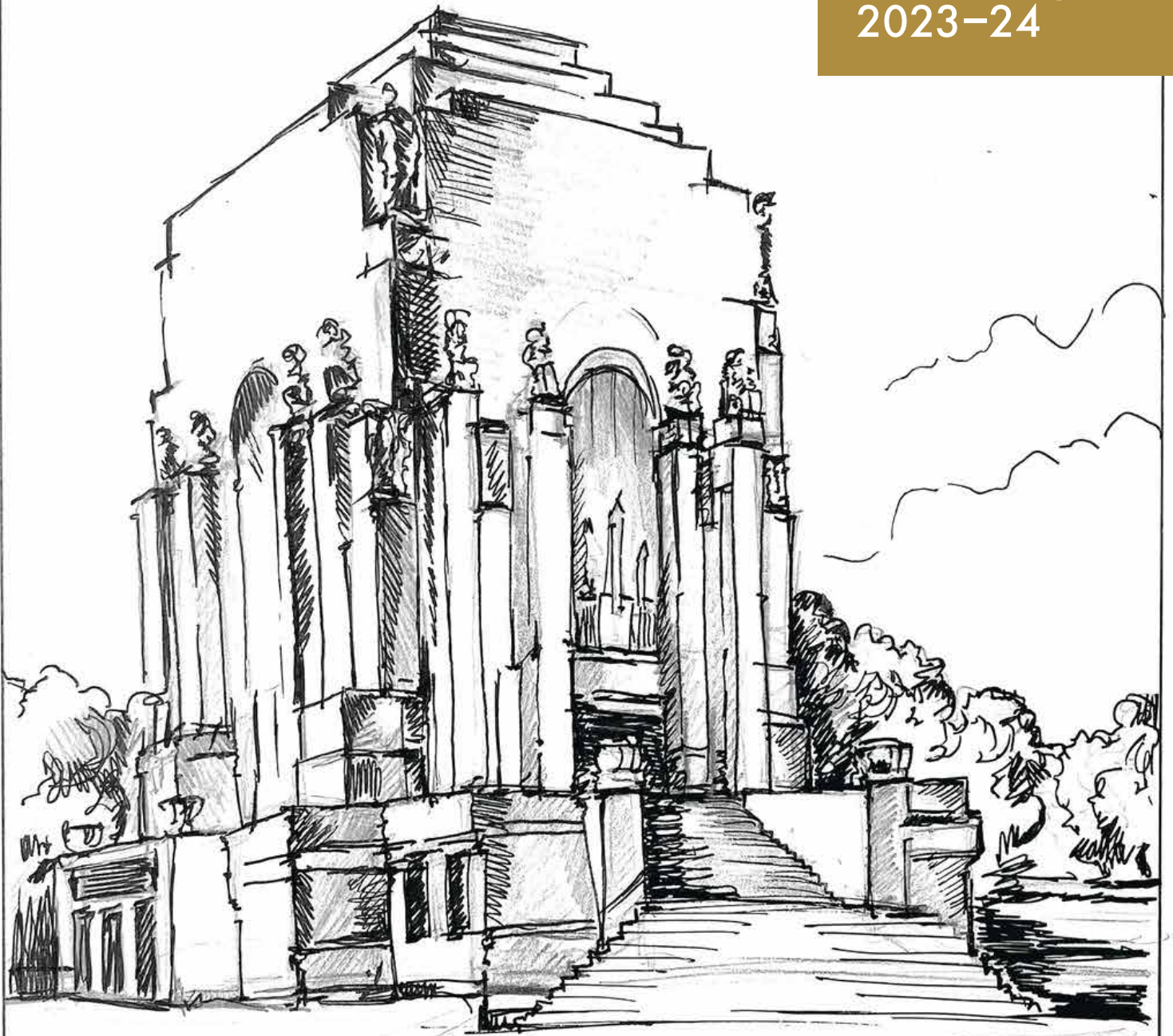


Annual Report  
2023-24



ANZAC MEMORIAL  
HYDE PARK SYDNEY

*D. BARTOLO 24*



The Trustees of the Anzac Memorial Building  
Annual Report 2023–24

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View or download the Anzac Memorial Strategic  
Plan 2022–26. [anzacmemorial.nsw.gov.au/reporting](http://anzacmemorial.nsw.gov.au/reporting)

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Further information on the Memorial's  
education programs and services can be  
found at: [anzacmemorial.nsw.gov.au](http://anzacmemorial.nsw.gov.au)

This page: The Hall of Memory. Photograph  
by Rob Tuckwell.

Cover: The Anzac Memorial.  
Back cover: The Hall of Service.  
Sketches by Domenic Bartolo.

Inside back cover: Gallipoli niche in the Hall  
of Memory. Photograph by Rob Tuckwell.



## ACKNOWLEDGEMENT OF COUNTRY

The Anzac Memorial acknowledges the Gadigal people of the Eora Nation as the traditional custodians of the land on which we honour Australian service personnel. We pay our respects to Elders past, present and emerging.

We would also like to pay respect to the Aboriginal and Torres Strait Islander men and women who have contributed to the defence of Australia in times of peace and war.

The annual Indigenous Veterans  
Commemoration Service held at  
the Memorial. Photograph by Salty  
Dingo, 2024. Courtesy of RSL NSW.

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# LETTER OF SUBMISSION FROM THE TRUSTEES



The Hon. Chris Minns MP  
Premier of New South Wales  
52 Martin Place  
SYDNEY NSW 2000

Dear Premier

I am pleased to submit the Trustees of the Anzac Memorial Building Annual Report 2023-24 for presentation to Parliament.

This is the 40th report of the Trustees of the Anzac Memorial Building since enactment of the *Annual Reports (Statutory Bodies) Act 1984* No 87 and has been prepared in accordance with the *Annual Reports (Statutory Bodies) Act 1984* and the *Government Sector Finance Act 2018*. It provides an overview of the Anzac Memorial's activities and includes financial statements from 1 July 2023 to 30 June 2024. The financials were prepared by the NSW Department of Communities and Justice, the Trustees' financial services provider in 2023-24.

Following the tabling of the report in Parliament, it will be available for public access on the Anzac Memorial's website at [www.anzacmemorial.nsw.gov.au/reporting](http://www.anzacmemorial.nsw.gov.au/reporting)

Yours sincerely



Caroline Mackaness  
Honorary Secretary  
Trustees of the Anzac Memorial Building  
23 October 2024

# 1. OVERVIEW

## 1.1 THE ANZAC MEMORIAL

The Anzac Memorial is a physical expression of the spirit and legend of Anzac, built and funded by the people of New South Wales to honour those who served in the Great War and to be a place of comfort for those who had lost loved ones.

In 1984 the Memorial was rededicated to all Australians who have served their country. Today it stands proudly as one of the state's most significant cultural and commemorative institutions continuing in its original purpose as a war memorial and a place for contemporary veterans to gather. It is a site for commemoration, remembrance, education, and reflection.

The Anzac Memorial Centenary Extension was delivered by the Trustees, with the financial support of the City of Sydney and the State and Commonwealth Governments, to mark the 100th anniversary of the First World War in 2018. It realised architect Charles Bruce Dellit's original vision for two water features through the completion of his concept for a water cascade to the south. Distinguished architectural firm Johnson Pilton Walker designed the Centenary Extension in collaboration with the Office of the Government Architect NSW. The education and interpretation facilities enable the Anzac legacy, Australia's military history and the service and sacrifice of our Defence personnel and their families to be interpreted for current and future generations.

The Memorial building, in both its original and its extended form, is a work of art and a remarkable piece of architecture. The original collaboration between the English artist George Rayner Hoff, who had migrated to Sydney in the 1920s, and the architect Charles Bruce Dellit has been honoured by the Memorial Extension partnership between renowned Australian artist Fiona Hall and award-winning architect Richard Johnson. The relationship between art and architecture is seamless and speaks to an ongoing respect and reverence for this unique place within our contemporary society. At the centre of the Centenary Extension is the Hall of Service, a civic space that architecturally and artistically mirrors the Hall of Silence in the original building and acknowledges the contributions to service from across the state with the inclusion of 1,701 place names and samples of soil from the locations NSW First Australian Imperial Force (AIF) enlistees gave as their home address. The Hall of Service also presents soil collected from 100 sites of military significance to NSW service personnel, to honour more than a century of Australian service and sacrifice in peacekeeping and conflict – 'with and for all Australians'.

The Trustees and staff of the Anzac Memorial work to present stories of the service and sacrifice of those whose dedication to our freedoms shall never be forgotten.

The Anzac Memorial at dawn.  
Photograph by Rob Simmonds, 2024.



# MANAGEMENT AND STRUCTURE

The Memorial is overseen by a Board of Trustees responsible for the management, maintenance, and preservation of the Anzac Memorial as the principal war memorial of New South Wales. Its significance is reflected in the unique composition of its board with the positions of NSW Premier and Leader of the Opposition, Lord Mayor of Sydney, State President of the RSL (NSW Branch), the Government Architect, State Librarian and Secretary of the Department of Education, Australian Defence Force, veterans, and community representatives all legislated Trustees by the *Anzac Memorial Act 1923*.

## WHO ARE THE TRUSTEES AND THEIR PROXIES?

- Chair, NSW Premier, The Honourable Chris Minns MP  
Proxy: The Honourable David Harris MP
- Deputy Chair, State President, RSL NSW, Mr Ray James OAM (to October 2023); Deputy Chair, State President, RSL NSW, Mr Mick Bainbridge (from October 2023)  
Proxy: Mr Jeff O'Brien
- Leader of the Opposition, The Honourable Mark Speakman SC MP  
Proxy: Ms Robyn Preston MP

- The Right Honourable Lord Mayor, Clover Moore  
Proxy: Mr Philip Thalys
- Secretary, Department of Education, Mr Murat Dizdar PSM  
Proxy: Ms Raechel McCarthy
- NSW Government Architect, Ms Abbie Galvin
- NSW State Librarian, Dr John Vallance FAHA (to 14 November 2023); NSW State Librarian, Dr Caroline Butler-Bowdon (from 15 November 2023)
- Veterans' Representative, Brigadier Paul O'Sullivan AM MBE (Ret'd)
- Community Representative, Ms Sally Loane
- Australian Defence Force Representative, AVM Darren Goldie AM CSC (to 1 September 2023); Australian Defence Force Representative, RADM Christopher Smith AM CSM (from 1 September 2023)

Honorary Secretary, Director, NSW Office for Veterans Affairs, Ms Caroline Mackaness.

## TRUSTEE MEETING ATTENDANCE

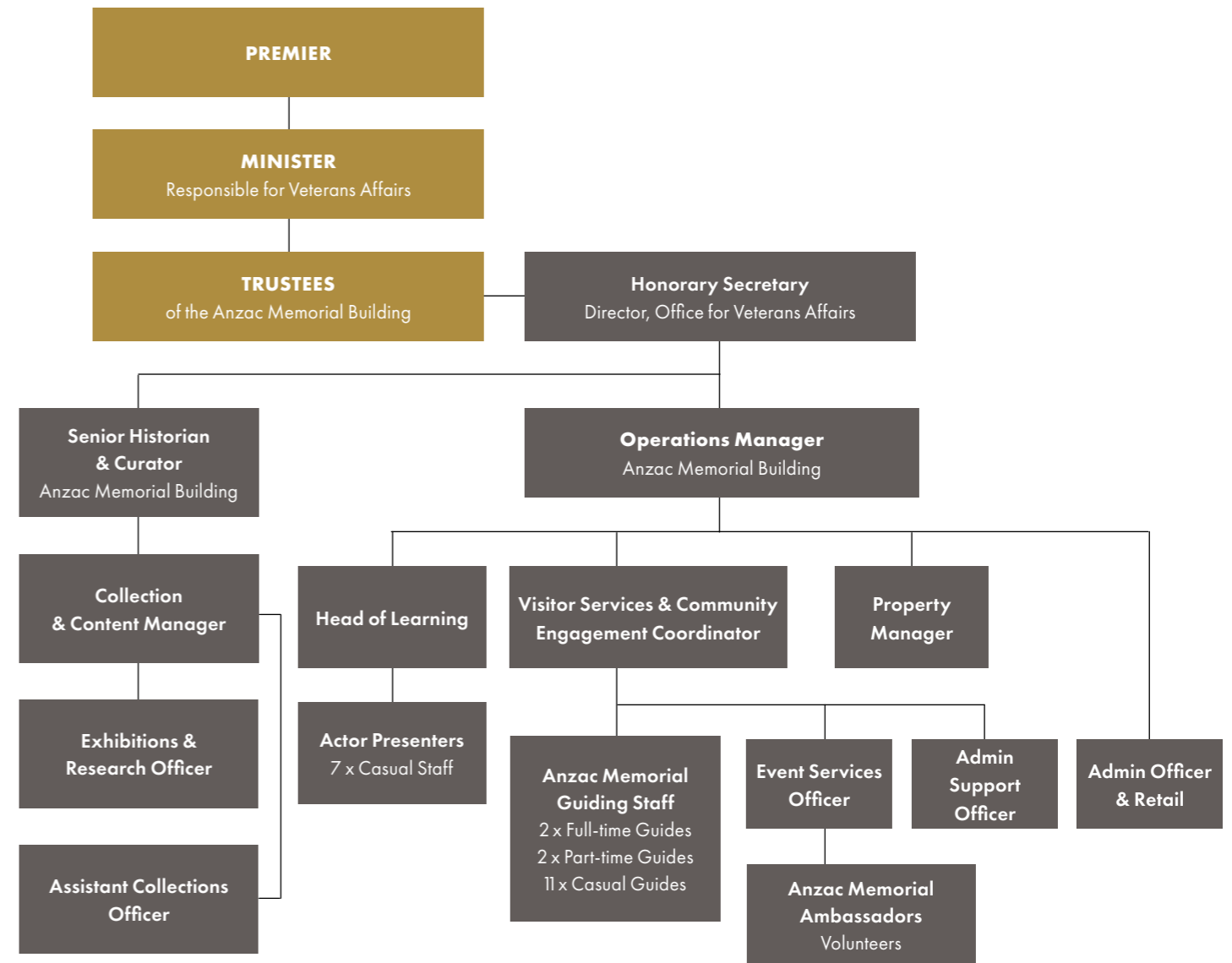
Meetings	6/9/23	13/12/23	27/3/24	26/6/24
The Premier or proxy	✓	✓	✓	✓
The RSL State President or proxy	✓	✓	✓	✓
The Leader of the Opposition or proxy	✓	✓	✓	-
The Lord Mayor or proxy	✓	✓	✓	✓
The Secretary, Department of Education or proxy	-	✓	✓	✓
The Government Architect or proxy	✓	✓	✓	-
The State Librarian or proxy	✓	✓	✓	✓
Veterans' Representative	✓	✓	-	✓
Community Representative	✓	✓	✓	-
ADF Representative	✓	✓	✓	✓
Honorary Secretary	✓	✓	✓	✓
<b>Total attending</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>8</b>

## ORGANISATION STRUCTURE

The Anzac Memorial is supported by the NSW Office for Veterans Affairs (OVA). The Director, OVA, as the Trustees' Honorary Secretary is accountable to the Trustees under section 9A of the *Anzac Memorial (Building) Act 1923* for ensuring appropriate management of the Anzac Memorial along with the Memorial's senior management group and the Guardian (RSL NSW). The Director and OVA staff support Trustee meetings, reporting, communications, projects, and events and maintenance of Memorandums of

Understanding with the Royal United Services Institute for Defence and Security Studies for the housing of the Ursula Davidson Library in the Centenary Extension, the City of Sydney in relation to the management of the external areas of the Memorial and the State Library for the Memorial's website and digital platforms. The Anzac Memorial is supported by the NSW Department of Communities and Justice for human resources, information technology and financial services through a Service Level Agreement.

## ORGANISATION CHART



The *Anzac Memorial (Building) Act 1923* is allocated to the Minister for Veterans. Administration is provided by the Office for Veterans Affairs in the Department of Communities and Justice.

## 1.3 CHARTER

### THE TRUSTEES' LEGISLATIVE CHARTER

The Trustees' governing legislation is the *Anzac Memorial (Building) Act 1923*. The Act is allocated to the Minister for Veterans and falls administratively with the NSW Office for Veterans Affairs (OVA).

### THE TRUSTEES' POWERS

Under section 5 of the Act, the Trustees are required to control and manage all property vested in them and, under section 7 of that Act, to hold and apply the funds acquired in or towards the equipment, upkeep, maintenance and management of the memorial building.

