



Australian War Memorial

Annual Report 2022-23





Australian War Memorial

Annual Report 2022-23

Annual report for the year ended 30 June 2023, together with the financial statements and the report of the Auditor General.

Australian War Memorial Annual Report 2022–23

Annual report for the year ended 30 June 2023, together with the financial statements and the report of the Auditor-General

Copyright © Australian War Memorial

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced, copied, scanned, stored in a retrieval system, recorded, or transmitted in any form or by any means without the prior written permission of the publisher.

Cover image: Reflection of the dome of the Hall of Memory in the Pool of Reflection.
Photograph by Marcus Fillinger. AWM2023.4.67.2

ISSN 1441 4198

Australian War Memorial

GPO Box 345

Canberra, ACT 2601

Australia

02 6243 4211

www.awm.gov.au

Acceptance of the Report



The Hon. Matt Keogh MP

Minister for Veterans' Affairs and Minister for Defence Personnel

Dear Minister

STATEMENT BY ACCOUNTABLE AUTHORITIES

On behalf of the Council of the Australian War Memorial, we have pleasure in submitting to you, for presentation to each House of Parliament, the Australian War Memorial's annual report for the period 1 July 2022 to 30 June 2023. Council formally accepted this report on 25 August 2023.

This report is submitted to you as required by section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and is consistent with the requirements of that Act and its associated Rules, Resource Management Guides, and associated resources issued by the Department of Finance.

Also presented in this report is the **annual performance statements** of the Australian War Memorial as required under paragraph 39(1)(a) of the PGPA Act, and its **annual financial statements** as required under paragraph 42(1)(a).

In our *opinion*, these statements are based on properly maintained records, accurately reflect the performance of the Memorial, and comply with subsection 39(2) and 42(2) of the PGPA Act.

A handwritten signature in blue ink, appearing to read "Kim Beazley".

The Hon. Kim Beazley AC

CHAIRMAN

Date 25 August 2023

A handwritten signature in blue ink, appearing to read "Matthew Anderson".

Matthew Anderson PSM

DIRECTOR

Date 25 August 2023

Table of contents

Acceptance of the Report	1
Table of contents	2
Governance	4
Enabling legislation	4
Governance structure	4
Functions	5
Purpose	6
Location	6
Responsible Minister	6
Accountable authority	7
Members of Council	9
Chair	9
Council Members	10
Audit Committee	20
Organisation structure	22
Organisation chart	23
Organisational demographics	24
Current period (2022-2023)	24
Previous period (2021-2022)	25
Annual Performance Statements	28

Outcome 1	28
Output 1.1 Maintenance and development of the National Memorial and the National Collection of historical material	28
Output 1.2 The delivery of commemorative ceremonies, exhibitions, and interpretive services	34
Output 1.3 The creation and dissemination of research and information	44
Annual Financial Statements	49
Legislative Compliance	80
Advertising and Marketing	80
Energy consumption and environmental management (including Australian Public Service Net Zero 2030)	81
Work Health and Safety	84
Appendix A: List of Requirements - Corporate Commonwealth Entities	86

Governance

Enabling legislation

The Australian War Memorial (the Memorial) is established as a corporation by the *Australian War Memorial Act 1980* (the Act). The Memorial's functions and powers, its ministerial oversight, and the role and functions of its Council, Chair and Director are outlined in the Act.

Governance structure

The Act allows for the appointment of a Council and a Director as Chief Executive Officer of the Memorial.

The performance of the Memorial and the accountability of its Council and management are subject to the *Public Governance, Performance and Accountability Act 2013*, which imposes key reporting, financial, and pecuniary obligations on the Memorial and its Council members. Many of these are modelled on provisions which apply under corporations law, particularly those for directors.

The Memorial is subject to other Acts that bear on its operation, and is accountable to government through the Minister for Veterans' Affairs. It has a strong link to the Department of Finance for budgetary processes, appropriations, grants, and financial management processes, and it follows the advice and guidance provided by the Australian National Audit Office (ANAO). The Memorial adheres to Australian accounting standards in the preparation of its financial reports and follows best practice in its financial management.

Functions

The *Australian War Memorial Act 1980* Part II, section 5, states:

1. The functions of the Memorial are:
 - a. to maintain and develop the national memorial referred to in subsection 6(1) of the *Australian War Memorial Act 1962* as a national memorial of Australians who have died:
 - i. on or as a result of active service; or
 - ii. as a result of any war or warlike operations in which Australians have been on active service;
 - b. to develop and maintain, as an integral part of the national memorial referred to in paragraph (a), a national collection of historical material;
 - c. to exhibit, or to make available for exhibition by others, historical material that is otherwise in the possession of the Memorial;
 - d. to conduct, arrange for and assist in research into matters pertaining to Australian military history; and
 - e. to disseminate information relating to:
 - i. Australian military history;
 - ii. the national memorial referred to in paragraph (a);
 - iii. the memorial collection; and
 - iv. the Memorial and its functions.
2. The Memorial shall use every endeavour to make the most advantageous use of the memorial collection in the national interest. These functions provide the framework around which the Memorial undertakes its mission of leading remembrance and understanding of Australia's wartime experience. As the custodian of Australia's military history, the Memorial works to maintain a place for commemoration; develop, maintain and exhibit a collection of historically significant material; provide an authoritative reference facility; and conduct, disseminate, and assist with research into Australia's military history.

Purpose

Drawing from the functions of the Memorial as described in the *Australian War Memorial Act 1980*, the purpose of the Australian War Memorial is to commemorate the sacrifice of those Australians who have died in war or on operational service and those who have served our nation in times of conflict.

Location

The Memorial's main site is located at the northern end of Anzac Parade in Campbell in the Australian Capital Territory, with storage and collection facilities known as the Treloar Technology Centre approximately nine kilometres away in the northern Canberra suburb of Mitchell, and temporary office accommodation and multimedia facilities in Dickson.

Responsible Minister

The Minister for Veterans' Affairs and Minister for Defence Personnel has portfolio responsibility for the Memorial.

During the reporting year the Honourable Matt Keogh MP was the minister responsible for the Memorial.

The Minister had the following portfolio responsibilities:

- Minister for Veterans' Affairs; and
- Minister for Defence Personnel.

Accountable authority

The Council of the Australian War Memorial is established by section 9 of the *Australian War Memorial Act 1980*. The Council is responsible for the conduct and control of the affairs of the Memorial, and the policy of the Memorial with respect to matters as determined by the Council.

Name	Position title / Position held	Period as the accountable authority or member within the reporting period		
		Date of commencement	Date of cessation	Number of meetings of accountable authority attended
The Hon Dr Brendan Nelson AO	Council (Chairman), Remuneration Committee, Memorial Development Committee (MDC) (Chair 2022)	March 2022	November 2022	2 of 4
The Hon Kim Beazley AC	Council (Chairman), MDC, Remuneration Committee	December 2022		2 of 4
The Hon Anthony (Tony) Abbott AC	Council	October 2019		3 of 4
Wing Commander (Ret'd) Ms Sharon Bown AM	Council; Finance, Audit, and Compliance Committee (FACC)	June 2016		4 of 4
Air Marshal Robert Chipman AM CSC	Council Ex Officio	July 2022		3 of 4 ¹
Vice Admiral Mark Hammond AO	Council Ex Officio	July 2022		3 of 4 ²
Corporal Daniel Keighran VC	Council, MDC	June 2016		4 of 4
Mr Glenn Keys AO	Council, MDC	February 2021		3 of 4
Mr James McMahon DSC, AM, DSM	Council; FACC (Deputy Chair), MDC	October 2015		4 of 4

¹ Chief of Air Force sent an approved delegate to 1 of 4 meetings

² Chief of Navy sent an approved delegate to 1 of 4 meetings

Major General (Ret'd) Greg Melick AO RFD FANZCN SC	Council; FACC (Chair), Remuneration Committee	March 2015	4 of 4
Dr Susan Neuhaus AM CSC	Council, MDC (Chair from 2023)	April 2018	4 of 4
Mrs Josephine Stone AM	Council; FACC, Remuneration Committee	February 2015	4 of 4
Lieutenant General Simon Stuart AO DSC	Council Ex Officio	July 2022	1 of 4 ³
Ms Rhondda Vanzella OAM	Council	February 2021	4 of 4

³ Chief of Army sent an observer to 1 of 4 meetings and an approved delegate to 2 of 4 meetings.

Members of Council

Chair

The Hon Kim Beazley AC

The Honourable Kim Beazley AC was the 33rd Governor of Western Australia. Prior to being installed as Governor, Mr Beazley had dedicated almost three decades to a career in Federal Parliament, representing the WA seats of Brand and Swan. In 2009, Mr Beazley was awarded the Companion of the Order of Australia for service to the Parliament of Australia through contributions to the development of government policies in relation to defence and international relations, and as an advocate for Indigenous people, and to the community. Mr Beazley was born in Perth, Western Australia. He completed a Bachelor of Arts and Master of Arts at the University of Western Australia. In 1973, he was awarded the Rhodes Scholarship for Western Australia and completed a Masters of Philosophy at Oxford University. Mr Beazley was a Minister in the Hawke and Keating Labor Governments (1983–1996) holding, at various times, the portfolios of Defence, Finance, Transport and Communications, Employment Education and Training, Aviation, and Special Minister of State. From 1995 to 1996, Mr Beazley was Deputy Prime Minister and Leader of the Australian Labor Party and Leader of the Opposition from 1996 to 2001, and 2005 to 2006. Mr Beazley served on parliamentary committees, including the Joint Intelligence Committee and the Joint Foreign Affairs, Defence and Trade Committee. After his retirement from politics in 2007, Mr Beazley was appointed Winthrop Professor in the Department of Politics and International Relations at The University of Western Australia. In July 2008 he was appointed Chancellor of the Australian National University, a position he held until December 2009. Mr Beazley has previously been a member of the Council of the Australian War Memorial from July 2009 to December 2009. Mr Beazley took up an appointment as Ambassador to the United States of America in February 2010. He served as Ambassador until January 2016. Upon returning to Australia from Washington in 2016, Mr Beazley was appointed as President of the Australian Institute for International Affairs (2016–17), Co-Chairman of the Australian American Leadership Dialogue (2016–18), Distinguished Fellow at the Australian Strategic Policy Institute, and a Director and Distinguished Fellow at the Perth USAsia Centre.

The Hon Dr Brendan Nelson AO

A medical practitioner by training, Dr Brendan Nelson AO was appointed president and Chairman of Boeing Australia, New Zealand and Oceania in February 2020. He oversees Boeing's 4,200 Australian employees across advanced manufacturing, commercial aircraft, autonomous systems, defence, research and technology. Prior to his appointment, Dr Nelson served as Director of the Australian War Memorial for seven years. President of the Australian Medical Association (AMA) from 1993 to 1995, Dr Nelson was elected to the Australian Parliament in 1996, going on to serve as Minister for Education, Science and Training, Minister for Defence and Leader of the Liberal Party and Opposition from 2007 to 2008. In 2010 he was appointed Australia's Ambassador to the European Union, NATO, Belgium and Luxembourg. In 2016, he was appointed an Officer of the Order of Australia for his services to the community, parliament, diplomacy, and cultural leadership. He was awarded honorary life membership of the RSL and honorary citizenship of the Belgian city of Ieper. He has received honorary doctorates from the Flinders University of South Australia, Australian National University and University of South Australia. He was awarded the Gold Medal of the AMA for "services to medicine and humanity". Dr Nelson is Chairman of the American Chamber of Commerce in Australia (AmCham), a Director of the United States Studies Centre at the University of Sydney and member of the Council at the Australian Strategic Policy Institute (ASPI). He is patron or ambassador for charities including Lifeline ACT, Legacy, Soldier On and the Commando Welfare Trust.

Council Members

Corporal Daniel Keighran VC was appointed to Council in June 2016 for a three-year term. He was re-appointed in May 2019 and again in 2022. Mr Keighran enlisted in the Australian Army at 17 and served his country as part of the 6th Battalion, the Royal Australian Regiment, discharging from full-time service in 2011. Mr Keighran deployed to Rifle Company Butterworth, Malaysia, in 2001 and 2004; Timor-Leste (East Timor) in 2003–04; Iraq in 2006; and Afghanistan in 2007 and 2010. Mr Keighran is the only Victoria Cross recipient from the Royal Australian Regiment in its proud 74-year history, with his citation reading, "For the most conspicuous acts of gallantry and extreme devotion to duty in action in circumstances of great peril at Derapet, Uruzgan province, Afghanistan, as part of the Mentoring Task Force One on Operation SLIPPER." Since completing full-time

service Mr Keighran has held various private sector roles including his current association with Thales Australia as a Key Account Manager.

The Hon Anthony (Tony) Abbott AC was appointed by the Governor-General of Australia to the Council of the Australian War Memorial on 1 October 2019 for a three-year term. He was re-appointed in October 2022. Tony Abbott became prime minister on 7 September 2013, and served for two years. In his time as prime minister, the carbon tax and mining tax were repealed, free trade agreements were finalised with China, Japan and Korea, the people smuggling trade from Indonesia to Australia was halted, and Australia became the second largest military contributor to the US-led campaign against Islamic State in Iraq. In 2014, and again in 2015, he spent a week running the government from a remote Indigenous community. Tony Abbott served as the member for Warringah in the Australian Parliament between 1994 and 2019. As the local MP, he was instrumental in the creation of the Sydney Harbour Federation Trust to preserve the natural and built heritage of his electorate. Prior to entering parliament, he was a journalist with *The Australian*, a senior adviser to opposition leader John Hewson, and Director of Australians for Constitutional Monarchy. He has degrees in economics and law from Sydney University and in politics and philosophy from Oxford which he attended as a Rhodes Scholar. Since 1998, he has convened the Pollie Pedal annual charity bike ride which has raised nearly \$7 million for organisations such as Soldier On and Carers Australia. He still does surf patrols with the Queenscliff Surf Life Saving Club and serves as a deputy captain with the Davidson Rural Fire Brigade. He is married to Margaret and they are the parents of three daughters: Louise, Frances and Bridget. Mr Abbott is a recipient of Australia's highest honour: the Companion in the General Division in the Order of Australia in 2020 for "eminent service to the people and Parliament of Australia".

