sub Branch network.

The result of this work was the development of two documents;

- A strategic road map – a high level directional document that was shared with our Sub-Branch network.
- A detail operational plan used by management and staff for the day to day operational requirements of the State Branch.

This strategic planning assisted the Board in steering the State Branch through a challenging time and enabled the continued financial consolidation of the organisation. In early 2021 the Board reviewed the 2020 Strategic Plan and accessed the performance of the operations using a complete, partially complete and incomplete measure.

As part of this review process the Board also reset some of these priorities for 2021 and these will provide the structure and direction for the next twelve months.



## Veteran Services

Throughout 2020, RSL SA & NT refocused its efforts on providing programs to assist veterans and their families and we established 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. Additionally we offered support to the Plympton Veterans Centre as they relocate 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.

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 RSL SA State Branch was nominated as one of the four anchor tenants and will play a critical role in shaping the future of the VWC, as a member of the steering committee. The Repat Veterans Wellbeing Centre Steering Committee continued to meet regularly throughout 2020 to establish a centre that will revitalise the former Repat site and be a valuable resource to the veteran community in the years ahead.

Throughout 2020 South Australia became the first state to implement the RSLA Veteran Employment Program (VEP) developed by RSL Queensland and 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 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 2021 as the RSL Employment brand awareness increases and those needing such a service gain a greater understanding of how this program can help.

I would like to thank the entire RSL SA/NT 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. Our financial position continues to strengthen, even taking into consideration the Covid financial support packages we received. Despite the disruption to normal operations our Membership income increased on the previous year and Donations and Fundraising revenue did not suffer the significant impact that we expected. We look forward to working with the Sub-Branch network, continuing the plan to re-establish the RSL in South Australia, the Northern Territory and Broken Hill.

I would also like to acknowledge the contribution made by Rob Gilies and Steve Larkins on the Avoca Club Limited Board who have worked tirelessly to improve the operating result of the Avoca Hotel. The Avoca's trading results continued to improve despite the disruption of COVID 19 and there are several exciting improvements planned for the hotel in 2021 all of which have required careful consideration by the board.

David Grenvold  
CEO



**RSL**  
SA/NT

## STRATEGIC ROADMAP 2020

### About RSL SA/NT

#### Who we are

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

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



#### What we do

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

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

**We respect** and commemorate all who have served our country.

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

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

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

#### Our case for change

##### Connecting with a changing community

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

##### Adapting to evolving needs and priorities

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

##### Strengthening our influence in a crowded sector

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

##### Unlocking our competitive advantages

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

### RSL SA/NT 2020 Strategic Priorities



#### BOARD

- SP 1 – Update governance framework and entity structure
- SP 2 – Update Constitution and By-laws
- 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



#### 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 – Develop a communication and content plan to retain existing members and attract new 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 – Evaluate competitive commemoration and fundraising landscape
- SP 3 – Evaluate other ESO and state commemorative initiatives



#### FUNDRAISING & SPONSORSHIP

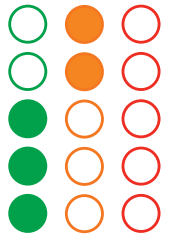
- SP 1 – Leverage RSL brand to increase fundraising and sponsorship opportunities
- SP 2 – Develop a bequest program aligned to the Memorial Hall Trust
- SP 3 – Engage with sub-branch network to create new fundraising initiatives
- SP 4 – Build relationships with the corporate sector to increase fundraising 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/NT 2020 STRATEGIC PRIORITIES



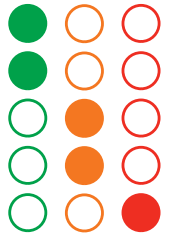
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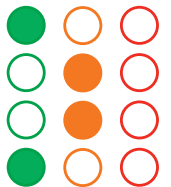
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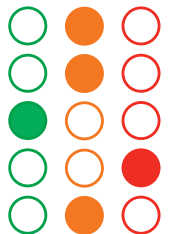
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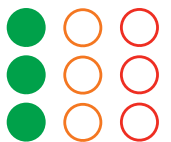
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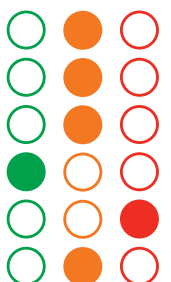
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## FUNDRAISING & SPONSORSHIP

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## VE DAY 2020



Senior ADF Service Representatives

## VP DAY 2020



Premier Steven Marshall and Fred Sharon  
(75th Year VP Certificate Recipient)



## REMEMBRANCE DAY 2020



Federation Guard provided Catafalque Party



Remembrance Day

## ANZAC PEACE PRIZE 2020



His Excellency The Hon Hieu Van Le AC presenting Mr Geoff Tattersall with ANZAC of the Year 2020

## 75TH YEAR VP CERTIFICATE RECIPIENTS



Terry Nicholas, Colin Kay and Cheryl Cates



Wallace Grant



Gwen Poole



Mario Giovine and Cheryl Cates



Diana Watson

# APPOINTMENTS

## Made as from July 2020

### Patron

His Excellency the Honourable Hieu Van Le AC, Governor of South Australia

### State Board

State President	Mrs Cheryl Cates
State Board Members	Mr Trevor Whitelaw OAM Mr Wayne Langford OAM Mr Bob Shewring Mr John O'Grady Mr Gary Glynn-Roe Dr Paula Dabovich Ms Jo Hanrahan (from December 2020)
Chief Executive Officer	Mr David Grenvold