Under section 8A(1) of the Act, the Trustees:

- (a) shall be responsible for the completion, care, management, maintenance and preservation of the memorial building, and for the care, management, maintenance and improvement of the land dedicated as a site for such building,
- (b) may to the exclusion of all other persons:
  - (i) provide and sell,
  - (ii) authorise the manufacture, printing, publishing, and sale of, replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building,

- (c) may receive monies by way of:
  - (i) collections or donations for the completion of the memorial building and for the care, management, maintenance, preservation or improvement of the memorial building or of the site thereof,
  - (ii) proceeds of sales by the Trustees of replicas, photographs, booklets, pamphlets and other like matter relating to the memorial building; and
  - (iii) fees for authorities granted by the Trustees for the manufacture, printing, publishing and sale of such replicas, photographs, booklets, pamphlets, and other like matter, for the funds of the Trustees,
- (d) may establish and maintain a war museum as part of the memorial building,
- (e) may promote the understanding of, and conduct community education about, Australia's military history and heritage, and
- (f) have functions conferred on them by the Returned and Services League of Australia (New South Wales Branch) Incorporation Act 1935 and any other Act.

Visitors in the Hall of Memory.  
Photograph by Clare Hawley, 2023.

## 2. STRATEGY



## 2.1 STRATEGIC OBJECTIVES AND OUTCOMES

As the principal memorial for the people of New South Wales, the Anzac Memorial has a strategic plan in place to ensure the Trustees' vision and mission are realised.

### VISION

To promote, maintain and enhance the Anzac Memorial as the State's principal commemorative and interpretive monument to the service and sacrifice of Australians in peace and war.

### MISSION

To maximise the Anzac Memorial's potential as a space for the veteran community, inform all visitors and to educate future generations.

The Strategic Plan 2022–2026 identifies six delivery priorities:

- **Relevance:** We will ensure the continued relevance of the Anzac Memorial for veterans, their families, and the broader community, and advance the Memorial's reputation and profile as the principal memorial for NSW.
- **Engagement:** We will create memorable visitor experiences by providing opportunities for people to explore our history, architecture, artwork, artefacts, exhibitions, and shop. We aim to inspire and ignite enquiry in a creative way and develop the quality and accessibility of experiences.
- **Collection, Stories & Exhibitions:** We will connect with diverse audiences through authoritative scholarship, exhibitions, publishing, and stakeholder engagement which draws on our knowledge, experience, and the Memorial's state-focussed collections. This includes increasing opportunities for people to be involved with the Memorial and its history, drawing on the 7,000 artefacts in our care.
- **Culture:** Alongside the Memorial, our staff and volunteers are our greatest asset. By valuing our people and the diversity of their experiences we will sustain our exemplary service culture. Maintaining a sense of purpose and supporting a positive workplace culture is a priority.
- **Collaboration:** By nurturing partnerships and collaborations with key stakeholders and the community we will ensure the future prosperity and sustainability of the Memorial, its enhanced facilities, and its programs.
- **Stewardship:** We will safeguard the long-term sustainability of the Memorial under the stewardship of the Trustees and staff to support the overall mission of the Memorial.

### KEY OUTCOMES

#### RELEVANCE

- More than 26,000 people attended and participated in a commemorative service including the daily Service of Remembrance. Sixty-five wreaths were laid and over 11,000 stars were cast in remembrance.
- The Memorial staff led over 85 tour groups with more than 1,763 people participating, including 27 Defence or veteran-related organisations.
- 48% of venue hire bookings directly supported Defence, Veteran or Ex-Service Organisations.
- The Veteran Artist in Residence program included an onsite residency with an exhibition scheduled for November 2024.
- Gross Sales from veteran-related merchandise equates to 28% of total sales for the year.

#### ENGAGEMENT

- Approximately 326,485 people visited the Anzac Memorial.
- A total of 7,019 students and 443 teachers from 106 schools attended the Anzac Memorial for a school visit.
- The Memorial continued free Highlights tours with 157 tours conducted for 1,203 people.
- There were 30 lectures delivered by external organisations on military history including the Royal United Services Institute of NSW, Military History NSW, Family and Friends of the First AIF and the History Teachers Association.
- Over 160 events were held in the Centenary Extension.
- The Memorial's website recorded 54,695 users and 159,835 page views.

#### COLLECTIONS, STORIES & EXHIBITIONS

- Seven temporary exhibitions were promoted during the reporting period with more than 97,650 visitors to the exhibitions on show in the Auditorium.
- Over 75 social media posts were researched and written using the Memorial and its collection to tell the personal stories of the military experience of NSW service personnel and their families for the Anzac Memorial social media platforms.
- The Curatorial and Collections staff delivered 16 significant lectures to educational institutions, veteran organisations, and community groups.
- There were 37 separate acquisitions added to the collection.

#### CULTURE

- 43% of Memorial staff have served in the Defence Force or are a spouse of service personnel.
- Nine training programs were delivered including mental health, HR and WHS training along with staff development initiatives including site visits and specialist engagement training.

#### COLLABORATION

Continued support was provided to RSL NSW to deliver a range of commemoration services and activities.

Ongoing support was provided to key organisations such as the Royal United Services Institute of NSW and Ursula Davidson Library, Families of Veterans Guild (Younger Members War Widows), RSL NSW Auxiliaries, NSW Military History Society, Frontline Yoga and Legacy. Support is provided through access to the Memorial as a venue, commemoration services, promotion of retail products and delivery of public programs.

The Anzac Memorial Trustees Military History Prize and joint education programs were delivered in partnership with the State Library of NSW.

#### STEWARDSHIP

Maintenance Capital funding of \$600,000 secured through the Department of Communities and Justice was used to complete conservation works including significant artwork, internal finishes upgrade to parquet floors, façade inspection and clean, investigation into HVAC upgrade and improvement of environmental conditions.

One of the many dedicated Anzac Memorial volunteers leading a visitor through the Memorial's Hall of Service. Photograph by Clare Hawley, 2023.



# 3. OPERATIONS AND PERFORMANCE

## 3.1

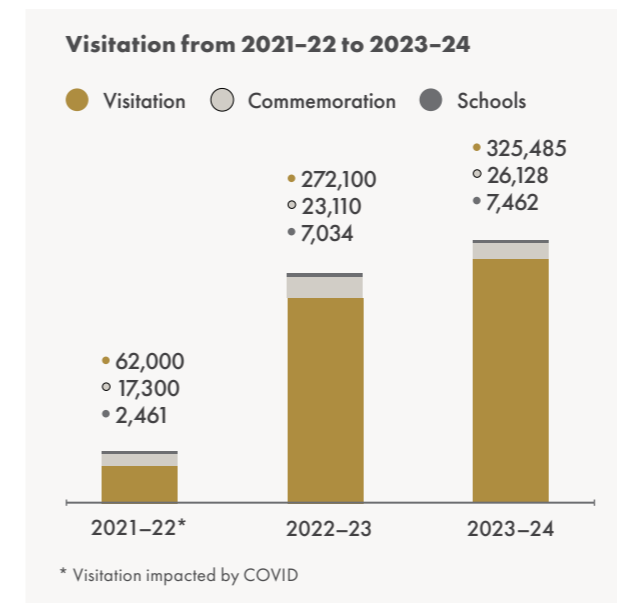
# VISITOR ENGAGEMENT AND PARTICIPATION

### VISITATION

General admission to the Anzac Memorial is free.

Over **326,485** visitors attended the Memorial representing a **20% increase** on last year's visitation. School bookings have also experienced growth with a **6% increase** in the number of schools visiting the Memorial.

More than **7,000** people participated in commemorative events this year with an additional **19,000** people attending the daily **Service of Remembrance and Star Ceremony**, a **5% increase** from last year.



### PUBLIC ENQUIRIES

The Anzac Memorial aims to deliver outstanding customer service, supported by a Service Delivery Standards policy, when managing public enquiries. There has been a continued demand for Memorial advice and support in relation to offers of donation, requests for historical information, and queries about aspects of the exhibitions, family history and media enquiries.

Over the reporting period the Memorial also received general enquiries, speaker and interview requests and curatorial and collection-based enquiries.

### CONSUMER REVIEWS

As a service-based organisation, customer feedback is important to the Anzac Memorial. The Memorial maintains a feedback register to record compliments and complaints. Major complaints are dealt with in writing by the Honorary

Secretary on behalf of the Trustees. Any complaints requiring escalation are reported directly to the Trustees. Customer feedback is also monitored through external online platforms such as Trip Advisor and Google Reviews.

The Memorial received **25** emails, letters or phone calls thanking and congratulating the Memorial. This included **9 compliments** for the outstanding delivery of tours, **13** emails in recognition of staff, **2** emails in relation to the exhibitions, **4** emails for the appearance and management of the Memorial facilities and **4** emails in relation to events or venue hire.

### GOOGLE/TRIP ADVISOR

Customer feedback through Google Review and Trip Advisor provides valuable insights into the visitor experience delivered by staff at the Memorial, the facilities, and exhibitions. Over this reporting period there was a **52% increase** in reviews received from last year.

The Memorial received **328** visitor comments on Google Review. Of the reviews, **279 people (85.1%)** rated their experience as excellent, **44 (13.4%)** considered it very good, **3 (0.9%)** rated it as average and **2 (0.6%)** as terrible, no reason was given for one of these ratings, with the second leaving political commentary.

Trip Advisor had less reviews with **7** comments. Of these, **16 (72.7%)** rated their experience as excellent, **5 (22.7%)** considered it very good and **1 (4.6%)** rated it as good.

The Memorial currently maintains a **4.7-star** rating (out of 5) on Google Review and **4.5-star** rating on Trip Advisor and has remained ranked at **26** of **700** things to do in Sydney at the time of reporting.

*"A sky full of stars (120,000 on the domed ceiling each representing every individual who served in the war)! We were warmly approached by an ambassador who shared with us the amazing history of the place and we spent more time there than expected just taking it all in. While we did not ask for the ambassador's name, he made the experience so much more wonderful. Thank you for spending the time to share the history!"*

Cynthia, January 2024, Google Review

*"I thought this was just a memorial but it's so much more. A museum with real history and the experiences made real by stories and items included.*

*Fabulous art deco architecture.*

*Just loved it."*

Name unknown, Scotland, October 2023, Trip Advisor





Above: One of the Memorial's many guides with a visitor in the Hall of Memory. Photograph by Clare Hawley, 2023.

Right: Visitors at the Memorial on Anzac Day.



## EXHIBITIONS

Seven exhibitions along with installation revitalisation projects were completed using the Memorial, its collection and working with the veteran community to tell the personal stories of the military experience of NSW servicemen and servicewomen and their families from colonial times to the present day.

### **SERVING THE WHITE ENSIGN, 110 YEARS OF THE AUSTRALIAN FLEET**

The Assembly Hall – Ground Floor  
27 March 2023 – October 2024

In 1913 the Royal Australian Navy's (RAN) brand-new fleet sailed through the Heads and into Sydney Harbour. Since that time the RAN has served on all the world's oceans, in peace and war.

The exhibition includes rarely seen artefacts from defining moments in the RAN's colourful history. The forbidding stern section of Lieutenant Matsuo's Japanese midget submarine, lifted from Sydney Harbour in June 1942, a reminder of Australia under attack contrasts with whimsical personal souvenirs and mess deck art made by a young sailor aboard HMAS *Arunta*. The tattered white ensign from the doomed HMAS *Waterhen*, as she foundered in the waters of the Mediterranean in 1941 is displayed together with the smart black coat worn by a WRAN telegraphist in 1945, one of the first women to serve in Australia's Navy.

### **RAAF SECTION CHANGEOVER**

Main Exhibition Gallery – Lower Ground Floor  
9 August 2023 – Present

This major changeover allowed new stories and objects to be introduced into the RAAF section of the Main Exhibition Gallery since its initial installation in October 2018. Of note are the display of the medal group of fighter pilot Flight Lieutenant Douglas Millar DFC and the extremely rare group awarded to Pilot Officer Frank Mathers CGM, which includes his Conspicuous Gallantry Medal, one of only ten awarded to RAAF aircrew during the Second World War. It also enabled existing stories to be revitalised through the changeover of objects for others in the Memorial's collection.

### **NEW HONOUR BOARDS**

Main Exhibition Gallery – Lower Ground Floor  
25 October 2023 – Present

This section of the Main Exhibition Gallery was revitalised with the addition of two new and important memorials donated from RSL NSW and the Redfern RSL sub-Branch. The first is a large wooden honour board relating to

workers of Henry Bull & Company who served during the Great War. The second is an individual stone memorial tablet to Captain Alfred Shout VC MC who died of wounds on Gallipoli. The tablet was fixed to the now demolished Darlington Town Hall and is one of the first memorials to an Australian serviceman in the Great War.

### **NEW ACQUISITIONS SHOWCASE**

Upper Ground Floor  
Dec 2023 – Present

This showcase is a new initiative introduced to briefly highlight some of the new acquisitions coming into the collection. The showcase is changed over every quarter to align with the reporting of acquisitions at the quarterly Anzac Memorial Trustees meeting.

### **AN ARTIST IN THE ARMY; GUY WARREN ON BOUGAINVILLE 1944-45**

The Auditorium – Lower Ground Floor  
20 May 2024 – Present

This temporary exhibition features sketches and photographs created by Guy Warren during his military service in Bougainville between October 1944 and the Japanese surrender in 1945. With more than 60 solo exhibitions and numerous awards, including the Archibald Prize, Guy's works are featured in collections across the globe. He was awarded the Medal of the Order of Australia in 1999 and was made a Member of the Order of Australia in 2013 for "significant service to the visual arts as a painter, teacher, mentor and competition judge". Guy Warren sadly passed away on Friday 14 June 2024, and this exhibition honours his legacy as a veteran and an artist.

### **ARMISTICE IN KOREA, 1953-2023**

The Auditorium – Lower Ground Floor  
2 June 2023 – 6 August 2023

To commemorate the 70th anniversary of the Armistice of the Korean War, this exhibition honoured the service and the sacrifice of Australian Korean War veterans and featured photographs and stories of 11 veterans.

### **STORIES OF THE DAT DO DOGS**

The Auditorium – Lower Ground Floor  
11 August 2023 – 30 January 2024

Commemorating the 50th anniversary of the final withdrawal of Australian troops from Saigon, this photographic exhibition featured the photographs and stories of 50 veterans and nurses who served in Vietnam. The exhibition was delivered in collaboration with artist Jack McLain, an American special forces veteran of the Afghanistan conflict.



**HERSTORY: REMEMBERING AUSTRALIA'S MILITARY WOMEN**

The Auditorium – Lower Ground Floor  
 8 February 2024 – 31 March 2024  
 Photographer Carla Edwards' externally generated exhibition featured portrait photographs of 24 women from New South Wales whose military service spanned from 1942 up to the present day. The exhibition was artist Carla Edwards' personal thank you to the women who have served in the Australian Defence Force.

**2024 RSL NSW AND SCHOOLS REMEMBER ANZAC ART EXHIBITION**

The Auditorium – Lower Ground Floor  
 3 April 2024 – 15 May 2024  
 RSL NSW and Schools Remember ANZAC Art Exhibition, supported by the Anzac Memorial, showcased finalists' artworks with entries ranging from year 4 to year 9 students from across NSW. The finalists' art was exhibited in the Auditorium.

Above: One of our dedicated Guides leading a group on a tour of the Memorial.

**DIGITAL ENGAGEMENT**

With a busy schedule of events, commemorations, and exhibitions at the Memorial in 2023-24, digital engagement was directed towards promoting visitation to the Memorial. This was supported by the Events and Communications Team in the NSW Office for Veterans Affairs.

**Highlights:**

- The Memorial's fifth virtual exhibition – the Centenary Exhibition – received **543 impressions and 68 visitors** since its launch in October 2023.
- Promotion began for the Memorial's 90th anniversary with a page in the Events section of the Memorial's website and features in the 2024 newsletters.
- The Events section of the Memorial's website has **promoted 29 events**, exhibitions and programs. These events were also promoted on the City of Sydney's What's On website to reach a broader audience.
- The Memorial published **five online articles** that shared the stories of collection objects and/or the service of NSW veterans as they related to key commemorative dates. The articles were published to the Our Stories section of the Memorial's website and shared across the Memorial's social media channels. This helped build public engagement with the Memorial's collection through digital channels.

**ONLINE PRESENCE**

75.47% of our web visitors are based in Australia. The website is supported by the State Library of NSW as a Trustee of the Memorial, along with the NSW Office for Veterans Affairs.