Wing Commander (Ret'd) Sharon Bown AM was appointed to Council in June 2016 and re-appointed for consecutive three-year terms in 2019 and in 2022. Wing Commander Bown served as a Nursing Officer in the Royal Australian Air Force for 16 years, discharging from service in 2015. Wing Commander Bown deployed to Timor–Leste in 2000 and 2004; Afghanistan in 2008 as Officer-in-Charge of the Australian Medical Task Force in Tarin Kowt, Afghanistan; and on various aeromedical evacuation tasks, including Papua New Guinea in 2001, Solomon Islands in 2003, and Bali following the terrorist bombings in 2005. Wing Commander Bown is a passionate advocate within the field of

military and veterans' health and demonstrates a unique insight into the welfare and healthcare needs of those adversely affected by their service. She has cared for Australian Defence Force personnel and their families in Australia and overseas, and survived life threatening and enduring injuries in a helicopter crash whilst serving on operations in East Timor in 2004. Wing Commander Bown is a Registered Nurse with a Bachelor of Nursing and a Bachelor of Psychological Science and is the author of *One Woman's War and Peace: A Nurse's Journey in the Royal Australian Air Force*. She serves as a Judge of the Prime Minister's Veterans' Employment Awards since its inception in 2018, an ambassador for Phoenix Australia, Centre for Posttraumatic Mental Health, since 2019, a Fellow of the Australian College of Nursing since 2020, an ambassador for the Air Force Association since 2021, and served as National Vice President of the Air Force Association 2020–2021.

Air Marshal Robert Chipman AM CSC is the Chief of Air Force and was appointed to the Memorial's Council in July 2022 as an ex-officio member. Air Marshal Robert Chipman joined the Royal Australian Air Force in 1989, graduating from Sydney University with an Honours degree in Aeronautical Engineering in 1992. He completed Pilot's Course in 1994, F/A-18 Operational Conversion in 1995 and Fighter Combat Instructor Course in 1999. Following various operational and instructor assignments, he commanded No 75 Squadron from 2006–2009 and No 81 Wing from 2013-2014. In 2008, No 75 Squadron was awarded the Duke of Gloucester Cup for the most proficient flying squadron and the Kittyhawk Trophy in 2009 for the most proficient fighter squadron. Air Marshal Chipman has staff experience in capability development roles within Capability Development Group and Air Force Headquarters. He has completed a tour as Director of the Australian Air and Space Operations Centre within Headquarters Joint Operations Command. He was an inaugural Director of Plan Jericho in 2015, an Air Force transformation program intended to deliver joint, integrated air and space capability for the Australian Defence Force. On promotion to Air Vice-Marshal in 2019 Air Marshal Chipman served as Australia's Military Representative to NATO and the European Union. He was the Head of Military Strategic Commitments, responsible for the strategic level management and situational awareness of current and potential Australian Defence Force commitments from January 2021, until his selection as Chief of Air Force and promotion to Air Marshal in July 2022. Air Marshal Chipman deployed on Operation SLIPPER in 2012 as a Battlecab Director in the United States Air Force 609th Air and Space Operations Centre. He

deployed on Operation OKRA in 2014 as inaugural Commander Air Task Unit 630.1, for which he was awarded a Conspicuous Service Cross in 2015. He was appointed a Member of the Order of Australia in 2019 for his exceptional service to the Australian Defence Force in coalition air operations, air combat capability preparedness, and strategic capability development and sustainment. Air Marshal Chipman has completed a Masters in Business Administration and graduated as a fellow of the Defence and Strategic Studies Course in 2016. He is a Graduate of the Australian Institute of Company Directors and Oxford Advanced Management and Leadership Programme. He is also an alumni of the Cranlana Institute and has completed the United Nations Senior Mission Leaders Course. Air Marshal Chipman is married to Alyce and has four sons, Thomas, Oliver, Darcy and Charlie. He enjoys keeping fit and reading.

Vice Admiral Mark Hammond AO is the Chief of Navy and was appointed to the Memorial's Council in July 2022 as an ex-officio member. Vice Admiral Hammond joined the Royal Australian Navy in 1986 as an Electronics Technician, before commissioning as a Naval Officer in 1988. Graduating from the Australian Defence Force Academy (ADFA) in 1990, Hammond served in frigates before volunteering for submarine service and qualifying in the Oberon class. He is a dual qualified officer, graduating from the RAN Principal Warfare Officers Course, and the Netherlands and USN Submarine Command Courses, and Australia's Senior Submariner. Hammond served extensively in Collins Class submarines. He also gained international experience in French, British and US nuclear attack submarines and Dutch conventional submarines. His Command of HMAS Farncomb included submarine operations across the Indo-Pacific. Subsequent shore postings included the Assistant Naval Attaché in Washington DC, Submarine Capability and Joint Exercise Staff roles, and 12 months as the Chief of Staff to the Chief of the Defence Force. On promotion to Commodore, Hammond was appointed Director General Maritime Operations. Hammond then returned to the United States as the Liaison Officer to the Chairman of the US Joint Chiefs of Staff. He was awarded the United States Legion of Merit (Officer) for his performance in this role, and in 2018 was appointed a Member of the Order of Australia (AM) for exceptional service to the Australian Defence Force in senior command and staff roles. On promotion to Rear Admiral, Hammond assumed duties as the Deputy Chief of Navy in 2018, and in late 2020, was appointed Commander of the Australian Fleet. In these demanding appointments Hammond first oversaw substantial workforce growth, and then focused on enhancing the resilience and warfighting capability

of Navy's people and Fleet during the COVID-19 pandemic. Vice Admiral Hammond assumed Command as Chief of Navy on 07 July 2022, the first RAN Recruit School and ADFA graduate to do so, and only the second submarine Commanding Officer to be appointed to the role. In 2023 he was appointed an Officer of the Order of Australia (AO) for distinguished service to the Royal Australian Navy in senior command roles. Vice Admiral Hammond holds a Bachelor of Science, Masters in Management and Masters in Maritime Studies, and is a graduate of the Harvard Business School Advanced Management Program. Away from the Navy his interests include antique wooden boats, cricket, rugby league (South Sydney Rabbitohs), AFL (Port Adelaide), chess and submarine warfare in World War II.

Mr Glenn Keys AO was appointed to Council in February 2021 for a three-year term. Glenn is the Founder, Owner, and Executive Chairman of Aspen Medical, one of the world's leading providers of outsourced healthcare solutions. He was invited to join the Memorial Council in February 2021 for a 3-year term. He is also a member of the Memorial Development Committee. Glenn was born and raised in Newcastle, New South Wales and joined the Australian Defence Force in 1980 where he studied Mechanical Engineering while completing his Officer Training at RMC Duntroon. He then went on to study Aeronautical Engineering with UK MoD in the United Kingdom and later studies Flight Test Engineering at the International Test Pilots School in the UK. From 1980 to 1994 Glenn had a distinguished career serving in the Australian Defence Force in which he was the first Army Flight Test engineer at the RAAF Aircraft Research and Development Unit and the Chief Engineer, Army Aircraft Logistics Management Squadron, from 1992 to 1993. In 1994 Glenn started Aerospace Technical Services (ATS) as the General Manager. He helped grow the company from a start up until ATS was acquired by Raytheon in 1999. He worked at Raytheon Australia up until 2003 when Glenn founded Aspen Medical, which has just celebrated a major milestone of 20-years of operations across the globe. Glenn also founded the Aspen Medical Foundation in 2010. One of the programs funded by the Foundation was the Australia wide study into Ex-Service Support Organisations (ESO) Mapping Project. The Foundation has also supported numerous veteran's causes, from PTSD recovery programmes to the Invictus Games. In 2012, Glenn founded Project Independence, an innovative social housing development for people with an intellectual disability and the first of its kind in Australia. Alongside operating Aspen Medical in its many forms as the Executive Chairman, Glenn also sits on several boards alongside the

Memorial and was a Founding Director of the National Disability Insurance Agency board and served for 9-years until 2022. He was also one of the early proponents to lead to the campaign to inaugurate the Invictus Games in Australia and became a Director of the Australian Invictus Games in 2018. In 2022, Glenn was invited by the Federal Government to Chair the Australian ASEAN Council. Glenn is an Honorary Fellow of Engineers Australia and a Member of the Australian Institute of Company Directors. Glenn has been awarded with the 2015 ACT Australian of the Year for his work in Business & Disability, was made an Officer of the Order of Australia in 2017 and was selected as Australian Entrepreneur of the Year in 2017. Glenn is passionate about social and community responsibility; these are central drivers at the heart of all that he does.

Mr James McMahon DSC, AM, DSM was appointed to Council in October 2015. He was re-appointed in October 2018 and again in October 2021. James is currently the Chief Operating Officer at Australian Capital Equity. Prior to this he was the Commissioner for the Department of Corrective Services in Western Australia and Chief Operating Officer at Azure Capital, a corporate advisory firm. James' corporate and public sector experience followed a career in the Australian Defence Force, 22 years full time and subsequently 11 years allocated as a reservist. As an SAS Squadron Commander, the Squadron was awarded the Meritorious Unit Citation for exemplary performance in Timor-Leste. As Commanding Officer, the SAS Regiment was awarded the Meritorious Unit Citation for sustained outstanding service in warlike operations in Afghanistan. James was awarded the Distinguished Service Cross (DSC) and the Distinguished Service Medal (DSM) for leadership and command in action in Timor-Leste, Afghanistan and Iraq. James was named Western Australian of the Year 2019 for his service to the Community. Board memberships include the West Coast Eagles Football Club 2007–2015, where he also served as Deputy Chairman and remains a current member of the Leadership Subcommittee, the SAS Resources Trust Board, the St John of God Health Care Board, Australian War Memorial Council and the Investment Advisory Group Committee for RSL WA. He is also an ambassador for 'The Fathering Project' and Disaster Relief Australia. Education qualifications include a Masters in Management and a Masters in Business Administration. James was appointed as a Member of the Order of Australia in 2022 for significant service to veterans and their families, and to the community.

Major General (Ret'd) Greg Melick AO RFD FANZCN SC was appointed to Council in March 2015. He was re-appointed in March 2018 and again in March 2021. He is a Hobart-based Senior Counsel who was a member of the Australian Defence Force Reserves from 1966 to 2018. He commanded at all levels from section to brigade before becoming Australia's most senior reserve officer in 2007. He became the Australian Defence Force's Head of the Centenary of Anzac Planning Team in 2011. He has served in the 2nd Battalion, Royal New South Wales Regiment, Sydney University Regiment and One Commando Company. Units he has commanded include 40th Independent Rifle Company, 12th/40th Battalion, Royal Tasmania Regiment, 6 Training Group, and 8 Brigade. He is the President of the Australian Commando Association and Colonel Commandant of 1st Commando Regiment. He has been a Principal Crown Counsel in the Tasmanian Crown Law Office, a statutory member of the National Crime Authority and the NSW Casino Control Authority. He was appointed part-time Deputy President of the Administrative Appeals Tribunal in September 2014 and the part-time Chief Commissioner of the Tasmanian Integrity Commission in 2015. He has conducted several investigations, including the investigation into the Beaconsfield mine collapse and the COVID-19 outbreak in north-west Tasmania. He was appointed Cricket Australia's anti-corruption special investigator in 2000. He is a former Chairman of the Board of St John Ambulance (Tasmania) and in 2019 was elected National President of the RSL. He is patron of Friends of the 2nd Infantry Battalions, Army Museum Tasmania and ADF Cricket.

Dr Susan Neuhaus AM CSC was appointed to Council in April 2018 and re-appointed for a further three years in April 2021. Susan commenced as Chair of the Memorial Development Committee in 2023. Susan is a Fellow of the Royal Australasian College of Surgeons, holds an adjunct appointment as Clinical Associate Professor of Surgery at the University of Adelaide and is a practicing surgeon. She is a Fellow of the Australian Institute of Company Directors (AICD) and holds a Doctorate in Philosophy (PhD) and qualifications in project management and quality audit. Susan has completed a career spanning 20 years in both the Regular Army and Army Reserve. She is a graduate of Australian Command and Staff College (Res). Her operational service includes deployments to Cambodia, Bougainville and Afghanistan. She was the Commanding Officer, 3rd Health Support Battalion, promoted to Colonel in 2008 and retired from military service in 2011. Susan has held significant board appointments, across diverse sectors including health, commercial and non-for-profit entities. She is current Chair and President

of the South Australian-Northern Territory Division of the AICD and a director on the AICD national board. Her former roles include Chair of The Repat Foundation -The Road Home, member of the South Australian Veterans Health Advisory Council, Co-Chair of the South Australian PTSD Centre of Excellence Ministerial Advisory Panel and Chair of the Veterans' Advisory Council, South Australia. Susan is widely published including areas of operational health care and has undertaken research investigating gender-specific effects of military service and deployment. Susan is co-author of *'Not for Glory: A century of service by medical women to the Australian Army and its Allies'* which was adapted by *The Shift Theatre* into the acclaimed play, *'Hallowed Ground Women Doctors in War'*. Susan is Patron of the Virtual War Memorial, Australia. Susan has been admitted to the Roll of Fellows of the Australian Medical Association (AMA), awarded the Conspicuous Service Cross in 2009 for military service and made a Member of the Order of Australia in 2020 for services to medicine and veterans and their families.

Mrs Josephine Stone AM was appointed to Council on 26 February 2015. She was re-appointed in March 2018 and again in March 2021. She is currently completing her third term. Mrs Stone is a graduate of the Melbourne Law School and has worked in a number of public and private legal institutions in Victoria and the Northern Territory of Australia. Her previous professional involvements include being a statutory member of the Regional Telecommunications Independent Review Committee, Professional Standards Manager at the Northern Territory Law Society, Assignments Director at the Northern Territory Legal Aid Commission, solicitor with the Australian Government Solicitor, and positions with private firms in Melbourne, Alice Springs and Darwin. Mrs Stone is a director of a private family company. Her community engagements include Zonta Alice Springs, Darwin Private Hospital Advisory Board, Northern Territory Women's Advisory Board, Chairman of the Red Cross (Katherine) Flood Appeal, and a number of roles in school parents and friends committees and boards in Darwin and Brisbane. Mrs Stone is a first generation Australian whose parents migrated to Australia as refugees from Yugoslavia, having spent many years in refugee and labour camps throughout Europe during World War 2. Her husband served in the Naval Reserve for many years and her son has served in the Army Reserve. Mrs Stone finishes her third term as council member in February 2024. Her personal interests have included instigating the 100-year history of St Marys Primary School in Darwin and the political advancement of women, which has involved appearances at

international conferences as moderator and speaker. Mrs Stone was made a Member of the Order of Australia in 2006 for services to the law and the community.