### Summary of Attendance

Name	14 Jan	18 Feb	24 Mar	21 Apr	19 May	16 Jun	21 Jul	18 Aug	15 Sept	20 Oct	17 Nov	15 Dec	Total
Cheryl Cates	1	1	1	1	1	1	1	1	1	1	1	1	12
Trevor Whitelaw OAM	1	1	1	1	1	1	1	1	1	1	-	1	11
Robert Shewring	1	1	1	1	1	1	1	1	1	1	1	1	12
Wayne Langford OAM	1	1	1	1	1	1	1	-	1	1	1	-	10
Gary Glynn-Roe	1	1	-	1	-	-	-	-	1	1	-	1	6
John O'Grady	1	-	-	1	1	1	-	1	1	-	1	1	8
Greg Crotty	-	-	-	-	-	-	1	1	1	1	1	1	6
Paula Dabovich	-	-	-	-	-	-	1	1	1	1	1	1	6
Jo Hanrahan	-	-	-	-	-	-	-	-	-	-	-	1	1

### State Board Appointments

Deputy Vice President	Mr Trevor Whitelaw OAM
Returning Officer	Mr Jock Statton AM
Assistant Returning Officer	Mr Ian Dempster
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 2020

### Committees

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

### 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, Dr Paula Dabovich and Ms Jo Hanrahan
Veterans Health Advisory 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

Mr Garry Wellington OAM

Dr Susan Neuhaus AM CSC

### Australia Day Council Medallions

Mr Malcolm McInerney	Premier's Anzac Spirit School Prize
Mr Stephen Ceissmann	RSL State Branch Senior Advocate
Ms Maryann McPhee	RSL State Branch Appeal Volunteer
Mr Ian Dempster	RSL State Branch Election Volunteer

### ANZAC of the Year

Mr Geoffrey Tattersall	Adelaide RSL Sub-Branch
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**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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Mr Walter Stevens	Mannum RSL Sub-Branch
Mr Keith Lowe	Mannum RSL Sub-Branch
Mr Brian Flavel	McLaren Vale RSL Sub-Branch
Mr John Gyepes	McLaren Vale RSL Sub-Branch
Mr Robert Bowell	West Croydon and Kilkenny RSL Sub-Branch
Mr Clyde Slack	Macclesfield RSL Sub-Branch
Mr Peter De Garis	Coonawarra & Penola RSL Sub-Branch
Mr Tony Guster	Renmark RSL Sub-Branch
Ms Annette Summers	Peacekeepers RSL Sub-Branch

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**50 Year Certificate**

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Mr William Holman	Echunga 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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Mr Peter Brune	Keynote Speaker Breakfast of Remembrance
Mr Peter Walsh	MC Breakfast of Remembrance
Mr Graham Noske	Tumby Bay RSL Sub-Branch
Mr William Griffiths	McLaren Vale RSL Sub-Branch
Mr Jim Dunstan	Eudunda RSL Sub-Branch
Mr Ian Holland	Stirling RSL Sub-Branch
Mr Eli Sleiman	Stirling RSL Sub-Branch
Ms Kerrie Boyd	Robe RSL Sub-Branch
Ms Wendy White	Robe RSL Sub-Branch
Mr Kenneth and Mrs Brenda McCade	Echunga RSL Sub-Branch

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**Women's Auxiliary Life Membership**

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Mrs Beverley Ann Wilson	McLaren Vale RSL Sub-Branch
Mrs Dorothy Jean Gyepes	McLaren Vale RSL Sub-Branch

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## APPOINTMENTS

Made as from July 2020

### Women's Auxiliary 15 Years Long Service

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Mrs Georgina June Hanley McLaren Vale RSL Sub-Branch

Mrs Heather Margaret Jessen McLaren Vale RSL Sub-Branch

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### Women's Auxiliary 30 Year Long Service

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Mrs Kay Ferne Forsythe McLaren Vale RSL Sub-Branch

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### Sub-Branch 100 Year Certificate

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Ardrossan RSL Sub-Branch

Brighton RSL Sub-Branch

Gumeracha RSL Sub-Branch

Kapunda RSL Sub-Branch

Kimba RSL Sub-Branch

Kingston RSL Sub-Branch

Loxton RSL Sub-Branch

Meningie RSL Sub-Branch

Minnipa RSL Sub-Branch

Port Broughton RSL Sub-Branch

Salisbury RSL Sub-Branch

Semaphore & Port Adelaide RSL Sub-Branch

Stirling RSL Sub-Branch

Tailem Bend RSL Sub-Branch

Whyalla RSL Sub-Branch

Yorketown RSL Sub-Branch

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### 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

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

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**Region B1 Barossa – George Sibenaler**

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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**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**

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

---

**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**

Darwin, Darwin North, Gove Peninsula, Katherine, Palmerston

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**Region H2 Central – Robert Shewring**