**MEDIA AND PUBLICITY**

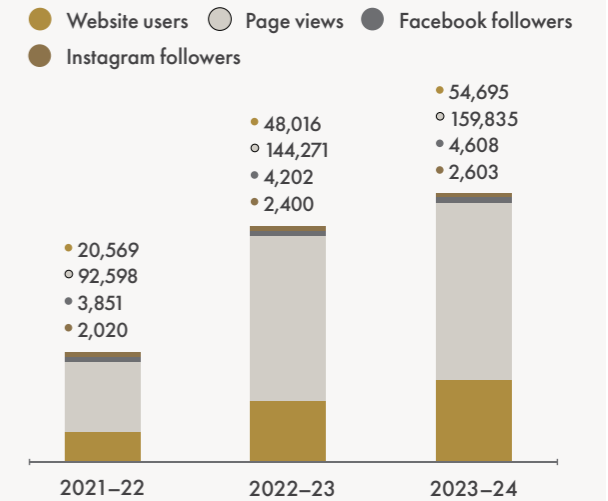
Social media engagement on the Memorial's main channel:

- The Memorial's Facebook posts were seen by **515,505 Facebook users**.
- The Memorial's Instagram posts were seen by **9,835 Instagram users**.

The Memorial's newsletter has **1,299 subscribers**, with four editions distributed during the reporting period.

Stakeholder relationships continued to grow with the History Council of NSW, the Royal Australian Historical Society, RSL NSW, Families of Veterans Guild (formerly War Widows NSW), Seniors Card NSW, and City of Sydney providing links to online content. This has enabled the work, programs, and exhibitions of the Anzac Memorial to reach a wider audience including various demographics.

**Online engagement from 2021-22 to 2023-24**



Below: Guy Warren speaking at the launch of the temporary exhibition, *An Artist in the Army; Guy Warren on Bougainville 1944-45*.



## 3.2 COMMEMORATION

A principal function of the Anzac Memorial is to support the veteran community, RSL NSW, veteran organisations and the broader community to conduct commemorative services.

### KEY COMMEMORATIONS

- 7 July** Rocket Rodney 500km Veteran Charity Run. Rodney Cottam, a veteran, offered to undertake the run as a means of raising awareness and money for Invictus. At the completion of the run there was a small ceremony including a wreath laying.
- 19 July** The Battle of Fromelles commemoration is an annual commemoration service. A wreath was placed on the 5th Division wreath stand in the France/Belgium niche in memory of those who made the ultimate sacrifice.
- 19 July** The Legacy Torch relay was conducted in recognition of the service given by veterans and their families as well as how much Legacy has achieved over the last 100 years. The Legacy Torch relay began in Pozieres, France on the 23 April 2023, after travelling through France and Belgium the torch moved onto London and then to Western Australia from where it continued its journey around the states and territories of Australia. The last leg started at the Anzac Memorial finishing at the Cenotaph.
- 7 September** The 2/33 Battalion Association commemorated the 80th anniversary of the Liberator Crash. The ceremony was conducted in honour of the sixty men killed when a liberator crashed into the trucks carrying them.
- 25 October** Her Royal Highness Princess Astrid of Belgium, attended a wreath laying ceremony, commemorating all who served in Belgium during the Great War.
- 20 December** The Friends of Gallipoli conducted a service commemorating the withdrawal of forces from the Gallipoli Peninsula.
- 8 March** An International Women's Day Commemorative Service was conducted, paying tribute to all current and ex-serving women.
- 4 April** The RSL NSW and Schools Remember ANZAC Commemoration was supported by State, Catholic and Independent schools with students conducting key elements of the ceremony.
- 25 April** The Anzac Day Consular Star Ceremony, a notable annual service conducted in the Hall of Memory and hosted by RSL NSW, was led by RSL NSW Director Phillip Bridie. This year's ceremony saw participation by representatives of the Consular Corps, including Japan, the Republic of Korea, United Kingdom, Ireland,

Canada, United States of America, New Zealand, France, Belgium, Netherlands, Malta and Türkiye.

- 25 April** The Anzac Day Commemoration Service had an estimated **4,000 in attendance**. Over the course of the day the Memorial welcomed an additional **4,797 visitors**.
- 31 May** The service and sacrifice of Aboriginal and Torres Strait Islander veterans was remembered at the Anzac Memorial. The Indigenous Veterans Commemoration Service is held annually during National Reconciliation Week.
- 6 June** Australia's participation in D-Day was commemorated with a service conducted in the Hall of Memory.

A list of the major ceremonies held between 1 July 2023 and 30 June 2024 is provided at Appendix 1.

### CONTEMPLATION

#### A DAILY ACT OF REMEMBRANCE

At 11am each day, the Memorial pauses for a Service of Remembrance. Visitors are invited to participate in this moving service with the recitation of the Ode and the sounding of the Last Post and Rouse followed by one minute of silent contemplation. The Service of Remembrance is followed by a Star Ceremony which involves the casting of a commemorative star with the name of a New South Wales service person who died on operations. The RSL designed this form of personal tribute to reflect the original intention of the stars lining the Memorial's dome. The Memorial guiding staff have continued to honour this tradition.

The Legacy Centenary Torch Relay event at the Memorial. Photograph by Callum Smith, 2023. Courtesy of Legacy Australia.



## 3.3 LEARNING

The Anzac Memorial's Learning programs focus on high-quality, engaging and creative excursion opportunities that meet curriculum outcomes. There are 13 programs on offer including in-school visits and bespoke programming for Stage 5 & 6 students.

Prices for learning programs vary according to the type of program and minimum student numbers with prices starting at \$240 for up to 20 students. Programs including performances incur a minimum charge of \$480 with a minimum requirement of 40 students.

The Memorial hosted the History Teachers Association of NSW 2023 Australians at War Masterclass in October. More than 40 teachers attended to refresh their knowledge of the Australians at War unit in the Stage 5 History Syllabus.

Following the Indigenous Veterans Commemoration Service on 31 May 2024, the Head of Learning ran a special afternoon tour of the Memorial for 10 students and four teachers from St Philomena's School Moree and Carinya Christian School Tamworth. The tour highlighted some stories and information about Indigenous service in the Great War.

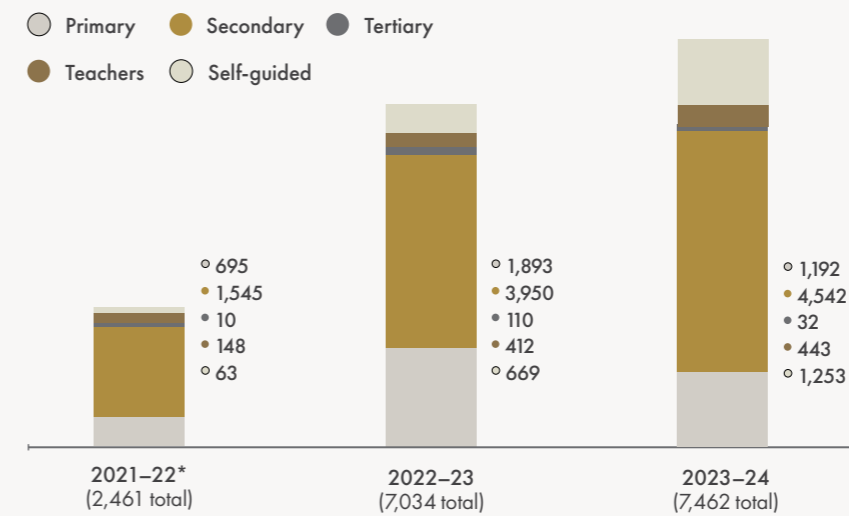
On 4 April 2024, the Memorial hosted an art workshop for the 10 primary and secondary school students named the finalists and winners of the RSL Schools Remember ANZAC Art Competition 2024. The workshop focussed on charcoal drawing skills and was facilitated by the Head of Learning in collaboration with two members of the education team from the Art Gallery of NSW.

Five gratis programs were delivered to a range of audiences, including Fairfield High School's Inclusive Education Centre, the Shrine of Remembrance Young Ambassadors, and the Premier's Anzac Memorial Scholars.



Students in the Centenary Exhibition. Photograph by Clare Hawley, 2023.

### Learning programs participation 2021-22 to 2023-24



\* Visitation impacted by COVID

### PREMIERS ANZAC MEMORIAL SCHOLARSHIP TOUR

The 2023 Premier's Anzac Memorial Scholarship tour travelled to Singapore and Darwin. This was the first time since 2019 that the tour group was able to travel overseas. Twenty students and three teachers from around the state visited sites significant to Australia's military history.

In Singapore, they explored the Changi Chapel and Museum, the Kranji War Cemetery and Fort Canning. In Darwin, the tour visited sites associated with the bombing of Darwin and surrounding areas by the Japanese in 1942. The tour was delivered by the NSW Office for Veterans Affairs with a specialist education tour company and was accompanied by the Anzac Memorial's Consultant Historian.

A performance of Devoted Service was delivered on 3 July for the 2023 Premier's Anzac Memorial Scholars. The session, which was also attended by the tour historian, Professor Peter Stanley, gave the 2023 Scholars an opportunity to familiarise themselves with the stories of nurses and matrons housed within the Memorial's collection. In a discussion about objects in their own lives that reveal stories about themselves, the Scholars were given a preliminary opportunity to get to know each other.

The 2023 Premier's Anzac Memorial Scholars and Accompanying Teachers with the NSW Minister for Veterans, The Honourable David Harris MP.



## 3.4 PUBLIC PROGRAMS

The Memorial has worked to create public programs that leverage the knowledge, passion and diverse experiences of staff to recognise the service of veterans from all generations.

### TOURS

The Memorial staff led over **85 tour groups** with more than **1,763 people** participating, including **27 Defence** or veteran-related organisations.

The Memorial continued free Highlights tours to allow small groups and individuals to learn more about the Memorial. The tour runs for 60 minutes with **157 tours** for **1,203 people** conducted.

### VETERAN ARTIST IN RESIDENCE PROGRAM

The Anzac Memorial's Veteran Artist in Residence was developed to provide the time and space for a guest artist to develop work and creatively explore the Anzac Memorial. The program offers successful participants a grant of \$5,000 and the opportunity to reflect on service and sacrifice ensuring that contemporary military experience is interpreted for today's audiences.

The second Veteran Artist in Residence was Domenic Bartolo who completed four days of residency at the Memorial creating 12 sketches of the Anzac Memorial Building.

A campaign focusing on the Anzac Memorial as the principal memorial for NSW and local Great War monuments in surrounding suburbs was developed to emphasise the loss and grief of the community as a result of the First World War. *"They never returned: Though their name liveth for evermore"* is scheduled to be launched in November 2024.

### COMMUNITY

On 14 February, members of the Learning Team delivered a performance of Devoted Service for Legislative Council staff from NSW Parliament House. With the Legislative Council celebrating its Bicentenary in 2024, this provided an opportunity for a discussion on public programming, and the process of creating a verbatim theatre piece. A further two performances were delivered through the year for community groups.

The Memorial participated in Sydney Open on 6 November with over **150 participants**. The Guides and Ambassadors, supported by volunteers from Sydney Open, conducted a *"Behind the scenes"* tour of the Memorial's heritage office spaces.

For International Women's Day on 8 March, the first instalment of *In Their Words: Spoken Histories from the Anzac Memorial Collection* was delivered. This involved an actor reading a letter written by Australian physiotherapist, Beryl Joan Crowdy, during the evacuation of Greece and Crete in the Second World War. The performance took place in front of a full auditorium, with a soundscape designed by the Head of Learning to enhance the performance.



*In Their Words: Spoken Histories from the Anzac Memorial Collection* performance on International Women's Day.

On 23 May, the Head of Learning and an Actor Presenter from the Learning Team staged another reading of Beryl Crowdy's Second World War letter for National Volunteer Week. This took place in the evening and was attended by approximately **25 volunteers** from a range of cultural institutions.

### DEFENCE AND VETERAN ENGAGEMENT

In line with the Trustees' vision to enhance the Memorial as a living monument for returned services associations and veterans, the Anzac Memorial welcomes opportunities for veterans to utilise the Memorial as a place of support, learning and gathering.

The Memorial has continued to support the Australian Defence Force directly and indirectly, to conduct professional development, leadership presentations and commemorative services.

On 25 November, an artist talk and demonstration was delivered by veteran photographer Jack McLain about his work in the *Stories of the Dat Do Dogs* exhibition. The event was included in the official program for the 2023 Head On Photo Festival.

The Memorial continues to support Frontline Yoga to deliver weekly trauma aware and culturally informed classes designed specifically for personnel that serve or have served in the ADF or on the front lines of the community.

## CURATORIAL AND RESEARCH

Curatorial and historical research informs our exhibitions, collection development, digital projects, public and learning programs, publications and media engagement along with addressing public enquiries.

The Curatorial and Collections staff wrote social media posts and articles on a variety of subjects relating to Australia's involvement in the world's conflicts in support of the Anzac Memorial's lifelong learning, education programs and social media posts. Guiding staff also contributed to articles in support of social media posts.

Curatorial and Collections staff participated in conferences in Melbourne and Sydney which included papers given at the NSW History Teachers Association Symposium, the Military History Society of Victoria Conference, International Women's Day, NSW Heritage Month and the Vernon CMS User Group Meeting where a presentation was given on the development of the Anzac Memorial's publicly searchable collection database. The team held meetings and talks with several other cultural institutions and collections including Museums of History NSW, the Australian Army History Unit, the RAN Naval Heritage Collection and the Rocky Hill War Memorial, Goulburn.

### RESEARCH

All members of the Curatorial and Collections team contributed to research into new acquisitions to the Anzac Memorial's collection, exhibition development, content for the Memorial's social media channels and a variety of public enquiries.

The Curatorial and Collections team was focussed on two major projects during the reporting period. The first was work on a publication recognising the 90th Anniversary of the Anzac Memorial. This included the selection, research and writing about ninety highlight objects from the collection that reflected stories of individual service from colonial times to the present day. Research also included the sourcing and organisation of appropriate object, portrait and contextual images. Four Anzac Memorial Guides also contributed to the publication. As well as self-editing, Professor Peter Stanley took on the task of managing editor, guiding the project.

To commemorate the 90th Anniversary, work began developing a new temporary exhibition that will include collection objects used in the publication. This development included further selection of objects, measuring and working with the Project Manager on the exhibition design layout and the large exhibition graphics that will be used.

The second project focussed on the development of the Vernon CMS Browser to enable online access to the collection through a public collection database.

### THE COLLECTION

The Anzac Memorial holds a significant object collection of approximately 7,500 artefacts including manuscripts, photographs, and books.

#### SIGNIFICANT ACQUISITIONS

The Anzac Memorial collects objects that are consistent with the purposes and objectives of the organisation, assist the Anzac Memorial in meeting its educational aims, are useful for research purposes, or have historic, artistic, or aesthetic significance. Each object in the collection provides a tangible link to the veterans and their families for whom the Memorial was built.

This year there were 10 donations acquired by the Memorial that were outstanding highlights. These included several acquisitions from the Great War era including medals and equipment of a signaller with the Light Horse, an AIF officer's military maps of Gallipoli and the Western Front, the medal group of a RAN seaman who served on HMAS *Sydney* (I) and badges of a Voluntary Aid Detachment and Anzac Buffet worker. These were in addition to one of the earliest Australian Great War memorials to commemorate an individual during the war. Second World War acquisitions included items relating to Prisoners of War, RAAF aircrew killed on operations and medals from a crewman from HMAS *Stuart*. Several of these acquisitions were able to be displayed in the Main Exhibition Gallery, the temporary *Serving the White Ensign* exhibition and the New Acquisitions Showcase. Each item is imbued with its own story of courage, endurance, and sacrifice.

#### COLLECTION MANAGEMENT

Documentation of the collection continued throughout the year in line with the Anzac Memorial's Collection Policy and Procedures. New acquisitions were researched, assessed, catalogued, and added to the Memorial's Vernon CMS database as well as all documentation being both digitised and retained as hard copy in physical files.

During the reporting period, the Collection Team focussed on the development of a publicly searchable collection database attached to the Memorial's main website. This database enables the transfer of selected fields from the internal Vernon CMS to the public database. This additional module to the CMS, known as the Vernon Browser, was funded by the NSW Office for Veterans Affairs. Much work was done in adding significance statements and part records to the CMS, standardising terminology, attaching object photos to individual records and categorising internal records to enable smoother



Collection relating to 429018 Flt Sgt Arthur Wilmott Robinson, RAAF, 354 Squadron RAF, 1942–1944. (2023.38) Photograph by Rob Tuckwell, 2024.

Below: Memorial tablet to Captain Alfred Shout VC MC, from Old Darlington Town Hall, Sydney, 1915. (2023.29) Photograph by Rob Tuckwell, 2023.



searching of the public database. This is the first time in the Anzac Memorial's 90-year history that the majority of its collection is publicly accessible.

Pre-2016 acquisitions continued to be physically checked to align with existing hard-copy records and resolve discrepancies. Parts were confirmed and/or created as necessary and this data was entered into the Vernon CMS database to create more comprehensive record-keeping of the collection.

Over the reporting period, 455 individual objects were acquired from 37 different sources (Appendix 2). All objects were donations with no objects being purchased during the reporting period. Consolidation of data and descriptions, together with photographic documentation, has also been part of this process.



