



AFGHANISTAN
20 YEARS



KOKODA 80TH ANNIVERSARY
1942—2022



75TH ANNIVERSARY OF
AUSTRALIAN PEACEKEEPERS



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

2022 Annual Report



RSL
South Australia



Flight Lieutenant Steven Warrior (centre) RAAF Base Edinburgh Indigenous Liaison Officer, conducting a smoking ceremony with Mahleaha Buckskin at the Anzac Day 2022 Dawn Service, in the presence of Her Excellency the Hon Frances Adamson AC, Governor of South Australia and Mr Rod Buntan. Photographer: Kate Elmes

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 2022

Mrs Cheryl Cates

This year commenced with the dreaded COVID nearly behind us however, still being mindful that it was still about, though restrictions had eased, and we could all commence getting back to some normality in our lives, be it work or home. Again, we thank all the Sub-Branches for their understanding throughout this time and for the efforts they went to in complying with the restrictions. It certainly wasn't easy!

We continue to focus on our core Pillars of Advocacy, Welfare, Mateship, Commemoration and Sustainability.

We will continue to conduct ourselves in an open, honest and accountable manner in everything we do, at the same time valuing respect, being bound by integrity and united through mateship.

Governance

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

Royal Commission into Veterans Suicide

We continue to watch and learn with interest the interviews that have been conducted by the Commission to date and welcomed the Interim Report and the recommendations contained therein. The Commission is due to conduct hearings in South Australia in the later half of 2023. All States have been kept informed of the media interest from each hearing.

National Emergency Medal

We were pleased to advise you in November of this year that we had received a response stating that on the 28th August the Governor General had signed a declaration amending the end date for eligibility of the National Emergency Medal between the Kangaroo Island and Adelaide Hills fires. The RSL and along with a 'Consortium' of other ESOs put up a very strong submission outlining the fact that hundreds of ADF personnel, many of them reservists called out for the first time, appeared to have been disenfranchised by these discrepancies. We asked for consideration of the end date to be extended from 6th January 2020 to 22nd January 2020 as that is when the Adelaide Hills fire was declared safe. As a direct result of this and the efforts of support of ADF personnel in SA, hundreds will now receive a medal they would not have if it wasn't for our and others advocacy on their behalf. A good result indeed!

STATE PRESIDENT'S REPORT 2022

Mrs Cheryl Cates

Commemoration

In 2022 Anzac day, the most significant day of the year on Australia's calendar returned to its full strength, which allowed for the city and Sub-Branches to conduct Dawn Services and marches across the country, with a great turnout to these services.

Our Anzac Day Commemorations Committee, under the leadership of Mr Ian Smith, worked tirelessly to deliver an appropriate Dawn Service. The march again was also successful however, understandably down on numbers and public attendance. The after-march event held at Torrens Parade Ground was well received and catered for and assisted by many volunteers. We thank all the Sub-Branches for their contribution and were most impressed in the way they handled their services.

The 2022 Youth Vigil under the leadership of Vincent Scotland and his very capable team, was also back to full strength. It is amazing to see the youth involved in this Vigil and how seriously they take their roles. Those youth on the evening conduct the entire service with the main address delivered by one of the winners of the Premier's Anzac spirit School Prize. The Vigil is well attended by dignitaries, families and other invited guests. They need to be congratulated for their efforts.

Our Breakfast of Remembrance took place at the Hilton Hotel on the 8th November this year with Ian Smith our very capable MC for the morning and guest speaker in Peter Rudland, a veteran himself, with good numbers in attendance.

On the 21st August a commemorative service was conducted at the Vietnam War Memorial at Torrens Parade Ground. This was in part to transition the Service back to the Parade Ground to the Memorial that was purposely build for it. A great turnout was had on the day with a very moving guest speaker in Michael Von Berg MC OAM delivering the main address. Catering for the event was provided by the Vietnamese Community.

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

The Virtual War Memorial Australia is an outstanding commemorative collection, purpose built to honour the personal experiences of all those who have served the nation in times of conflict, from the Boer War through

to Afghanistan. Register online with the Virtual War Memorial Australia at www.vwma.org.au 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. I reiterate, "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 is there for everybody to use, and we would encourage you to do so.

Constitution Rewrite

An Extraordinary Sub-Branch Conference was held on 2nd December to iron out some anomalies that arose from the accepted Constitution Rewrite from that of 2021. Amendments were passed by the majority, and this was accepted by Consumer and Business Services and is available on the Website www.rslsa.org.au. The Committee is continuing to work to bring the rewrite of the By-Laws to the membership, to align it with the Constitution. We appreciate the efforts they are putting into this.

Avoca Hotel

The Avoca continued to trade and again has been well patronised by ESOs and Associations gathering on a regular basis. In February 2022 Sub-Branches were advised that we had been working with potential purchasers for the sale of the Avoca Hotel and that we had signed a contract with those potential purchasers. In May, unfortunately, we had to come out to advise that the sale did not proceed due to the purchaser terminating the agreement. While this was disappointing it was business as usual while we pursued other options and would keep you informed of any significant developments.

Sub-Branches

We appreciate all the efforts and support by Sub-Branches given to the State Branch. We can only continue to forge and work together. It is intended to continue working with those Sub-Branches whose numbers are very low and needing guidance and assistance with the CEO and Finance and Administration Manager having given assistance to many of the Sub-Branches already.

STATE PRESIDENT'S REPORT 2022

Mrs Cheryl Cates



Certificate of Appreciation presented to CEO PAFC



Governor of SA, Keith 'Chook' Fowler and Premier of SA cutting ribbon for the Thailand paver



Neil Nichols with Wife and Granddaughter at AVCAT Scholarship presentation



Greg Melick RSL National President, Geoff Bock MP Minister for Veterans Affairs SA and Cheryl Cates RSL SA State President

STATE PRESIDENT'S REPORT 2022

Mrs Cheryl Cates

Conclusion

One of the most talked about issues within the League is the future direction and orientation of the RSL. How should the League react to a changing environment in Australia, to new community attitudes and values, to different directions in government policies, to the electronic media and telecommunications, to the ageing and attrition of its members? How can the League attract new members? Should the League just be content to fade away? What sort of problems does the average Sub-Branch face? How do we maintain pride in Australia? All these questions need answering and have been discussed for many years.

We would continue to provide current, relevant and informative information in our communications. Older officials should consider stepping aside to allow younger members to fill leadership roles. Extra efforts should be made to recruit members of the ADF, unit associations and eligible members of ethnic communities and national policies could be better derived from the opinions of membership and not be modified to take into consideration minority public attitudes.

I would like to thank all the hard-working staff and volunteers at the State Branch under the leadership of the CEO. All our Board Members who have supported me and at times represented at various gatherings and commemorative services. While the Board became deficient of three members in the later part of the year, a huge thank you goes to Ian Smith and Meredith Burgess for stepping into the breach to allow the Board to continue going about the business for the State Branch. Many thanks to our Regional Advisers and Sub-Branch Volunteers.

Our heartfelt thanks and appreciation as always is extended to RSL Care SA for their continued support.



Life Membership Kevin Klose Tanunda RSL Sub-Branch



Guest Speaker Peter Rudland RSL Australia Ambassador at Breakfast of Remembrance



Food run to Peterborough RSL Sub-Branch



Stirling RSL Sub-Branch Annual Luncheon



CHIEF EXECUTIVE OFFICER'S REPORT 2022

David Grenvold

The State Branch

The State Board and staff continued to deliver the 2021 – 2023 Strategic Plan achieving significant progress relating to changes to our governance model, increases to our compensation advocacy service and the further expansion of the RSL Veteran Employment program. During the year the new State Branch Constitution was adopted by the members at the December Extraordinary Sub-Branch Conference following significant work done by Ian Smith in a compressed timeframe along with the Governance Committee. Another notable achievement was the “one vote, one member” change in the Constitution and to By-Law 9, the election by-law following consultation with the Sub-Branch network.

None of this could have been achieved however without a significant focus on the financial sustainability of the RSL State Branch from the Board, ensuring that we further consolidated our financial position following the administration process. As with the Sub-Branch network, the State Branch was still dealing with the impact of Covid on our operations throughout 2022 which decreased the ability to conduct some of our traditional activities.

As I have indicated previously the Strategic Plan and accompanying Roadmap allows our Sub-Branches and members to understand where the State Board is focusing their efforts and the resources of the RSL in SA, NT and Broken Hill. If at any stage throughout the year the members would like to know what is going on at the State Branch, they can refer to the Roadmap and contact the State Branch with any queries.