Lieutenant General Simon Stuart AO, DSC is the Chief of Army and was appointed to the Memorial's Council in July 2022 as an ex-officio member. Enlisting as a soldier in 1987 and commissioning into the Royal Australian Infantry Corps in 1990, Lieutenant General Stuart has more than thirty-five years' experience across a range of leadership, operations, training and program management appointments in Australia and overseas. His regimental appointments were in the 2nd/4th and 2nd Battalions, Royal Australian Regiment, and culminated in his command of the 8th/9th Battalion, Royal Australian Regiment, in 2008–10. He held command positions on operations on five occasions – at the platoon, company, Joint Task Force (East Timor), brigade (Afghanistan) and multinational force levels (Sinai). For much of the past twenty years, Lieutenant General Stuart has worked in joint, whole of government, international and multi-national environments. Before assuming command the Australian Army in 2022, Lieutenant General Stuart was Head of Land Capability in Army Headquarters following his command of the Multinational Force & Observers in the Sinai from 2017–19. Lieutenant General Stuart is a graduate of the Royal Military College – Duntroon (1990), the United Kingdom's Joint Services Command and Staff College (2003), the United States Army War College (2015) and the Harvard Business School Advanced Management Program (2022). He holds a Bachelor's degree from the University of New England and Masters' degrees in Project Management (UNSW), Arts - Defence Studies (Kings College, London) and Strategy (US Army War College). His honours and awards include appointment as Member of the Order of Australia (2011), the Distinguished Service Cross (2014) and advancement to Officer of the Order of Australia (2020). Lieutenant General Stuart has received a number of foreign awards, including those from the United States, Timor-Leste, Columbia, Uruguay, Czech Republic and Japan. Lieutenant General Stuart is the patron for both Army AFL and the Army Drone Racing Team. He and his wife Katy are from Perth, Western Australia, and they have two teenage children and a labrador retriever.

Ms Rhondda Vanzella OAM was appointed to Council in June 2021 for a three-year term. Rhondda was appointed the National President of Australian War Widows Incorporated in October 2020. She has been a member of Australian War Widows NSW since 2014 and has served as its state president and chair. Rhondda received her Order of Australia for

service to her communities. She has dedicated her career to mentoring and working with communities at a local, rural regional and national level. Her projects have included walking the Kokoda track to assist with building and opening of track memorials; helping lead the re-enactment of the Kangaroo March from Wagga Wagga to Sydney in 2015; and leading a fundraiser to build low-cost retirement units on RSL land in Batlow. Rhondda is co-founder and President of the Ozy Youth Choir Honouring Defence Service which brings civilians, veterans and serving defence families together in regional and rural areas through the arts. Bringing music and history together, Ozy inspires and develops young leaders with a focus on commemoration, education and welfare. Rhondda is a member of a number of boards, including those of the National Council for Woman and Families United by Defence Service, the Ex-Service Organisations Round Table, and the Remembrance Driveway Committee, and is an affiliate member of the Bundanoon RSL sub-branch. She served as a committee member on the Centenary of ANZAC Advisory Council. As a war widow and woman united by defence service, Rhondda is passionate about finding and creating ways to bring organisations together to collaborate to better honour and support women, veterans and their families. She believes that the Australian War Memorial plays a vital role as Australia's national place to honour, learn and heal for all generations.

Audit Committee

The Finance, Audit and Compliance Committee (FACC) is established as an advisory committee to provide independent assurance and advice to Council on the Memorial's risk, control and compliance framework, financial statement responsibilities, performance reporting, legislative and policy compliance, and internal and external audit activities.

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration
Major General (Ret'd) Greg Melick AO AFD FANZCN SC	Senior Counsel with experience with corporate law, past and present Commonwealth and State statutory officer.	4 of 4	See note ⁵
Mr James McMahon DSC, AM, DSM	Masters in Business Administration (2007), Masters in Management (Defence) (2001), Graduate of the Australian Defence College – Staff College (2001), Graduate Diploma in Management (1996), Graduate of the Officer Cadet School New Zealand as an Australian student (1987), Commissioner for the Department of Corrective Services, Western Australia (2013–2017), Azure Capital: Chief Operating Officer (2007–2013), Corporate Advisory Firm (2007–2012), Managing Director, Management Consulting Division (Chauvel Group) (2012–2013), Australia Defence Force: Operational deployments to Iraq, Afghanistan and Timor-Leste (1985–2007), Commanding Officer of the Special Air Service Regiment (2005–2006).	4 of 4	See note ⁵
Wing Commander (Ret'd) Sharon Bown AM	Bachelor of Nursing (1995), Registered Nurse (1995–ongoing), ISO Internal Auditor Course (2001), Bachelor of Psychological Science (2017), Graduate/member of the Australian Institute of Company Directors' Company Directors' Course (2017), Member of the Australian Institute of Company Directors, Ambassador Phoenix Australia-Centre for Posttraumatic Mental Health, Air Force Association, (2021–present), Fellow of the Australian College of Nursing (2020–present).	4 of 4	See note ⁵
Mrs Josephine Stone AM	Bachelor of Laws (Melb).	4 of 4	See note ⁵
Matthew Broadfoot (Independent)	Fellow of the Institute of Chartered Accounts in Australia and NZ (FCA), Fellow of the Australian Institute of Company Directors (FAICD), retired partner of Deloitte Touche Tohmatsu (32 years).	4 of 4	\$4,420 ⁶

5 Audit committee members who are members of the Council do not receive additional remuneration to the remuneration received in their capacity as a Council Member, which is reported in the Executive Remuneration table. Direct link to the Memorial's FAAC of Council Terms of Reference:

https://www.awm.gov.au/sites/default/files/Finance%20Audit%20and%20Compliance%20Committee_Terms%20of%20Reference_April%202020%20update.pdf

6 \$4,000 FACC Sitting Fee (GST Exclusive) plus \$420 Superannuation (GST Free).

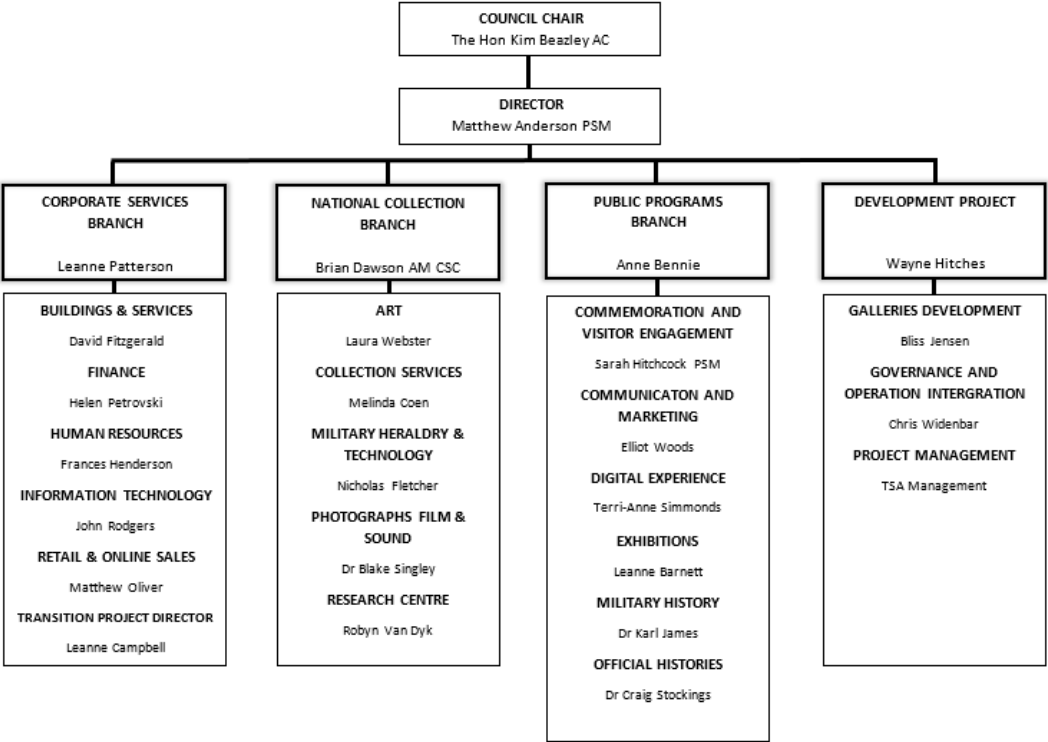
Organisation structure

Day-to-day corporate operations are conducted in accordance with the policies and strategic direction set by the Council of the Memorial and its management team.

The management structure of the Memorial comprises three branches based on functional responsibilities with outputs achieved by cross-branch activities. A separate project team has been established for the life of the Memorial's Development Project from 2019–2028. The Memorial's senior executive committee, the Corporate Management Group (CMG), is comprised of the Director and the three assistant directors. CMG is responsible for the overall leadership, management and implementation of strategies and policies, and the regular review of performance.

Project teams for particular tasks are established as required, drawing on staff from sections across the Memorial, with oversight from CMG.

Organisation chart



Organisational structure as of 30 June 2023

Organisational demographics

The following is an overview of the metrics of the staff at the Memorial, as at 30 June 2023.

Current period (2022/2023)

All Ongoing Employees Current Report Period (2022-23)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
ACT	103	3	106	131	15	146	0	0	0	252
Total	103	3	106	131	15	146	0	0	0	252

All Non-Ongoing Employees Current Report Period (2022-23)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
ACT	19	5	24	36	16	52	0	0	0	76
Total	19	5	24	36	16	52	0	0	0	76

*Includes 19 casuals (part-time). Excludes statutory officer(s)

Previous period (2021/2022)

All Ongoing Employees Previous Report Period (2021-22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
ACT	102	3	105	122	12	134	0	0	0	239
Total	102	3	105	122	12	134	0	0	0	239

All Non-Ongoing Employees Previous Report Period (2021-22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
ACT	24	5	29	32	16	48	0	0	0	77
Total	24	5	29	32	16	48	0	0	0	77

*Includes 21 casuals (part-time). Excludes statutory officer(s).

Executive Remuneration

Information about remuneration for key management personnel

Senior Executive		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Mr Matt Anderson PSM	Director	422,943	57,491		60,067	42,112			582,612
Mrs Anne Bennie	Assistant Director (Branch Head)	203,309			47,828	16,911			268,048
Maj Gen (Ret'd) Brian Dawson AM CSC	Assistant Director (Branch Head)	214,071			34,622	11,126			259,819
Ms Leanne Patterson	Assistant Director (Branch Head)	216,736			43,722	20,496			280,955
Mr Wayne Hitches	Executive Director (Development)	151,437	53,251	286,571	75,781	15,258			582,298
Council									
The Hon Kim Beazley AC (Commenced 1 December 2022)	Council Chair	31,631		17,538	5,163				54,332

Dr Brendan Nelson AO (Ceased 30 November 2022)	Council Chair	'0		0	0				0
The Hon Tony Abbott AC	Council Member	27,070		15,000	4,417				46,487
Ms Sharon Bown AM	Council Member	27,070		15,000	4,417				46,487
Mr Daniel Keighran VC	Council Member	27,070		15,000	4,417				46,487
Mr Glenn Keys AO	Council Member	27,070		15,000	4,417				46,487
Mr James McMahon DSC, AM, DSM	Council Member	27,070		15,000	4,417				46,487
Major General (Ret'd) Greg Melick AO RFD FANZCM SC	Council Member	27,070		15,000	4,417				46,487
Dr Susan Neuhaus AM CSC	Council Member	27,070		15,000	4,417				46,487
Mrs Josephine Stone AM	Council Member	27,070		15,000	4,417				46,487
Ms Rhondda Vanzella OAM	Council Member	27,070		15,000	4,417				46,487

¹ Dr Nelson AO elected to waive his entitlement remuneration for his appointment to Council.

Annual Performance Statements

Following are the performance statements against each of the Memorial's key outcome deliverables as described in the Portfolio Budget Statements.

Outcome 1

Australians remembering, interpreting and understanding the Australian experience of war and its enduring impact through maintaining and developing the National Memorial, its collection and exhibition of historical material, commemorative ceremonies, and research.

Output 1.1 Maintenance and development of the National Memorial and the National Collection of historical material

1.1.1. Staged implementation of the Development Project including commencement of new Anzac Hall, Southern Entrance and C.E.W. Bean Building extension construction works

Target

Development Project activities delivered in line with approved program budget and schedule and reported to Government by annual project update. Three Principal Contractors engaged and three Main Works Packages commenced.

Analysis

The performance target was achieved in full with Development Project activities delivered in line with overall programme and budget:

- Principal contractors were engaged for three Main Works Packages;
- Works on three Main Works Packages, consisting of the New Anzac Hall and Glazed Link, C.E.W. Bean Building Extension and Research Centre, and the New Southern Entrance and Main Building structural refurbishment, commenced; and

- Project progress was reported via the *Australian War Memorial Development Project Annual Update 2022* and noted by Government on 19 June 2023.

Market conditions in the construction industry required extended contract negotiations and value management activities; all works packages were successfully let within budget and included the requisite scope to achieve all Functional Design Brief outcomes as approved by Government.

The following principal contractors were engaged through competitive tender processes:

- Main Works Package 2 Contract – C.E.W Bean Building and Central Energy Plant – Hindmarsh Construction Australia Pty Ltd, contract notice published 2 September 2022;
- Main Works Package 1 Contract - Southern Entrance and Main Building structure – Kane Constructions Pty Ltd, contract notice published 11 October 2022; and
- Main Works Package 3 Contract - Anzac Hall and Glazed Link – Lendlease Construction Pty Ltd, contract notice published 17 November 2022.

All three principal contractors took possession of site and commenced their works shortly after contract signing.

Despite a number of minor delays arising from wet weather and latent conditions, particularly geotechnical conditions and multiple finds of asbestos contaminated materials during excavation works, all three Main Works Packages remain on target to meet their individual staged end dates as at 30 June 2023.

Design and approvals activities for the two final Main Works Packages (Main Building (North) Refurbishment and Public Realm) and Gallery Development also progressed well throughout the year.