Kit bag, signals equipment, belts, medals, photos and documents relating 1711 Lt H.B. Hagarty, 4th Signal Troop, and later 1st & 2nd Signal Squadrons, AIF, 1915–1919. (2024.15) Photograph by Rob Tuckwell, 2024.

Dentist's treadle & drill, field type, SS White, USA, 1895. (2024.1) Photograph by Rob Tuckwell, 2024.



Above: Women's Royal Australian Army Corps (WRAAC) Collection, including uniforms, badges and accessories relating to Major Joan Scully, Private Margaret Affleck, Major Cathy Boyd and Major Thelma Crouch [1955–1990]. (2024.6) Photograph by Rob Tuckwell, 2024.  
Below: Collection of Great War VAD badges, photos and letters relating to Doris Chirgwin nee Speechley, 1918–1919. (2024.2) Photograph by Rob Tuckwell, 2024.

## CONSERVATION

Basic conservation assessments and reports were completed for new acquisitions during the reporting period. New acquisitions that were either textiles or paper-based were routinely frozen as part of a preventative conservation program to mitigate potential damage from pests and diseases entering the collection store and exhibition spaces. Several larger and fragile acquisitions that were not suitable for low temperature freezing were selected for external low-oxygen treatment.

The ongoing digitisation of selected two-dimensional objects has also contributed to their long-term preservation, allowing copies to be used for research purposes.

Eleven data loggers, measuring temperature and humidity levels, capture data inside showcases in the main gallery, temporary exhibition and collection store and are regularly monitored and re-booted as necessary. Light levels are also monitored.

Planning for the changeover of objects in the main exhibition gallery continued with objects being selected and changed in the RAAF section in the early part of the reporting period.

## RESIDENCIES

A trial program for a Visiting Historian at the Anzac Memorial commenced, with the inaugural historian, Professor Daniel Reynaud from Avondale University making fourteen visits to research the Anzac Memorial and RUSI Library collections from August 2023 to May 2024. Results of these visits included website articles and the listing of letters and photographs not previously researched in the Memorial's collection. A lecture and two entries for the 90th Anniversary publication were also written.



### 3.6

## ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES, NEW SOUTH WALES

The Royal United Services Institute for Defence and Security Studies, New South Wales, Incorporated (the Institute) was founded in 1888 and is an independent, apolitical, not-for-profit, public education association, incorporated in New South Wales. The Institute seeks to promote understanding of defence and national security. Its focus is the defence of Australia and its interests, within the broader context of national, international, and global security concerns.

The Institute's library (the Ursula Davidson Library) contains a nationally significant collection of military books, journals, maps, military training manuals, archival materials and artefacts. The Institute relocated its library to the Centenary Extension of the Anzac Memorial in mid-2018. During the reporting period, the library was open to Institute members and visitors to the Anzac Memorial five days a week and for researchers by appointment.

A Memorandum of Understanding (MoU) between the Institute and the Trustees of the Anzac Memorial sets out the relationship between the parties for the operation of the Institute in the Memorial. Under the MoU, the library collection and storage compactus remain the property of the Institute, which is responsible for the upkeep and preservation of the collection.

The Institute used the Anzac Memorial's Auditorium for its education programme of monthly lunch-time lectures aimed at promoting an understanding of current defence and security issues affecting Australia. These lectures also provided an opportunity for Institute members and lecture attendees to visit the library and the Anzac Memorial.

The lectures were video recorded by the Institute and placed on the Institute's website and YouTube Channel. Edited versions of selected lecture presentations were published in *United Service*, the national journal of the Royal United Services Institute for Defence and Security Studies – Australia.

A monograph series of original, peer-reviewed papers on topics pertaining to defence and security, titled "The Javelin Collection", were published on both the Institute and National websites.

The Institute produced a monthly electronic newsletter reporting on current issues affecting defence in Australia and providing regular analysis of significant strategic world-wide defence issues via its Special Interest Group on Strategy.

The Special Interest Group on Strategy provides a forum for Institute members for the detailed study of strategic issues, recent Defence reviews and the various conflicts



The Ursula Davidson Library, RUSI NSW. Photograph by Clare Hawley, 2023.

around the world. Regular podcasts of the analysis by the Special Interest Group on Strategy were loaded on the Institute's website and YouTube channel, as well as on the National website.

The Institute was staffed by volunteer Institute members who undertook the many tasks involved in operating a library, organising events, scanning maps, archiving material, editing articles for *United Service*, and preparing the Institute's monthly electronic newsletter and reports of the Special Interest Group on Strategy.

The Institute worked closely and collaboratively with staff from the Anzac Memorial and will continue to support the Memorial's exhibitions and commemorations by displaying relevant maps and books and showcasing some of the Institute's "treasures" to support the Memorial's 90th Anniversary exhibition in November 2024.

Relocation of the Institute and its library to the Centenary Extension of the Anzac Memorial in 2018 has created a wonderful opportunity for the people of New South Wales to learn more about the State's military history, and contemporary defence and national security issues. Members of the Institute, as well as the public, can access the library for educational and research purposes, and can participate in the Institute's adult education programmes. This greatly enhances the educational role of the Anzac Memorial.

### 3.7

## SUPPORT

### THE ANZAC MEMORIAL AMBASSADOR PROGRAM

The Anzac Memorial Ambassador volunteer program has attracted a diverse range of people from the community including veterans to help fulfill the Memorial Trustees' Vision and Mission.

The support from our Ambassadors has been exceptional with 18 active volunteers engaging with visitors to assist in the interpretation of the Anzac Memorial building as well as supporting a range of events and commemoration services. The Ambassadors have participated in all training activities conducted over the reporting period.

The Trustees would like to thank the significant contribution of:

Sharon Adams	Denise Dell	Margaret Spratt
Oliver Ashley	Patricia Feary	Sharon
Eden Beram	Iain Finlay	Stanyought
Noah Bridge	Jeffery Freeman	James Wiesner
Jude Bridge	Stuart Greenfield	Paul Whalen
Bernard Connell	Pamela Henderson	Oliver Ashley
Robyn Cosier	Meridith Smith	

### VALE

The Trustees would like to acknowledge Ian Hallenan who passed away on 27 June 2024. Ian has been integral to the Memorial since 2012 volunteering his time as a member of the Corps of Guards and Memorial Ambassador.

### FUNDRAISING

The Trustees of the Anzac Memorial are a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997*. Gifts of \$2 and above to the Anzac Memorial Building 'war museum' are tax deductible. Donations are helping to fund:

- New interpretive and education programs, heritage conservation and management of the Memorial's collection.
- Innovative education opportunities through curriculum connections, accessible objects, and diverse and engaging content.
- The Memorial's role in protecting, caring for, and displaying the Memorial's collection.
- Links to the community through volunteer programs, internships, education, and outreach programs.

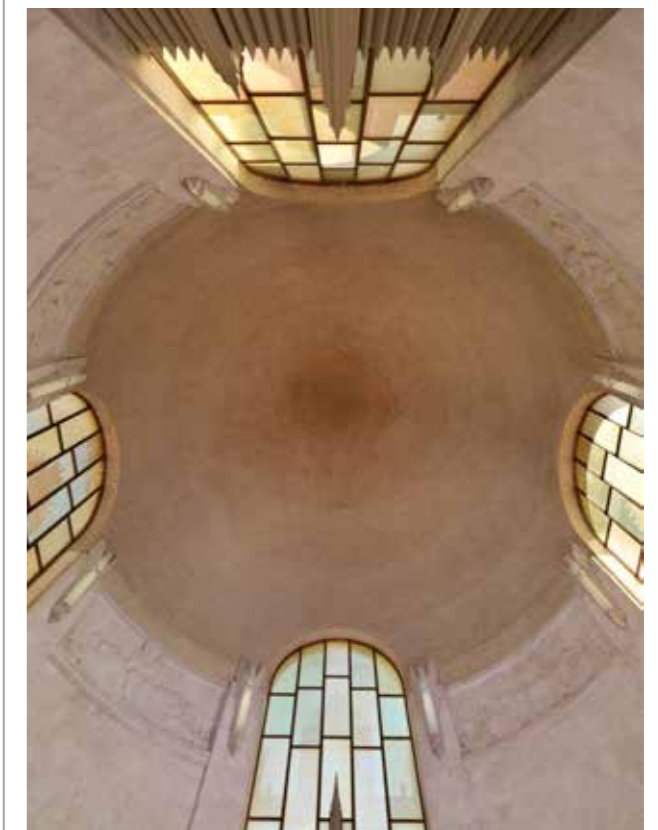
The Trustees of the Anzac Memorial express their thanks to all who donate including the many donors who have contributed anonymously.

### THE ONLINE CONSTELLATION OF HONOUR AND MEMORY

In tribute to the RSL's 1934 efforts selling the stars in the Memorial's Great Dome to raise money to finish the building, today's public can purchase a virtual memorial star from a 360° online constellation for \$100. Funds raised through the star campaign go towards new interpretive and education programs, heritage conservation, and exhibition content to enable the Memorial to continue its vital role in sharing the history of NSW's involvement in military operations. Purchasers can tag their star and leave a message in memory of a veteran. These moving tributes can be read at [www.anzacmemorial.nsw.gov.au/online-constellation-stars](http://www.anzacmemorial.nsw.gov.au/online-constellation-stars).

The Trustees sincerely thank the following for supporting the star campaign in 2023–24.

- Disaster Relief Australia
- Julie-Anne Young
- Nepean War Widows Group
- War Widows Younger Members Social Club



Right: The Dome of Stars in the Hall of Memory

## SELF-GENERATED REVENUE



Anzac Memorial Shop.

The Anzac Memorial does not charge a fee for general admission but seeks to generate additional revenue to support the Anzac Memorial's mission and strategic ambitions.

### MEMORIAL SHOP

The Anzac Memorial Shop enhances the visitor experience and generates revenue to assist meeting the Trustees' objectives. The shop creates a retail identity through selective design and product, with the aim of supporting the Memorial's reputation for excellence in relation to military history and commemoration.

A range of appropriate themed products are sourced and developed to reflect the Memorial's Collection and embody the spirit and values of the Memorial. A comprehensive selection of books focusing on military history, commemoration and traditions accompany the product mix sold at the Memorial and via the online shop.

The Shop has continued to support and link with initiatives from the Curatorial and Collection team. Curated and bespoke product ranges were developed for the exhibition, *Serving the White Ensign: 110 years of the Australian Fleet*.

Forming relationships and being able to support veterans is a key objective of the Shop with products supplied by the Vietnam Veterans Association, the RSL NSW Auxiliary, the Families of Veterans Guild and Legacy Australia.

Gross Sales from veteran related merchandise equates to 28% of total sales for the 2023-24 Financial Year. It is our intention to continue sourcing and reaching out to veterans to be able to provide a unique and interesting product offering to visitors.

Preferred products are those that are linked to the Anzac Memorial Building or bespoke products developed from exhibitions. The publications produced by the Anzac Memorial such as *In That Rich Earth*, *The Anzac Memorial Book* and *NSW and the Great War* have remained the most popular products along with the bespoke product range created for the Anzac Memorial and exhibitions.

### EVENTS AND VENUES

The Centenary Extension provides an opportunity for veterans and the community to gather. Current and ex-serving Defence personnel, and the organisations that support them, are encouraged to connect with and use the Memorial as per the original Trustees' intent. Fees charged for use of the spaces are tiered into four categories depending on the user's connection to the ADF and/or through a connection with an individual, association, organisation or business related to defence, commemoration, or veterans' welfare. Any revenue raised is used to subsidise costs for veterans or current serving Defence personnel to access these spaces.

There were **164 scheduled activities** booked for the financial year. Of these, **79 (48%)** bookings directly supported Defence, Veteran or Ex-Service Organisations. The Memorial has agreed to facilitate regular meetings for the Military History Society of NSW (MHSNSW) (monthly), Younger Members War Widows (monthly), RSL NSW Sydney sub-Branch Advocacy (monthly), and RUSI NSW (monthly).

## 4. MANAGEMENT AND ACCOUNTABILITY



## 4.1 HUMAN RESOURCES

### Numbers of Senior Executives and Employees as at 30 June 2024

	2023–24	2022–23	2021–22
Senior Executive	–	–	–
Senior Historian and Curator	1	1	1
Operations Manager	1	1	1
Property Manager	1	1	1
Collections Manager	1	1	1
Exhibitions and Research Officer	2	2	2
Assistant Collections Officer (temp)	1	1	2
Head of Learning	1	2	2
Visitor Services & Community Engagement Coordinator	1	1	1
Administration Officer	1	1	1
Administration Support Officer (temp)	1	1	1
Event Services Officer	1	1	1
Memorial Guides (full-time)	2	3	3
Memorial Guides (part-time)	2	1	2
Memorial Guides (casual)	11	10	10
Actor Presenter (casual)	7	8	9

Note: Full-time equivalent staff excludes Trustees, Honorary Secretary, contractors, staff on secondment.

### Ongoing and temporary staff by gender as at 30 June 2024

Roles	2023–24			2022–23			2021–22		
	woman	man	total	woman	man	total	woman	man	total
Senior Executive	–	–	–	–	–	–	–	–	–
Ongoing full-time	1	6	7	2	7	9	2	8	10
Ongoing part-time	3	1	4	2	2	4	2	2	4
Temporary full-time	–	–	–	–	–	–	–	–	–
Temporary part-time	2	3	5	2	3	5	3	1	4
Casual	6	13	19	7	10	17	6	12	18
<b>Total</b>	<b>12</b>	<b>23</b>	<b>35</b>	<b>13</b>	<b>22</b>	<b>35</b>	<b>13</b>	<b>23</b>	<b>36</b>

### EMPLOYMENT

The Anzac Memorial employs 35 staff under the *Government Sector Employment Act 2013* (NSW) and are required to comply with the NSW government sector employees Code of Ethics and Conduct and adhere to the Memorial's Code of Conduct. Human resource requirements were administered through the NSW Department of Communities and Justice for the reporting period. Full staffing details are provided at Appendix 1.

The Anzac Memorial has a workforce of talented and dedicated professionals who strive to deliver exceptional experiences and work to support veterans through meaningful employment; **43% of the staff have served or are current serving members of Defence or married to Defence personnel**. Staff who are current serving members of the Army Reserve have been supported to undertake military service over this reporting period. The Memorial supports Reserve service and recognises the benefits to staff maintaining a connection with the Australian Defence Force.

#### VETERAN WORK REHABILITATION PROGRAM

The Anzac Memorial is committed to creating a more inclusive workplace for people with psychological or physical injury. The temporary Administration Support Officer role, now in its fourth year, has been extended as part of the Veteran Work Rehabilitation Program through to September 2024.

#### STAFF DEVELOPMENT

Staff development is directed to support operational and legislative requirements. The investment in training contributes to a strong work ethic and builds confidence enabling the staff to conduct the many operational, learning and curatorial functions required at the Anzac Memorial. During the reporting period, staff participated in face-to-face and online training provided by internal and external providers.

The Anzac Memorial has commenced a program of quarterly training sessions using internal and external providers. The following schedule of collective training has been completed:

- Code of Conduct focusing on the "Let's Talk Program"
- Cardiopulmonary Resuscitation (CPR)
- Emergency Management (evacuation and lockdown procedures)
- Code of Conduct and Sexual Harassment
- Work, Health & Safety

Staff also had the opportunity to attend the following external and online training:

- Introduction to Museum Practice Course (conducted by the Australian Army History Unit)
- Mental Health Overview Workshop (RSL LifeCare)
- Mental Health Wellbeing (online workshop)
- Engaging the Young Mind (two online sessions)
- Anzac Memorial New Starters Induction program
- Retail Induction Training
- Vernon CMS Workshop (online workshop)
- Collection Management Training Workshop (Powerhouse Museum, Castle Hill)
- Introduction to Tour Guiding (NDS Productions)

Online learning included:

- DCJ Cyber Security Essentials
- Mandatory Data Breach Notification Training
- DCJ information Security and Privacy & You (online hosted by DCJ)
- Everyone's Business – Cultural Awareness Training

## 4.2 CONSULTANTS

No consultancies exceeding \$50,000 were entered into during the reporting period.

## 4.3 PROMOTION

#### OVERSEAS TRAVEL

No staff travelled overseas for work during this period.

## 4.4

# INTERNAL AUDIT AND RISK MANAGEMENT OPERATIONS

The Trustees are committed to ensuring there is an appropriate governance framework to support planning, operations, and compliance with NSW Government obligations. The Memorial has continued to develop, implement, and review policies and operating procedures and has established a policy matrix to ensure Memorial policies and procedures are maintained.

### RISK MANAGEMENT AND INSURANCE ACTIVITIES

The Trustees of the Anzac Memorial are committed to the highest standards of integrity and ensuring the Anzac Memorial conducts its business with efficiency, economy, impartiality, and accountability. Staff are involved in constant detailed reviews of relevant policies and plans to ensure awareness of risks and to identify opportunities to improve business and operational practices when implementing activities outlined in the Strategic Plan.