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 Chantelle Bohan/Ms Catherine Walsh (from April)
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 Damian Cantwell AM:	Army Area Representative – SA
Commander Alastair Cooper ADC RAN:	Commanding Officer of Navy Headquarters SA
Air Commodore Brendan Rogers CSC CSM:	Senior Defence Force Representative – SA
Members of the State Board and Regional Coordinators who 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
Mr Steven Ceissmann	Senior Advocate
Mr Chris Wilde	Veterans' Advocate*
Miss Chloe Arbuckle	Advocacy Coordinator

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

Mr Jeffrey Yates OAM	Veterans' Advocate
Mr John Miklavcic	Veterans' Advocate (until December 2020)
Mr Ken Parnell	Veterans' Advocate
Mr Wesley Woulleman	Trainee Advocate
Ms Karen Robinson	Veterans' Advocate
Mrs Leonie Armbruster	Welfare and Compensation Advocate
Mrs Dianne Duncan	Welfare and Compensation Advocate
Mr Joshua Liverio	Welfare and Compensation Advocate
Mr Robert Bishop	Welfare
Mr Ron Green	Marketing Assistant

# 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 CHAIR'S REPORT 2020

### Loretta Byers

It is my pleasure to present the 105th Annual Report for RSL Care SA covering the financial year 2019 – 2020, and what a year it has been!

The year has been dominated by the impact of COVID-19, not only on regions but for the nation and indeed the entire global community. For us as a provider of aged care services the threat posed from COVID-19 has been a very real and ever-present companion for most of 2020 and despite this pressure, or perhaps because of it, our resolve as an organisation has only strengthened. Our mission and objects as a respected not-for-profit organisation have served us well through these challenging times, and we are steadfast in our resolve to provide care and accommodation services to the elderly and vulnerable members of the ex-service community.



RSL CARE SA

It would be remiss of me to focus solely on explaining our response to COVID-19, although this has been a very significant body of work and a very positive achievement for us in terms of keeping all our residents safe during this time, in reality this is what you should expect from us as a minimum given our position as a respected provider. Apart from COVID-19, we have also needed to remain focussed on all other things that ensure our organisation is governed well, is strategically focussed, and that we continue to grow and deliver on our mission. So, let me put COVID-19 aside for now (you can read more about our response on page 20), and explain a few other things that have also kept us busy.

Our organisation continues to perform well financially and socially, and this year we have returned a responsible surplus of \$1.7M that will enable us to continue to pursue our altruistic endeavours, as well as grow and further develop our service offerings. We are also changing our facilities and our workforce in deliberate ways that not only respond to the needs of our current residents, but that will position us well to meet the future needs of those residents that we are yet to meet.

To my fellow Directors a huge thank you for your time and dedication to RSL Care SA. The agility of the Board makes the organisation successful and admired by many. Our Board subcommittee structure has operated very successfully, and I personally thank the Chairs of those committees, Geoff Tattersall Audit Finance and Governance, Stephen Knight Property and Strategy, Elizabeth Clare Care and Compliance, myself Retirement Living Committee. Also, the members of these committees dedicate hours of additional work to support the organisation and provide advice to the management team.

In November of 2019 I had the pleasure of attending RSL Care SA's Staff Appreciation Evening, which is an event I look forward to every year as it provides me with an opportunity to thank all of our wonderful staff in person on behalf of the Board.



Over the past five years we have handed out 101 awards commemorating five years of service, 40 for 10 years' service, 18 for 15 years' service, and 4 for periods of service that extend beyond 20 years. This level of commitment from our staff is nothing short of inspirational, and I thank them all for their many years of exemplary work. This recognition is particularly relevant as I write this report because we are currently celebrating the International Year of the Nurse, which was celebrated on the 12th of May 2020, being the 200th anniversary of the birth of Florence Nightingale. In this very important year and at this particularly challenging time in our country, I acknowledge our care staff for all they do.

ANZAC Day was certainly a little different this year, with the State's COVID-19 restrictions impacting on our usual commemorative events that in past years have been very much community focussed. However, despite the challenges of the pandemic we were not going to be defeated, and we were determined to maintain our unbroken record of having held a Dawn Service at Myrtle Bank every Anzac Day since 1917. So, our 103rd ANZAC Day Dawn Service saw us holding a driveway vigil for the members of the local community who lined Ferguson Avenue, and our bugler played the Last Post on the roof top of our Coral Sea apartments. Following this, a private ceremony was held in the home, where a veteran representative from each of the three services (Navy, Army and Air Force) laid wreaths on behalf



of all staff and residents. It was a modest but very moving ceremony.

Our organisation has for many years been well known and well respected as a trusted provider of residential care services for the aged, but increasingly we are assuming a greater responsibility for supporting younger veterans who find themselves on the homeless spectrum here in South Australia. While it saddens me that there remains such a need in South Australia, I am pleased to report that through our homeless veteran program, Andrew Russell Veteran Living (ARVL), we have now provided over 12,500 nights of emergency accommodation to homeless veterans who have been in desperate need of help. This is a remarkable achievement for a program that is only in its fourth year, and I commend Ryan Ollwitz for his magnificent work in this area throughout the year. Ryan discharged from the Army mid-2019 and joined the RSL Care SA team as Program Manager for ARVL, and he has done a sterling job in progressing this important area of mission for RSL Care SA.