In September 2022 Government endorsed a formal change in project scope to include geothermal heat exchange (GHX) systems for the Central Energy Plant delivered through the project. In order to deliver these works inside the existing budget the re-allocation of \$6.5m of existing funding from gallery refurbishment to GHX systems was approved in

Forward Estimates out years (2026-28), additionally the Memorial made a \$4m contribution from its own cash reserves.

Based on construction, design and gallery development progress to date the Memorial remains 'on time and on budget' to deliver the Project in accordance with the overall programme and funding appropriation provided by Government.

Data Source:

- Contract notices: Austender website contract notices www.tenders.gov.au, retrieved 11 July 2023;
- Australian War Memorial Development Project Annual Update 2022; and
- Australian War Memorial Corporate Records.

1.1.2 Develop, resource and implement revised programs to manage and maximise new facilities delivered through the Development Project

Target

Priorities, programs and requirements clearly understood, scoped and synced with Development timelines.

Analysis

The Memorial established a Future Audience Engagement Working Group (FAEWG) to plan and prioritise programs and services in accordance with Development Project timelines.

A dedicated business services team has been established to facilitate planning to operationalise new facilities delivered through the Development Project. External consultants engaged to project future building and infrastructure life cycle costs. Detailed scope of requirements is being developed including required contract variations, facilities operational and capital costs and resources.

Preventive conservation principles and framework have been applied to the design of the new galleries and their infrastructure.

The Memorial continued collection preparation programs with conservation treatments on track for the new Upper Anzac Hall, including commencement of mannequin fittings.

Preparations were progressed to ready the collection for movement to the new C.E.W Bean Building with the Memorial's Badge collection re-housed and moved to Mitchell for storage.

Data Source:

- Australian War Memorial Corporate Records.

1.1.3 Continued development and maintenance of the National Collection, including items to meet identified priorities such as peacekeeping and peacetime operations in line with the Collection Development Plan, Collection Management Framework and Gallery Master Plan

Target:

Items appropriate for the National Collection are identified, acquired and conserved in accordance with the Collection Development Plan, Hazard Management Plan and Preservation Plan as demonstrated by collection safely acquired and managed.

Analysis:

In 2022-23 the Memorial undertook collection management in line with the Collection Services Strategic Plan 2022-24.

Collection and Conservation - The Memorial implemented a new Collection Management System, *Museum Plus* and a new Digital Asset Management System, *Piction*, in the reporting period.

The Memorial completed risk assessments, control banding, and standard operating procedures in line with the Hazard Management Plan including online training being developed and intranet updated with roles and responsibilities.

Support was provided to existing permanent galleries including the changeover programs, travelling and temporary exhibitions which included the Napier Waller Art Prize and *Action! Film and War*.

The Treloar Logistics project was completed delivering compliant collection storage.

Conservation highlights in the reporting period include:

- The V2 Rocket and Meillerwagen Conservation project was successfully completed in readiness for display in Upper Anzac Hall
- The Me 163 Komet rocket aircraft conservation Project is on track with mounts to be fitted to test install strategy

Manage, develop, preserve and share Private and Official Records: In the reporting period the Memorial catalogued 2,126 Commonwealth records and 128 maps/aerial photographs.

8,235 Official Records metadata records were amended; 165 boxes of collection rehoused into archivally stable boxes.

Two new Official Records Series were created, with 46 new Official Records accessioned to the collection and 427 access examinations undertaken.

149 Private Records collections were catalogued with a total of 3,409 individual items comprising 3.75 shelf metres.

122 donations were accepted into the Private Record collection; four items incorporated into formed collections; 75 collection items, housed in the Research Centre, selected and approved for gallery changeovers.

Photographs, Film and Sound & Multimedia: The digitisation of photo, film and sound elements of collections for preservation, eSales, exhibition and other digitisation programs continues with a particular focus on material required for the new galleries. Over 5,000 objects have been digitised in the 2022-23 financial year.

Photography of collection objects for preservation, conservation, as well as gallery and digital display purposes continues. Approximately 3,400 assets created.

The Memorial continues to develop the photograph, film and sound elements of its collection through the management of donations and targeted acquisitions as well as object photography. Over 22,000 objects were accessioned into the National Collection.

The Memorial continues to conduct oral histories with Australian Defence Force personnel, veterans and other relevant stakeholders to develop the National Collection and to create content for use in audio-visual and multimedia elements in the new galleries. Sixty three oral histories (over 120 hours) were added to the National Collection in the 2022-23 financial year.

Major acquisitions

S-70A-9 Black Hawk helicopter A25-112, a veteran of over 25 years' ADF service.

101 boxes of operational/administrative records from Headquarters Joint Operations Command covering overseas operations from 2000-12, accessioned as new series AWM418.

A collection of notebooks and documents relating to the service of Able Seaman Ronin Wetherspoon on Operation Argos, the ADF's commitment to enforcing UN sanctions against North Korea; the flying logbook of Senior Sister Lucy Marshall, an RAAF nurse awarded the Florence Nightingale Medal for her care and devotion on flights transporting wounded to Japan during the Korean War; and a hand painted manuscript testimonial presented by the Mayor of Brunswick, Victoria, to Captain William Symons VC in recognition of his heroism at Gallipoli.

Data Source:

- Australian War Memorial Corporate Records.

Output 1.2 The delivery of commemorative ceremonies, exhibitions, and interpretive services

1.2.1. Deliver major and minor commemorative ceremonies and events as scheduled including daily Last Post ceremonies

Target

All major and minor commemorations delivered as scheduled and in accordance with visitor capacity as required.

Last Post Ceremony delivered daily, with 95 per cent uptime for online streaming.

Analysis

All major and minor commemorative ceremonies and events delivered as scheduled in accordance with public health directions and visitor capacity.

- 30,100 attended the Dawn Service
- More than 3,000 attended the Anzac Day veteran's march with 1,800 veterans and serving members marching
- More than 1,500 people attended the Remembrance Day National Ceremony.

Anzac Day

30,100 people gathered at the Memorial to attend the Dawn Service and hear the Commemorative Address by the Prime Minister of Australia, the Honourable Anthony Albanese MP.

Mid-morning, crowds of more than 3,000 attended to acknowledge and pay respects to over 1,800 veterans and serving members who participated in the ACT Branch of the Returned and Services League of Australia veterans' march. The march was led and reviewed by His Excellency, General the Honourable David Hurley AC DSC (Ret'd), Governor-General of the Commonwealth of Australia, who marched with veterans of 1RAR Battalion Group, which he commanded in Somalia 30 years ago. Following the march, the Governor-General delivered the Anzac Day address from the Captain Reg Saunders Courtyard.

Remembrance Day

More than 1,500 people attended the Remembrance Day National Ceremony in the Captain Reg Saunders Courtyard, the first such ceremony to be held without social restrictions since 2019. The Commemorative Address was delivered by former Chairman of Council and Memorial Fellow, Mr Kerry Stokes AC.

Minor commemorative ceremonies

A total of 2,001 people attended one of 16 minor commemorative ceremonies and events conducted at the Memorial between July 2022 and 30 June 2023.

A total of 4,781 student visitors participated in 109 School Wreathlaying Ceremonies.

Data Source:

Australian War Memorial attendance records.

Target

Last Post Ceremony delivered daily, with 95 per cent uptime for online streaming.

Analysis

The Memorial's Last Post Ceremony was successfully delivered each day with attendance numbers continuing to increase throughout the reporting period from 2021-22 where the ceremony was impacted by the COVID-19 restrictions. The Last Post Ceremony schedule highlighted annual commemorations, significant anniversaries of military events and special occasions. 167 family requested commemorations were delivered in this framework.

During 2022-23 a total of 364 Last Post ceremonies were conducted live with 70,709 people in attendance over the period. The Memorial is closed on Christmas Day.

The performance target for online streaming was achieved during the reporting period with 98% uptime being recorded.

From 1 March 2023, the Memorial moved to a single dedicated YouTube channel for online streaming. There were 86,409 views of the YouTube channel during the reporting period.

Data Source:

Australian War Memorial attendance and YouTube user records

1.2.2 Development of exhibition content for new galleries and public spaces as part of the Development Project, in accordance with Gallery Master Plan

Analysis

In 2022-23 the Memorial continued development of exhibition content in line with the Gallery Master Plan, budget and programme.

The new galleries design comprises multidisciplinary exhibitions showcasing veterans' experience in war and peacekeeping operations. The exhibitions will deal with difficult content and seek to highlight the social impact of war with new galleries choreographed to show a breadth of community families and voices relating to diverse experiences and multiple perspectives on the Australian experience of war and war-like operations.

As at 30 June 2023 100 per cent of the detailed design for the five Upper Anzac hall exhibitions have been completed. Fifty per cent of the design achieved for 3 lower Anzac hall galleries has been completed.

The exhibitions design includes:

- 20 large technology objects with significant operations provenance from the national collection.
- 3,600 objects included from the national collection
- 115 multimedia and digital AV and interactives across all galleries.
- Diverse stories spread across army, navy and air force service

Data Source:

Australian War Memorial Corporate Records.

1.2.3 Delivery of temporary & touring exhibitions to further tell stories of Australian experience of war that are additional to, and expand upon, the permanent exhibitions

Target

Temporary displays delivered where and when possible during the Development Project; touring exhibition program delivered to a minimum of four interstate venues.

Analysis

Temporary Displays:

Temporary Exhibition displays coincide with revisions to permanent galleries and displays. In the context of minimal staffing resources, Exhibitions have responded to seven (7) significant new or enhanced temporary displays within the permanent galleries of the Memorial.

G for George - film reinstallation in Aircraft Hall

Orientation Gallery - display revisions

Hall of Valour, Cameron Baird VC MG showcase revision

As of today, Alex Seton Sculptures - two new additions to the artwork

New Acquisition Gallery - launch of *Cameron Baird VC MG* and *Bill Newton VC* portrait paintings

Bali Bombing 20th Anniversary - photographic display

Somalia 30th Anniversary - photographic display and accompanying Film projection. Showcasing Australia's involvement in peacekeeping operations in Somalia from 1992–1995

Touring Exhibitions:

Napier Waller Art Prize – One venue, Australian Parliament House, with a total of 297,904 visitors - June–November 2022

Ink in the Lines: Toured six venues with a total of 43,325 visitors

Bundaberg Regional Gallery 10 June–14 August 2022

Museum of Tropical Queensland 26 August–23 October 2022

Wanneroo Cultural Precinct 9 November 2022–15 January 2023

Geraldton Regional Art Gallery 3 February–13 March 2023

Newcastle Museum 24 March–4 June 2023

Manly Art Gallery and Museum 9 June–30 July 2023.

Action! Film and War: One venue, Museum of Tropical Queensland, with a total of 45,175 visitors

10 November 2022-28 May 2023

Art in Conflict: Toured three venues with a total of 15,532 visitors

Shepparton Art Museum 26 March 2022 - 31 July 2022

Ipswich Regional Gallery 13 August - October 2022

Perc Tucker Regional Gallery 3 March - 7 May 2023

Visitor numbers are reflective of the number of venues for each tour, example *Art in Conflict* tour includes three venues only and five months in temporary storage, having an impact on total numbers compared to the other touring exhibitions.

Action! Film and War is one of the largest object based exhibitions toured by the Memorial and the visitor numbers reflect the impact of exhibiting in large regional centres.

Source: Final Venue Reports.

1.2.4 Deliver a series of quality, engaging tours and events including curriculum-related school education programs for on-site and online groups

Target:

Voluntary guided tours and Highlight Audio Tours (including Auslan) offered to visitors, with a range of onsite and online education programs delivered for students and schools.

Tours and events to be delivered within the framework of public health requirements and taking into account temporary gallery space limits associated with the Development Project.

A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified.

Analysis

Voluntary guided tours and Highlight Audio Tours have been provided and satisfaction levels remained positive, commensurate with the level of disruption attributed to timed-ticketing and building capacity.

- 91 per cent of visitors who participated in a voluntary guided tour were satisfied. 77 per cent were very satisfied. (GVS n=249)
- 76 per cent of visitors who used a Highlights Audio Tour were satisfied. 42 per cent were very satisfied (GVS n=146)

Tours and events were delivered within the framework of public health requirements and temporary building and gallery space limits associated with the Development Project.

A range of onsite and online education programs delivered for students responsive to opportunities and changes as identified, in accordance with public health directions and visitor capacity.

Voluntary Guided Tours

Voluntary Guides conducted 2,288 free daily tours for 23,150 visitors to the Memorial. Feedback is frequent and overwhelmingly positive, examples include:

“[Their] in-depth commentary greatly enhanced our understanding and appreciation of the Australian War Memorial's collection.” - March 2023

“May I express my gratitude and that of our family to our wonderful guide who took us on a detailed, personally tailored tour on Wednesday, [Their] breadth and depth of knowledge is incredible and his outstanding delivery kept us captivated. Please pass on our heartfelt thanks to [them] and all concerned!” - April 2023

Highlight Audio Tours

Highlight Audio Tours (including Auslan) continue to provide a valued alternative to guided tours with 1,770 purchased by visitors.

Visitors who elect or are unable to enjoy guided tours benefit from the customer service and gallery interpretation provided by Memorial staff.

Onsite and online education programs

The Memorial welcomed 95,971 school audience visitors: 87,346 students and 8,625 accompanying adults, a significant increase with the return to Canberra by school excursion groups. All students participated in a curriculum-linked gallery program delivered by Memorial staff.

“I just wanted to reach out and say that our tour guide was so excellent! The kids just were lapping up listening to him and he adjusted the program to suit our needs incredibly well. Thank you so much for that rich learning experience“!

Emma Maher – St Phillip’s Christian College, NSW

The Memorial continued to deliver virtual excursions aligned with Australian curriculum learning outcomes across the year: 84 virtual excursions to 3,594 students. Early childhood, primary and secondary schools, special education units, and hospital schools were represented. Several professional development sessions were delivered for pre-service teachers. In addition, three interactive webinars (one of which commemorated 75 years of Australian Peacekeeping) were delivered in collaboration with the NSW Education Department’s Distance and Rural Technology network, with a total of 7,895 students participating.

“Your virtual tour was a great length, it was age appropriate and the content was perfect. The students enjoyed asking and answering questions“.