Policy and procedure reviews included financial, administrative, business continuity and risk management, security risks, legislative compliance, WHS policies, disaster recovery plans, public access directions, records management, and the Code of Conduct. The Trustees are updated quarterly on all compliance and risk matters.

### INSURANCES

Since 1 July 1993, the Memorial and its Trustees have been insured by the Treasury Managed Fund that provides unlimited cover for property, public liability, and other miscellaneous insurances. There were no public liability or miscellaneous claims. There were two property claims submitted during the reporting period.

### INTERNAL AUDIT AND RISK MANAGEMENT POLICY ATTESTATION

As a small agency, the Trustees have been provided with an exemption from Treasury to the requirements of the Internal Audit and Risk Management policy for the NSW Public Sector (TPP20-08). The NSW Department of Communities and Justice's Audit and Risk Committee supports the review of the Trust's financial statements and operations with meetings held on 21 July 2023, 8 September 2023, 5 March 2024 and 14 May (out of session) 2024 to review financial statements for the audit process and for endorsement of the end-of-year statements for Trustee signing.

### BUSINESS CONTINUITY & BUSINESS RISK

The Memorial management conduct a bi-annual review including annual testing to assess the effectiveness of identified strategies of the Risk Management and Business Continuity Plans. These documents identify critical functions and risks, providing plans to maintain or restore identified critical operations during a crisis with guidance on communication channels. The process includes an annual review by the Trustees to ensure awareness of any emerging risks and to identify mitigation strategies.

### CYBER SECURITY POLICY ATTESTATION

The NSW Department of Communities and Justice manages the Anzac Memorial's cyber security risks under a Service Partner Agreement. The Anzac Memorial staff undertook mandatory Cyber Security Awareness and Mandatory Data Breach Notification training during the reporting period. The Anzac Memorial is incorporated in the Department's submission to Cyber Security NSW.

## 4.5

# OTHER REPORTING REQUIREMENTS

### PRIVACY AND PERSONAL INFORMATION PROTECTION ACT 1998

The NSW Department of Communities and Justice Privacy Management Plan sets out the requirements for the Anzac Memorial staff to comply with the *Privacy and Personal Information Protection Act 1998* (PIIP Act) and the *Health Records and Information Privacy Act 2002*. The Anzac Memorial management undertook Privacy Management training in 2024.

### APPLICATIONS MADE UNDER THE PPIIP ACT

No applications under section 14 of the PPIIP Act were received by the Anzac Memorial or the Trustees during the reporting period.

### GOVERNMENT INFORMATION (PUBLIC ACCESS) ACT 2009

No applications for Government Information relating to the Memorial or the Trustees were received in the reporting period.

### PUBLIC INTEREST DISCLOSURES

No public officials made a Public Interest Disclosure relating to the Memorial or the Trustees, no Public Interest disclosures were received and no Public Interest Disclosures were finalised during the reporting period.

### ANNUAL REPORT PREPARATIONS

This report was written and edited in-house.

External costs included graphic design \$3,300 and printing \$488.09

The report is available in PDF at [www.anzacmemorial.nsw.gov.au/reporting](http://www.anzacmemorial.nsw.gov.au/reporting). This report complies with the *Government Sector Finance Act 2018* and *Government Sector Finance Regulation 2018*, *Government Information (Public Access) Act 2009*, *Treasury Circulars* and *Treasurer's Directions*, and *Premier's memoranda*.

## 5. SUSTAINABILITY

### 5.1

## WORKFORCE DIVERSITY

The Trustees are aware of the principles of cultural diversity. Through the Memorial's collection and exhibitions, personal stories of migration, service and community are shared. The Memorial encourages participation through commemoration and the development of tailored programs. Communities may apply to the Trustees for approval to use the Memorial for purposes consistent with the provisions of the Anzac Memorial (Building) Act.

During the reporting period there were no requests for translator and/or interpreter services.

### INCLUSION

The Anzac Memorial strives to provide best-practice universal design access for staff, the veteran community, and members of the public, ensuring accessibility and inclusion is factored into planning and delivery of services through both physical access and access to information. The Inclusion Action Plan (IAP) has been produced in line with the requirements outlined in the NSW Disability Inclusion Plan 2015 and the *Disability Inclusion Act 2014*. As a result of the IAP, the Memorial staff have developed the following initiatives:

- Progress on the placement program designed to support veterans who wish to return to work following a psychological or physical injury. Key staff participated in relevant training programs to support program participants.
- Training for volunteers in mental health awareness.
- Bespoke programs have been developed to support young people with disability or from a disadvantaged background. This year, two programs have been delivered by the Visitor Services and Learning Teams.

- Progress on program development utilising the sensory trolley in order to deliver programs for groups with access requirements including aged care groups.
- Liaising with Access Managers across cultural institutions to provide guidance on programs including Sunflower Sundays, a program for visitors with hidden disabilities or anyone who may benefit from a quieter experience.

The Centenary Extension Exhibition Gallery design follows the recommendations of the Smithsonian Guidelines for Accessible Design and the National Museum of Scotland Accessibility Guidelines and exceeds the statutory requirements of Australian Standard 1428.2.

The Memorial's website ([www.anzacmemorial.nsw.gov.au](http://www.anzacmemorial.nsw.gov.au)) has been developed to make content available to the widest possible audience, including readers using assistive technology or accessibility features. By adhering to W3C's Web Content Accessibility Guidelines (WCAG) for accessible web design, we allow for the diversity of communication methods, available technologies, and abilities of web-users in the community.

The annual review of the Memorial's Working with Children Policy and Working with Children Statement and Standards (WCSS) was conducted. The WCSS is available on the Anzac Memorial website [www.anzacmemorial.nsw.gov.au/reporting](http://www.anzacmemorial.nsw.gov.au/reporting). The document outlines the Memorial's compliance with 10 Child Safe Standards set out by the NSW Office of the Children's Guardian.

### 5.2

## MODERN SLAVERY ACT 2018 (NSW)

The Anzac Memorial's Procurement and Contract Management policies align with the NSW Government Procurement Policy Framework and Guidelines which considers the provisions of the *Modern Slavery Act 2018 (NSW)*. The NSW Department of Communities and Justice provides information and support for procurements valued at \$150,000 and above. Due diligence obligations are met by seeking acknowledgement and compliance from suppliers on the application of the NSW Government Supplier Code of Conduct.

No actual or suspected occurrences of modern slavery were identified by the Anzac Memorial during the reporting period in relation to its goods and suppliers.

## WORK HEALTH AND SAFETY

### WHS PERFORMANCE

The Anzac Memorial is committed to protecting the health, safety and wellbeing of all who visit or work at the site with continual review to implement best practice. This approach is underpinned by the *NSW Work Health and Safety Act 2011* and the Memorial's Work Health and Safety (WHS) Policy and Staff WHS Consultation Statement.

A range of WHS initiatives were undertaken in the reporting period including:

- Annual health, safety, and wellbeing training by all staff
- CPR training and emergency response training
- Emergency Warning & Intercommunication System (EWIS) training for staff
- Plant and equipment use training, including refresher training
- Removal of redundant defibrillator
- Management Work Health and Safety reviews are conducted at the weekly operations meetings
- Memorial Work Health and Safety audit conducted with nil corrective actions identified
- Meeting of Emergency Planning Committee every quarter to co-ordinate WHS responses
- Purchase of WHS and first aid equipment.

### DETAILS OF INJURIES AND PROSECUTIONS UNDER THE WORK HEALTH AND SAFETY ACT 2011

#### Workers compensation claims

In 2023–24, no claims were lodged for workers compensation.

#### INCIDENT REPORTING AND INJURY MANAGEMENT

The Anzac Memorial has a policy of reporting all incidents and near misses, including those that are deemed low risk to ensure any potential issues can be identified. There are agreed formal and informal procedures for reporting through staff meetings, consultation processes. Memorial management and Trustees monitor and review reports and incidents through established meetings and documented actions and outcomes.

**TABLE: BREAK DOWN COMPARISON OF INCIDENTS**

	2023–24	2022–23	2021–22
Site incidents	1	0	0
Workers compensation claims	0	0	0
Near miss	0	0	0
Recorded incidents in the Memorial Precinct	1	0	2
Trespass	1	0	1
Notifiable incidents	0	0	0
First aid incidents	4	0	0

## THE ANZAC MEMORIAL BUILDING

### HERITAGE MANAGEMENT

The Anzac Memorial was included on the State Heritage Register (SHR) on 23 April 2010 (listing #01822) in recognition of its heritage significance to NSW. Inclusion on the SHR is an acknowledgement that the Memorial is of particular importance to the people of NSW and enriches our understanding of the building's history and identity. The registration grants legal protection under the *NSW Heritage Act 1977* and means approval from the Heritage Council of NSW is required for major changes.

The Memorial is also identified as a heritage item in the *Sydney Local Environmental Plan 2012* (Item No I1742 in Schedule 5 Environmental heritage).

The Anzac Memorial has a Conservation Management Plan (June 2020) and a Heritage Asset Management Strategy (November 2021) in accordance with the requirements of Section 170 of the *NSW Heritage Act 1977*.

### BUILDING MANAGEMENT AND MAINTENANCE

All building works at the Memorial are carried out in accordance with the Anzac Memorial Conservation Management Plan (2020) and relevant standards, codes, and regulations. NSW Public Works, the NSW Department of Communities and Justice Infrastructure & Asset Management Services (Heritage) and other experts provide advice on necessary works in and around the Memorial and assist with the development of scopes of work for the care and maintenance of the building. All programmed and reactive maintenance activities are scheduled to have minimum impact on visitors, and to avoid any clashes with significant public events.

#### CENTENARY EXTENSION WORKS

Work to finalise some last outstanding issues with the Memorial's Centenary Extension have progressed with EY continuing to act as the Principle Authorised Person to administer the contract on behalf of the Trustees.

The builder, architect, and an expert waterproofing consultant (Ross Taylor) worked collaboratively through the period to implement additional drainage solutions to mediate water ingress, leaks and efflorescence. The builder installed additional drainage from the Centenary Extension's ceiling void to allow for continual drainage. These solutions will be monitored over the next six to twelve months to verify effectiveness.

All of the defects in the glass barrier, initially installed around the internal edge of the cascades in April 2021, have now been resolved.

The builder has now offered to cover the costs of a complete re-build of the inclinators which have had continual maintenance and servicing issues.

### CONSERVATION WORKS

The Great Doors, western vestibule doors, eastern gallery doors and northern Well of Contemplation doors are all currently undergoing major refurbishment work to straighten, repaint and realign the tracks.

Sacrifice and the two bas reliefs have both undergone conservation cleaning as has the Fiona Hall place name plaques and soil samples in the Hall of Service.

The marble floor in both the Hall of Memory and western vestibule have had cracks between the pavers repaired. The timber parquet floors in the heritage offices have been sanded and a new coat of flooring oil applied.

The Memorial building has had a wash down to clean the granite façade.

### GENERAL BUILDING WORKS

Building management and maintenance activities within the financial year budget limitations included the following:

- Emergency exit buttons on all exit doors replaced with higher visibility green coloured buttons to meet current standards.
- Additional fire extinguisher installed in Auditorium to provide better coverage.
- Uninterruptible power supply on security system hardware upgraded.
- Umbrella dryers purchased to service both public entrances.
- New digital locks installed on public lockers.



One of the bas reliefs undergoing conservation cleaning.

# APPENDICES

## APPENDIX 1

### EVENTS AND COMMEMORATION SERVICES

2023	Events and commemorative services
7 July	Invictus – Veteran Charity Run Ceremony
19 July	Battle of Fromelles Commemorative Service
19 July	Legacy Centenary – Torch Relay Ceremony
29 July	AATV Memorial Service
12 August	205 Coalition Advisory Team
7 September	2/33 BN Association – 80th Anniversary Liberator Crash
25 October	Belgium Princess Commemorative Service
10 November	Japanese State Minister for Foreign Affairs wreath laying ceremony
11 November	Remembrance Day
20 December	Friends of Gallipoli Commemorative Service
2024	Events and commemorative services
8 March	International Women’s Day Commemorative Service
4 April	RSL NSW and Schools Remember ANZAC Commemoration
25 April	Consular Star Ceremony
25 April	Anzac Day Commemoration Service
21 May	Battle of Vevi Commemoration Service
31 May	Aboriginal and Torres Strait Islander Veterans Commemorative Service
6 June	D-Day Commemorative Service

## APPENDIX 2

### ACQUISITIONS

Jul–Dec 2023	Acquisitions
2023.18	Medal group of four medals awarded to NX176376 Pte John Norman Roach, 2/24th Battalion, 2nd AIF, 1943–1946. Plus copy of Birth Certificate. Gift of The Estate of the Late John Norman Roach, 2023.
2023.19	Infantry bugle, 2/5th Field Ambulance, Boosey & Hawkes, London, c.1940. Includes later soft case. Gift of Alan & Ruth Curry, 2023.
2023.20	Original photograph, framed, by Frank Hurley, showing WH Neil as part of an 18 pounder gun crew, 38th Battery Australian Field Artillery, Zonnebeke, Ypres Sector, Belgium, 24th October 1917. Gift of the Abbey and Neil Families, 2023.
2023.21	Documents, badges, identity discs and buttons relating to NX48766 Kenneth McGregor Livesey POW, 2/19th Battalion, 8th Division, 2nd AIF, 1941–1946. Gift of Paul Irving, 2023.
2023.22	‘Trench art’, stylised metal-cast RAAF Lockheed Hudson, chrome-plated, Australia, c.1940. Gift of Rod Patton, 2023.
2023.23	Ship model, Vosper MTB (Motor Torpedo Boat), made by Trevor John Gallagher (1935–2023). Gift of Geoffrey Stokes, 2023.
2023.24	Medals, photos and documents relating to NX58361 Sgt Raymond Alfred Henry Ford, AASC, 2nd AIF and POW, drowned aboard <i>Rakuyo Maru</i> 12 September 1944. Gift of Sue Robinson, 2023.
2023.25	Ship model, HMAS Anzac, 1:72 scale, made by Vince Fazio, c.1970. Includes display case. Gift of RSL NSW, 2023.
2023.26	Badges (3), Vietnam Moratorium, c.1970; Medallion, Visit of Royal Navy Fleet, 1924; Booklet, Commissioning of USS <i>Canberra</i> , 2023. Gift of Catie Gilchrist, 2023.
2023.27	Collection relating to the Royal Navy & RAN service of CPO Ernest Claudius Wood relating to China, AN&MEF & Emden engagements, 1898–1922. Gift of the estate of the late Squadron Leader Francesco Gennaro Esposito and Family, 2023.
2023.28	Practice drill rounds (5), .303 Mk VI Ball Case with wooden projectiles in metal clip, AIF, c.1918. Gift of Ian Hallenan, 2023.
2023.29	Memorial tablet, Captain Alfred Shout VC, Darlington Town Hall, Sydney, 1915. Gift of Redfern RSL Sub-branch, 2023.
2023.30	Diary, letters & documents relating to the Great War service of 3109 Pte Joseph C Grew, 20th & 56th Battalions AIF, 1915–1918. Gift of Paul Grew, 2023.
2023.31	Martini Henry rifles (2), 577/450 cartridge, Middle East/Northern Africa, c.1880s. Gift of Tim Meharg, 2023.
2023.32	Bayonets (4), souvenirs, related to the Great War service of 2nd Lt Victor Aikman Florance, 4th Aust Machine Gun Battalion (13th Machine Gun Coy.), AIF, 1915–1918 & Book, <i>Gallipoli</i> by John Masefield, 1926. Gift of Katie Florance in memory of Jean and Jim Florance, 2023.
2023.33	Tally band, HMAS <i>Adelaide</i> & photos (6) relating to 17009 AB Geoffrey Gilbert Bellini, RAN, 1924–1939. Gift of John Eyles, 2023.
2023.34	Medals (trio & 4) and ribbon bars (4), father & son, relating to Maj AP Wall (Dr), 3rd AGH & 12 FA, 1915–1917 and Bdr GB Wall, 1942–1946. Gift of NSW Police, 2023.
2023.35	Limited edition print, HMAS <i>Sydney</i> by John Allcot, c.1940 and Addison-Luard Course & Wind Calculator Type D, H Hughes & Son Ltd, London, 1935. Gift of Ian Dawson, 2023.
2023.36	Collection relating to Lt Col David Wilson, 1 RAR, Iraq, 2006. Gift of David Wilson, 2023.
2023.37	Magazines, <i>Aussie</i> , <i>The Australian Soldiers’ Magazine</i> , January 1918 – April 1919 (bound), complete series. Gift of Wayne Duncombe, 2023.
2023.38	Collection relating to 429018 Flt Sgt Arthur Wilmott Robinson, RAAF, 354 Squadron RAF, 1942–1944. Gift of Janet Robinson, 2023.
2023.39	Boomerang, relating to NX44863 Dvr Gregory Frederick Howarth, 110th Transport Company, 2nd AIF, 1942. Gift of Michelle Campbell, 2023.