Another important factor is that we work very closely with RSL Australia to ensure we have alignment and use our national presence to impact the lives of veterans and their families in a positive way. We will continue to leverage the benefits of being a national organisation with the largest veteran footprint in the country to engage with our local communities for the benefit of veterans and current serving ADF personnel.

People and Culture

There were some staff additions throughout 2022 as we continued to focus on our Veteran Services plan. Tara Lewis-Christie joined the team as Finance and Administration Manager which is a critical role enabling us to deliver on our Veteran Services objectives. This included financial management duties in relation to the Avoca Hotel which required a significant time commitment from her. In addition to the finance responsibilities, Tara also managed the membership renewal and acquisition process with support from Rebecca Tulk the Membership Coordinator and a band of volunteers.

We added Paul Dickson to the Advocacy team as a Trainee Advocate under the guidance of our Senior Advocate, Steve Ceissmann. Paul completed his Level 1 ATDP training at the conclusion of 2022 and was subsequently awarded his Level 1 certificate in early 2023.

Alison Ashby joined us as Veteran Services Coordinator with a focus on our three priority areas of **advocacy**, **employment** and **wellbeing** programs for veterans. As part of the RSL Veteran Employment Program (VEP), Sally Holland was added to the team as the Case Manager delivering the RSL Australia VEP program to those either transitioning out of Defence or those who had transitioned out previously and were in need of assistance to gain meaningful employment.

I would like to acknowledge the significant amount of work by those who volunteer across both the State Branch and Sub-Branch network and thank them as they continue to provide much needed support.

I would also like to thank the entire RSL SA, NT and Broken Hill Board for the many hours they devoted to the RSL and staff for their support and hard work to ensure we continue to deliver on our strategic plan.

Veteran Services

For the first time the 2021 Census asked direct questions on our Nations level of service with the results indicating that there were significantly more veterans in our community than had previously been considered with over 58,000 current serving and ex-serving personnel living in SA, NT and Broken Hill. The RSL has recognised this is an opportunity to re-establish itself as a leader to engage better with this group and provide increased support for the veteran community.

The State Branch continued to prioritise developing and delivering programs to assist veteran's and their families and we continued to add resources to the Veterans Services division within the overall structure of the business.

RSL Advocates play a vital role to ensure individuals receive a fair hearing of their case or the outcome they seek. In 2022 together with the great support from the teams at Largs Bay and Tea Tree Gully RSL Sub-Branches we assisted 367 individuals seeking to be heard which included over 750 individual medical claims.

In 2022 and together with RSL Australia, the State Branch continued to implement the RSL Veteran Employment Program (VEP) funded by DVA to assist veterans in their employment journey. The program differs from some employment programs in that it leverages the RSL breadth of services as referral pathways as well as extending the support from other aspects including compensation claims and wellbeing programs. RSL SA is proud to be the first state branch to deliver this program outside Queensland and to date we have assisted over 80 participants to secure long term employment outside defence.

The remaining pillar of our Veteran Services department is Wellbeing and we continued to focus on veterans in need across a range of areas including short term housing solutions and incarceration. The State Branch worked closely with RSL Care and the ARVL Program (Andrew Russell Veteran Living) to ensure that veterans who needed immediate accommodation were catered for. Nathan Klinge and the RSL Care team have developed the best accommodation program in the state and possibly the country to ensure that any veteran in SA who needs assistance with housing is supported. To date this program has provided over 21,000 nights of accommodation for veterans.

We also worked with Chris Tilley to assist incarcerated veterans to integrate back into the community and live meaningful lives. Chris has worked for the Department of Corrections for a number of years since transitioning from the army and his program was formally recognised by the Department with funding specifically aimed at helping those veterans who found themselves in the prison system.

Membership

Following overall growth in membership in 2021, the 2022 membership numbers declined slightly which was due mainly to the challenge that all membership organisations are experiencing and that is engaging with the next generation of potential members. This decline was reflected across the country with overall membership of the League declining by 4%. It is therefore vital that we work on this issue together to determine how we can improve the experience for members at Sub-Branches and how we can align being a member of the RSL with assisting the veteran community more effectively.

We issued new, distinct Service Member cards for the first time in 2022 along with the issuing of Affiliate members cards to every member which had not occurred for 5 years.

The Board continued to engage with as many members as possible in their Sub-Branch roles and by frequent visits to the Sub-Branch network. While there are many challenges with our membership model there are also examples of Sub-Branch Committees growing membership which we need to learn from. The State Branch has planned a Membership Forum to be conducted in 2023 to determine the best way of addressing our membership proposition.

Commemorations

In 2022 we emerged from the total lockdown of 2021 to hold reduced State facilitated Anzac Day services including the Youth Vigil, Dawn Service, Cross of Sacrifice and an Anzac Day March with the great support from the Minister for Veteran Affairs, the Honourable Steven Marshall MP, Premier of South Australia. We were also able to reinstate the traditional Anzac on Torrens event following the Anzac Day March with great support from RSL Care, RAA, BankSA and the Avoca Hotel.

Ian Smith the Chair of the Anzac Day Committee again provided great leadership in delivering these services that are recognised as some of the best in the country, and on behalf of the RSL SA Board, thank you.

CHIEF EXECUTIVE OFFICER'S REPORT 2022

David Grenvold

Ian was well assisted by Keith Harrison our Commemorations and Fundraising Manager who in addition to considerable coordination of the Committee, also managed our communication channels from a content creation and execution perspective.

Fundraising & Sponsorship

Our major appeals, the Anzac and Poppy Appeals declined slightly on the previous year which was not expected considering we were not as restricted as the previous year to be restricted by Covid, however this did enable us to increase our online and digital donation program which we believe will continue to grow.

The annual Breakfast of Remembrance and Anzac on Torrens were two events conducted to raise much needed funds for our veteran programs and both of these were well attended and profitable due to the hard work of the staff and Board.

We continued to work with the Port Adelaide Football Club, who have had an extended history with the RSL and defence personnel, with many of their past players having served during times of conflict. The Club has awarded the Peter Badcoe VC medal for the player that demonstrates the Anzac spirit in the AFL Anzac Round match. Match-worn player guernseys were auctioned off to the public with the funds being donated to the RSL for use in the various veteran programs.

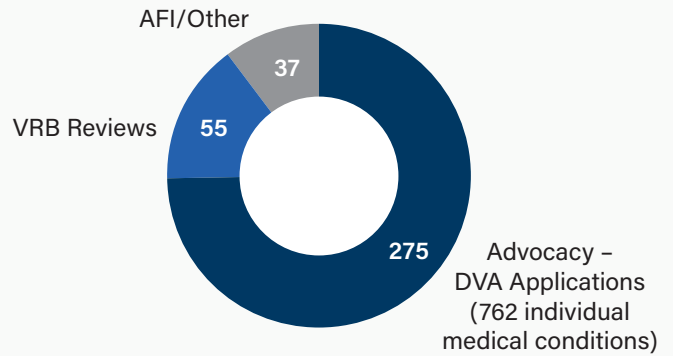
Avoca Hotel

Throughout 2022 we continued to operate the Avoca Hotel while undertaking a sale process that ultimately resulted in two offers and a contract of sale being signed. This was a very disruptive period for the staff and I would like to acknowledge their resilience during a great time of uncertainty for them. The first sale contract that was signed was terminated after the settlement date by the purchaser which forced us to re-enter the market to find another purchaser. The hotel business was eventually sold to the Star Group of hotels operating out of Brisbane but expanding into the South Australian market. The sale settled on January 29 2023 and we will therefore need to reconcile all the entities in 2023.

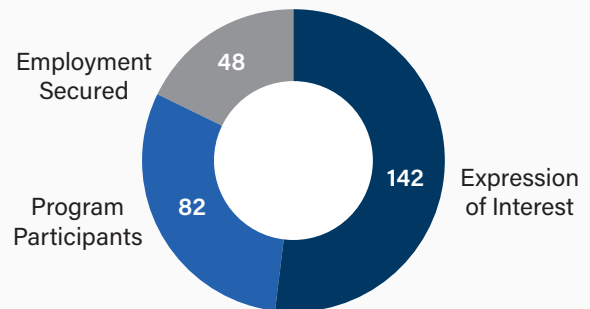
To the Avoca Board of Trevor Whitelaw, Cheryl Cates, Rob Gillies and Steve Larkins a sincere thank you to the enormous effort and role you have all played to ensure that the Avoca continued trading and was ultimately sold providing a return to the RSL State Branch.