Year 3 students - Emu Park State School, QLD

Loans for the Memorial Box outreach program increased substantially in 2022-23: 293 schools and community organisations borrowed a Memorial Box, with approximately 11,720 users. To extend the outreach of the program, related case studies and classroom activities are available for the boxes on the Memorial's website.

"The students at our school have moderate to severe intellectual disabilities. They were able to experience the box during library lessons, where our librarian Lisa, went through the box and explained each item. This memorial box was a fantastic real life experience for our students and related directly to our Australians at War integrated program in our High School classes. It was fabulous and we highly recommend other schools to borrow these boxes."

Secondary students - Para Meadows School, NSW

Data Source:

- General Visitor Survey 2022-2023
- Google Analytics
- Australian War Memorial attendance records

1.2.5 Provide a visitor experience that is welcoming and professional, including well-trained staff and accessible public facilities, noting potential for temporary arrangements due to the Development Project

Target:

Feedback and satisfaction levels remain positive during the period of the Development Project.

Analysis

The performance target was achieved during the reporting period.

- 93 per cent of visitors were satisfied overall with their visit. 67 per cent were very satisfied.
- 90 per cent of visitors agreed that the publicly available buildings and grounds were presented in a state consistent with their expectations of a national institution. 58 per cent strongly agreed.

- 90 per cent of visitors were satisfied with staff assistance during their visit. 67 per cent of these were very satisfied.
- Of those who used Accessibility services 83 per cent were satisfied, 47 per cent very satisfied.

The Memorial continued to undertake regular training of staff and voluntary guides to maintain a memorable and meaningful experience for visitors to the Memorial. The resilience to change that the pandemic built in the team, provided a platform for the constant change resulting from the Development Project, across in visitor engagement, and in fundamental operations such as emergency and evacuation procedures, which are continually reviewed and modified to suit evolving conditions. Staff remain intensely focused on the visitor experience through the key tenets of good communication, promotion of the Development and deep appreciation of the Memorial's purpose. Of note, the Memorial was awarded the 2023 Trip Advisors Travellers Choice 'Best of the Best' (for category of Attractions in the South Pacific) reaffirming the positive efforts made by all staff in delivering an excellent visitor experience.

Source

General Visitor Survey 2022–2023

Trip Advisors Travelers' Choice 2023 www.tripadvisor.com, retrieved 18 July 2023

1.2.6 Review, resource and implement future facing exhibition and public programs to support new facilities delivered through the Development Project

Target

Programs reviewed and changes scoped.

Analysis

A Future Audience Engagement Working Group (FAEWG) has been established to plan and prioritise programs and services in accordance with Development timelines and works alongside the Transition Working Group.

Through its working groups the Memorial is reviewing the future operating model and is contributing to workforce planning, and has begun to consider:

- Initial visitor experience offerings in 2025
- Exhibitions
 - Permanent exhibitions
 - Temporary exhibition spaces
 - Touring exhibitions
- Digital/outreach exhibits and programs
- Development of a paid tours program for both Campbell and Mitchell precincts
- Operationalising the new Parade Ground

Data Source:

- Australian War Memorial Corporate records

Output 1.3 The creation and dissemination of research and information

1.3.1. Support for research about Australian military history including encouragement, fostering and contribution to research to further promote the understanding of Australian military history

Target:

Continued strong demand for Memorial historical advice and uptake of Memorial research facilities as evidenced by statistical analysis relating to Research Centre, online records access and successful publication of original research.

Analysis

Activities and publications to support the creation and dissemination of research and information

- Book chapters: 2 new book chapters published
- Articles and book reviews: 39 articles and book reviews published
- Conference papers: 3 papers delivered
- Seminar paper, talks and tours: a total of 89 seminar papers presented, talks and tours
- Online articles/blog posts: a total 31 contributions to online articles and blog posts
- Media interviews: over 94
- Podcasts: the Memorial featured in 7 podcasts
- Last Post Ceremony stories: 373 individual stories for the Last Post Ceremony

Other publications - The Memorial published four issues of *Wartime* magazine, nos. 99–102, in 2022-23. Now in its 25th year, *Wartime* promotes Australian military history through commissioning established authors and historians fostering new research with contributions from Memorial staff, emerging scholars and post-graduate students.

In November 2022 Professor Christine Helliwell was awarded the Les Carylton Literary Prize for her work *Semut: The Untold Story of a Secret Australian Operation in WWII Borneo* (2021).

This reporting period saw a significant increase in the number of publications, talks and media interviews delivered by the Memorial's staff when compared to the 2022–23 year.

Research Enquires and in person research - The Memorial responded to more than 10,000 public research related enquiries in 2022–23. During this year there were 243 sessions booked to visit the temporary Reading Room in use until the C.E.W. Bean Building development has concluded, with 3,693 records accessed.

Roll of Honour and the Commemorative Roll – in 2022–23, 24 additions were made to the Roll of Honour and two additions to the Commemorative Roll.

The number of Australians commemorated on the Australian War Memorial's Roll of Honour for the Vietnam War is now 523, revised upwards from the previous widely used statistic of 521, due to the addition of the names of two service men who died as a result of their service shortly following their return from Vietnam.

The Roll of Honour criteria have been amended by Council to clarify that for post-1945 deaths, to be eligible a service person must have died between the defined start and end dates of that conflict or operation; or as a result of service in that conflict or operation within two years of returning to Australia **from their deployment**. Council further approved the change of the eligibility dates for the operational area of Japan on the Roll of Honour from 3 September 1945 – 28 April 1952 to 3 September 1945 – 26 August 1957, and the addition of "Greater Middle East, 2014 –" as a new conflict heading for the warlike panels of the Roll of Honour, with the conflict eligibility dates of "9 August 2014 – ongoing".

The number of Australians commemorated on the Australian War Memorial's Roll of Honour now exceeds 103,000.

There are several reasons for the increased number of personnel commemorated on the Roll of Honour, but largely it results from interest in the First World War during the centenary, and the Memorial Council's decision in March 2013 to make eligible for the Roll of Honour those who had died on non-warlike and certain peacetime operations.

Biographical information - A major addition to the Memorial's biographical databases is the publishing of 2687 names and details to the post-1975 Honours and Awards database. In addition the Research Centre published 394 biographical people records to the Memorials website.

Data Source:

- Australian War Memorial corporate records

1.3.2 Plan and resource new and revised visitor services to support the new facilities delivered through the Development Project

Target:

Program priorities and requirements clearly understood, scoped and synced with the Development Project.

Analysis

A Future Audience Engagement Working Group (FAEWG) has been established to plan and prioritise programs and services in accordance with Development timelines and works alongside the Transition Working Group.

Through its working groups the Memorial is reviewing the future operating model contributing to workforce planning.

Data Source:

- Australian War Memorial corporate records

1.3.3 Finalise the Official Histories of East Timor, Iraq and Afghanistan project

Target:

Official Histories achieved authoring completion.

Analysis:

In the reporting period Volume 1 East Timor was completed and published. Volume 2 East Timor was completed and provided to stakeholders for clearance prior to publishing. Volume 1 Middle East was completed ready for clearance. Volumes 2 and 3 Middle East

were nearing completion. Volume 4 Middle East draft will be completed by September 2023.

Data Source:

- Australian War Memorial corporate records

1.3.4 Facilitate online engagement, involvement and outreach through delivery of the Digital Engagement Strategy

Target:

Launch of new Digital Engagement Strategy 2022–2025.

Strong website visitation including collection searches, social media engagement and delivery of quality digital content.

Analysis

The performance targets were achieved during the reporting period.

- Release of the new Digital Engagement Strategy 2023–2025, superseding the Digital Engagement Strategy 2019–22. The strategy continues the commitment to embedding digital thinking, practices and access within the broader responsibility to share and commemorate Australian experiences of war and service.
- Website visitation was strong with 4,781,789 visitors and 15,205,848 website page views.
- Collection searches contributed 53.56 per cent of website page views.

The main reason for visiting the Memorial's website for 78 per cent of users was research purposes including archive, collection, family history and military history. (n=580)

79 per cent of website users were satisfied with their visit session. 40 per cent very satisfied.

There was continued growth of followers across the Memorial's social media channels. At the end of the reporting period:

- 160,735 Facebook followers
- 37,453 Instagram followers
- 32,578 Twitter followers
- 13,853 LinkedIn followers

A comprehensive and diverse program of social media content was delivered throughout the reporting period, Social media posts effectively engaged audience through commemoration, telling the stories of the nation's military history and highlighting objects, artwork, photography, film and sound from the National Collection

Data Source

Google Analytics – July 2022 – June 2023

Australian War Memorial Website user survey March – June 2023

Annual Financial Statements

For the period ending 30 June 2023



INDEPENDENT AUDITOR'S REPORT

To the Minister for Veterans Affairs

Opinion

In my opinion, the financial statements of the Australian War Memorial (the Entity) for the year ended 30 June 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2023 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2023 and for the year then ended:

- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Notes to the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Council is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Council is also responsible for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

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

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

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

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Clea Lewis

Executive Director

Delegate of the Auditor-General

Canberra

28 August 2023

Australian War Memorial

STATEMENT BY THE COUNCIL, FINANCE, AUDIT AND COMPLIANCE COMMITTEE, DIRECTOR AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2023 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian War Memorial (the Memorial) will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Council of the Memorial.



Hon Kim Beazley AC
Chairman of Council



Major General Greg Melick AO SC (Ret'd)
Chair of Finance, Audit and Compliance Committee



Mr Matt Anderson PSM
Director



Ms Helen Petrovski
Chief Finance Officer

25 August 2023

Australian War Memorial

Statement of Comprehensive Income

for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Ref	Original Budget \$'000
NET COST OF SERVICES					
Expenses					
Employee benefits	1.1A	25,991	23,491		26,367
Suppliers	1.1B	18,127	16,953		18,871
Depreciation and amortisation	2.2A	14,829	15,402		15,294
Write-down and impairment of other assets		3	11		-
Finance costs		2	2		-
Losses from asset sales		11	22		-
Total expenses		58,963	55,881		60,532
Own-Source Income					
Own-Source Revenue					
Revenue from contracts with customers	1.2A	2,208	1,177		2,040
Interest	1.2B	4,805	1,016	i	1,021
Donations and sponsorships	1.2C	8,269	4,291	ii	2,361
Rental Income	1.2D	169	157		194
Other revenue	1.2E	640	604		93
Total own-source revenue		16,091	7,245		5,709
Gains					
Gains from sale of assets		25	37		1,500
Total gains		25	37		1,500
Total own-source income		16,116	7,282		7,209
Net cost of services		(42,847)	(48,599)		(53,323)
Revenue from Government	1.2G	42,828	46,093		42,828
(Deficit)/Surplus on continuing operations		(19)	(2,506)		(10,495)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to net cost of services					
Changes in asset revaluation reserve		(116,005)	338	iii	-
Total comprehensive income/(loss)		(116,024)	(2,168)		(10,495)

The above statement should be read in conjunction with the accompanying notes.

The original budget comprises the budget as disclosed in the Portfolio Budget Statements 2022-23 (October 2022).

Australian War Memorial Statement of Financial Position

as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Ref	Original Budget \$'000
ASSETS					
Financial Assets					
Cash and cash equivalents	2.1A	1,853	5,925		4,432
Trade and other receivables	2.1B	1,866	1,179		1,119
Investments		250,500	190,000	i	164,000
Accrued interest		2,951	542		603
Total financial assets		257,170	197,646		170,154
Non-Financial Assets¹					
Land and buildings	2.2A	349,127	282,032	iv	420,722
Heritage and cultural	2.2A	1,084,172	1,185,872	iii	1,198,193
Plant and equipment	2.2A	11,321	10,401		10,543
Exhibitions	2.2A	14,901	18,395		17,100
Software	2.2A	3,851	4,204		4,549
Inventories	2.2B	195	152		152
Prepayments		122	207		207
Total non-financial assets		1,463,689	1,501,263		1,649,466
Total assets		1,720,859	1,698,909		1,819,620
LIABILITIES					
Payables					
Suppliers	2.3A	10,114	3,629	v	3,626
Contract liabilities	2.3B	696	1,264	vi	-
Other payables	2.3B	875	722	vi	1,986
Total payables		11,685	5,615		5,612
Interest bearing liabilities					
Leases	2.4A	703	699	vii	320
Total interest bearing liabilities		703	699		320
Provisions					
Employee provisions	3.1	9,092	8,755		8,788
Other provisions	2.5	145	145		145
Total provisions		9,237	8,900		8,933
Total liabilities		21,625	15,214		14,865
Net assets		1,699,234	1,683,695		1,804,755
EQUITY					
Contributed Equity		498,511	366,948		498,511
Reserves		653,694	769,699	iii	769,699
Retained Surplus		547,029	547,048		536,545
Total equity		1,699,234	1,683,695		1,804,755

1 Right-of-use assets are included in the Land and Buildings and Plant and Equipment line items.

The above statement should be read in conjunction with the accompanying notes.

The original budget comprises the budget as disclosed in the Portfolio Budget Statements 2022-23 (October 2022).

Australian War Memorial Statement of Changes in Equity

for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Ref	Original Budget \$'000
CONTRIBUTED EQUITY					
Opening balance					
Balance carried forward from previous period		366,948	223,539		366,948
Adjusted opening balance		366,948	223,539		366,948
Contributions by owners					
Equity injection - Appropriations		131,563	143,409		131,563
Total transactions with owners		131,563	143,409		131,563
Closing balance as at 30 June		498,511	366,948		498,511
RETAINED EARNINGS					
Opening balance					
Balance carried forward from previous period		547,048	549,554		547,040
Adjusted opening balance		547,048	549,554		547,040
Comprehensive income					
Surplus/(Deficit) for the period		(19)	(2,506)		(10,495)
Total comprehensive income		(19)	(2,506)		(10,495)
Closing balance as at 30 June		547,029	547,048		536,545
ASSET REVALUATION RESERVE					
Opening balance					
Balance carried forward from previous period		769,699	769,361		769,699
Adjusted opening balance		769,699	769,361		769,699
Comprehensive income					
Other comprehensive income		(116,005)	338	iii	-
Total comprehensive income		(116,005)	338		-
Closing balance as at 30 June		653,694	769,699		769,699

Australian War Memorial Statement of Changes in Equity

for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Ref	Original Budget \$'000
TOTAL EQUITY					
Opening balance					
Balance carried forward from previous period		<u>1,683,695</u>	<u>1,542,454</u>		<u>1,683,687</u>
Adjusted opening balance		<u>1,683,695</u>	<u>1,542,454</u>		<u>1,683,687</u>
Comprehensive income					
Surplus/(Deficit) for the period		(19)	(2,508)		(10,495)
Other comprehensive income		<u>(116,005)</u>	<u>338</u>		<u>-</u>
Total comprehensive income		<u>(116,024)</u>	<u>(2,168)</u>		<u>(10,495)</u>
Transactions with owners					
Contributions by owners					
Equity injection - Appropriations		<u>131,563</u>	<u>143,409</u>		<u>131,563</u>
Total transactions with owners		<u>131,563</u>	<u>143,409</u>		<u>131,563</u>
Closing balance as at 30 June		<u>1,699,234</u>	<u>1,683,695</u>		<u>1,804,755</u>

The above statement should be read in conjunction with the accompanying notes.