As part of our work through ARVL RSL Care SA continues to be at the forefront of discussions concerning issues of veteran homelessness on the national stage, and in September 2019 we were pleased to host a workshop on this issue that brought together a variety of homeless service providers along with Open Arms, DVA, and the Community Housing Industry

# RSL CARE SA CHAIR'S REPORT 2020

Loretta Byers



seen in the manner in which we are planning to provide this significant residential care service in a rural area of genuine need. Many aged care operators are struggling to provide care services in regional settings, and RSL Care SA is pleased that we can provide this support to veterans and the broader community.

It would be neglectful of me not to mention Nathan

Association (CHIA). This workshop was held at the War Veterans Home in Myrtle Bank, and the impressive list of attendees explored a broad variety of complex issues associated with veteran homelessness. The workshop generated a variety of useful outcomes and follow up actions, and perhaps most importantly it connected an extremely capable and committed network of people who are all eager to improve the situation of veteran homelessness nationally. The fact that RSL Care SA has been supporting homeless veterans since 1915 is not lost on me, and we will continue to serve our veteran community in this manner for as long as the need remains. With an eye on the future however, it is our hope that we can all see this need greatly reduced as we collectively generate better outcomes for our emerging veteran groups.

Speaking of the future, the Board of RSL Care SA is pleased to report that we are quickly progressing through the goals of our ten-year plan (now in its fourth year), and the strategic direction we set back in 2016 will ultimately see us deliver a brand new 72-bed residential aged care facility in Murray Bridge by April 2023. The CEO will explain more about this project in his report, however for now I'd like to highlight the importance that our Board places on our capacity to deliver on our mission-based activities, and the evidence of this can be

Klinge and his leadership team for their efforts in the past year which have been exceptional, the challenges that they have been presented with have been extraordinary and well beyond the normal operating environment that would be expected by employees. On behalf of all Directors, we sincerely thank you all.

As I leave you now, I would like to inform you that this will be my final report as Chair, and as a Director of RSL Care SA, because after 12 years on the Board I am stepping down to allow the next generation of leaders to take up the mantle. While I will remain very connected to RSL Care SA through invited roles on Board sub committees and the like, I would like to take this opportunity to use my final words to acknowledge and thank all of the staff, volunteers, family members and residents who have walked our halls during my time as a Director of RSL Care SA. It has been a genuine privilege to be involved with you all, and I am very proud of everything that collectively we have achieved. I wish you all the very best as we head into the Christmas period, and I will be watching with interest and excitement to see what FY20/21 and the future brings for RSL Care SA.

Loretta Byers  
Chair  
RSL Care SA





Florence Nightingale, c. 1860

To celebrate the invaluable contribution of Nurses and Midwives to global health care and to advance nurses' vital role in transforming health care around the world, the World Health Organization (WHO) declared 2020 as the International Year of the Nurse and the Midwife – Nursing the World to Health.

2020 is also the year we celebrate the 200th anniversary of Florence Nightingale's birth. Florence Nightingale established the principles of modern nursing and hospital sanitation.

In acknowledging the incredible contribution that nurses have made to Australia's military forces and to our own organisation, RSL Care SA is very pleased to dedicate this Annual Report in recognition of their service.



Nurses Marching, 7th Australian General Hospital, Sister Isabel Erskine Plante, World War II, circa 1942

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

# FINANCIAL STATEMENTS

For the Year Ended 31 December 2020

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

For the Year Ended 31 December 2020

	Note	Consolidated Group	
		'2020 \$	'2019 \$
Revenue	4(a)	7,285,640	9,384,998
Financial income	4(b)	248	430,676
Other income		716,697	94,237
Cost of goods sold		(3,393,522)	(4,281,302)
Employee benefits expense		(2,292,170)	(2,709,268)
Depreciation and amortisation expense		(619,738)	(679,508)
Impairment loss on non-financial assets		(25,034)	(177,422)
Other expenses	4(c)	(1,182,831)	(1,908,527)
Finance Costs		(386,495)	(421,507)
<b>Profit/(loss) before income tax</b>		<b>102,796</b>	<b>(267,623)</b>
Income tax expense		-	-
<b>Profit/(loss) after income tax</b>		<b>102,796</b>	<b>(267,623)</b>
<b>Other comprehensive income:</b>			
<b>Total comprehensive income for the year</b>		<b>102,796</b>	<b>(267,623)</b>

The accompanying notes form part of these financial statements.