Advocacy



Veteran Employment Program



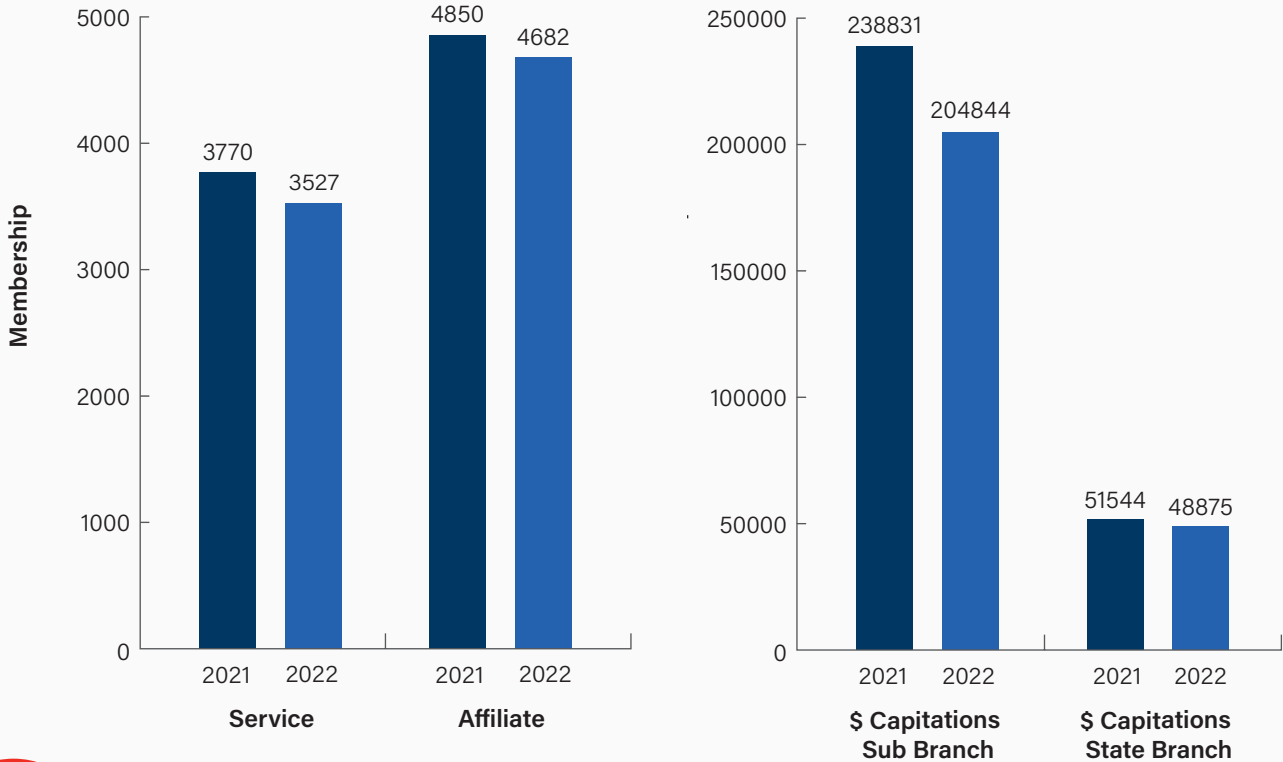
Wellbeing



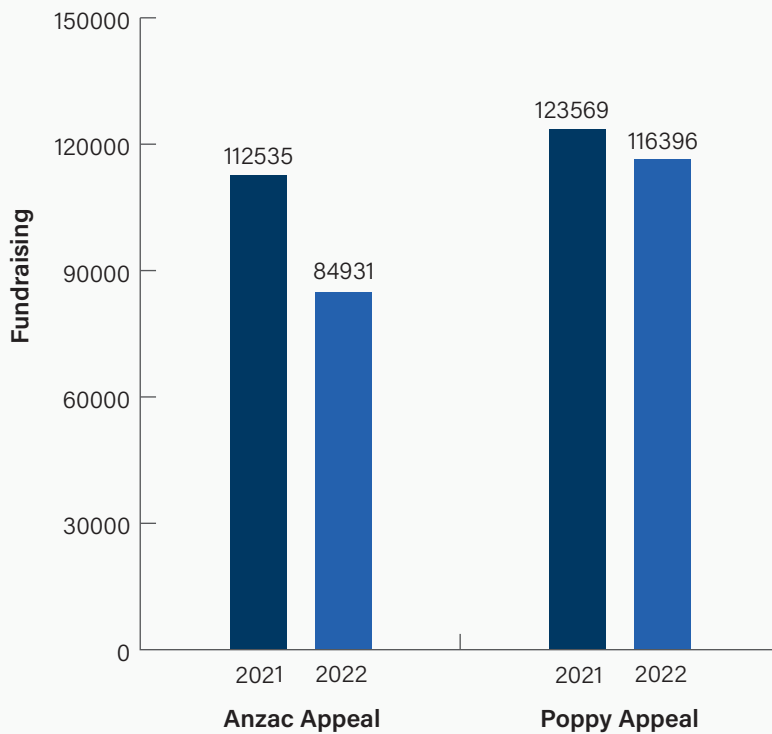
630 hours per month



Membership



Fundraising



The highest Fundraising Sub-Branches 2022:

1. Port Elliot
2. Largs Bay
3. Morphett Vale (Womens Aux)
4. Auburn/Clare Districts
5. McLaren Vale



RSL
SA/NT

STRATEGIC PLAN 2022

About RSL SA, NT and Broken Hill

Who we are

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

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



What we do

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

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

We respect and commemorate all who have served our country.

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

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

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

Our case for change

Connecting with a changing community

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

Adapting to evolving needs and priorities

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

Strengthening our influence in a crowded sector

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

Unlocking our competitive advantages

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

RSL SA/NT & Broken Hill 2022 Strategic Priorities



BOARD

- SP 1 – Update governance framework and entity structure.
- SP 2 – Maintain a relevant and contemporary Sub Branch network.
- SP 3 – Integrate RSL Australia strategic plan into RSLSA/NT operations where relevant.
- SP 4 – Engage the community at all levels to maintain RSL reputation in SA, NT and Broken Hill.
- SP 5 – Develop a sustainable business model for State Branch and Sub Branch network.
- SP 6 – Develop a communication plan that is relevant to all stakeholders.



PEOPLE & CULTURE

- SP 1 – Recruit, retain and align the best talent to meet the needs of the organisation.
- SP 2 – Reposition the RSL (Australia) brand to be relevant to a broader market.
- SP 3 – Achieve operational excellence through best practice systems, processes, and innovation.
- SP 4 – 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 to reach those that need support.
- SP 3 – Develop and deliver relevant veterans wellbeing programs that support current serving ADF personnel, veterans and their families.
- SP 4 – Expand the veteran's employment program aligned to RSLA and Federal Government objectives.



MEMBERSHIP

- SP 1 – Revise membership benefits and value proposition.
- SP 2 – Engage our members through both digital and traditional mediums.
- SP 3 – Develop a communication plan for members, veteran's and the wider community.
- SP 4 – Retain existing members via an efficient renewal program.
- SP 5 – Collaborate with the sub branch network to attract new members.
- SP 6 – Increase support to sub-branch network and add value to their operations.



COMMEMORATION

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



FUNDRAISING & SPONSORSHIP

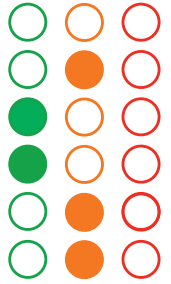
- SP 1 – Leverage RSL brand to increase fundraising and sponsorship opportunities.
- SP 2 – Engage with sub-branch network to create new fundraising initiatives.
- SP 3 – Build relationships with the corporate sector to increase fundraising and sponsorship revenue.
- SP 4 – Create new sponsorship assets and programs that add value to clients.
- SP 5 – Develop a funding model to assist RSL SA/NT to deliver the objects of the RSL.