The original budget comprises the budget as disclosed in the Portfolio Budget Statements 2022-23 (October 2022).

Australian War Memorial Cash Flow Statement

for the period ended 30 June 2023

	2023	2022		Original Budget
Notes	\$'000	\$'000	Ref	\$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations	42,828	46,093		42,828
Sale of goods and rendering services	1,792	1,061		2,234
Interest	2,396	1,065	i	1,021
Net GST received ²	8,672	7,149		-
Donations and sponsorships	1,669	1,515	ii	2,361
Other	241	788		93
Total cash received	57,598	57,671		48,537
Cash used				
Employees	25,501	24,470		26,334
Suppliers	20,161	24,550		18,753
Interest payments on lease liabilities	2	2		-
Total cash used	45,664	49,022		45,087
Net cash from operating activities	11,934	8,649		3,450
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment	25	37		-
Investments	208,500	126,500	i	228,000
Total cash received	208,525	126,537		228,000
Cash used				
Purchase of property, plant and equipment	86,713	67,996	iv	162,498
Investments	269,000	209,500	i	202,000
Total cash used	355,622	277,496		364,498
Net cash (used by) investing activities	(147,188)	(150,959)		(136,498)
FINANCING ACTIVITIES				
Cash received				
Contributed equity	131,563	143,409		131,563
Total cash received	131,563	143,409		131,563
Cash used				
Principal payments of lease liabilities	381	368		-
Total cash used	381	368		-
Net cash from financing activities	131,182	143,041		131,563
Net (decrease)/increase in cash held	(4,072)	731		(1,485)
Cash and cash equivalents at the beginning of the reporting period	5,925	5,194		5,917
Cash and cash equivalents at the end of the reporting period	1,853	5,925		4,432
2.1A				

2 GST Received and Paid recorded on a gross basis in the Original Budget (GST Received: \$17,085; GST Paid: \$17,085; Net GST Received: \$nil).

The above statement should be read in conjunction with the accompanying notes.

The original budget comprises the budget as disclosed in the Portfolio Budget Statements 2022-23 (October 2022).

Australian War Memorial Budget Variances Commentary

for the period ended 30 June 2023

The following table provides an explanation of major variances between the 2022-23 Portfolio Budget Statements and the 2022-23 final outcome as presented in accordance with Australian Accounting Standards for the Memorial. The budget is not audited.

The Memorial has already received a portion of the approved \$548m in funding for the Development program, with the remainder of the funding to be received over the next four year period. This project will have a significant impact on the financial performance and financial position of the Memorial over the next two to four years. This has been reflected in an increased cash balance as well as a resultant increase in our asset base, in particular building and exhibition assets. Depreciation in relation to these assets will rise significantly towards the end of the construction period; however there is no corresponding increase in our government appropriation to offset this.

Ref	Variance	Affected line items (and statement)	Explanation of major variances
i	370.6%	Own-Source Revenue - Interest (Statement of Comprehensive Income)	Increased investments on hand reflect the underspend of capital expenditure, with the Memorial Development project spend impacted by finalisation of commercial negotiations and associated value management, plus latent site conditions. Interest rates on offer across financial institutions improved with the increase in the cash rate. Increased investments on hand also led to higher interest revenue.
	52.7%	Assets - Financial Assets - Investments (Statement of Financial Position)	
	134.7%	Operating Activities - Cash Received - Interest (Cash Flow Statement)	
	(8.6)% and 33.2%	Investing Activities - Cash Received / Used - Investments (Cash Flow Statement)	
ii	250.2%	Own-Source Revenue - Donations and Sponsorships (Statement of Comprehensive Income)	Donations of large technology collection items from the Department of Defence, including a Sikorsky S70A-9 Blackhawk helicopter. These items are budgeted for as an 'other gain' (\$1.5 million) rather than Sponsorships and Donations. Budget for other gains split between gifted assets (\$1.0 million) and resources received free of charge (\$0.5 million). Donations continue to be adversely impacted by the closure of Memorial galleries for Memorial Development project activities. Progressive recognition of sponsorship revenue in line with project spend.
	(29.3)%	Operating Activities - Cash Received - Donations and Sponsorships (Cash Flow Statement)	
iii	100.0%	Other Comprehensive Income - Changes in Asset Revaluation Reserve	Decrease in fair value of high value Heritage and Cultural Collection assets following formal independent revaluation in 2023.
	(9.4)%	Assets - Heritage and Cultural (Statement of Financial Position)	
	(15.1)%	Equity - Reserves (Statement of Financial Position / Statement of Changes in Equity)	
iv	(17.0)%	Assets - Land and Buildings (Statement of Financial Position)	Actual capital costs are less than budget due to the Memorial Development project spend being impacted by finalisation of commercial negotiations and associated value management, plus latent site conditions.
	(46.7)%	Investing Activities - Cash Used - Purchase of Property, Plant and Equipment (Cash Flow Statement)	
v	178.9%	Liabilities - Payables - Suppliers (Statement of Financial Position)	Payables variance reflects increased Development project activity as main works packages progress in the last quarter.
vi	(20.9)%	Liabilities - Payables - Other Payables/Contract Liabilities (Statement of Financial Position)	Unwinding of unearned revenue for Sufferings of War and Service Memorial received from the Department of Defence and Vivian Bullwinkel Sculpture received from the Australian College of Nursing.

Australian War Memorial Budget Variances Commentary

for the period ended 30 June 2023

Ref	Variance	Affected line items (and statement)	Explanation of major variances
vii	119.7%	Liabilities - Interest Bearing Liabilities - Leases (Statement of Financial Position)	Extension of accommodation lease for relocated staff for duration of the Development Project.

The Memorial determines major variances to exhibit the following attributes:

- * more than 10% of the line item budget (provided the amount is material);
- * more than 2% of the relevant sub-total (expenses, income, assets and liabilities); and
- * qualitative factors such as disclosure in the public interest and for completeness in analysing performance.

Australian War Memorial

Notes to and forming part of the financial statements

Overview

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and, where specified, values are rounded to the nearest thousand.

New Accounting Standards

All new, revised or amended standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material impact on the Memorial's financial statements.

Taxation

The Memorial is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expense and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office; and
- for receivables and payables.

Events After the Reporting Period

There are no events occurring after reporting date that materially affect the financial statements.

Australian War Memorial

Notes to and forming part of the financial statements

1. Financial Performance

This section analyses the financial performance of the Australian War Memorial for the year ended 30 June 2023.

1.1. Expenses

	2023	2022
	\$'000	\$'000
Note 1.1A: Employee Benefits		
Wages and salaries	21,380	20,301
Superannuation		
Defined contribution plans	2,693	2,086
Defined benefit plans	803	1,261
Leave and other entitlements ³	1,105	(329)
Separation and redundancies	10	172
Total employee benefits	25,991	23,491

3 The negative balance in 2022 reflects the decline in short-term and long-term valuation of employee entitlements on-costs due to Government bond (discount) rate, average staff service levels and timing of entitlement payments (in service versus out of service).

Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

Note 1.1B: Suppliers

Goods and services supplied or rendered

Property and Support Services	5,551	5,277
Professional Services	5,164	4,906
Agency/Contract Staff Costs	2,707	3,383
Information Technology	1,378	1,213
Advertising and Promotions	713	515
Costs of Good Sold	589	329
Resources Received Free of Charge	504	268
Exhibitions	363	279
Travel	297	137
Financial Statement Audit Services	67	67
Other	561	389
Total goods and services supplied or rendered	17,894	16,763
Goods supplied	1,916	1,395
Services rendered	15,978	15,368
Total goods and services supplied or rendered	17,894	16,763
Other suppliers		
Workers compensation expenses	216	157
Short-term/low value asset leases	17	33
Total other suppliers	233	190
Total suppliers	18,127	16,953

The Memorial has no short-term lease commitments (2022: nil). The Memorial has commitments for leases of low-value assets which amount to \$1,494,420 (2022: nil). Low-value asset lease commitments represent leases of IT equipment and are reported as GST Exclusive. The above lease disclosures should be read in conjunction with the accompanying notes 2.2 and 2.4.

Accounting Policy

Short-term leases and leases of low-value assets

The Memorial has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). The Memorial recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Australian War Memorial

Notes to and forming part of the financial statements

1.2. Own-Source Revenue and Gains

	2023 \$'000	2022 \$'000
Note 1.2A: Revenue from Contracts with Customers		
Sales of goods	1,595	1,013
Rendering of services	613	164
Total revenue from contract with customers	2,208	1,177
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Physical and online shops sales	1,466	928
Commission from café sales	185	47
Revenue from functions	-	2
Education and National Collection Loan Programs	459	134
Other commercial activities (audio and facilitated tours, certificates etc)	98	66
Total revenue from contract with customers	2,208	1,177
Type of customer:		
Australian government entity	3	1
Non-government entity	2,205	1,176
Total revenue from contract with customers	2,208	1,177
Timing of transfer services		
Point in time	2,208	1,177
Total revenue from contract with customers	2,208	1,177

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

The following is a description of principal activities from which the Memorial generates its revenue: appropriation funding through the Department of Veterans' Affairs; donations of goods/services/assets/funds from external parties or other government entities; sponsorships from external parties in exchange for promotional benefit; sales from a physical and online shop; commission from café sales; and, revenue from functions held on Memorial premises.

The transaction price is the total amount of consideration to which the Memorial expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Contract Liabilities

A contract liability is the obligation to transfer goods or services to a customer for which the Memorial has received compensation (or an amount of consideration is due) from the customer. If a customer pays consideration before the transfer of goods or services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Memorial performs under the contract. Contract liabilities are disclosed in 'Note 2.3B - Other Payables'.

Australian War Memorial

Notes to and forming part of the financial statements

	2023 \$'000	2022 \$'000
Note 1.2B: Interest		
Deposits ⁴	4,805	1,016
Total accrued interest	4,805	1,016

4 The Memorial's Investments represent term deposits held with Australian banks with current terms of between three months and two years. Maturity dates range from July 2023 to June 2024. Effective Interest rates range from 0.69 per cent to 5.55 per cent (2022: 0.27 per cent to 2.54 per cent).

Accounting Policy

Interest revenue is recognised using the effective interest method.

Note 1.2C: Donations and Sponsorships

Donations	657	252
Sponsorships	1,012	1,289
Donated Heritage and Cultural items	6,600	2,750
Total Donations and sponsorships	8,269	4,291

Accounting Policy

Sponsorship

Sponsorship funding is recorded as revenue when the Memorial obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Memorial, and the amount can be measured reliably.

Donated Heritage and Cultural items

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as income at their fair value when the asset qualifies for recognition.

Note 1.2D: Rental Income

Operating lease:		
Lease income ⁵	169	157
Total rental income	169	157

5 The Memorial in its capacity as lessor has entered into arrangements for the lease of land and buildings for a term of three years (with an optional further term of three years) for which rent is payable monthly over the duration of the lease. The lease is secured by a bank guarantee for an amount equal to two months' rent as at commencement date.

MATURITY ANALYSIS – UNDISCOUNTED LEASE PAYMENTS RECEIVABLE

Within 1 year	255	72
Between 1 to 5 years	537	-
More than 5 years	-	-
Total leases	792	72

Note 1.2E: Other Revenue

Resources received free of charge	504	483
Royalties	15	14
Friends of the Memorial	60	76
Comcare reimbursements	3	22
Paid Parental leave income	58	9
Total other revenue	640	604

Australian War Memorial

Notes to and forming part of the financial statements

Note 1.2F: Volunteer Services

The Memorial engages volunteers in a wide variety of roles, both at the front-of-house and behind the scenes. Volunteers assist with both the management of the national collection and the delivery of the Memorial's public programs, including but not limited to:

- delivery of free and paid guided tours to the general public and dignitaries within the Memorial's commemorative area and public galleries; and
- assisting the public with military history research within the Memorial's Research Centre.

All volunteers of the Memorial receive appropriate training relevant to the roles that they perform, unless they have been recruited because of a special skill that they possess. Recruitment processes for volunteers are conducted throughout the year as and when volunteers are required for specific areas.

The Memorial is also provided with advertising services from time to time for no charge for promotion of both the Memorial and its activities in general and for specific exhibitions that are on display in the Memorial's various galleries.

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Volunteer Services

On the initial recognition of volunteer services as an asset or an expense, the Memorial recognises any related amounts in accordance with the relevant standard. The Memorial recognises the excess of the fair value of the volunteer services over the recognised related amounts as income immediately in the income statement. Refer to resources received free of charge in 'Note 1.2E: Other Revenue' for further detail.

	2023	2022
	\$'000	\$'000
Note 1.2G: Revenue from Government		
Department of Veteran's Affairs		
Corporate Commonwealth entity payment item	42,828	46,093
Total revenue from Government	42,828	46,093

Accounting Policy

Revenue from Government

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to the Memorial) is recognised as Revenue from Government by the Memorial unless the funding is in the nature of an equity injection or a loan.

Australian War Memorial

Notes to and forming part of the financial statements

2. Financial Position

This section analyses the Australian War Memorial's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1. Financial Assets

	2023	2022
	\$'000	\$'000
Note 2.1A: Cash and Cash Equivalents		
Cash on hand	3	5
Deposits	1,850	5,920
Total cash and cash equivalents	1,853	5,925
Note 2.1B: Trade and Other Receivables		
Goods and services receivables		
Goods and services	1,674	1,101
Total goods and services receivables	1,674	1,101
Other receivables		
Other	192	78
Total other receivables	192	78
Total trade and other receivables (gross)	1,866	1,179
Less expected credit loss allowance	-	-
Total trade and other receivables (net)	1,866	1,179

Credit terms for goods and services were within 30 days (2022: 30 days).