Jan–Jun 2024	Acquisitions
2024.1	Treadle drill, field type, SS White, USA, 1895. Dental Stock Catalogue, bound, mid 1920s. Forceps. Spare drill, spare wheel cord in original box. Laminated photos (copies). Gift of COL Stephen Curry and the Royal Australian Army Dental Corps (RAADC), 2024.
2024.2	Collection of Great War VAD badges, photos and letters relating to Doris Chirgwin nee Speechley, 1918–1919. Condolence letter, cards and colour patch relating to Pte Frank Chirgwin, 53rd Battalion AIF, 1918–1919. Letter relating to 6112 Pte Warwick Herbert Hickson, 20th Battalion AIF, 1916–1918. Gift of Kathryn White, 2024.
2024.3	Medals, pennant, photo album, Jerusalem wooden souvenir book, documents & photo relating to 17794 AB William John Kelleher RAN, 1926–1945. Gift of Barvara Hush and Joan Kelleher, 2024.
2024.4	Anzac Memorial souvenir tea set, all featuring images of the Anzac Memorial and Pool of Reflection, Hyde Park, Sydney, Royal Stafford Bone China, made in England, [1934–1960]. Gift of the Western Front Association of Australia, NSW Branch, 2024.
2024.5	Embroidered postcards (3), addressed to Dorothy Esling (donor’s great grandmother), made in France, c.1915–1918. Gift of Sallyanne Facer, 2024.
2024.6	Women’s Royal Australian Army Corps (WRAAC) Collection, including uniforms, badges and accessories relating to Major Joan Scully, Private Margaret Affleck, Major Cathy Boyd and Major Thelma Crouch [1955–1990]. Gift of WRAAC Associations NSW & Queensland, 2024.
2024.7	Poster, framed, commemorative souvenir, “Record of The Australian Imperial Force in the Great War”, Australia, c.1920. Gift of Patricia Staber, 2024.
2024.8	Kit bag, belonging to NFX 272 Captain Teresa Marian Cunningham, 2/1 AGH, Australian Army Nursing Service (AANS), 1939–1946. Warning banner, Iraq, in English and Arabic, obtained at Camp Taji, Iraq, (Operation Okra), 2016. Gift of Paul Mitrovich, 2024.
2024.9	Uniform, battledress worn by Captain John Dixon Hughes, Doctor, Australian Army Medical Corps (AAMC) with 1st Armoured Brigade (NSW), of the Citizen’s Military Forces, 1953 & Beret. Rifle, Kar 98a, cal 7.92mm, serial number 2846, made in Erfurt, Germany, 1914 and Revolver, Webley Mk IV, cal .455”, marked to the ACC relating to Lt Sidney William Stokes, Griffith NSW, Australian Army Intelligence Corps, 1912–21. Gift of Richard Dixon Hughes, 2024.
2024.10	VAD uniform including dress, veils and hat, with training books issued to Erma King and photographs in uniform and associated VAD documentation including travel tickets, Narrabri, NSW, 1943. Gift of Sister Jeanette Foxe, 2024.
2024.11	Collection of maps and other paper-based material relating to the service of Lt (later Major) Thomas Alfred John Playfair OBE DSO, 10th Battery, 4th Brigade, Australian Field Artillery AIF, 1914–1919 and 29111 Bdr Grant Preston Martin, 10th Field Artillery Brigade AIF, 1916–1919. Gift of Anne Varley, 2024.
2024.12	Banner, Korea to Vietnam & UN Forces Association, 2/17th Australian Infantry Battalion banner and two flags. Gift of Major Roderick D White AM RFD, 2024.
2024.13	Photo album and 1941 Palestine souvenir ring, Sgt Percy Henry Rash, AASC, 9th Division AIF, 1940–1942. Gift of Catherine Armstrong, 2024.
2024.14	Booklet, <i>A Record of The War Service of Members of the Staff 1914–1918</i> , Colonial Sugar Refinery (CSR), John Sands Ltd, Sydney, c.1919. Gift of Diana Allman, 2024.
2024.15	Kit bag, signals equipment, belts, medals, photos and documents relating 1711 Lt H.B. Hagarty, 4th Signal Troop, and later 1st & 2nd Signal Squadrons, AIF, 1915–1919. Gift of Pru Clearwater, 2024.

## 6. FINANCE PERFORMANCE



## INDEPENDENT AUDITOR'S REPORT

### The Trustees of the Anzac Memorial Building

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of The Trustees of the Anzac Memorial Building (the TAMB), which comprise the Statement by the Accountable Authority, the Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the TAMB's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

#### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the TAMB in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Trustees' Responsibilities for the Financial Statements

The Trustees are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Trustees' responsibility also includes such internal control as the Trustees determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees is responsible for assessing the TAMB's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the TAMB carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

Susan Prichard  
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

17 September 2024  
SYDNEY

# FINANCIAL STATEMENTS

Financial Statements continued

## The Trustees of the Anzac Memorial Building STATEMENT BY TRUST MEMBERS

for the year ended 30 June 2024

Pursuant to Section 7.6 (4) of the *Government Sector Finance Act 2018* and in accordance with a resolution of the members of The Trustees of the Anzac Memorial Building, we state on behalf of The Trustees that these financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable requirements of the *Government Sector Finance Act 2018* (NSW), the *Government Sector Finance Regulation 2024* (NSW) and the NSW Treasurer's directions, and
- present fairly The Trustees of the Anzac Memorial Building's financial position, financial performance and cash flows.

Signed in accordance with the resolution of the Trust members.



**Veterans Representative Trustee**  
The Trustees of the Anzac Memorial Building

16 September 2024



**Deputy Chair**  
The Trustees of the Anzac Memorial Building

16 September 2024

## The Trustees of the Anzac Memorial Building STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>Expenses excluding losses</b>			
Personnel services expenses	2(a)	2,128	2,213
Operating expenses	2(b)	2,785	2,019
Depreciation	2(c)	1,897	1,736
<b>Total expenses excluding losses</b>		<b>6,810</b>	<b>5,968</b>
<b>Revenue</b>			
Revenue from contracts with customers	3(b)	121	135
Contribution from NSW Government	3(d)	3,957	3,700
Contribution from Federal Government	3(d)	-	60
Volunteer services	3(d)	98	153
Conservation restoration	3(d)	621	-
Investment revenue	3(c)	109	90
Other revenue	3(e)	119	127
<b>Total revenue</b>		<b>5,025</b>	<b>4,265</b>
<b>Operating result</b>		<b>(1,785)</b>	<b>(1,703)</b>
<b>Net result</b>		<b>(1,785)</b>	<b>(1,703)</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result in subsequent periods</i>			
Changes in revaluation surplus of property, plant and equipment	7(a)	4,706	8,178
<b>Total other comprehensive income</b>		<b>4,706</b>	<b>8,178</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>2,921</b>	<b>6,475</b>

The accompanying notes form part of these financial statements.



**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF FINANCIAL POSITION**

as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	4	1,768	1,817
Receivables	5	51	31
Inventories <sup>1</sup>	6	37	35
<b>Total current assets</b>		<b>1,856</b>	<b>1,883</b>
<b>Non-current assets</b>			
Property, plant and equipment			
Land and buildings	7	102,225	99,181
Plant and equipment	7	650	763
Memorial Collection	7	1,297	1,287
Total property, plant and equipment		104,172	101,231
<b>Total non-current assets</b>		<b>104,172</b>	<b>101,231</b>
<b>Total assets</b>		<b>106,028</b>	<b>103,114</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	9	252	211
Provisions	10	491	538
<b>Total current liabilities</b>		<b>743</b>	<b>749</b>
<b>Non-current liabilities</b>			
Provisions	10	27	28
<b>Total non-current liabilities</b>		<b>27</b>	<b>28</b>
<b>Total liabilities</b>		<b>770</b>	<b>777</b>
<b>Net assets</b>		<b>105,258</b>	<b>102,337</b>
<b>EQUITY</b>			
Reserves		56,429	51,723
Accumulated Funds		48,829	50,614
<b>Total equity</b>		<b>105,258</b>	<b>102,337</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF CHANGES IN EQUITY**

for the year ended 30 June 2024

Notes	Accumulated funds \$'000	Asset revaluation surplus \$'000	Total equity \$'000
<b>Balance at 1 July 2023</b>	50,614	51,723	102,337
<b>Net result for the year</b>	<b>(1,785)</b>	-	<b>(1,785)</b>
<b>Other comprehensive income</b>			
Net change in revaluation surplus of property, plant and equipment	-	4,706	4,706
<b>Total other comprehensive income</b>	<b>-</b>	<b>4,706</b>	<b>4,706</b>
<b>Total comprehensive income for the year</b>	<b>(1,785)</b>	<b>4,706</b>	<b>2,921</b>
<b>Balance at 30 June 2024</b>	<b>48,829</b>	<b>56,429</b>	<b>105,258</b>
<b>Balance at 1 July 2022</b>	52,317	43,545	95,862
<b>Net result for the year</b>	<b>(1,703)</b>	-	<b>(1,703)</b>
<b>Other comprehensive income</b>			
Net change in revaluation surplus of property, plant and equipment	-	8,178	8,178
<b>Total other comprehensive income</b>	<b>-</b>	<b>8,178</b>	<b>8,178</b>
<b>Total comprehensive income for the year</b>	<b>(1,703)</b>	<b>8,178</b>	<b>6,475</b>
<b>Balance at 30 June 2023</b>	<b>50,614</b>	<b>51,723</b>	<b>102,337</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**STATEMENT OF CASH FLOWS**

for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Personnel service expenses		(2,179)	(2,097)
Suppliers for goods and services		(2,014)	(1,868)
GST paid		(173)	(166)
<b>Total payments</b>		<b>(4,366)</b>	<b>(4,131)</b>
<b>Receipts</b>			
Contribution from NSW Government	3(d)	3,957	3,700
Contribution from Federal Government	3(d)	-	60
Interest received		109	90
Services and Retail sales		274	157
GST Receipts		14	143
Other		95	135
<b>Total receipts</b>		<b>4,449</b>	<b>4,285</b>
<b>Net cash flows (used in) / from operating activities</b>	13	<b>83</b>	<b>154</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		(132)	(55)
<b>Net cash flows (used in) investing activities</b>		<b>(132)</b>	<b>(55)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Net cash flows from financing activities		-	-
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(49)</b>	<b>99</b>
Opening cash and cash equivalents		1,817	1,718
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	4	<b>1,768</b>	<b>1,817</b>

The accompanying notes form part of these financial statements.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2024

**1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION**

**(a) Reporting entity**

The Trustees of the Anzac Memorial Building (TAMB) is administered by a Board of Trustees (the 'Trustees') appointed under the *Anzac Memorial (Building) Act 1923*. The financial statements cover The Trustees of the Anzac Memorial Building as an individual entity (the 'entity'). The entity is domiciled in New South Wales.

The Trustees of the Anzac Memorial Building is a not for profit entity and it currently has no cash generating units. The entity is considered a going concern based on the support provided by the NSW Government.

The financial statements for the year ended 30 June 2024 have been authorised for issue by The Trustees on 16 September 2024.

**(b) Basis of preparation**

The Trustee's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (the GSF Act); and
- Treasurer's Directions issued under the GSF Act.

The Trustees' financial statements have been prepared on a going concern basis. There is an excess of current assets over current liabilities of \$1.1 million (2023: \$1.1 million) and the net cash flows from operating activities is \$0.07 million (2023: \$0.10 million). Whilst there was a loss from continuing operations of \$1.8 million (2023: \$1.7 million), the entity is continuously supported by the NSW Government with funding distributions from the Department of Communities and Justice (the 'Department'). Details regarding the portfolio grant and contributions arrangements are disclosed in Note 3 (a) and 3 (d). It is expected that TAMB has adequate cash holding and cash inflows to continue operations for the foreseeable future.

Property, plant and equipment and the Memorial collection are measured at fair value. Other financial statement line items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions, and estimations that management has made, are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the entity's presentation and functional currency.

**(c) Statement of compliance**

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

#### (d) Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that the:

- amount of GST incurred by the entity as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of the cost of acquisition of an asset or part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO are classified as operating cash flows.

#### (e) Equity and reserves

##### (i) Revaluation surplus

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This accords with the entity's policy on the revaluation of property, plant and equipment as discussed in Note 7.

##### (ii) Accumulated funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

#### (f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. Inventories have been reclassified from non-current assets to current assets in the current year and this has been reflected in the comparatives.

#### (g) Change in accounting policy, including new or revised Australian Accounting Standards

##### (i) Effective for the first time in 2023-24

The accounting policies applied in 2023-24 are consistent with those of the previous financial year. Several amendments and interpretations apply for the first time in 2023-24. The Trustees have assessed the new and amended standards and interpretations that are effective for the first time and have determined they are unlikely to have a material impact on the financial statements.

##### (ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise. The following new Accounting Standards have not been applied and are not yet effective as per NSW Treasury Policy and Guidance Paper TPG 24-06 *Mandates of options and major policy decisions under Australian Accounting Standards*:

- AASB 17 *Insurance Contracts* (effective from 1 January 2023)
- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture (effective from 1 January 2025)
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current (effective from 1 January 2024)
- AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (effective from 1 January 2025)
- AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback (effective from 1 January 2024)
- AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants (effective from 1 January 2024)

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 1. STATEMENT OF MATERIAL ACCOUNTING POLICY INFORMATION (CONT'D)

#### (g) Change in accounting policy, including new or revised Australian Accounting Standards (cont'd)

##### (ii) Issued but not yet effective (cont'd)

- AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector (effective from 1 July 2026)
- AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities (effective from 1 January 2024)
- AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements (effective from 1 January 2024)
- AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2 (effective from 1 January 2024)
- AASB 2023-5 Amendments to Australian Accounting Standards – Lack of Exchangeability (effective from 1 January 2025)

The Trustees have assessed these new standards and interpretations and consider the impact to be immaterial.

#### (h) Superannuation on annual leave loading

The Trustee have determined that it is not probable a liability arises to pay superannuation on annual leave loading. This position has been formed based on current inquiries, other information currently available to management, and after considering the facts from a decision in the Federal Court of Australia: *Finance Sector Union of Australia v Commonwealth Bank of Australia [2022] FedCFamC2G 409*. That decision confirmed that, in relation to the industrial agreement considered in that case, annual leave loading did not form part of ordinary time earnings and therefore, did not require superannuation contributions to be made under superannuation guarantee legislation because the obligation to pay annual leave loading was not referable to ordinary hours of work or to ordinary rates of pay. Rather, it was paid by reference to the period of annual leave, and for the purpose of compensating employees for their loss of opportunity to work additional hours at higher rates during this period.

This position will be re-assessed in future reporting periods as new information comes to light on this matter.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 2. EXPENSES EXCLUDING LOSSES

#### (a) Personnel service expenses

	2024	2023
	\$'000	\$'000
Salaries and wages (including annual leave) <sup>1</sup>	1,715	1,816
Superannuation – defined contribution plans	207	190
Long service leave expense	81	95
Payroll tax	125	112
<b>Total</b>	<b>2,128</b>	<b>2,213</b>

<sup>1</sup> Salaries and wages expenses includes short-term temporary staff employed by the Department.

Effective from 1 April 2017, the *Administrative Arrangements (Administrative Changes – Public Service Agencies) Order 2017* the Trustees' staff became employees of the Department.

The Trustees do not directly employ staff, employees are provided by the Department to carry out the Trustees' operating functions. The expense and liabilities due to the Department are classified as "Personnel services expenses" in the Statement of Comprehensive Income and "Provisions" in the Statement of Financial Position (specified in NSWTC 15-07). Refer to Note 10 for details of the personnel services provisions.

#### Recognition and measurement

Salaries and wages (including non-monetary benefits), and annual leave expenses are recognised and measured at undiscounted amounts of the benefits in the period which the employees render the service. The Superannuation expense is calculated as a percentage of the employees' salary. On-costs, such as payroll tax, workers' compensation insurance premiums and fringe benefits tax, which are consequential to employment, are recognised as expenses where the employee benefits to which they relate have been recognised.