## Consolidated Statement of Financial Position

As At 31 December 2020

	Note	Consolidated Group '2020 \$	'2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	6	1,146,339	524,973
Trade and other receivables	7	101,309	113,097
Inventories	8	259,236	283,571
Investments	9	10,184	10,088
Other assets	10	97,166	152,398
Non-current assets held for sale		-	-
<b>TOTAL CURRENT ASSETS</b>		<b>1,614,234</b>	<b>1,084,127</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	7	-	-
Property, plant and equipment	11	2,257,189	2,331,281
Intangibles	12	811,407	836,441
Right of use Assets	13	6,257,477	6,716,248
<b>TOTAL NON-CURRENT ASSETS</b>		<b>9,326,073</b>	<b>9,883,970</b>
<b>TOTAL ASSETS</b>		<b>10,940,307</b>	<b>10,968,097</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	14	852,871	1,021,290
Borrowings	15	220,494	223,445
Employee benefits	16	140,459	122,663
Other liabilities	17	317,208	158,106
<b>TOTAL CURRENT LIABILITIES</b>		<b>1,531,031</b>	<b>1,525,504</b>
<b>NON-CURRENT LIABILITIES</b>			
Trade and other payables	14	-	-
Borrowings	15	943,349	762,211
Employee benefits	16	10,235	4,143
Right of Use Lease Liability		7,431,938	7,756,341
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>8,385,522</b>	<b>8,522,695</b>
<b>TOTAL LIABILITIES</b>		<b>9,916,553</b>	<b>10,048,199</b>
<b>NET ASSETS</b>		<b>1,023,754</b>	<b>919,899</b>
<b>EQUITY</b>			
Reserve	18	23,863	17,141
Accumulated Funds		999,892	902,758
Memorial Trusts	15	-	-
<b>TOTAL EQUITY</b>		<b>1,023,754</b>	<b>919,899</b>

The accompanying notes form part of these financial statements.

## Consolidated Statement of Changes in Equity

For the Year Ended 31 December 2020

	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	-	102,796
Payments from reserves	-	-	-
Receipts into reserves	-	1,060	1,060
Transfers accumulated funds & memorial trusts to reserves	(5,662)	5,662	-
Balance at 31 December 2020	999,892	23,863	1,023,754

	Consolidated Group		
	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2018	1,174,134	1,305	1,175,439
Profit/(loss) for the year	(267,623)	-	(267,623)
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	(267,623)	-	(267,623)
Payments from reserves	-	-	-
Receipts into reserves	-	12,083	12,083
Transfers accumulated funds to reserves	(3,753)	3,753	-
Balance at 31 December 2018	902,758	17,141	919,899

The accompanying notes form part of these financial statements.

## Consolidated Statement of Cash Flows

For the Year Ended 31 December 2020

	Note	Consolidated Group	
		'2020	'2019
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Receipts from operations		6,825,716	9,128,890
Cash payments from operations		(6,370,302)	(9,288,447)
Finance costs paid		(386,495)	(421,507)
Cash receipts from government grants		459,924	256,108
Income from investments received		248	430,676
Net cash provided by operating activities	5	<u>529,092</u>	<u>105,719</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Purchase/Sale of Property, Plant and Equipment	11(a)	(86,875)	(97,418)
Monies received into reserves		1,060	12,083
Purchase of intangible assets		-	-
Movement in Term Deposits		(96)	(10,088)
Net cash used in investing activities		<u>(85,912)</u>	<u>(95,423)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Proceeds from borrowings		256,297	52,778
Repayment of borrowings		(78,111)	(313,815)
Net cash provided by/(used in) financing activities		<u>178,186</u>	<u>(261,037)</u>
Net increase/(decrease) in cash and cash equivalents held		621,366	(250,741)
Cash and cash equivalents at beginning of year		524,973	775,713
Cash and cash equivalents at end of financial year	6	<u><u>1,146,339</u></u>	<u><u>524,973</u></u>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

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.

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 1 Summary of Significant Accounting Policies continued

#### (c) Inventories

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

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

#### (d) Property, plant and equipment

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

##### Plant and equipment

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

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

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

##### Depreciation

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

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

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

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

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

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

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



## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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 2020

### 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 2020

### 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 2020

### 1 Summary of Significant Accounting Policies continued

#### (k) Revenue and other income

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

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

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

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

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

Commission is recognised as it accrues.

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

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

#### (l) Finance costs

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

#### (m) Goods and services tax (GST)

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

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

#### (n) Income tax

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

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

#### (o) Comparative figures

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

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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.

##### (iii) Services Cemeteries Trust Inc. (SCT)

It previously provided assistance in the internment of deceased ex-service persons. This entity has ceased operations and has been wound up with the ACNC and Consumer & Business Affairs

##### (iv) The Poppy Day Trust Fund Inc. (PDT)

It previously had a major role in the provision of aged care services, accommodation and welfare housing. This entity has ceased operations and has been wound up with the ACNC and Consumer & Business Affairs

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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	6,352,175	597,673	335,791	<b>7,285,640</b>
Financial income	93	42	113	<b>248</b>
Other income	709,384	298	7,016	<b>716,697</b>
Cost of goods sold	(3,393,522)	-	-	<b>(3,393,522)</b>
Employee benefits expense	(1,624,390)	(417,467)	(250,313)	<b>(2,292,170)</b>
Depreciation and amortisation expense	(589,686)	(769)	(29,283)	<b>(619,738)</b>
Impairment loss on non-financial assets	(23,687)	-	(1,346)	<b>1,697,155</b>
Other expenses	(995,365)	(30,990)	(156,476)	
Finance Costs	(379,540)	-	(6,955)	<b>(386,495)</b>
<b>Profit/(loss) before income tax</b>	<b>55,462</b>	<b>148,787</b>	<b>(101,453)</b>	<b>102,796</b>
Income tax expense				-
<b>Profit/(loss) after income tax</b>	<b>55,462</b>	<b>148,787</b>	<b>(101,453)</b>	<b>102,796</b>
<b>Other comprehensive income:</b>				
<b>Total comprehensive income for the year</b>	<b>55,462</b>	<b>148,787</b>	<b>(101,453)</b>	<b>102,796</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 3 Consolidation breakdown

#### Statement of Financial Position

	Avoca Club Limited	ANZAC Remembrance Trust	RSLSA	Consolidated
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	619,152	321,440	205,747	<b>1,146,339</b>
Trade and other receivables	11,900	1,790	87,619	<b>101,309</b>
Inventories	259,236	-	-	<b>259,236</b>
Investments	-	-	10,184	<b>10,184</b>
Other assets	81,884	-	15,282	<b>97,166</b>
<b>TOTAL CURRENT ASSETS</b>	<b>972,172</b>	<b>323,230</b>	<b>318,832</b>	<b>1,614,234</b>
<b>NON-CURRENT ASSETS</b>				
Trade and other receivables				-
Property, plant and equipment	2,232,376	2,191	22,622	<b>2,257,189</b>
Intangibles	810,239	1	1,167	<b>811,407</b>
Right of use Assets	6,198,695	-	58,782	<b>6,257,477</b>
<b>TOTAL NON-CURRENT ASSETS</b>	<b>9,241,309</b>	<b>2,192</b>	<b>82,571</b>	<b>9,326,073</b>
<b>TOTAL ASSETS</b>	<b>10,213,481</b>	<b>325,423</b>	<b>401,403</b>	<b>10,940,307</b>
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
Trade and other payables	816,373	31,619	4,879	<b>852,871</b>
Borrowings	220,494	-	-	<b>220,494</b>
Employee benefits	40,223	100,236	-	<b>140,459</b>
Other liabilities	66,649	86,468	164,091	<b>317,208</b>
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,143,739</b>	<b>218,323</b>	<b>168,969</b>	<b>1,531,031</b>
<b>NON-CURRENT LIABILITIES</b>				
Trade and other payables				-
Borrowings	943,349	-	-	<b>943,349</b>
Employee benefits		10,235		<b>10,235</b>
Right of Use Lease Liability	7,336,651	-	95,286	<b>7,431,938</b>
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>8,280,000</b>	<b>10,235</b>	<b>95,286</b>	<b>8,385,522</b>
<b>TOTAL LIABILITIES</b>	<b>9,423,739</b>	<b>228,558</b>	<b>264,256</b>	<b>9,916,553</b>
<b>NET ASSETS</b>	<b>789,742</b>	<b>96,865</b>	<b>137,148</b>	<b>1,023,754</b>
<b>EQUITY</b>				
Reserve	-	9,415	14,448	<b>23,863</b>
Accumulated Funds	(2,963,258)	425,842	3,537,308	<b>999,892</b>
<b>TOTAL EQUITY</b>	<b>(2,963,258)</b>	<b>435,257</b>	<b>3,551,756</b>	<b>1,023,754</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 4 Result for the Year

#### (a) Revenue

	Consolidated Group	
	'2020	'2019
	\$	\$
Grants	213,645	192,226
Advertising & sponsorship	5,000	7,405
Bequests	5,662	3,753
Donations	194,928	258,319
Subscriptions	208,683	197,377
Trading income	6,307,249	8,493,522
Commissions received	22,922	12,662
Rebates received	32,919	139,760
Sundry income	234,633	4,974
Memorial Hall income	60,000	75,000
<b>Total Revenue</b>	<b>7,285,640</b>	<b>9,384,998</b>

#### (b) Financial Income

Administrator Distribution	-	425,479
Financial income	(248)	5,196
<b>Total Financial Income</b>	<b>(248)</b>	<b>430,676</b>

#### (c) Other expenses

Advertising & Marketing	149,258	371,224
Advocacy	8,799	22,482
Audit & Accounting	16,700	75,063
Cleaning Expenses	52,086	69,087
Commemoration expenses	16,449	77,180
Insurance	71,399	55,883
License Fees	47,873	61,194
Printing & Stationery	8,095	5,735
Rates, Taxes and Utility Expenses	348,348	461,472
Repairs & Maintenance	54,267	78,780
Telephone & Postage	34,104	29,782
Travelling & Motor Vehicle Expenses	9,502	21,372
Other Expenses	365,950	579,273
<b>Total other expenses</b>	<b>1,182,831</b>	<b>1,908,527</b>

The accompanying notes form part of these financial statements.



## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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	
		'2020	'2019
		\$	\$
Profit/(loss) for the year		102,796	(267,623)
Cashflows excluded from profit attributable to operating activities			
Non-cash flows in profit:			
- depreciation & amortisation		619,738	679,508
- (profit)/loss on sale of investments		-	-
- impairment of non-financial assets		25,034	177,422
- 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		67,020	(169,843)
- (increase)/decrease in inventory		24,336	14,146
- (increase)/decrease in liabilities (excluding employee benefits)		(333,721)	(298,846)
- (increase)/decrease in employee benefits (long service & annual leave)		23,889	(29,044)
Cashflow from operations		<u>529,092</u>	<u>105,719</u>

### 6 Cash and Cash Equivalents

Cash at bank and in hand	<u>1,146,339</u>	<u>524,973</u>
Cash and cash equivalents	<u>1,146,339</u>	<u>524,973</u>

(a) Reconciliation of cash

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

Cash and cash equivalents	1,146,339	524,973
<b>Balance as per consolidated statement of cash flows</b>	<u>1,146,339</u>	<u>524,973</u>