RSL SA 2022 STRATEGIC PRIORITY SCORECARD



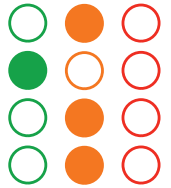
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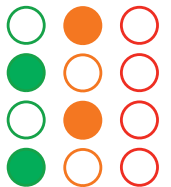
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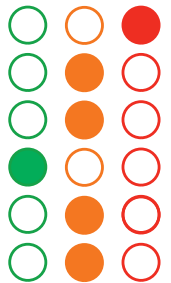
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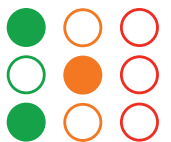
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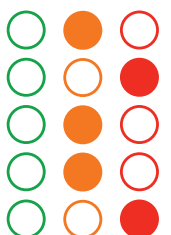
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ANZAC DAY 2022



The Air Force and Army contingent during the Anzac Day Parade through the streets of Adelaide.
Photographer: CPL Brenton Kwaterski <http://images.defence.gov.au>



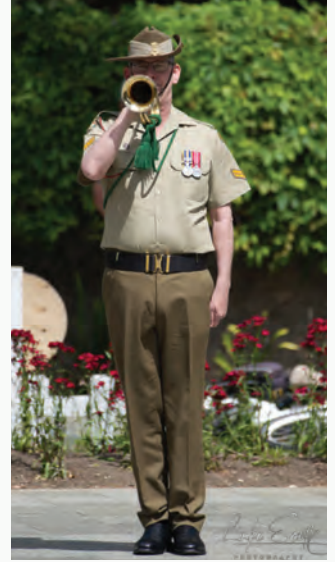
Photographer: Luke Scott

ANZAC DAY 2022



Photographer: Luke Scott

REMEMBRANCE DAY 2022



APPOINTMENTS

Made as from January 2022

Patron

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

State Board

State President: Mrs Cheryl Cates

State Board Members: Mr Trevor Whitelaw OAM, Vice President/Chairman
Mr Wayne Langford OAM
Mr John O'Grady
Mr Greg Crotty
Dr Paula Dabovich (until August 2022)
Ms Jo Hanrahan (until August 2022)
Ms Melody Earl (until August 2022)
Ms Meredith Burgess (from October 2022)
Mr Ian Smith (from October 2022)

Chief Executive Officer: Mr David Grenvold

Summary of Attendance

Name	15 February	12 April	7 June	20 September	25 October	22 November	Total
Cheryl Cates	1	1	1	1	1	1	6
Trevor Whitelaw OAM	1	1	1	1	1	1	6
Wayne Langford OAM	1	1	1	1	1	1	6
John O'Grady	1	1	-	1	1	1	5
Greg Crotty	1	1	1	1	1	1	6
Paula Dabovich	1	1	-	-	-	-	2
Jo Hanrahan	1	-	1	-	-	-	2
Melody Earl	-	1	-	-	-	-	1
Ian Smith	-	-	-	-	1	1	2
Meredith Burgess	-	-	-	-	1	1	2

State Board Appointments

State Vice President/Chairman: Mr Trevor Whitelaw OAM

Auditors: MC Chartered Accountants

Insurance: LCIS (to September 2020), then iCORP Insure

Solicitor: Minter Ellison

Co-Delegate to National Congress: As delegated by the State Board

APPOINTMENTS

Made as from January 2022

Committees

Anzac Day	Messrs Ian Smith, Tony Chaplin OAM, Vincent Scotland (Youth Vigil) and Keith Harrison
Awards	Messrs Peter Cates, Neil Nicholls (until August 2022), Keith Horne (dec) (until August 2022), Michael Sherlock and Luke Scott, Dennis Oldenhove (from August 2022)
Ethics	Messrs Nick Williams AM RFD, Rod Murray, Chris Burns, Gordon Curtis (until October 2022), Steve Dunning, Ms Ilona Horan
Rules Revision	Rod Murray, Jo Hanrahan (until August 2022), Gordon Curtis (until October 2022) and Ian Smith
Veterans' Affairs	Senior Advocate, Steve Ceissmann (until August 2022)

Trusts

Anzac – Remembrance Appeal 1965 Trust Fund	State President, State Board
RSL Memorial Hall Investment Trust	State President and State Board in conjunction with the Crown Solicitor's Office

Representatives

Veterans Advisory Council	State President and Ms Jo Hanrahan (until August 2022)
Veterans Health Advisory Council	Mr Wayne Langford OAM, Dr Paula Dabovich (until August 2022)
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

Reverend Dr Carl Aiken OAM
Mr John Carney OAM
Mr William Chappell OAM
Mr John Gillman OAM
Mr Fred Manno OAM
Mr David Mercer OAM
Mr Anthony Mogridge OAM
Mr Bob Shewring OAM
Mr David Stacey OAM (posthumously)
Mr Jack Thomas OAM (dec)
Mr Walter Trenorden OAM
Mrs Margaret Winterfield OAM

Australia Day Council Medallions

Mrs Elaine Adams	Gawler RSL Sub-Branch
Mr Malcolm Allen	RARSA RSL Sub-Branch
Mr Anthony Bickle	Marion RSL Sub-Branch
Mr Ian Easton	Gawler RSL Sub-Branch
Mr Ian Gully	Police RSL Sub-Branch
Mrs Janeane Haaja	Gawler RSL Sub-Branch
Mrs Rosalie Hogan	Magill RSL Sub-Branch
Mr Fred Hugo	RSL SA State Branch Volunteer
Mr Graham Sargent	Enfield RSL Sub-Branch
Mr Trevor Thomas	Largs Bay RSL Sub-Branch
Ms Joanna Grotto	Largs Bay RSL Sub-Branch

Anzac of the Year

Nil

Meritorious Medal

Nil

Certificate of Merit and Gold Badge

Nil

Life Membership

Mr John Bagg	Tailem Bend RSL Sub-Branch
Mr Trevor Klose	Tanunda RSL Sub-Branch
Mr Dennis Murphy	Bute RSL Sub-Branch
Mr Dennis Oldenhove	Macclesfield RSL Sub-Branch
Mrs June Perry	Mount Barker RSL Sub-Branch
Mr Darryl Pink	Goolwa RSL Sub-Branch
Mr Edward Thomas	Stirling RSL Sub-Branch
Mr Chester Warren	Renmark RSL Sub-Branch

Honorary Life Membership

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

75 Year Certificate

Nil

50 Year Certificate

Mr Walter Turner	Broken Hill RSL Sub-Branch
Mr Robert McNamara	Macclesfield RSL Sub-Branch
Mr Neil Nichols	Kilburn RSL Sub-Branch
Mr Lyle Duncan	Largs Bay RSL Sub-Branch

APPOINTMENTS

Made as from January 2022

League Service Award

Mr Robert McNamara

Macclesfield RSL Sub-Branch

Certificate of Appreciation

Port Adelaide Football Club – Anzac Appeal

Peter Rudland – RSL Australia Ambassador

Women's Auxiliary Life Membership

Nil

Women's Auxiliary 30 Years Long Service

Nil

Women's Auxiliary 15 Year Long Service

Mrs Sandra Klopp

Ardrossan RSL Sub-Branch

Life Affiliate Award

Mrs Betty Dobson

Kilburn RSL Sub-Branch

Sub-Branch Awards

75th Year Certificate

Largs Bay RSL Sub-Branch

90th Year Certificate

Northfield RSL Sub-Branch

100th Year Certificate

Mypolonga RSL Sub-Branch

Unley RSL Sub-Branch

Regional Advisers and State Sub-Branches in Operation

Region A1 Adelaide – Vacant

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

Region A2 Western Metro – Peter Cates

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

Region A3 Eastern Metro – Luke Scott

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

Region A4 Northern Metro – Wayne Langford OAM

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

Region A5 Southern Metro – Rodney Murray

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

Region B1 Barossa – Paul Little

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

Region B2 Onkaparinga/Barker – Vacant

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

Region C1 Alexandra – Rodney Murray

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

Region C2 Murray – Rodney Harris (until July 2022) – Vacant

Mannum, Meningie, Murray Bridge, Mypolonga, Tailem Bend

Region D1 Daly – Greg Crotty

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

Region D2 Yorke Peninsula – Greg Crotty

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

Region E1 West Eyre Peninsula – Brad Flaherty

Ceduna, Streaky Bay

Region E2 South Eyre Peninsula – Brad Flaherty

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

Region E3 Central Districts – Vacant

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

Region F1 Chaffey – Vacant

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

Region F2 South East – Neville Dixon

Coonawarra-Penola, Millicent, Mount Gambier, Robe

Region F3 Victoria – Vacant

Bordertown, Keith, Kingston, Lucindale, Naracoorte

Region G1 Stanley – Vacant

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

Region G2 Northern Areas – Leon Pollard

Jamestown, Laura, Peterborough

Region H1 Far North – Vacant

Darwin, Gove Peninsula, Katherine, Palmerston

Region H2 Central – Vacant

Alice Springs, Tennant Creek

Region H3 Barrier – William Vickers

Broken Hill

RSL APPRECIATION

Without the voluntary efforts of individuals and the collective support of many various organisations, the work of the RSL would be made much more difficult. Our sincere thanks and gratitude is therefore extended to all who have assisted the League throughout the year. In particular:

The Premier of South Australia:	The Hon Steven Marshall MP (Minister for Veterans Affairs SA) (until March 2022), the Hon Peter Malinauskas MP from March 2022)
Leader of the State Opposition:	Mr Peter Malinauskas MP (until March 2022), Mr David Spiers MP (from March 2022)
The Right Honourable The Lord Mayor of Adelaide:	Sandy Verschoor (until November 2022), Dr Jane Lomax-Smith AM
The South Australian Police Commissioner:	Grant Stevens, and the staff allocated to Anzac and Remembrance Day duties
The Deputy Commissioner DVA SA:	Mrs Janice Silby and staff of the South Australian Office
Veterans SA:	Ms Chantelle Bohan
The South Australian Anzac Day Committee:	Mr Ian Smith, Chair and his tireless Committee along with the Anzac Eve Youth Vigil Committee chaired by Mr Vincent Scotland
The CEO of RSL Care SA:	Mr Nathan Klinge and all the wonderful hardworking staff at the War Veterans' Home, RSL Villas and Andrew Russell Veterans Living Centre
Brigadier Graham Goodwin CSC:	Army Area Representative – SA
Commander Emma McDonald-Kerr ADC RAN:	Commanding Officer of Navy Headquarters – SA and Commanding Officer HMAS Encounter (since May 2022)
Air Commodore Ross Bender:	Commander Air Warfare Centre – SA
Members of the State Board, Regional Advisers and Sub-Branches who volunteer and give tirelessly of their time	
The hard-working staff of RSL SA State Branch Office both full-time and part-time*:	
Mr David Grenvold	Chief Executive Officer
Ms Tara Lewis-Christie	Finance and Administration Manager (from April 2022)
Mr Keith Harrison	Commemorations and Fundraising Manager
Mrs Rebecca Tulk	Membership Officer (from November 2022)*
Mr Dylan Norris	RSL Employment Program Darwin (until April 2022)
Ms Sally Holland	RSL Employment Program (until Dec 2022)
Mr Paul Dickson	Trainee Advocate*
Mr Steven Ceissmann	Senior Veterans Advocate
Miss Chloe Arbuckle	Veterans Services Coordinator* (until June 2022)
Mrs Alison Ashby	Veterans Service Coordinator* (until December 2022)
Miss Chloe Arbuckle	Advocacy Coordinator
Our indispensable volunteers, whom we rely on to help in many ways:	
Mr Jeffrey Yates OAM	Veterans' Advocate
Mrs Leonie Armbruster	Welfare and Compensation Advocate
Mrs Dianne Duncan	Welfare and Compensation Advocate
Ms Sandra Bartel	Trainee Advocate Level 2
Mr John Armbruster	Trainee Advocate Level 1
Mr Ron Green	Marketing Assistant
Mr Fred Hugo	Anzac and Remembrance Appeals
Mr Graham Sargent	Anzac and Remembrance Appeals
Mr Malcolm Allen	Anzac and Remembrance Appeals
Miss Maryanne McPhee	Anzac and Remembrance Appeals

SOUTH AUSTRALIAN STATE BRANCH

State Presidents

RSA

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

RSL

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

Subsequent Recognition for Service

1918	WJ SOWDEN KB
1939	ARG FEARBY MBE
1956	WFJ McCANN CMG
1966	AJ LEE KBE
1972	TC EASTICK KB

State Secretaries

RSA

1916-16	EG FAIRBAIRN
Nov 1916	AE TAIT
-1917	

RSL

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

Executive Directors:

2002-07	JD SPENCER RFD
2008-09	GMW HARLEY

Chief Executive Officers:

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

Founded as the RSA on 8th December 1915

Chartered as a Branch of the RSL 25th April 1917



RSL CARE SA BOARD CHAIR'S REPORT 2022

Geoff Tattersall

I begin our 107th annual report with a continuation of the dominant theme from last year – COVID-19. The ongoing consequences of the pandemic and the necessary constraints to protect residents that have come with it has continued to have major implications for the Board, management team, residents, families and staff, especially in residential aged care. RSL Care SA has responded well to these challenges and despite the inconveniences felt by all, the vast majority of feedback from families and residents has not only been accepting of what has needed to be done, but appreciative of the actions taken to look after the resident's interests and facilitate visiting residents by family members to the extent possible under the "rules" imposed by government policy.



RSL CARE SA

We have not been without COVID-19 occurrences, but have largely avoided the sad experiences that some other organisations have had across Australia. I therefore start my report by commending and thanking our staff for what they have done, the positive manner in which they have done it, and what they continue to do in whatever role they play, noting all roles contribute to the wellbeing of residents. I also thank residents and their families for their good will.

As I expressed in last year's report, in my view the aged care sector generally, and those who work in it, have been unreasonably tarnished in the media and by some political point scoring commentators because of the unacceptable examples of poor care by some providers. They fail or choose not to recognise the efforts of the many staff in the industry who have continued to come to work under difficult circumstances and not without risk to themselves and their own families, to care for the loved ones of others, day in, day out. I could well understand if our staff had "walked away" to try some other career, but they haven't. They have continued to turn up for work to care for residents, they have responded well to changing circumstances and taken the many constraints in their stride and have done so professionally, with good humour and grace. The Board is extremely grateful for the service of our staff and the leadership shown by the management team in steering us through this difficult time which is not yet over. Job well done and thank you.

RSL Care SA acknowledges there are weaknesses within the aged care system that require attention. Those weaknesses largely stem from government policy position rather than a lack of intent to provide the best possible care to residents, with a prime example being policy around adequacy of funding to enable the staffing and skill-sets required to meet service expectations. We welcome positive intervention in this space and support, at least in principle, most if not all of the reforms being contemplated, but have reservations that the execution of some reforms be removed from practical



"We thank you very much for the care, support and compassion you showed our late father during his residency. Our family was also shown great support, understanding and friendship and we thank you all. We miss our interactions with the staff and residents. Wishing you all the very best and keep up your wonderful work".

reality thereby falling short of achieving the desired effect. It is pleasing, and a deliberate thrust of RSL Care SA, that our clinical leadership team are ahead of these reforms, in many aspects years ahead, and therefore we are well positioned to respond. Our hope is that the aged care reforms will include addressing adequacy of funding as an essential enabler to the reforms.

The annual reports of the last 15 years or so have a common theme that change within the aged care sector, and at the organisational level can be expected. That pattern continues to be the case now and ongoing.

Despite the challenges alluded to above, we have had a successful year with many achievements that the CEO will expand on in his report, but I highlight:

- Re-accreditation of the residential care facilities at Morlancourt and War Veterans Home by the Aged Care Quality and Safety Commission. Whilst accreditation has specific dates attached to it, and for WVH it was after the year in review, the effort to maintain standards for accreditation is perpetual over 365 days every year so it is appropriate to include here.
- Recognised by the industry peak body as the ACSA 'Provider of the Year' SA, and Lynn Rogers, recognised as the ACSA 'Employee of the Year' SA. Similarly, RSL Care SA was the winner of the 'Employer Excellence in Aged Care' Award in the SA Community Achievement Awards.

- High occupancy in both residential aged care and retirement living which is not the case for many similar organisations. Affordable Housing also had high occupancy but is expected given the demand for rentals.
- Work upgrading the community centre at Hamilton retirement village was completed, with a history of the Hamilton family heritage to be included in the centre, which at one stage was the family home.
- Investment in our care, quality, business and information systems.
- Contribution to federal government policy formulation in regard to older Australians in aged care, the special needs of veterans in aged care, and veteran homelessness, particularly for contemporary veterans. A detailed submission was also made to the Royal Commission into Defence and Veteran Suicide.
- Our veteran homelessness program within ARVL is a relatively small component of our overall operations but the importance and impact it has on the lives of veterans referred to it is huge. It has continued its positive impact and I acknowledge the role that Ryan Ollwitz has played in managing ARVL and developing the connections with agencies that provide the "wrap-around" support needed by our clients. It is also pleasing that we helped RAAFA (WA) and Kylie Russell (widow of Andrew Russell who the service is named after) to establish a similar service in Perth. We wish them every success.

RSL CARE SA BOARD CHAIR'S REPORT 2022

Geoff Tattersall

It has again been a solid financial performance in difficult times. Unfortunately, mandated reporting requirements can make the interpretation of financial results difficult, but the underlying operating surplus, leaving aside asset valuation movements and the like, was of the order \$1.1m after incurring COVID related costs of \$360k not covered by the Government. It is a reality evidenced by independent experts, that the financial viability of residential aged care facilities has been eroding for some years, with indexation of the price government pays for care services provided falling short of the growth in the cost of those services. RSL Care SA is not immune from that trend and our margins are declining, however we are fortunate that financial success is not solely dependent on aged care and we have other revenue streams that enable pursuit of our objectives. I remind readers that RSL Care SA remains a Not For Profit, charitable organisation and although we are commercially prudent with our operations, any surplus is merely a means to pursue our benevolent activities and to have capacity for major capital investment in upgraded and new infrastructure that supports those activities.

January 2022 was the 10th anniversary of the merger of RSL SA accommodation assets into the War Veterans Home, Myrtle Bank (WVH) leading to the WVH changing its name to RSL Care SA. I came to the then WVH in 2011 as CEO to implement that merger and was aware that both organisations faced either short or long term challenges (or both) in remaining viable. I have no doubt that without the merger, the future of these operations in a stand alone environment was highly unlikely as they lacked the critical mass to engage the contemporary management capacity to adequately meet the increasing compliance obligations of care standards, governance, workforce, growth, asset sustainment amongst others. I commend the boards of WVH and RSL SA for their foresight in recognising change was necessary and paving the way for it to occur. I hope that they are well satisfied and proud that the objectives of the merger have and are being achieved. RSL Care SA has grown in scale to become Veteran homelessness and affordable housing will continue to be important aspects of our operations

as it has been since WVH began in 1915, and we hope there will be soon be news of some expansion in this area. Through the efforts of our CEO, Nathan Klinge, we expect to advocate and contribute to policy formulation regarding the wellbeing of veterans of all ages.

On behalf of the Board, I recognise and thank Nathan, his executive team and management across the organisation, for their outstanding efforts in what has been a difficult year. Much has been achieved and a platform laid for more to come. I also thank my board colleagues for freely giving of their time and expertise to provide the complicated governance that an organisation like this requires. Particular thanks go to the chairs of the sub-committees for the leadership they provide – Frank Kite (Audit Finance and Governance – AFG), Steve Knight (Property Strategy plus his technical guidance on the Romani build), Mark Prosser (Retirement Living) and Liz Clare (Care and Compliance - C&C and also as Deputy Chair of the Board). Those thanks extend to the external members of the board's sub committees – Peter Moore (AFG) and Ruby Cantos (C&C). The efforts of all are allowing us to continue the mission that the organisation has had for over 100 years.

I conclude where I started – with a thank you and well done to all our staff. You make a huge contribution to the wellbeing of those we support.

Geoff Tattersall

RSL Care SA Board Chair

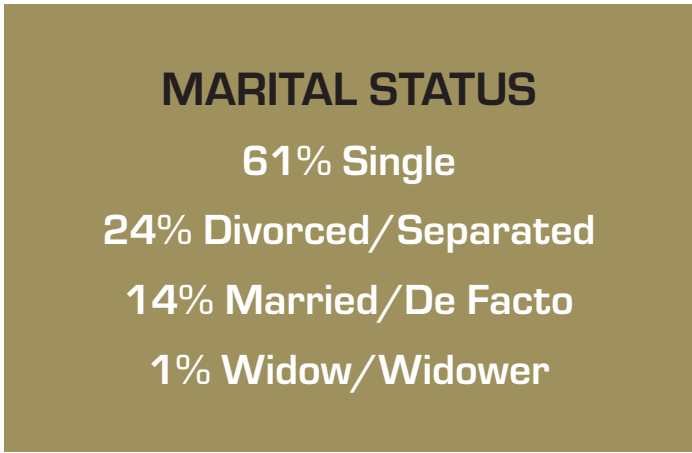
ANDREW RUSSELL

VETERAN LIVING

ARVL has provided over 21,000 nights of accommodation

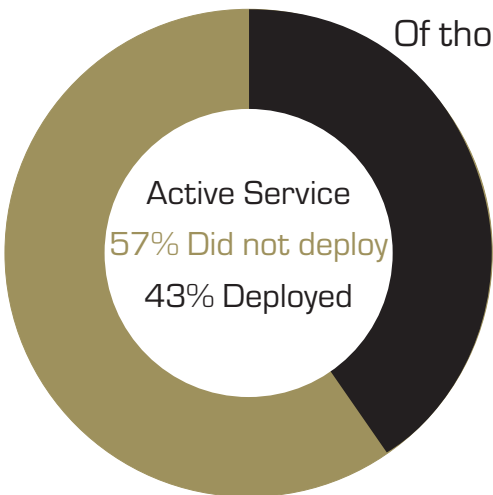
There have been 180 veterans housed or supported by the ARVL program since 12 January 2016. This includes several veterans who have stayed in the program multiple times.

Currently, the average length of stay is 116 days.



Average length of service is 8.3 years

Average age of ARVL resident is 47 years old.



Of those 43% who deployed:

- 25% - 1 deployment
- 12% - 2 deployments
- 2% - 3 deployments
- 2% - 4 deployments
- 2% - 5+ deployments

The vast majority are aged between 30 and 60 years of age.
 Youngest - 24
 Oldest - 86

Resident Inflow per month - 2.5 new residents

www.arvl.org

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

FINANCIAL STATEMENTS

For the Year Ended 31 December 2022

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Consolidated Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2022

	Note	Consolidated Group	
		2022	2021
		\$	\$
Revenue	4(a)	7,281,836	8,143,701
Financial income	4(b)	501	114
Other income		207,608	53,714
Cost of goods sold		(3,280,948)	(3,727,336)
Employee benefits expense		(2,061,263)	(2,376,119)
Depreciation and amortisation expense		(615,620)	(613,091)
Impairment loss on non-financial assets		(24,074)	(24,467)
Other expenses	4(c)	(1,471,066)	(1,529,533)
Finance Costs		(357,888)	(336,820)
Profit/(loss) before income tax		(320,915)	(409,836)
Income tax expense		-	-
Profit/(loss) after income tax		(320,915)	(409,836)
Other comprehensive income:			
Total comprehensive income for the year		(320,915)	(409,836)

The accompanying notes form part of these financial statements.

Consolidated Statement of Financial Position

As At 31 December 2022

		Consolidated Group	
	Note	2022	2021
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	530,543	453,809
Trade and other receivables	7	73,672	125,681
Inventories	8	210,654	234,231
Investments	9	10,226	10,197
Other assets	10	94,141	110,042
Non-current assets held for sale		-	-
TOTAL CURRENT ASSETS		919,236	933,960
NON-CURRENT ASSETS			
Trade and other receivables	7	-	-
Property, plant and equipment	11	2,217,812	2,164,458
Intangibles	12	762,865	786,940
Right of use Assets	13	5,339,934	5,798,706
TOTAL NON-CURRENT ASSETS		8,320,611	8,750,104
TOTAL ASSETS		9,239,847	9,684,064
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	759,128	494,639
Borrowings	15	251,455	209,414
Employee benefits	16	76,257	89,060
Other liabilities	17	213,872	243,921
TOTAL CURRENT LIABILITIES		1,300,713	1,037,033
NON-CURRENT LIABILITIES			
Trade and other payables	14	-	-
Borrowings	15	912,000	921,834
Employee benefits	16	30,367	28,643
Right of Use Lease Liability		6,702,875	7,082,396
TOTAL NON-CURRENT LIABILITIES		7,645,242	8,032,872
TOTAL LIABILITIES		8,945,955	9,069,906
NET ASSETS		293,893	614,158
EQUITY			
Reserve	18	24,753	24,103
Accumulated Funds		269,140	590,055
TOTAL EQUITY		293,893	614,158

The accompanying notes form part of these financial statements.

Consolidated Statement of Changes in Equity

For the Year Ended 31 December 2022

Consolidated Group

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

Consolidated Group

	Accumulated Funds \$	Reserves \$	Total \$
Balance at 1 January 2021	999,892	23,863	1,023,755
Profit/(loss) for the year	(409,836)	-	(409,836)
Net gain/(loss) on revaluation of financial assets	-	-	-
Total comprehensive income for the year	(409,836)	-	(409,836)
Payments from reserves	-	-	-
Receipts into reserves	-	240	240
Transfers accumulated funds to reserves	-	-	-
Balance at 31 December 2021	590,055	24,103	614,159

The accompanying notes form part of these financial statements.

Consolidated Statement of Cash Flows

For the Year Ended 31 December 2022

	Note	Consolidated Group	
		2022	2021
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from operations		7,216,771	7,662,110
Cash payments from operations		(6,877,948)	(8,405,570)
Finance costs paid		(357,888)	(336,820)
Cash receipts from government grants		272,673	481,591
Income from investments received		501	114
Net cash provided by operating activities	5	<u>254,109</u>	<u>(598,575)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Purchase/Sale of Property, Plant and Equipment	11(a)	(210,200)	(61,589)
Monies received into reserves		650	240
Purchase of intangible assets		-	-
Movement in Term Deposits		(30)	(13)
Net cash used in investing activities		<u>(209,580)</u>	<u>(61,362)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from borrowings		32,207	-
Repayment of borrowings		-	(32,595)
Net cash provided by/(used in) financing activities		<u>32,207</u>	<u>(32,595)</u>
Net increase/(decrease) in cash and cash equivalents held		76,737	(692,532)
Cash and cash equivalents at beginning of year		453,807	1,146,339
Cash and cash equivalents at end of financial year	6	<u><u>530,544</u></u>	<u><u>453,807</u></u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

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 2022

1 Summary of Significant Accounting Policies continued

(c) Inventories

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

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

(d) Property, plant and equipment

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

Plant and equipment

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

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

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

Depreciation

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

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

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

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

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

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

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

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

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 2022

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 2022

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 2022

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 2022

1 Summary of Significant Accounting Policies continued

(p) Trade and other payables

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

(q) Provisions

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

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

(r) Principles of consolidation

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

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

The controlled entities are:

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

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

- (ii) Avoca Club Limited (AVOCA)

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

Notes to the Financial Statements

For the Year Ended 31 December 2022

2 Changes in accounting policies & adjustments to prior year

There were no changes to accounting policies

3 Consolidation breakdown

Statement of Profit or Loss and Other Comprehensive

	Avoca Club Limited	ANZAC Remembrance Trust	RLSA	Consolidated
Revenue	6,269,648	558,341	453,847	7,281,836
Financial income	211	260	30	501
Other income	180,843	4,703	22,062	207,608
Cost of goods sold	(3,280,948)	-	-	(3,280,948)
Employee benefits expense	(1,512,737)	(333,710)	(214,816)	(2,061,263)
Depreciation and amortisation expense	(588,189)	(1,063)	(26,368)	(615,620)
Impairment loss on non-financial assets	(23,687)	-	(387)	(24,074)
Other expenses	(1,067,874)	(81,709)	(321,483)	(1,471,066)
Finance Costs	(355,676)	(126)	(2,086)	(357,888)
Profit/(loss) before income tax	(378,411)	146,697	(89,201)	(320,915)
Income tax expense				-
Profit/(loss) after income tax	(378,411)	146,697	(89,201)	(320,915)
Other comprehensive income:				
Total comprehensive income for the year	(378,411)	146,697	(89,201)	(320,915)

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

3 Consolidation breakdown

Statement of Financial Position

	Avoca Club Limited	ANZAC Remembrance Trust	RLSA	Consolidated
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	138,219	189,744	202,580	530,543
Trade and other receivables	27,415	39,779	6,478	73,672
Inventories	210,654	-	-	210,654
Investments	-	-	10,226	10,226
Other assets	67,901	-	26,240	94,141
Non-current assets held for sale	-	-	-	-
TOTAL CURRENT ASSETS	444,188	229,523	245,524	919,236
NON-CURRENT ASSETS				
Trade and other receivables	-	-	-	-
Property, plant and equipment	2,204,120	1,770	11,921	2,217,812
Intangibles	762,864	1	-	762,865
Right of use Assets	5,323,585	-	16,349	5,339,934
TOTAL NON-CURRENT ASSETS	8,290,570	1,771	28,271	8,320,611
TOTAL ASSETS	8,734,758	231,295	273,795	9,239,847
LIABILITIES				
CURRENT LIABILITIES				
Trade and other payables	685,120	39,093	34,916	759,128
Borrowings	300,382	-	-	300,382
Employee benefits	44,520	31,738	-	76,257
Other liabilities	49,232	27,714	136,925	213,871
TOTAL CURRENT LIABILITIES	1,079,254	98,545	171,840	1,349,639
NON-CURRENT LIABILITIES				
Trade and other payables	-	-	-	-
Borrowings	863,073	-	-	863,073
Employee benefits	-	30,367	-	30,367
Right of Use Lease Liability	6,673,148	-	29,727	6,702,875
TOTAL NON-CURRENT LIABILITIES	7,536,221	30,367	29,727	7,596,315
TOTAL LIABILITIES	8,615,475	128,912	201,567	8,945,954
NET ASSETS	119,283	102,383	72,228	293,894
EQUITY				
Reserve	-	9,415	15,338	24,753
Accumulated Funds	(3,670,178)	558,447	3,380,872	269,141
Memorial Trusts	-	-	-	-
TOTAL EQUITY	(3,670,178)	567,862	3,396,210	293,894

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

4 Result for the Year

(a) Revenue

	Consolidated Group	
	2022	2021
	\$	\$
Grants	272,673	271,568
Advertising & sponsorship	16,718	14,000
Bequests	202,250	3,895
Donations	207,715	246,037
Subscriptions	231,159	238,871
Trading income	6,231,786	7,154,714
Commissions received	35,774	52,940
Rebates received	21,201	27,218
Sundry income	2,560	74,458
Memorial Hall income	60,000	60,000
Total Revenue	7,281,836	8,143,701

(b) Financial Income

Financial income	501	114
Total Financial Income	501	114

(c) Other expenses

Advertising & Marketing	112,457	133,302
Advocacy	7,800	11,622
Audit & Accounting	34,440	33,167
Cleaning Expenses	53,243	63,241
Commemoration expenses	108,028	92,740
Insurance	103,895	83,971
License Fees	79,738	63,014
Printing & Stationery	12,310	5,356
Rates, Taxes and Utility Expenses	287,751	348,340
Repairs & Maintenance	52,878	75,943
Telephone & Postage	34,125	31,953
Travelling & Motor Vehicle Expenses	10,794	10,675
Other Expenses	573,607	576,209
Total other expenses	1,471,066	1,529,533

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

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	
		2022	2021
		\$	\$
Profit/(loss) for the year		(320,915)	(409,836)
Cashflows excluded from profit attributable to operating activities			
Non-cash flows in profit:			
- depreciation & amortisation		615,620	613,091
- (profit)/loss on sale of assets			-
- impairment of non-financial assets		24,074	24,467
- 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		67,911	(37,248)
- (increase)/decrease in inventory		23,577	25,005
- (increase)/decrease in liabilities (excluding employee benefits)		(145,080)	(781,061)
- (increase)/decrease in employee benefits (long service & annual leave)		(11,078)	(32,992)
Cashflow from operations		<u>254,109</u>	<u>(598,573)</u>

6 Cash and Cash Equivalents

Cash at bank and in hand	<u>530,543</u>	453,809
Cash and cash equivalents	<u>530,543</u>	<u>453,809</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	530,543	453,809
Balance as per consolidated statement of cash flows	<u>530,543</u>	<u>453,809</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

7 Trade and Other Receivables

	Consolidated Group	
	2022	2021
	\$	\$
CURRENT		
Trade receivables	73,672	125,681
Total current trade and other receivables	73,672	125,681
NON-CURRENT		
Total non-current trade and other receivables	-	-

8 Inventories

Bar	33,996	18,585
Kitchen	12,441	15,653
Bottleshop	164,216	199,993
Other	-	-
	210,654	234,231

9 Investments

CURRENT		
Term Deposits	10,226	10,197
	10,226	10,197

10 Other Assets

CURRENT		
Prepayments	94,141	110,042
Accrued income		-
	94,141	110,042

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

11 Property, Plant and Equipment

	Consolidated Group	
	2022	2021
	\$	\$
Plant and equipment		
At cost	356,341	284,541
Accumulated depreciation	(229,323)	(201,506)
Total plant and equipment	<u>127,018</u>	<u>83,035</u>
Furniture, fixture and fittings		
At cost	317,469	310,089
Accumulated depreciation	(302,472)	(296,655)
Total furniture, fixture and fittings	<u>14,997</u>	<u>13,434</u>
Motor vehicles		
At cost	39,124	39,124
Accumulated depreciation	(33,652)	(32,389)
Total motor vehicles	<u>5,472</u>	<u>6,735</u>
Improvements		
At cost	2,087,764	2,087,764
Accumulated depreciation	(404,347)	(352,153)
Total improvements	<u>1,683,417</u>	<u>1,735,611</u>
Gaming Machines		
At cost	815,013	713,942
Accumulated depreciation	(428,105)	(388,299)
Total gaming machines	<u>386,908</u>	<u>325,643</u>
Total property, plant and equipment	<u>2,217,812</u>	<u>2,164,458</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

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	83,035	13,434	6,735	1,735,611	325,643	2,164,458
Additions	71,800	7,380	-	-	144,851	224,031
Depreciation expense	(27,817)	(5,817)	(1,263)	(52,194)	(69,757)	(156,849)
Depreciation on Disposed assets	-	-	-	-	-	-
Disposals	-	-	-	-	(13,829)	(13,829)
Balance at 31 December 2022	127,018	14,997	5,472	1,683,417	386,908	2,217,812

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

12 Intangible Assets

	Consolidated Group	
	2022	2021
	\$	\$
Website - Virtual War Memorial	840,566	840,566
Accumulated Amortisation	(840,565)	(840,565)
Net Carrying value	1	1
Website - RSL SA	55,533	55,533
Accumulated Amortisation	(55,533)	(55,146)
Net Carrying value	-	387
Gaming machine entitlements	947,496	947,496
Accumulated amortisation	(184,632)	(160,944)
Net Carrying value	762,864	786,552
Total Intangibles	762,865	786,940

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

Consolidated Group	Website - Virtual War Memorial \$	Website - RSL SA \$	Gaming machine entitlements \$	Total \$
Balance as at 1 January 2021	1	387	786,552	786,940
Additions	-	-	-	-
Amortisation	-	(387)	(23,688)	(24,075)
Impairment	-	-	-	-
Balance as at 31 December 2022	1	-	762,864	762,865

13 Right of Use Assets

	Consolidated Group	
	2022	2021
	\$	\$
Right of Use Assets	9,095,654	9,095,654
Accumulated Depreciation	(3,755,720)	(3,296,949)
Net Carrying value	5,339,934	5,798,705

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

14 Trade and other payables

	Consolidated Group	
	2022	2021
	\$	\$
CURRENT		
Trade Payables	480,980	290,439
Sundry payables and accruals	41,795	69,397
ATO Liabilities	171,477	96,227
Superannuation payable	64,877	38,576
	<u>759,128</u>	<u>494,639</u>
NON CURRENT		
Other liabilities	-	-
	<u>-</u>	<u>-</u>
Total trade and other payables	<u>759,128</u>	<u>494,639</u>

15 Borrowings

CURRENT		
Borrowings	71,455	29,414
Bank loan - secured	180,000	180,000
	<u>251,455</u>	<u>209,414</u>
NON CURRENT		
Borrowings	-	9,834
Bank loan - secured	912,000	912,000
	<u>912,000</u>	<u>921,834</u>
Total borrowings	<u>1,163,455</u>	<u>1,131,248</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

15 Borrowings continued

(b) Securities for the loans

The securities for the Bank SA commercial facility are:

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

RSLSA holds the following security over the Avoca Club Limited

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

16 Employee Benefits

	Consolidated Group	
	2022	2021
CURRENT	\$	\$
Provision for annual leave	47,931	42,908
Provision for days in Lieu	8,349	9,026
Provision for long service leave	19,977	37,125
	<u>76,257</u>	<u>89,059</u>
 NON CURRENT	 \$	 \$
Provision for long service leave	30,367	28,643
	<u>30,367</u>	<u>28,643</u>

17 Other liabilities

CURRENT		
Income Received in advance	108,907	210,024
Other liabilities	104,965	33,897
	<u>213,871</u>	<u>243,921</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

18 Reserves

	Consolidated Group	
	2022	2021
	\$	\$
Beatrice Mettam Memorial Fund		
Opening balance	9,415	3,753
Transfers in	-	5,662
Transfers out		
	<u>9,415</u>	<u>9,415</u>
Adelaide sub-Branch Advocacy reserve		
Opening balance	14,688	14,448
Transfers in	650	240
Transfers out		-
	<u>15,338</u>	<u>14,688</u>
	<u>24,753</u>	<u>24,103</u>

19 Capital and Leasing Commitments

(a) Operating lease commitments

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

(b) Capital expenditure commitments

There are no planned capital expenditure commitments.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 31 December 2022

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 2022 \$	2021 \$
Financial Assets			
Cash and cash equivalents	6	530,543	453,809
Trade and other receivable	7	73,672	125,681
Available-for-sale financial assets:			
- at fair value			
- held to maturity investments		10,226	10,197
	9	<u>10,226</u>	<u>10,197</u>
Total financial assets		<u>614,442</u>	<u>589,687</u>
Financial Liabilities			
Trade and other payables	14	759,128	494,639
Borrowings	15	1,163,455	1,131,247
Other liabilities	17	213,871	243,921
Total financial liabilities		<u>2,136,454</u>	<u>1,869,807</u>

21 Contingent Liabilities and Contingent Assets

In the opinion of the State Board, the Association did not have any contingencies at 31 December 2022

Notes to the Financial Statements

For the Year Ended 31 December 2022

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

A contract for the sale of the Avoca Hotel was in place at 31 December 2022. Settlement occurred on 30 January 2023.

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

Notes to the Financial Statements

For the Year Ended 31 December 2022

24 Key Management Personnel Disclosures

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

Trustees

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

Mrs Cheryl Cates (President)
Mr Trevor Whitelaw OAM (Vice President/Chairperson)
Mr Wayne Langford OAM
Mr Greg Crotty
Dr Paula Dabovich (Resigned August 2022)
Ms Jo Hanrahan (Resigned August 2022)
Ms Melody Earl (Resigned August 2022)
Ms Meredith Burgess (Appointed August 2022)
Mr Ian Smith (Appointed August 2022)

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

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

Executive Staff

David Grenvold (Chief Executive Officer)

24 Association Details

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

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

Statement by State Board

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

- (a) The accompanying Consolidated Statement of Profit or Loss and Other Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity, Consolidated Statement of Cash Flows and accompanying notes present fairly the position of the Returned & Services League of Australia (SA Branch) Inc & Controlled Entities as at 31 December 2022 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 01 June 2023



.....
State President



.....
Trustee

The accompanying notes form part of these financial statements.

DIRECTORS

BARRIE M. MANSOM FCA, DIPFP, CTA, JP
ELAINE LEWAN AFFIL-CAANZ, FIPA, CTA
AILEEN POWELL CA, DIPFP, CTA

All Correspondence to:
PO Box 1236
UNLEY BC SA 5061

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

Qualified Audit Opinion

I, together with my staff, have audited the financial report of Returned & Services League of Australia (S.A. Branch) Inc and Controlled Entities ("the Group") which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the statement by the committee of the association.

In our opinion, except for the effects of the matters contained in the qualifications paragraph, the accompanying financial report gives a true and fair view of the financial position of Returned & Services League of Australia (S.A. Branch) Inc and Controlled Entities as of 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards, the Associations Incorporation Act (SA) 1985, Division 60 of the Australian Charities and Not for Profit Commissions Regulation 2013, and the Corporations Act 2001.

Basis for Qualified Opinion

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

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

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

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163 15th Street
Renmark SA 5341

VICTOR HARBOR
39 Victoria Street
Victor Harbor SA 5211

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

The management is responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 31 December 2022, but does not include the financial report and our auditor's report thereon.

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

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

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

Dated in Adelaide on 31st May 2023

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



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

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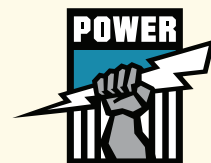
SUPPORTING PARTNERS



RSL CARE SA



Government of South Australia





The League extends sincere sympathy to
the relatives and friends of those Members for
whom the Last Post sounded during 2022

Lest We Forget

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