#### (b) Operating expenses

	2024	2023
	\$'000	\$'000
Audit fees	56	54
Bank fees	2	1
Merchandise cost	71	90
Cleaning	163	156
Electricity, telephone and water	143	108
Valuation fees	-	30
Collection	-	41
Corporate Services - Department of Communities and Justice <sup>1</sup>	88	86
Insurance	114	74
Maintenance	219	230
Printing and stationery	9	8
Security services	1,004	866
Supplies and materials	5	-
Travel	1	-
Volunteer Services	98	153
Conservation Restoration	621	-
Other	191	122
<b>Total</b>	<b>2,785</b>	<b>2,019</b>

<sup>1</sup> The Department provides corporate services to the Trustees including financial, HR, IT and asset management services.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 2. EXPENSES EXCLUDING LOSSES (CONT'D)

#### (b) Operating expenses (cont'd)

##### Insurance

The entity's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claim experience.

##### Maintenance

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or a component of an asset, in which case the costs are capitalised and depreciated.

#### (c) Depreciation

	2024	2023
	\$'000	\$'000
Buildings	1,784	1,594
Plant and equipment	113	142
<b>Total</b>	<b>1,897</b>	<b>1,736</b>

Refer to Note 7 for recognition and measurement policies on depreciation.

### 3. REVENUE

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* (AASB 15) or AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058), dependent on whether there is a contract with a customer defined by AASB 15.

#### (a) Statement of Compliance and Deemed Appropriation

The *Appropriation Act 2023* (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$19,551,556,812 to Attorney General out of the Consolidated Fund for the services of the Department for the year 2023-24. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of the Department and entities that it is administratively responsible for, including the Trustees.

The lead Minister for TAMB, being the Minister for Veterans, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time TAMB receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by TAMB. These deemed appropriations are taken to have been given for the services of the Department.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department. It has been prepared by aggregating the spending authorities of both the Minister for Veterans for the services of the TAMB and the Attorney General for the services of the Department. It reflects the status at the point in time this disclosure statement is being made. The Trustees' spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations for FY23/24 and FY22/23, authorising officers of the Trustees to spend Consolidated Fund money, impose limits to the amounts of individual transactions, but not the overall expenditure of the Trustees. However, as it relates to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of the Department to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the *Appropriations Act* and other sources is disclosed in the summary of compliance table included in the financial statements of the Annual Report of the Department.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 3. REVENUE (CONT'D)

#### (b) Revenue from contracts with customers

	2024	2023
	\$'000	\$'000
Retail sales - Shop	121	135
<b>Total</b>	<b>121</b>	<b>135</b>

#### (c) Investment revenue

	2024	2023
	\$'000	\$'000
Interest revenue	109	90
<b>Total</b>	<b>109</b>	<b>90</b>

#### Recognition and measurement

Interest revenue is calculated using the effective interest method and is separately disclosed in the Statement of Comprehensive Income.

#### (d) Contributions

	2024	2023
	\$'000	\$'000
Contribution from NSW Government	3,957	3,700
Contribution from Federal Government	-	60
Volunteer Services <sup>1</sup>	98	153
Conservation Restoration <sup>2</sup>	621	-
<b>Total</b>	<b>4,676</b>	<b>3,913</b>

<sup>1</sup>The City of Sydney provides maintenance costs in and around the Memorial building. These services include park maintenance in curtilage areas, Pool of Reflection maintenance, garbage disposal services, tree planting and maintenance. The City of Sydney provides these services as part of their normal maintenance around the grounds of the Hyde Park precinct. Services are provided free of charge.

<sup>2</sup>The Conservation Restoration Contribution pertains to restoration efforts coordinated and funded by the Department for the Anzac Memorial Building. These crucial conservation restoration tasks are required to preserve the heritage fabric of this iconic site, which is listed as a state heritage. The management of these tasks aligns with NSW legislation and aims to maintain the Anzac Memorial Building. As a part of the Department's portfolio, TAMB consistently depends on the Department for financial support for future conservation restoration projects.

#### Recognition and measurement

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Trustees is recognised when the Trustees satisfy their obligations under the transfer. The Trustees satisfy the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed.

Contributions are income from grants without sufficiently specific performance obligations and are recognised when the Trustees obtain control over the granted assets (e.g. cash). Income is only recognised to the extent it is highly probable that a significant reversal will not occur.

Volunteer services and the conservation restoration contributions are recognised when and only when the fair value of those services can be reliably determined, and the services would have been purchased if not donated. These services are measured at fair value.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 3. REVENUE (CONT'D)

#### (e) Other revenue

	2024	2023
	\$'000	\$'000
Other revenue	109	107
Donated asset recognised for the first time – memorial collection	10	20
<b>Total</b>	<b>119</b>	<b>127</b>

#### Recognition and measurement

Other revenue is recognised when the fee in respect of services provided is received or receivable.

Donations are recognised when received. Donated assets mainly consist of heritage assets and memorial collections and are recognised when a proper valuation is obtained in accordance to the Trustees' fixed assets policy. Refer to Note 7 for details.

### 4. CURRENT ASSETS - CASH AND CASH EQUIVALENTS

	2024	2023
	\$'000	\$'000
Cash at bank and on hand	1,768	1,817
<b>Total</b>	<b>1,768</b>	<b>1,817</b>

Cash at bank includes \$242 (2023: \$241) that is restricted funds from gift and donation and can only be used for the Trustee' principal purpose and in compliance with a deductible gift recipient fund requirement under Subdivision 30-BA of the Commonwealth *Income Tax Assessment Act 1997*.

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and on hand. Cash and cash equivalent assets recognised are the same in both the Statement of Financial Position and the Statement of Cash Flows. Refer to Note 14 for details regarding credit risk and market risk arising from financial instruments.

### 5. CURRENT ASSETS – RECEIVABLES

	2024	2023
	\$'000	\$'000
GST receivable	22	16
Trade receivables	33	15
	<b>55</b>	<b>31</b>
Less: Allowance for expected credit losses - trade receivables	(4)	-
<b>Total</b>	<b>51</b>	<b>31</b>

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business.

Details regarding credit risk of trade receivables that are neither past due nor impaired are disclosed in Note 14.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2024

**6. CURRENT ASSETS – INVENTORIES**

	2024	2023
	\$'000	\$'000
Inventories	37	35
	<u>37</u>	<u>35</u>

**Recognition and measurement**

Inventories are stated at the lower of cost and net realisable value. All inventories are held for resale.

**7. PROPERTY, PLANT AND EQUIPMENT**

**(a) Total property, plant and equipment**

	Land and Building \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>At 1 July 2023 - fair value</b>				
Gross carrying amount	122,425	2,028	1,287	125,740
Accumulated depreciation and impairment	(23,244)	(1,265)	-	(24,509)
<b>Net carrying amount</b>	<u>99,181</u>	<u>763</u>	<u>1,287</u>	<u>101,231</u>
<b>At 30 June 2024 - fair value</b>				
Gross carrying amount	128,623	2,028	1,297	131,948
Accumulated depreciation and impairment	(26,398)	(1,378)	-	(27,776)
<b>Net carrying amount</b>	<u>102,225</u>	<u>650</u>	<u>1,297</u>	<u>104,172</u>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below:

	Land and Building \$'000	Work in Progress <sup>1</sup> \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>Year ended 30 June 2024</b>					
Net carrying amount at 1 July 2023	98,265	916	763	1,287	101,231
Additions		122	-	10	132
Net revaluation increments	4,706	-	-	-	4,706
Depreciation expense (note 2c)	(1,784)	-	(113)	-	(1,897)
<b>Net carrying amount at 30 June 2024</b>	<u>101,187</u>	<u>1,038</u>	<u>650</u>	<u>1,297</u>	<u>104,172</u>

<sup>1</sup> Work in Progress is a subclass of Land and Building.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2024

**7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

**(a) Total property, plant and equipment (cont'd)**

	Land and Building \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>At 1 July 2022 - fair value</b>				
Gross carrying amount	110,321	2,028	1,267	113,616
Accumulated depreciation and impairment	(17,779)	(1,123)	-	(18,902)
<b>Net carrying amount</b>	<u>92,542</u>	<u>905</u>	<u>1,267</u>	<u>94,714</u>
<b>At 30 June 2023 - fair value</b>				
Gross carrying amount	122,425	2,028	1,287	125,740
Accumulated depreciation and impairment	(23,244)	(1,265)	-	(24,509)
<b>Net carrying amount</b>	<u>99,181</u>	<u>763</u>	<u>1,287</u>	<u>101,231</u>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting period is set out below:

	Land and Building \$'000	Work in Progress <sup>1</sup> \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>Year ended 30 June 2023</b>					
Net carrying amount at 1 July 2022	91,681	861	905	1,267	94,714
Additions	-	55	-	20	75
Net revaluation increments	8,178	-	-	-	8,178
Depreciation expense (note 2c)	(1,594)	-	(142)	-	(1,736)
<b>Net carrying amount at 30 June 2023</b>	<u>98,265</u>	<u>916</u>	<u>763</u>	<u>1,287</u>	<u>101,231</u>

<sup>1</sup> Work in Progress is a subclass of Land and Building.

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 8.

**(b) Property, plant, and equipment held and used by the entity**

All property, plant and equipment included in Note 7(a) above is held and used by the entity.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2024

**7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

**(a) Total property, plant and equipment (cont'd)**

	Land and Building \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>At 1 July 2022 - fair value</b>				
Gross carrying amount	110,321	2,028	1,267	113,616
Accumulated depreciation and impairment	(17,779)	(1,123)	-	(18,902)
<b>Net carrying amount</b>	<b>92,542</b>	<b>905</b>	<b>1,267</b>	<b>94,714</b>
<b>At 30 June 2023 - fair value</b>				
Gross carrying amount	122,425	2,028	1,287	125,740
Accumulated depreciation and impairment	(23,244)	(1,265)	-	(24,509)
<b>Net carrying amount</b>	<b>99,181</b>	<b>763</b>	<b>1,287</b>	<b>101,231</b>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting period is set out below:

	Land and Building \$'000	Work in Progress <sup>1</sup> \$'000	Plant & Equipment \$'000	Memorial Collection \$'000	Total \$'000
<b>Year ended 30 June 2023</b>					
Net carrying amount at 1 July 2022	91,681	861	905	1,267	94,714
Additions	-	55	-	20	75
Net revaluation increments	8,178	-	-	-	8,178
Depreciation expense (note 2c)	(1,594)	-	(142)	-	(1,736)
<b>Net carrying amount at 30 June 2023</b>	<b>98,265</b>	<b>916</b>	<b>763</b>	<b>1,287</b>	<b>101,231</b>

<sup>1</sup> Work in Progress is a subclass of Land and Building.

Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 8.

**(b) Property, plant, and equipment held and used by the entity**

All property, plant and equipment included in Note 7(a) above is held and used by the entity.

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 30 June 2024

**7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)**

**Recognition and measurement**

**Acquisition of property, plant, and equipment**

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to the asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

**Capitalisation threshold**

Property, plant, and equipment costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

**Depreciation of property, plant, and equipment and the memorial collection**

Except for the heritage memorial collection, depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the entity.

All material separately identifiable components of assets are depreciated separately over their useful lives.

Land is not a depreciable asset. Depreciation is charged in respect of the heritage components of the building in view of its limited useful life. It is considered that some economic benefits contained in the heritage components of the building would have been consumed in any part of the year and there is not an intention to preserve heritage assets indefinitely. Depreciation has not been charged in respect of Memorial Collection due to its antiques and memorabilia nature. The Memorial Collection may not have a limited useful life because appropriate curatorial and preservation policies are adopted. Such assets are not subject to depreciation. The decision not to recognise depreciation for these assets is reviewed annually.

The following depreciation rates have been determined for each class of depreciable assets:

Plant and equipment	9% to 25%
Separately depreciable components of the building	1.67% to 10%

**Revaluation of property, plant and equipment and the memorial collection**

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 21-09). This policy adopts fair value in accordance with AASB 13 Fair Value Measurement and AASB 116 Property, Plant and Equipment.

Property, plant and equipment and the Memorial Collection is measured at the highest and best use by market participants that are physically possible, legally permissible, and financially feasible. The highest and best use must be available at a period that is not remote and consider the characteristics of the asset being measured, including any socio-political restrictions imposed by government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

#### Revaluation of property, plant and equipment and the memorial collection (cont'd)

Fair value of property, plant and equipment and the memorial collection is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs. Also refer Note 8 for further information regarding fair value.

The Trustees revalue each class of property, plant and equipment at least every five years or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. The most recent interim revaluation of the Trustees land, building, infrastructure, and other assets was completed as at 31 March 2024 (last comprehensive revaluation was 31 March 2022) by an external professional qualified valuer, Australian Valuers Pty. Limited. The interim revaluation recommended an increment to the property carrying amount, the results of the revaluation is recognised in the Statement of Comprehensive Income as at 30 June 2024.

A comprehensive revaluation was performed on the memorial collection in 2020. The memorial collection which consists of heritage assets are carried at fair value, which is measured at depreciated replacement cost or market selling price (for items where a market exists).

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

Interim revaluations are conducted between comprehensive revaluations where cumulative changes to indicators suggest fair value may differ materially from carrying value. The Trustees used an external professionally qualified valuer to conduct the interim fair value assessment on asset classes requiring revaluation.

Non-specialised assets with short useful lives are measured at depreciated historical cost, which for these assets approximates fair value. The entity has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are recognised in other comprehensive income and credited directly to the revaluation surplus in equity. To the extent that an increment reverses a revaluation decrement in respect of the same class of asset previously recognised as a loss in the net result, the increment is recognised immediately as a gain in the net result.

Revaluation decrements are recognised immediately as a loss in the net result, except that to the extent that it offsets an existing revaluation surplus in respect of the same class of assets, in which case, the decrement is debited directly to the revaluation surplus. As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise. When an asset that has previously been revalued is disposed of, any balance remaining in the revaluation surplus in respect of that asset is transferred to accumulated funds.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end.

Where the market approach is used to revalue assets, any accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 7. PROPERTY, PLANT AND EQUIPMENT (CONT'D)

#### Revaluation of property, plant and equipment and the memorial collection (cont'd)

##### (i) Anzac memorial land and building revaluation

The building stands on land dedicated in 1931 under the *Crown Lands Consolidation Act* for a War Memorial. A comprehensive revaluation was carried out as at 31 March 2022 by Australian Valuations Pty Limited (land and buildings), based on the guidelines for the valuation of Land and Heritage Assets in the NSW Public Sector adopted by the NSW Treasury per policy paper *TPP 21-09: Valuation of Physical Non-Current Assets at Fair value*. The dedicated land is land contained within the footprint of the building. Land external to the building is Crown Land held in trust by the Council of the City of Sydney for public recreation.

##### (ii) Memorial Collection revaluation

The Memorial Collection consists of memorabilia from various theatres of conflict. A comprehensive revaluation has been performed on the Memorial Collection by Australian Valuers Pty Limited as at 31 March 2020.

##### Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As property, plant and equipment is carried at fair value, or an amount that approximates fair value, impairment can only arise in rare circumstances where the costs of disposal are material.

The Trustees assess at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

### 8. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS

#### Fair value measurement and hierarchy

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, the entity categorises for disclosure purposes the valuation techniques based on the inputs used in the valuation techniques as follows:

Level 1 – quoted (unadjusted) prices in active markets for the identical assets that the entity can access at the measurement date.

Level 2 – inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.

Level 3 – inputs that are not based on observable market data (unobservable inputs).

The Trustees recognise transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.



**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2024

**8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

Fair value measurement and hierarchy (cont'd)

(a) Fair value hierarchy

Year ended 30 June 2024	Level 1	Level 2	Level 3	Total fair value
Property, Plant and Equipment and Memorial Collection (Note 7)	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	-	102,225	102,225
Plant & Equipment	-	-	650	650
Memorial collection	-	-	1,297	1,297
<b>Total</b>	<b>-</b>	<b>-</b>	<b>104,172</b>	<b>104,172</b>

Year ended 30 June 2023	Level 1	Level 2	Level 3	Total fair value
Property, Plant and Equipment and Memorial Collection (Note 7)	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	-	99,181	99,181
Plant & Equipment	-	-	763	763
Memorial collection	-	-	1,287	1,287
<b>Total</b>	<b>-</b>	<b>-</b>	<b>101,231</b>	<b>101,231</b>

(b) Valuation techniques, inputs and processes

**Level 3 Land and Buildings**  
**Valuation techniques and inputs**

Market value: Qualified valuers from Australian Valuations Pty Ltd (AV) were engaged in 2024 to carry out the valuation of Land and Buildings as at 31 March 2024. AV have performed an interim valuation for the 2024 year. The value of land is determined by having regard to the highest and best use, after identifying all elements that would be taken into account by buyers and sellers in setting a price, including but not limited to the following factors.

These factors are land's description, dimensions, planning and other constraints on development and the potential for alternative use. No land sales were observed in the Sydney CBD and surrounding Council areas for land zoned open space. Therefore, development land site sales in surrounding areas were considered.

Using the range of sales evidence collected, a rate of \$5,250 (2023: \$5,000) per m<sup>2</sup> has been determined appropriate to value the land. The interim revaluation of the land was completed on 31 March 2024 resulting in a change to the land value as disclosed in Note 7(a).