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 7 Trade and Other Receivables

	Consolidated Group	
	'2020	'2019
	\$	\$
CURRENT		
Trade receivables	101,309	113,097
<b>Total current trade and other receivables</b>	<b>101,309</b>	<b>113,097</b>
NON-CURRENT		
<b>Total non-current trade and other receivables</b>	<b>-</b>	<b>-</b>

### 8 Inventories

Bar	22,409	27,850
Kitchen	11,759	15,838
Bottleshop	225,067	239,884
Other	-	-
	<b>259,236</b>	<b>283,571</b>

### 9 Investments

CURRENT		
Term Deposits	10,184	10,088
	<b>10,184</b>	<b>10,088</b>

### 10 Other Assets

CURRENT		
Prepayments	97,166	152,398
Accrued income		-
	<b>97,166</b>	<b>152,398</b>

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 11 Property, Plant and Equipment

	Consolidated Group	
	2019	2019
	\$	\$
Plant and equipment		
At cost	281,261	251,924
Accumulated depreciation	(177,740)	(159,482)
<b>Total plant and equipment</b>	<b>103,521</b>	<b>92,441</b>
Furniture, fixture and fittings		
At cost	306,394	299,823
Accumulated depreciation	(289,343)	(272,704)
<b>Total furniture, fixture and fittings</b>	<b>17,051</b>	<b>27,120</b>
Motor vehicles		
At cost	39,124	41,427
Accumulated depreciation	(30,834)	(31,132)
<b>Total motor vehicles</b>	<b>8,290</b>	<b>10,295</b>
Improvements		
At cost	2,087,764	2,087,764
Accumulated depreciation	(299,959)	(247,765)
<b>Total improvements</b>	<b>1,787,805</b>	<b>1,839,999</b>
Gaming Machines		
At cost	659,328	630,218
Accumulated depreciation	(318,806)	(268,793)
<b>Total gaming machines</b>	<b>340,523</b>	<b>361,426</b>
<b>Total property, plant and equipment</b>	<b>2,257,189</b>	<b>2,331,281</b>

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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	92,441	27,120	10,295	1,839,999	361,426	2,331,281
Additions	35,925	6,571	-	-	52,990	95,486
Depreciation expense	(24,845)	(16,640)	(2,005)	(52,194)	(65,283)	(160,967)
Depreciation on Disposed assets	6,588	-	2,303	-	15,270	24,161
Disposals	(6,588)	-	(2,303)	-	(23,880)	(32,771)
Balance at 31 December 2019	103,521	17,051	8,290	1,787,805	340,523	2,257,189

The accompanying notes form part of these financial statements.

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 12 Intangible Assets

	Consolidated Group	
	'2020	'2019
	\$	\$
Website - Virtual War Memorial	840,566	840,566
Accumulated Amortisation	(840,565)	(840,565)
<b>Net Carrying value</b>	<b>1</b>	<b>1</b>
Website - RSL SA	55,533	55,533
Accumulated Amortisation	(54,366)	(53,020)
<b>Net Carrying value</b>	<b>1,167</b>	<b>2,513</b>
Gaming machine entitlements	947,496	947,496
Accumulated amortisation	(137,257)	(113,570)
<b>Net Carrying value</b>	<b>810,239</b>	<b>833,927</b>
<b>Total Intangibles</b>	<b>811,407</b>	<b>836,441</b>

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

Consolidated Group	Website - Virtual War Memorial \$	Website - RSL SA \$	Gaming machine entitlements \$	Total \$
Balance as at 1 January 2020	1	2,513	833,927	836,441
Additions	-	-	-	-
Amortisation	-	(1,346)	(23,687)	(25,034)
Impairment	-	-	-	-
<b>Balance as at 31 December 2020</b>	<b>1</b>	<b>1,167</b>	<b>810,239</b>	<b>811,407</b>

### 13 Right of Use Assets

	Consolidated Group	
	'2020	'2019
	\$	\$
Right of Use Assets	9,095,654	9,095,654
Accumulated Depreciation	(2,838,177)	(2,379,406)
<b>Net Carrying value</b>	<b>6,257,477</b>	<b>6,716,248</b>

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 14 Trade and other payables

	Consolidated Group	
	'2020	'2019
	\$	\$
CURRENT		
Trade Payables	320,825	556,669
Sundry payables and accruals	174,929	74,789
ATO Liabilities	302,545	352,805
Superannuation payable	54,572	37,027
	<b>852,871</b>	<b>1,021,290</b>
NON CURRENT		
Other liabilities	-	-
	-	-
<b>Total trade and other payables</b>	<b>852,871</b>	<b>1,021,290</b>

### 15 Borrowings

CURRENT		
Borrowings	40,494	43,445
Bank loan - secured	180,000	180,000
	<b>220,494</b>	<b>223,445</b>
NON CURRENT		
Borrowings	31,349	49,883
Bank loan - secured	912,000	712,328
	<b>943,349</b>	<b>762,211</b>
<b>Total borrowings</b>	<b>1,163,842</b>	<b>985,656</b>

#### (a) Change from prior year reporting

Through greater reporting and ongoing negotiations with the Bank the bank continues to support the ongoing funding of the Avoca business on the terms of the initial borrowing

As a result the Directors are now confident that the classification of the Bank loan can be proportioned between the amount due to be repaid in the following 12 months and repayments due 12 months and greater

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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

RLSA 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

	<b>Consolidated Group</b>	
	<b>'2020</b>	<b>'2019</b>
<b>CURRENT</b>	<b>\$</b>	<b>\$</b>
Provision for annual leave	61,302	57,440
Provision for days in Lieu	588	-
Provision for long service leave	<b>78,569</b>	65,223
	<b>140,459</b>	<b>122,663</b>
<b>NON CURRENT</b>	<b>\$</b>	<b>\$</b>
Provision for long service leave	<b>10,235</b>	4,143
	<b>10,235</b>	<b>4,143</b>

### 17 Other liabilities

<b>CURRENT</b>		
Income Received in advance	<b>246,279</b>	63,881
Other liabilities	<b>70,929</b>	94,225
	<b>317,208</b>	<b>158,106</b>

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 18 Reserves

	Consolidated Group	
	'2020	'2019
	\$	\$
Beatrice Mettam Memorial Fund		
Opening balance	3,753	-
Transfers in	5,662	3,753
Transfers out		-
	9,415	3,753
Adelaide sub-Branch Advocacy reserve		
Opening balance	13,388	1,305
Transfers in	1,060	12,083
Transfers out		-
	14,448	13,388
	23,863	17,141

### 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 2020, the Directors have approved the upgrade of Gaming area of the Avoca Hotel to cater for the change in Gaming Machine legislation and the impact Covid-19 has had on the area requirements to enable the Gaming Room to operate to it's full capacity. This upgrade has been costed at \$300,000 with expectation of a contribution of \$100,000 from the landlord. Financial projections have been provided to BankSA who have provided in-principal approval to fund the capital expenditure subject to completion of facility documentation in early 2021.

In addition the Board has approved the operating budget which has in addition to the above capital expenditure allowance for various operational upgrades to the Hotel. These amounts will be subject to individual approval and financial assesment as they occur during the year



## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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 '2020 \$	'2019 \$
<b>Financial Assets</b>			
Cash and cash equivalents	5	1,146,339	524,973
Trade and other receivable	6	101,309	113,097
Available-for-sale financial assets:			
- at fair value			
- held to maturity investments			
		10,184	10,088
	8	10,184	10,088
<b>Total financial assets</b>		<b>1,257,832</b>	<b>648,158</b>
<b>Financial Liabilities</b>			
Trade and other payables	13	852,871	1,021,290
Borrowings	12	1,163,842	985,656
Other liabilities	16	317,208	158,106
Total financial liabilities		<b>2,333,921</b>	<b>2,165,052</b>

### 21 Contingent Liabilities and Contingent Assets

In the opinion of the State Board, the Association did not have any contingencies at 31 December 2020

## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 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 2020

### 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  
Gary Glynn-Roe  
Trevor Whitelaw  
Wayne Langford  
John O'Grady (appointed Sept 2019)  
Paula Dabovich (appointed Sept 2020)  
Jo Hanrahan (appointed Dec 2020)  
Greg Crotty (appointed Nov 2020)

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

### 25 Subsequent Event

No material events have occurred subsequent to the balance date

## 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 2020 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 15 March 2021



.....  
State President



.....  
Trustee

The accompanying notes form part of these financial statements.



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## AUDIT SERVICES



CHARTERED ACCOUNTANTS  
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All correspondence to:  
PO Box 1236  
UNLEY BC SA 5061

### INDEPENDENT AUDIT REPORT TO THE DIRECTORS OF

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

#### **Qualified Audit Opinion**

We 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, 2020 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 our opinion, except for the effects of the matters contained in the qualifications paragraph, the financial report of Returned & Services League of Australia (S.A. Branch) Inc. and Controlled Entities is in accordance with the Associations Incorporation Act (SA) 1985 including:-

- i. giving a true and fair view of the Group’s financial position as at the 31<sup>st</sup> December, 2020 and of its performance for the year ended on that date;
- ii. complying with Australian Accounting Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board and the Associations Incorporation Act (SA) 1985, the Corporation Act 2001 and the ACNC Act.

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

We conducted our audit in accordance with Australian Auditing Standards – Reduced Disclosure Requirements of the Australian Accounting Standards Board. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for The Audit of the Financial report* section of our report. We are independent of the Group in accordance with the Auditor’s Independence Requirements of the ACNC Act and the Ethical Requirements of the Accounting Professional and Ethical Standards Board’s APES 110; *Code of Ethics for Professional Accountants* (“The Code”) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

1. It is not practicable to extend our examination of some items of income and expenditure beyond the amounts shown in the books and records of the organisation.
2. 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, 2020.
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 Directors are responsible for the other information. The other information comprises information included in the Group's annual report but does not include the financial report and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We 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 report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that 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.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole, is free from material misstatement whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We also;

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

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

Dated this 27<sup>th</sup> day of May, 2021

A handwritten signature in black ink, appearing to read 'Barrie M. Mansom', with a long horizontal flourish extending to the right.

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

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





The League extends sincere sympathy to the relatives and friends of those Members for whom the Last Post sounded during 2020

*Lest We Forget*

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