Accounting Policy

Financial assets

Cash is recognised at its nominal amount. Cash and cash equivalents includes: cash on hand; and, demand deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest that are not provided at below-market interest rates are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Accounting Judgements and Estimates

The Memorial recognises an allowance for expected credit losses ("ECL's") for trade receivables in the Statement of Comprehensive Income. For trade receivables, the Memorial applies a simplified approach in calculating ECLs.

Australian War Memorial Notes to and forming part of the financial statements

2.2. Non-Financial Assets

Note 2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Land \$'000	Buildings \$'000	Heritage and cultural ^{6 and 7} \$'000	Plant and equipment ⁶ \$'000	Exhibitions \$'000	Software \$'000	Total \$'000
As at 1 July 2022							
Gross book value	14,078	275,616	1,185,872	10,443	29,377	9,299	1,524,685
Accumulated depreciation, amortisation and impairment	(168)	(7,494)	-	(42)	(10,982)	(5,095)	(23,781)
Total as at 1 July 2022	13,910	268,122	1,185,872	10,401	18,395	4,204	1,500,904
Additions							
Purchase	482	74,624	7,705	2,680	177	549	86,217
Internally developed	-	-	-	-	-	120	120
Donation/Gift	-	-	6,600	-	-	-	6,600
Right-of-use assets	-	376	-	-	-	-	376
Revaluations and impairments recognised in other comprehensive income	-	-	(116,005)	-	-	-	(116,005)
Depreciation and amortisation	-	(7,918)	-	(1,730)	(3,671)	(1,011)	(14,330)
Depreciation on right-of-use assets	(111)	(358)	-	(30)	-	-	(499)
Disposals	-	-	-	-	-	(11)	(11)
Total as at 30 June 2023	14,281	334,846	1,084,172	11,321	14,901	3,851	1,463,281
Total as at 30 June 2023 represented by							
Gross book value	14,560	350,616	1,084,172	13,123	29,554	9,945	1,501,970
Accumulated depreciation, amortisation and impairment	(279)	(15,770)	-	(1,802)	(14,653)	(6,094)	(38,598)
Total as at 30 June 2023	14,281	334,846	1,084,172	11,321	14,901	3,851	1,463,372
Carrying amount of right-of-use assets	56	666	-	19	-	-	741

6 Plant and equipment that met the definition of a heritage and cultural item were disclosed in the heritage and cultural asset class.

7 The heritage and cultural assets class is not depreciated as it has an indefinite useful life and appropriate preservation/curation policies and procedures are in place.

No non-financial assets are expected to be sold or disposed in the next 12 months.

Australian War Memorial

Notes to and forming part of the financial statements

Revaluations of non-financial assets and intangible assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 2.2A. On 30 June 2023, an independent valuer conducted a revaluation of Heritage and Cultural (2022: Plant and Equipment) assets.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

The Memorial has entered into net future commitments for the acquisition of buildings, heritage and cultural, plant and equipment, exhibitions and software of \$226,282,781 (2022: \$33,386,905).

The majority of commitments relate to the Memorial's development project (\$223,785,659) with significant individual commitments within the project relating to:

- the construction of main works package three which consists of Anzac Hall and Glazed Link (\$90,758,421);
- the construction of main works package one which consists of Southern Entrance (\$58,178,090); and
- the construction of main works package two which consists of Bean Building and Central Energy Plant (\$55,354,237).

These commitments have been reported as GST Exclusive.

Australian War Memorial Notes to and forming the financial statements

Accounting Policy

Property, Plant and Equipment Assets (excluding Heritage and Cultural)

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

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

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions for land. These costs are included in the value of the leased right-of-use (ROU) asset with a corresponding provision for 'make good' recognised.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding leased Right of Use assets) are carried at fair value (or an amount not materially different from fair value). Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit.

Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Memorial using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2023	2022
Buildings	2 to 154 years	2 to 154 years
Plant and equipment	1 to 25 years	3 to 25 years
Exhibitions	3 to 15 years	1 to 15 years

The depreciation rates for Right of Use (ROU) assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2023. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset.

Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Significant accounting judgements and estimates

The fair value of land and buildings is considered to be the market value of similar assets, taking into account the heritage aspects of the buildings where appropriate, and using depreciated replacement cost if no active market is identified.

Australian War Memorial Notes to and forming the financial statements

Heritage and Cultural (Collection) Assets

Heritage and Cultural (Collection) assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

Heritage and Cultural (Collection) assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition.

The Memorial's collection of Heritage and Cultural (Collection) assets comprises a wide range of objects relating to Australia's military history, including but not limited to:

- Works of art (various media);
- Film;
- Large technology objects;
- Audio;
- Military heraldry and technology items;
- Photographs;
- Official and private records; and
- Ephemera.

Pursuant to section 8 of the *Australian War Memorial Act 1980*, the Memorial has the authority to dispose of heritage and cultural items which are not required as part of the National Collection, or are unfit for inclusion. Section 8 of the *Australian War Memorial Act 1980* dictates the appropriate approvals to dispose of National Collection assets.

The decision whether or not to acquire or retain an item for the National Collection is based on two criteria:

1. Assessment to establish that the item is of significance to Australian military history; and
2. Assessment that the benefit and resource implications of acquiring or retaining the item are acceptable.

The evaluation process ensures that the history and provenance of objects is recorded at the time of acquisition and records the significance of the item to the Australian community, provides a systematic assessment of the values of objects against the existing collection and other collecting institutions, and assists in settling priorities for collection management and conservation resources.

The Memorial's Collection Development Plan for Heritage and Cultural Assets can be found at:

<https://www.awm.gov.au/about/organisation/corporate/national-collection-development-plan>

The Memorial's preservation and curatorial policies for Heritage and Cultural Assets can be found at:

<https://www.awm.gov.au/about/our-work/projects/conservation>

Recognition Threshold

Purchases of Heritage and Cultural (Collection) Assets are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Revaluations

Heritage and Cultural (Collection) Assets are carried at fair value which is measured at depreciated replacement cost or market selling price (for items where a market exists).

Following initial recognition at cost, Heritage and Cultural (Collection) Assets are carried at fair value less accumulated impairment losses. Valuations are conducted with sufficient frequency such that the carrying amounts of assets do not differ materially from the assets' fair values at the reporting date.

The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Depreciation

From 1 July 2018, Heritage and Cultural (Collection) Assets are no longer depreciated as they have indefinite useful lives given the Memorial has appropriate curatorial and preservation policies and procedures in place. All Heritage and Cultural (Collection) Assets are subject to regular impairment testing when there is an indication that the assets may be impaired.

Significant accounting judgements and change in estimates

The fair value of Heritage and Cultural (Collection) Assets is considered to be market selling price (where such a market exists), or depreciated replacement cost, taking into consideration the intrinsic value of historically significant objects.

Australian War Memorial

Notes to and forming the financial statements

Owing to the size of the National Collection, the items have been stratified into High Value Items and Collections (HVIC) and Low Value Pool (LVP) items. HVIC are valued on a cyclical basis through an external valuation performed by an independent valuer. LVP items are subject to an annual management valuation and impairment assessment.

Leased ROU Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

An impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

Intangibles

The Memorial's intangibles comprise purchased and internally developed software, which are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives range from 3 to 8 years (2022: 1 to 8 years). All software assets were assessed for indications of impairment at 30 June 2023.

Note 2.2B: Inventories

Inventories held for sale:

	2023 \$'000	2022 \$'000
Finished goods	195	152
Total inventories held for sale	195	152

Accounting Policy

The Memorial holds inventory for sale only, and this is reported at the lower of cost and net realisable value. Costs incurred in bringing each item of inventory to its present location and condition are assigned as follows:

- stores – average purchase cost; and
- finished goods and work-in-progress – cost of direct materials and labour plus attributable costs that can be allocated on a reasonable basis.

Inventories acquired at no cost or nominal consideration are initially measured at current replacement cost at the date of acquisition.

2.3. Payables

	2023 \$'000	2022 \$'000
Note 2.3A: Suppliers		
Trade creditors and accruals	10,114	3,629
Total suppliers	10,114	3,629

Settlement terms are 30 days.

Note 2.3B: Other Payables

	2023 \$'000	2022 \$'000
Salaries and wages	875	722
Contract liabilities ⁸	696	1,264
Total other payables	1,571	1,986

- 8 Contract liabilities from contracts with customers relate to online shop sales where the revenue has been received however the related goods/services have not been provided or project funding that has been received but the project has not yet been delivered.

Australian War Memorial Notes to and forming the financial statements

2.4. Interest Bearing Liabilities

	2023 \$'000	2022 \$'000
Note 2.4A: Leases		
Lease Liabilities		
Buildings	677	650
Plant and equipment	26	49
Total leases	703	699
MATURITY ANALYSIS - CONTRACTUAL UNDISCOUNTED CASH FLOWS		
Within 1 year	459	409
Between 1 to 5 years	341	394
More than 5 years	-	-
Total leases	800	803

The Memorial in its capacity as lessee has entered into arrangements for the lease of motor vehicles (terms vary between 36 and 48 months) and office space which includes car parking (additional 12 month term negotiated increasing lease from 36 months to 48 months) for which rent is payable monthly over the duration of each lease. Motor vehicle leases are recognised as part of plant and equipment and the lease of office space is recognised as part of buildings.

The Memorial in its capacity as lessee is party to a leasing arrangement with below market terms. The lease is for a block of land with a term of 36 months. There is no requirement for monthly lease payments, however, there is a requirement to make good at the end of the lease for which a provision for make good has been recognised. The lease has been recognised at the market value of the leasehold interest based on an independent valuation and is recognised as part of land.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B and 2.5.

Accounting Policy

For all new contracts entered into, the Memorial considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the Memorial's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Australian War Memorial

Notes to and forming the financial statements

2.5. Other Provisions

	2023 \$'000	2022 \$'000
2.5: Other Provisions		
Provision for make good	145	145
Total other provisions	145	145

	Provision for make good \$'000	Total \$'000
As at 1 July 2022	145	145
Additional provisions made	-	-
Amounts used	-	-
Amounts reversed	-	-
Total as at 30 June 2023	145	145

The Memorial in its capacity as lessee is party to a leasing arrangement with a make good requirement. The lease is for a block of land with a term of 36 months. The Memorial has constructed a carpark on the land for the use of Memorial contractors for the duration of the Development Project. There is a requirement to make good the site at the end of the lease for which a provision has been recognised above. The provision has been recognised based on estimated costs to 'make good' the site. This includes: the removal of the carpark; the removal of the driveways; re-instatement of pathways and kerbs; and, seeding of the land.

Australian War Memorial

Notes to and forming the financial statements

3. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

3.1. Employee Provisions

	2023	2022
	\$'000	\$'000
3.1. Employee Provisions		
Leave	9,092	8,755
Total employee provisions	9,092	8,755

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the Memorial is estimated to be less than the annual entitlement for sick leave.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The Memorial recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

The Memorial's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Memorial makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Memorial accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

Australian War Memorial

Notes to and forming the financial statements

3.2. Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Memorial, directly or indirectly, including any director (whether executive or otherwise). The Memorial has determined the key management personnel to be the Director, Chairman, Council Members, Assistant Directors and other highly paid executives. Key management personnel remuneration is reported in the table below:

Note 3.2A: Key Management Personnel Remuneration

	2023 \$'000	2022 \$'000
Short-term employee benefits	2,033	2,033
Post-employment benefits	307	300
Other long-term employee benefits ⁹	106	(10)
Total key management personnel remuneration expenses¹⁰	2,446	2,323

The total number of key management personnel that are included in the above table are 16 (2022: 16).

⁹ The negative balance in 2022 reflects the decline in short-term and long-term valuation of employee entitlements on-costs due to Government bond (discount) rate, average staff service levels and timing of entitlement payments (in service versus out of service).

¹⁰ The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Memorial.

3.3. Related Party Disclosures

Related party relationships:

The Memorial is an Australian Government controlled entity. Related parties to the Memorial are the Director, Chairman, Council Members and Assistant Directors.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Significant transactions with related parties can include:

- purchases of goods and services; and
- asset purchases, sales transfers or leases.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Memorial, it has been determined that there are no related party transactions to be separately disclosed (2022: no transactions).

Australian War Memorial

Notes to and forming the financial statements

4. Managing Uncertainties

This section analyses how the Australian War Memorial manages financial risks within its operating environment.

4.1. Contingent Assets and Liabilities

The Memorial has two contingent assets and one contingent liability.

The two contingent assets relate to a future transfer of cash from the Australian War Memorial Anzac Foundation which is estimated at \$500,000 (2022: \$500,000) and expected donations of three Heritage and Cultural items which are estimated to be worth \$2 million (2022: \$1 million).

The contingent liability (2022: nil) relates to a potential claim for compensation under a contract dispute. The contract dispute is in relation to financial losses suffered by a contractor which has been caused by unexpected contract schedule delays. An estimate of the financial effect of the contingent liability has not been provided as any disclosure could prejudice any potential legal action that may result.

Accounting policy

Contingent assets and liabilities are not recognised in the statement of financial position but contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

4.2. Financial Instruments

	2023	2022
	\$'000	\$'000
Note 4.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash at bank	1,853	5,925
Trade and other receivables	1,866	1,179
Deposits in short-term investments	250,500	190,000
Accrued interest revenue	2,951	542
Total financial assets at amortised cost	257,170	197,646
Total financial assets	257,170	197,646
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	10,114	3,629
Total financial liabilities measured at amortised cost	10,114	3,629
Total financial liabilities	10,114	3,629
Note 4.2B: Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue	4,805	1,016
Impairment	-	7
Net gains/(losses) on financial assets at amortised cost	4,805	1,023
Net gains on financial assets	4,805	1,023

The net interest income from financial assets not at fair value through profit or loss is \$4,804,679 (2022: \$1,015,951).