**The Trustees of the Anzac Memorial Building**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 30 June 2024

**8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)**

Valuation techniques, inputs and processes (cont'd)

The following table shows the valuation techniques used in measuring the fair value of buildings, as well as the significant unobservable inputs used for Level 3 fair values.

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>Depreciated replacement cost: Qualified valuers from Australian Valuations Pty Ltd were engaged in December 2023 to carry out the valuation of the building. An interim valuation was undertaken as at 31 March 2024. The interim revaluation of the building was completed on 31 March 24 and resulted in a cumulative increase of \$4.7m as disclosed in Note 8 (c). The interim valuation is based on the desktop indexation review of the Producer Price Index and Building Construction Index published by the Australian Bureau of Statistics, applying indexation increment to the building fair value as determined through the last comprehensive revaluation. The buildings are at fair value on 30 June 2024.</p> <p>The building is heritage listed, specialised and would not be sold. The building is listed on the NSW State Heritage Register, the highest form of heritage recognition and protection in NSW. Replacement cost of the building was based on applying unit rates to the components, which is the lowest cost of replacing the economic benefits of the existing asset using modern technology. These rates have been derived from substantial analysis of construction costs and are continually updated to reflect price movements. The building components are reported at depreciated replacement cost with remaining useful life.</p>	<p>Replacement cost per square metre and other inputs for the following building asset components including the refurbishment to the existing basement and ground floor levels to restore original layouts, where possible, together with an underground extension that would accommodate education and interpretation facilities.</p> <p>These alterations have been reflected in the comprehensive valuation which was the base of the fair value applied in the current year's interim valuation calculation.</p>	<p>The estimated fair value would increase (decrease) if the replacement cost per square metre for the assets were higher / (lower).</p>

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

#### Valuation techniques, inputs and processes (cont'd)

The following shows the valuation techniques used in measuring the fair value of Memorial Collection, as well as the significant unobservable inputs used for Level 3 fair values.

Valuation technique	Significant unobservable inputs	Sensitivity of the fair value measurement to changes in unobservable inputs
<p>The last comprehensive valuation was completed in March 2020 and finalised by 30 June 2020 by qualified valuers from Australian Valuers Pty Ltd (AV). AV completed the interim desktop valuation of the 'A' list in March 2021 and 30 June 2021. The memorial in-house experts (curator and collections experts) have performed a desktop review as at 30 June 2022. There was one new collection item added during the year (two new collection items in the prior year), each time market valuation appraisals were obtained prior to capitalisation. The next comprehensive revaluation will be in March 2025.</p> <p>The Collection list pertains to highly regarded culturally and historically significant objects. The collection list is based on individual assets based on their homogeneity and their collection nature. The collection is not depreciated.</p>	<p>During the desktop valuations in the years of 30 June 2024 and 2023 respectively, TAMB has conducted market investigations locally to derive their opinion and conclusion of value. Museum collection objects have both local and global relevance and TAMB have researched local and international marketplaces to arrive at maximised observable inputs.</p> <p>During the review year of 30 June 2024, the memorial in-house experts (curator and collections experts) conducted a review of the Memorial Collection Register (MCR), reviewing the values stated in that MCR and made an assessment that collection were materially stated correctly, based on their knowledge of industry market in the normal course of business, including searches from public records.</p> <p>All assessments have been undertaken on the basis of highest and best use as qualified by the asset's characteristics.</p>	<p>For assets with heritage restrictions, TAMB assumed measurement using market approach or cost approach where relevant, in accordance with TPP21-09.</p>

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 8 FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS (CONT'D)

#### (c) Reconciliation of recurring Level 3 fair value measurements

	Land and building	Plant & Equipment	Memorial collection	Total Recurring Level 3 Fair Value
	\$'000	\$'000	\$'000	\$'000
<b>Year ended 30 June 2024</b>				
Fair value as at 1 July 2023	99,181	763	1,287	101,231
Additions	122	-	10	132
Disposals	-	-	-	-
Depreciation	(1,784)	(113)	-	(1,897)
Net revaluation increments	4,706	-	-	4,706
Asset Transfers	-	-	-	-
<b>Fair value as at 30 June 2024</b>	<b>102,225</b>	<b>650</b>	<b>1,297</b>	<b>104,172</b>

	Land and building	Plant & Equipment	Memorial collection	Total Recurring Level 3 Fair Value
	\$'000	\$'000	\$'000	\$'000
<b>As at 30 June 2023</b>				
Fair value as at 1 July 2022	92,542	905	1,267	94,714
Additions	55	-	20	75
Disposals	-	-	-	-
Depreciation	(1,594)	(142)	-	(1,736)
Net revaluation increments	8,178	-	-	8,178
Asset Transfers	-	-	-	-
<b>Fair value as at 30 June 2023</b>	<b>99,181</b>	<b>763</b>	<b>1,287</b>	<b>101,231</b>

### 9. CURRENT LIABILITIES - PAYABLES

	2024	2023
	\$'000	\$'000
GST payable	2	-
Accrued salary, wages and on-costs	74	37
Other	176	174
<b>Total</b>	<b>252</b>	<b>211</b>

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 14.

#### Recognition and measurement

Payables represent liabilities for goods and services provided to the entity and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 10. CURRENT / NON-CURRENT LIABILITIES - PROVISIONS

	2024 \$'000	2023 \$'000
<b>Current: Personnel Services</b>		
Annual Leave* and related on-costs	243	245
Long Service Leave* and related on-costs	248	293
<b>Total</b>	<b>491</b>	<b>538</b>
<b>Non-Current: Personnel Services</b>		
Long Service Leave and related on-costs	27	28
<b>Total</b>	<b>27</b>	<b>28</b>
<b>Aggregate Personnel Services</b>		
Provisions - current	491	538
Provisions - non current	27	28
Accrued salary, wages and on-costs	74	37
<b>Total</b>	<b>592</b>	<b>603</b>
<b>*Expected settlement of current personnel services and related on-costs</b>		
No later than 12 months	158	75
Later than 12 months	333	463
<b>Total</b>	<b>491</b>	<b>538</b>

Personnel services provisions comprise the Trustees' liability to the Department for annual leave, long service leave and superannuation arising from personnel services rendered by the Department as at balance date. The non-current provisions are long service leave and are expected to be settled after more than 12 months.

#### Recognition and measurement

##### Annual leave

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The entity has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

##### Long service leave

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date in accordance with AASB 119 *Employee Benefits*. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using Commonwealth government bond rates at the reporting date.

##### Superannuation

Payment to defined contribution superannuation plans are recognised as an expense when employees have rendered service entitling them to the contributions.

##### Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of superannuation, payroll tax and workers' compensation insurance premiums.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 11. COMMITMENTS

	2024 \$'000	2023 \$'000
Aggregate capital expenditure	24	36
<b>Aggregate Capital Expenditure contracted for at balance date and not provided for:</b>		
Not later than 1 year	24	36
Later than 1 year but not later than 5 years	-	-
Later than 5 years	-	-
<b>Total (including GST)</b>	<b>24</b>	<b>36</b>
<b>GST</b>		
Australian Tax Office	2	3

### 12. CONTINGENT LIABILITIES

Total contingent liabilities at balance date were \$214,000 arising from the end of project contract management and defects in the building (2023: \$214,000).

### 13. RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET RESULT

	2024 \$'000	2023 \$'000
Net cash flows from / (used in) operating activities	83	154
Depreciation	(1,897)	(1,736)
Increase / (decrease) in receivables	20	(7)
Increase / (decrease) in inventories	2	(35)
(Increase) / decrease in payables	(41)	32
Decrease / (increase) in provisions	48	(111)
<b>Net result</b>	<b>(1,785)</b>	<b>(1,703)</b>

### 14. FINANCIAL INSTRUMENTS

The Trustees' principal financial instruments are outlined below. These financial instruments arise directly from the Trustees operations or are required to finance the Trustees operations. The Trustees do not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Trustees' main risks arising from financial instruments are outlined below, together with the Trustees objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Trustees' have overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Trustees, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Trustees on a continuous basis.

The Trustees principal financial instruments are outlined below. These financial instruments arise directly from the entity's operations.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 14. FINANCIAL INSTRUMENTS (CONT'D)

#### (a) Financial instrument categories

Class	Note	Category	Carrying	Carrying
			amount	amount
			2024	2023
			\$'000	\$'000
<b>Financial assets<sup>1</sup></b>				
Cash and cash equivalents	4	Cash	1,768	1,817
Receivables	5	Amortised cost	33	15
<b>Financial Liabilities<sup>2</sup></b>				
Payables	9	Financial liabilities measured at amortised cost	250	211

<sup>1</sup> Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).

<sup>2</sup> Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

The Trustees determine the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

#### (b) Derecognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the contractual rights to the cash flows from the financial assets expire; or if the Trustees transfers their rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- the Trustees have transferred substantially all the risks and rewards of the asset; or
- the Trustees have neither transferred nor retained substantially all the risks and rewards of the asset but have transferred control.

When the Trustees have transferred their rights to receive cash flows from an asset or have entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership.

Where the Trustees have neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the Trustees continuing involvement in the asset. In that case, the Trustees also recognise an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Trustees' have retained.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 14. FINANCIAL INSTRUMENTS (CONT'D)

#### (c) Financial risks

##### i. Credit risk

Credit risk arises when there is the possibility of the Trustees receivables defaulting on their contractual obligations, resulting in a financial loss to the Trustees. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Trustees, including cash and receivables. No collateral is held by the Trustees. The Trustees have not granted any financial guarantees.

The Trustees consider a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Trustees may also consider a financial asset to be in default when internal or external information indicates that the Trustees are unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Trustees.

##### Cash and Cash equivalents

Cash comprises cash on hand and bank balances. Interest is earned on daily bank balances.

##### Receivables - trade receivables

Collectability of receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Trustees apply the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all receivables. To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on the ability of the customers to settle the receivables.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than 90 days past due.

There are receivables which are currently past due and impaired. The loss allowance for trade receivables as at 30 June 2024 was determined as follows:

	30 June 2024					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate	0%	0%	0%	0%	100%	
Estimated total gross carrying amount	10	19	-	-	4	33
Expected credit loss	-	-	-	-	4	4

	30 June 2023					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate	0%	0%	100%	0%	12%	
Estimated total gross carrying amount	-	-	-	-	15	15
Expected credit loss	-	-	-	-	2	2

The Trustees are not materially exposed to concentrations of credit risk to a single trade receivable or group of receivables as at 30 June 2024.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 14. FINANCIAL INSTRUMENTS (CONT'D)

#### (c) Financial risks (cont'd)

##### ii. Liquidity risk

The Trustees' exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TC11-12 *Payment of Accounts*. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest.

The Trustees have financial liability of \$251,290 at 30 June 2024 (\$210,056 at 30 June 2023), all of which are non-interest bearing, with maturity dates of less than 1 year.

##### iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Trustees exposures to market risk are primarily through interest rate risk on the Trustees cash at bank. The Trustees have no exposure to foreign currency risk and does not enter into commodity contracts.

##### iv. Interest rate risk

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk. The sensitivity analysis is based on a reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The Trustees' exposure to interest rate risk is set out below.

		2024		2023
	\$'000	\$'000	\$'000	\$'000
	-1%	+1%	-1%	+1%
Net Result	(18)	18	(18)	18
Equity	(18)	18	(18)	18

#### (d) Fair value measurement

##### i. Fair value compared to carrying amount

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

The Trustees do not hold financial assets and financial liabilities where the fair value differs from the carrying amount.

##### ii. Fair value recognised in the Statement of Financial Position

The Trustees assessed that cash, trade receivables and trade payables approximate their fair values, largely due to the short-term maturities of these instruments. The Trustees do not hold financial assets and liabilities that are valued at fair value using valuation techniques.

## The Trustees of the Anzac Memorial Building NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30 June 2024

### 15. RELATED PARTY DISCLOSURES

The Trustees' key management personnel compensation is the Minister of Veterans' Affairs, the Honorary Secretary and the other Trustees.

	2024	2023
	\$'000	\$'000
Salaries	-	-
<b>Total remuneration</b>	<b>-</b>	<b>-</b>

The Trustees did not enter into any transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

There are no loans or advances due to the Trustees by officers or employees.

There are no amounts due by way of loan or otherwise to the Trustees by a corporation, a director of which is an officer or employee of the entity.

During the year, the Trustees entered into transactions with other entities that are controlled/jointly controlled/significantly influenced by the NSW Government. These transactions in aggregate total of \$3.9 million are a significant portion of the Trustees rendering of services and receiving of services.

These transactions may include:

- Payments for the provision of personnel and corporate service to the Department.
- Payments into the Treasury Managed Fund for workers' compensation insurance and other insurances.

### 16. EVENTS AFTER THE REPORTING PERIOD

TAMB is not aware of any events since balance date that would materially affect the disclosures outlined in these financial statements.

**End of audited financial statements.**

GALLIPOLE

THE LANDING

KRITHIA

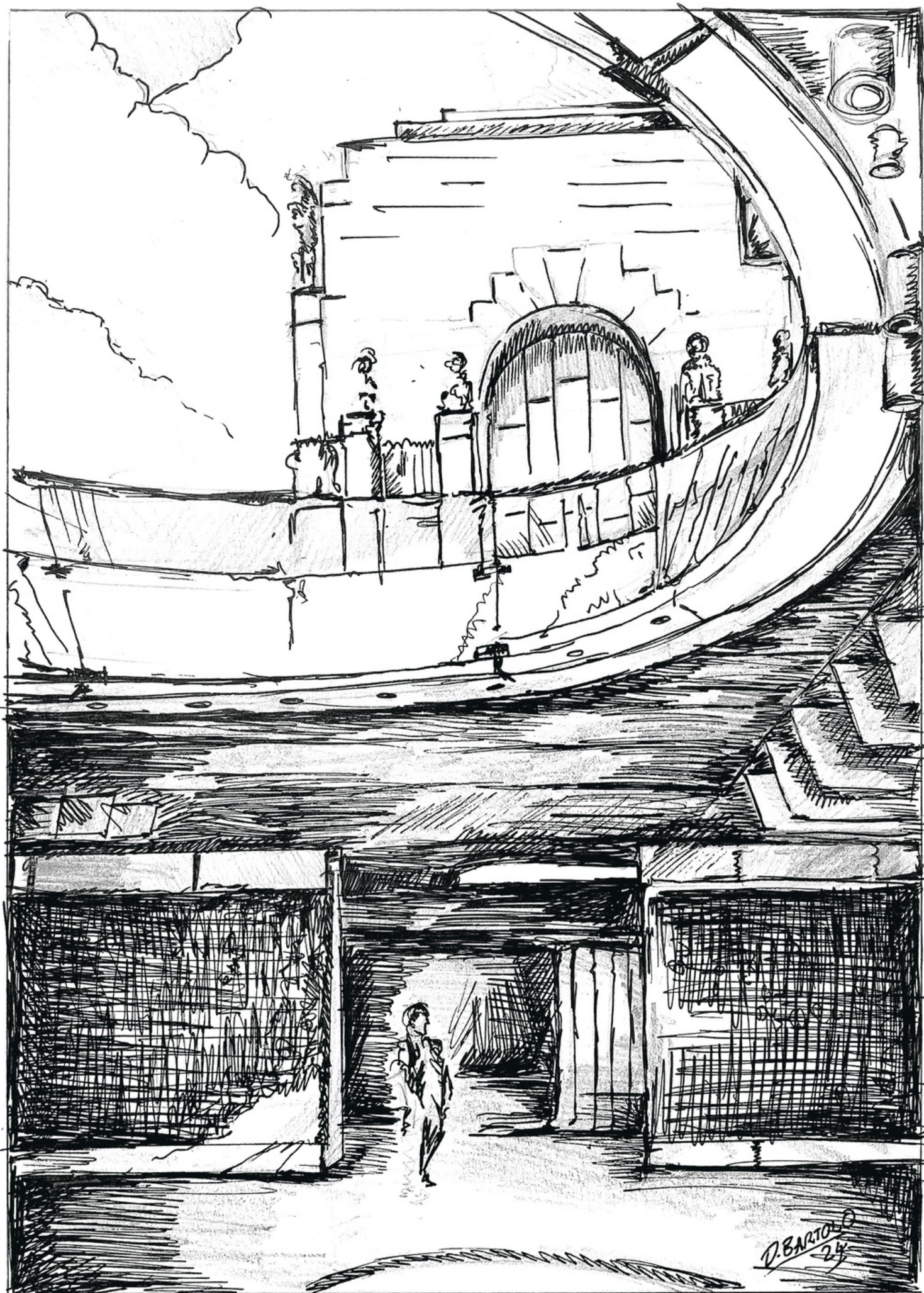
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THE EVACUATION





D. BARTOLO  
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