Australian War Memorial

Notes to and forming the financial statements

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial Instruments*, the Memorial classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on the Memorial's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the Memorial becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

The Memorial classifies its financial liabilities as either 'at fair value through profit and loss' or 'other financial liabilities'. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial liabilities at amortised cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Australian War Memorial

Notes to and forming the financial statements

4.3. Fair Value Measurement

Accounting Policy

The Memorial procured independent valuation services from JLL Public Sector Valuations Pty Ltd for high value Heritage and Cultural (Collection) assets in 2023 (2022: Australian Valuations Pty Ltd for plant and equipment assets). All other non-financial assets were subject to a management valuation. For independent valuations, the Memorial relies on the valuation models provided by our valuers. These valuation models are reviewed and tested by the Memorial as part of its inspection of the valuers' work each independent valuation.

The basis of determining fair value for the valuation of the Memorial's high value Heritage and Cultural (Collection) assets was the market approach. The Memorial's high value Heritage and Cultural (Collection) assets consist of a combination of: single high value individual items (for example, large technology objects including aircraft and vehicles and paintings by prominent artists); and, collections of smaller items which have been grouped based on various categories (for example, by artist, type of object, recipient or battle the objects relate to).

There was no requirement for the valuer to utilise professional judgement in assigning useful lives or remaining useful lives as the Memorial's Heritage and Cultural (Collection) assets have indefinite useful lives and are not depreciated. Refer to Note 2.2A. All assessed values allow for impairment, where appropriate.

The significant inputs used in the fair value measurement of the Memorial's high value Heritage and Cultural (Collection) assets were a combination of level two and level three inputs. Observable level two inputs were identical or similar items sold through recorded auction sales, catalogues and known private collections. For items or collections with unobservable level three inputs, statistical sampling was applied which was then extrapolated by a statistician. Inputs to the statistical sampling methodology included population numbers, sales evidence, professional judgement and statistical extrapolation. The level of professional judgement required varied based on various factors, such as the condition, age, rarity, size, provenance and marketplace for items in relevant collections.

For those non-financial assets subject to management valuation, an annual impairment assessment is undertaken and where an indication of impairment exists, an estimate of the carrying value of the asset(s) is made. Suitably qualified and experienced curatorial staff provide professional commentary and valuation opinions on low value Heritage and Cultural (Collection) assets each year and on high value Heritage and Cultural (Collection) assets in the years where an independent valuation is not completed.

No assets were transferred between Levels 1 and 2 during the reporting period. The highest and best use of all non-financial assets is the same as their current use.

Note 4.3A: Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2023	2022
	\$'000	\$'000
Non-financial assets		
Land	14,281	13,910
Buildings on freehold land	334,846	268,122
Exhibitions	14,901	18,395
Heritage and Cultural (Collection)	1,084,172	1,185,872
Plant and equipment	11,321	10,401
Total non-financial assets	1,459,521	1,496,700

Liabilities measured at fair value comprise \$0.703 million, for lease liabilities over buildings and plant and equipment (2022: \$0.699 million). Fair value is represented by the present value of the remaining lease payments, discounted using the incremental borrowing rate.

Australian War Memorial

Notes to and forming the financial statements

5. Other Information

5.1. Aggregate Assets and Liabilities

Note 5.1A: Current/non-current distinction for assets and liabilities

	2023 \$'000	2022 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,853	5,925
Trade and other receivables	1,866	1,179
Investments	236,500	175,000
Accrued Interest	2,951	542
Inventories	195	152
Prepayments	70	102
Total no more than 12 months	243,435	182,900
More than 12 months		
Land	14,281	13,910
Buildings	334,846	268,122
Heritage and cultural	1,084,172	1,185,872
Plant and equipment	11,321	10,401
Computer software	3,851	4,204
Exhibitions	14,901	18,395
Investments	14,000	15,000
Prepayments	52	105
Total more than 12 months	1,477,424	1,516,009
Total assets	1,720,859	1,698,909
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	10,114	3,629
Other payables	1,571	1,988
Leases	387	380
Employee provisions	3,210	3,322
Other provisions	145	-
Total no more than 12 months	15,427	9,317
More than 12 months		
Leases	316	319
Employee provisions	5,882	5,433
Other provisions	-	145
Total more than 12 months	6,198	5,897
Total liabilities	21,625	15,214

Australian War Memorial

Notes to and forming the financial statements

5.2. Assets Held in Trust

The following monies are not available for other purposes of the Memorial and are not recognised in the financial statements.

Note 5.2A: Florance Foundation Trust Fund - Monetary asset ('recoverable GST exclusive')

During 1979-80 an amount of \$3,000 was provided by Mrs D Florance of Bowral, NSW, on condition that it is invested and the interest used to bring disadvantaged children to the Memorial. To this, the Memorial added \$5,000, bringing the total of the Florance Foundation to \$8,000. In 1985-86 the Australian War Memorial Fund paid a further \$10,000 into the Florance Foundation so that sufficient interest is generated to ensure the purpose of the Florance Foundation can continue. The Florance Foundation's current financial position, which is reported on a cash basis, is as follows:

	2023 \$'000	2022 \$'000
DONATIONS AND BEQUESTS		
As at 1 July	21	21
Receipts	1	-
Payments	(1)	-
Total as at 30 June	21	21
Total monetary assets held in trust	21	21

The current policy is for the trust fund to contribute the interest earned (2023 Interest: \$645; 2022 Interest: \$69) on the account towards the costs of fares associated with the transportation of disadvantaged children to the Memorial, as part of Anzac Day commemorations (2023 Transfer: \$462; 2022 Transfer: \$63). The Legacy Coordinating Council and the Memorial together meet the balance of the fares' cost.

Note 5.2B: Australian War Memorial Krait Fund - Monetary asset ('recoverable GST exclusive')

In April 1985, the Memorial received the MV Krait and \$50,000 from the Z Special Unit Association Krait Public Museum Fund. The monies, together with interest, are held in a separate bank account, as provided for in the agreement with the trustees of the Krait Fund. These funds are for the conservation of the MV Krait. The interest earned (2023: \$1,246; 2022 Interest: \$134) is transferred to the National Maritime Museum of Australia (2023 Transfer: \$1,003; 2022 Transfer: \$117) for maintenance work on the MV Krait. The financial position of the Fund, which is reported on a cash basis, is as follows:

	2023 \$'000	2022 \$'000
DONATIONS AND BEQUESTS		
As at 1 July	40	40
Receipts	1	-
Payments	(1)	-
Total as at 30 June	40	40
Total monetary assets held in trust	40	40

Legislative Compliance

Advertising and Marketing

In accordance with section 311A of the *Commonwealth Electoral Act 1918*, the following is a summary of amounts paid by the Memorial to advertising agencies, media advertising organisations, and market research organisations. The Memorial made no payments to polling organisations or direct mail organisations in the reporting period. As required, particulars of payments of less than \$15,200 have not been included.

Service provider	Total amount paid (inc. GST)	General advertising	Market research
Coordinate Group	\$192,866	\$192,866	
Cre8ive Australasia Pty Ltd	\$30,030	\$30,030	
Fivefold Creative Pty Ltd	\$30,074	\$30,074	
Good Shout Pty Ltd	\$29,964	\$29,964	
iSentia	\$34,100		\$34,100
National Capital Attractions Association Inc	\$25,450	\$25,450	
National Museum of Australia (Cultural Institution Collaboration Marketing Campaign)	\$22,000	\$22,000	
Wildbear Entertainment Pty Ltd	\$80,000	\$80,000	
Total	\$444,484	\$410,384	\$34,100

Energy consumption and environmental management (including Australian Public Service Net Zero 2030)

The Memorial remains focussed on reducing energy consumption and improving environmental management practices, including actions to respond to the Australian Public Service Net Zero 2030 initiative. Central to the organisation's objectives are the protection of the environment and the promotion of sustainable development. These principles guide the Memorial's plans for improving and maintaining its buildings, grounds, and overall operations.

The Memorial will lead the nation with a new green energy project, delivering the largest closed loop underground geothermal technology heating and cooling system in Australia as part of the current development and expansion.

Overseeing the Memorial's energy usage and environmental impact is the Memorial's Energy and Environment Committee (EEC). This committee meets quarterly and provides valuable oversight and reporting to both the Memorial's Senior Management Group and the Corporate Management Group. The EEC's responsibilities include managing water consumption, enhancing energy efficiency, proper waste disposal (including chemicals), monitoring paper usage, legionella reporting and maintaining control over hazardous materials such as asbestos, lead paint, mould, and radiation.

In 2022, the Memorial launched the Environmental Sustainability Strategy (ESS). This five-year high-level plan establishes a clear roadmap for addressing current and emerging environmental challenges. The ESS sets realistic goals aligned with government policies, enabling the Memorial to continually improve and integrate sustainable practices into its ongoing operations. It represents an enduring commitment to embedding environmental principles throughout the organisation and fostering a mindset that supports environmentally responsible activities in daily Memorial operations.

During the reporting period, the Memorial actively pursued ecologically sustainable development principles. The organisation focused on reducing its carbon footprint and

decreasing dependence on non-renewable resources through various initiatives. The annual achievements include:

- Planting additional suitable trees in the Campbell precinct as outlined in the Memorial's tree management plan and public realm National Capital Authority submission.
- Establishing a trade waste agreement.
- Adopting the fully electric vehicles initiative through purchase of forklifts in the Mitchell and Campbell precincts.
- Upgrading gallery and warehouse lighting to more efficient technology.
- Expanding the live monitoring capabilities within the Memorial's energy monitoring system.
- Engaging staff through communications about the recycling program and developing procedures for reusing disposed items and furniture.
- Reinstating the nitrile glove recycling program.
- Replacing window seals to minimise building leakage and improve pressurisation, particularly in the Administration Building.

These efforts reflect the Memorial's ongoing commitment to sustainability, responsible resource management, and environmentally conscious practices.

Greenhouse Gas Emissions Inventory

Emission source	Scope 1 Emissions from direct combustion kg CO ₂ -e	Scope 2 Emissions from indirect electricity consumption kg CO ₂ -e	Scope 3 Emissions from supply chain emission sources kg CO ₂ -e	Total kg CO ₂ -e
Electricity	N/A	4,176,806	343,304	4,520,109
Natural Gas	914,345	N/A	232,445	1,146,790

Emission source	Scope 1 Emissions from direct combustion kg CO ₂ -e	Scope 2 Emissions from indirect electricity consumption kg CO ₂ -e	Scope 3 Emissions from supply chain emission sources kg CO ₂ -e	Total kg CO ₂ -e
Fleet vehicles	8,092	N/A	2,015	10,108
Domestic flights	61,000	N/A	20,200	81,200
Other energy	N/A	N/A	N/A	N/A
Total kg CO ₂ -e	979,636	4,176,806	597,019	5,753,461

- CO₂-e = Carbon Dioxide Equivalent

Work Health and Safety

In 2022–23, the Memorial continued to offer its workforce health and wellbeing support such as free flu vaccinations, access to the employee assistance program for staff, volunteers and their immediate family members, remote office ergonomic assessments, early intervention and early health monitoring programs.

The success of the Memorial's proactive early intervention programs is demonstrated through nil Comcare claims being submitted in 2022-23.

During the year, the Memorial worked with the APSC's Mental Health and Suicide Prevention unit to assess the maturity of the organisation's mental health support and initiatives. The outcome determined that there was balanced investment across all domains of the APS Mental Health Capability Framework, and embedded initiatives demonstrate the Memorial's commitment to both preventing harm and supporting staff to recovery if they become unwell. This assessment forms the basis of a forward work plan to be delivered over the next 12 months.

The Memorial's safety culture continues to improve over time, evidenced by increased hazard, near-miss and incident reporting. A range of WHS safety policies, procedures, and guidance material have been updated and implemented during the year, including an external review of the Memorial's WHS risk assessment process.

The Memorial maintains a range of diverse skill sets through the provision of professional training such as silica and asbestos awareness, first aid training, and high risk work qualifications.

Across the Memorial's three work locations, workers are represented by a total of 14 Health and Safety Representatives.

Ongoing major construction activity is underway to expand and upgrade the Memorial's building infrastructure, and contractor safety performance is closely monitored by an extensive, dedicated project management team.

A project to overhaul the Memorial's hazardous chemical and material management process was initiated in quarter four, and includes a review of the Memorial's chemical manifest, storage arrangements, and chemical management procedures. The project will address niche materials such as nitrate treated film material and the safe disposal of legacy chemicals.

During the year, work also progressed on the implementation of a centralised incident reporting system which will reduce manual processing and double-handling, automate workflows, and increase reporting capacity.

The below summary outlines incidents and hazard reporting and regulator activity for the financial year 2022-23:

Incidents and hazard reporting	Total
Hazards and near-misses (pro-active reporting)	316
Incidents (re-active reporting) – total	454
Incidents (re-active reporting) – excluding personal conditions	316
Incidents resulting in injury or illness (excluding personal conditions)	83
Injuries / illness requiring treatment by medical professional (excluding personal conditions)	9
Regulator activity - Comcare	Total
Notifiable incidents – Memorial operations (excluding contractor-controlled construction operations)	2
Prohibition notices issued	1
Improvement notices issued	1
Site inspections / investigations	2

Appendix A: List of Requirements - Corporate Commonwealth Entities

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	Contents of annual report		
17BE(a)	<i>Governance</i>	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	<i>Governance</i>	A summary of the objects and functions of the entity asset out in legislation	Mandatory
17BE(b)(ii)	<i>Governance</i>	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	<i>Governance</i>	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	<i>Governance</i>	Directions given to the entity by the Minister under an Actor instrument during the reporting period	If applicable, mandatory
17BE(e)	N/A	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	N/A	Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)	<i>Annual Performance Statements</i>	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory

17BE(h), 17BE(i)	<i>Financial Statements</i>	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	<i>Governance</i>	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	<i>Governance</i>	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	<i>Governance</i>	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location	Mandatory
17BE(l)	<i>Governance</i>	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	<i>Legislative Compliance</i>	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	N/A	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory

17BE(r)	N/A	Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	N/A	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	<i>Governance</i>	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)	<i>Governance</i>	Information about executive remuneration	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BF	Disclosure requirements for government business enterprises		
17BF(1)(a)(i)	N/A	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(1)(a)(ii)	N/A	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial	If applicable, mandatory

		conditions	
17BF(1)(b)	N/A	Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)	N/A	Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations;and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
17BF(2)	N/A	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory