

RSL QUEENSLAND
Standing Shoulder to Shoulder

A photograph of four people (three men and one woman) walking together outdoors in front of a white building. The three men are wearing blue blazers and have several medals pinned to their lapels. The woman is wearing a dark blazer over a white shirt. The building behind them has a sign that reads "RSL PARK QLD" and "RSL BRANCH INC." and a crest on the roof. The text "2022 STATE CONGRESS" is overlaid in large white letters, and "DOCUMENTATION" is overlaid in large yellow letters below it.

2022 STATE CONGRESS DOCUMENTATION



RSL
Queensland

Our purpose is to help create a bright future and enduring legacy for all veterans and their families.

Our vision is to be the most valued and trusted partner to enrich the Australian Defence family's quality of life.

Table of Contents

- 4 RSL Queensland Objects**
- 6 Program**
- 10 Agenda**
- 12 Documentation**
- 24 2021 Annual Report**
- 26 Terms and Conditions**
- 32 Rules of Procedure and Debate and Conduct of Meetings**
- 40 Annual Financial Report**
- 76 District and Sub Branches Map**

RSL QUEENSLAND OBJECTS

1. Provide for the sick, helpless, wounded, aged, vulnerable, destitute and needy among those who are serving or who have served in the Australian Defence Forces and their dependants.
2. Perpetuate the close and kindly ties of friendship created by a mutual service in the Australian Defence Force or in the forces of nations traditionally allied with Australia and the recollections associated with that experience.
3. Maintain a proper standard of dignity and honour among all past and present members of the Defence Forces of the nation and to set an example of public spirit and noble hearted endeavour.
4. Preserve the memory and the records of those who suffered and died for Australia, erect monuments to their valour, provide them with suitable burial places, and establish and preserve, in their honour, the annual commemoration days known as ANZAC Day, Remembrance Day and other commemorative days.
5. Encourage loyalty to Australia and secure patriotic service in the interests of Australia.
6. Protect the good name and preserve the interests and standing of members of the Australian Defence Force.
7. Encourage members, as citizens, to serve Australia with that spirit of self-sacrifice and loyalty with which they served as members of the Australian Defence Forces, and
8. Provide welfare to the sick, helpless, wounded, vulnerable, aged, destitute, and needy.

2022 STATE CONGRESS PROGRAM

FRIDAY 24 JUNE 2022

From 12pm	Regional delegates arrive, Airport shuttles commence	Brisbane Domestic Airport
2pm	Accommodation check-in opens	Rydges Fortitude Valley

SATURDAY 25 JUNE 2022

From 8am	Airport shuttles continue	Brisbane Domestic Airport
8am	Accommodation check-in opens	Rydges Fortitude Valley
All events on Saturday will take place at the Royal International Convention Centre		
8am – 11am	Delegate arrival/registration opens Morning tea	Main Entrance Foyer
11am – 11:30am	Opening Ceremony Dress code: Business attire with full medals	Hall C, Exhibition Level
11:30am – 1pm	Welcome Networking Lunch Dress Code: Business attire	Upper Foyer, Exhibition Level
1pm – 4:30pm	Afternoon sessions and AGM Dress code: Business attire Afternoon tea	Halls A&B, Exhibition Level
6:30pm – 10:30pm	Gala Dinner Dress code: Full suit or formal dress with miniatures	Hall C, Exhibition Level

2022 STATE CONGRESS PROGRAM

SUNDAY 26 JUNE 2022

All events on Sunday will take place at the Royal International Convention Centre

RSL Queensland Partnering for Purpose Conference

Dress code: Business attire

8:30am – 9:30am	Presentation 1: Power of Connected Communities	Halls A&B, Exhibition Level
9:30am – 10am	Presentation 2: Community Partners	Halls A&B, Exhibition Level
10am – 10:30am	Morning tea	Upper Foyer, Exhibition Level
10:30am – 11am	Presentation 3: Sub Branch and Community Partner Panel Discussion	Halls A&B, Exhibition Level
11am – 11:30am	Open floor general discussion	Halls A&B, Exhibition Level
11:30am – 1pm	Delegate Luncheon Sub Branch Information Kit collection	Upper Foyer, Exhibition Level
11:30am onwards	Delegates depart / Shuttles depart for Brisbane Domestic Airport	Rydges Fortitude Valley

2022 STATE CONGRESS & AGM AGENDA

Agenda Item No. / Agenda Item

SATURDAY 25 JUNE

1. Convening Notice – 2022 State Congress declared open
2. Opening Ceremony
3. Welcome Networking Lunch
4. Introduction and welcome
5. Fallen Comrades
6. Hours of sitting
7. State President address
8. CEO address
9. Annual General Meeting commences
10. Roll call
11. In attendance
12. Other RSL Officials and VIPs
13. Apologies
14. Testing of voting equipment
15. Appointment of Returning Officers and Scrutineers
16. Acceptance of the Minutes of the 2021 Annual General Meeting
17. Presentation and adoption of the State President (Chair of RSL Queensland Board) 2021 Annual Report
18. Receiving the Auditor's Report on the Financial Affairs of the Returned and Services League of Australia (Queensland Branch) for the year ending 31 December 2021
19. Presentation of the Capital - Audited Financial Statements for the year ending 31 December 2021
20. Appointment of Auditor
21. Motions from State Branch, Districts and Sub Branches
22. Ballot for the election of the State Vice President (Vice Chair)
23. Announcement of the election of State Vice President (Vice Chair)
24. Destruction of voting information
25. Confirmation of appointment of Directors to RSL Queensland
26. Annual General Meeting concludes
27. Gala Dinner - guest speaker Curtis McGrath OAM

SUNDAY 26 JUNE

28. RSL Queensland Partnering for Purpose Conference
29. Presentation 1: Power of Connected Communities
30. Presentation 2: Community Partners
31. Presentation 3: Sub Branch and Community Partner Panel Discussion
32. Open floor general discussion
33. Details of 2023 State Congress
34. Delegate Luncheon | Sub Branch Information Kit collection
35. 2022 State Congress concludes



2022
STATE CONGRESS
DOCUMENTATION

SATURDAY 25 JUNE

1. CONVENING NOTICE – 2022 STATE CONGRESS DECLARED OPEN
2. OPENING CEREMONY
3. WELCOME NETWORKING LUNCH
4. INTRODUCTION AND WELCOME - STATE CONGRESS MC DEPUTY CEO TROY WATSON
5. FALLEN COMRADES
6. HOURS OF SITTING
7. STATE PRESIDENT ADDRESS
8. CEO ADDRESS
9. ANNUAL GENERAL MEETING COMMENCES
10. ROLL CALL

(Correct as at 20 May 2022. Subject to change prior to State Congress)

Agnes Water/1770	Cairns	Emerald
Airlie Beach-Whitsunday	Calliope	Emu Park
Allora	Caloundra	Esk
Ashgrove District	Canungra	Farleigh & Northern Beaches
Babinda	Capricornia & Rockhampton Region	Forest Lake & Districts
Banyo	Cardwell	Gayndah
Bayside South	Centenary Suburbs	Gaythorne
Beachmere	Charleville	Geebung Zillmere Bald Hills
Beenleigh & District	Charters Towers	Aspley
Beerwah and District	Chinchilla	Gemfields
Biloela	Clermont	Gladstone
Blackall	Clifton	Glasshouse Country
Bowen	Coorparoo & Districts	Goodna
Boyne-Tannum	Crows Nest	Goombungee
Bray Park-Strathpine	Cunnamulla	Goondiwindi
Bribie Island	Currumbin/Palm Beach	Gordonvale
Bulimba District	Dalby	Greater Springfield
Burleigh Heads	Darra & District	Greenbank
Burrum District	Dayboro	Gympie
Caboolture-Morayfield & District	Deception Bay	Harlaxton
Cairns and District	Djuan & District	Hervey Bay
Ex-Servicewomen	Edge Hill/Cairns West	Holland Park Mt Gravatt
		Home Hill

Injune	Nerang	Townsville
Innisfail	North Gold Coast	Tramways
Ipswich Railway	Nundah-Northgate	Tully
Ipswich	Oakey	Tweed Heads & Coolangatta
Isis	Orchid Beach/Fraser Island	Walkerston-Pleystowe
Kalbar	Palmwoods & District	Wallangarra
Kawana Waters	Pittsworth	Warwick
Killarney	Proserpine	Weipa
Kingaroy/Memerambi	Proston	Wondai
Kuranda	Rainbow Beach	Woodford
Kuttabul	Ravenshoe	Woodgate Beach
Laidley	Redbank Plains	Wynnum
Logan Village	Redbank	Yarraman
Longreach	Redcliffe	
Lowood	Redlands	11. IN ATTENDANCE
Mackay	Rollingstone	(Correct as at 20 May 2022. Subject to change prior to State Congress)
Magnetic Island	Roma	Banyo
Malanda	Rosewood	Brisbane North District
Manly-Lota	RSL Defence Servicewomen's	Capricornia & Rockhampton Region
Mareeba	Runaway Bay	Centenary Suburbs
Marian	Samford	Darra & District
Mary Valley	Sandgate	Dayboro
Maryborough	Seaforth	Emerald
Meandarra/Glenmorgan	Sherwood-Indooroopilly	Farleigh & Northern Beaches
Miles	Southport	Gold Coast District
Mirani	Springwood Tri-Service	Ipswich Railway
Mitchell	St George	Kawana Waters
Monto	Stanthorpe	Laidley
Mossman	Sunnybank	Marian
Mount Isa	Surat	Moura
Mount Morgan	Surfers Paradise	Murgon
Moura	Tamborine Mountain	North Queensland District
Mt Larcom	Tara	Nundah-Northgate
Mt Molloy	Thuringowa	Pioneer-Fitzroy-Highlands District
Mt Perry	Tiaro	Redbank Plains
Mudgeeraba-Robina	Tin Can Bay	Samford
Mundubbera	Toogoolawah	Woodford
Murgon	Toogoom and District	
Nambour	Toowong	
Nanango	Toowoomba	

12. OTHER RSL OFFICIALS & VIPS

(Correct as at 20 May 2022. Subject to change prior to State Congress)

T Bishop	Executive General Manager Commercial and Investments, RSL Queensland
L Goldsmith	Executive General Manager People and Organisational Performance, RSL Queensland
S James	Company Secretary, RSL Queensland
K Ryan	Executive General Manager Corporate Services, RSL Queensland
R Skoda	Chief Executive Officer, RSL Queensland
T Watson	Deputy CEO Veteran Services, RSL Queensland
C McGrath OAM	Guest speaker for 2022 RSL Queensland State Congress Gala Dinner
R DeVere MC OAM	Honorary Life Vice President

13. APOLOGIES

(Correct as at 20 May 2022.
Subject to change prior to
State Congress)

Ayr	Edmonton
Barcaldine	Finch Hatton
Bell	Gin Gin
Biggenden	Hellenic
Cloncurry	Highfields
	Jandowae
	Julia Creek
	Leyburn
	Macleay Island

Millmerran
Moranbah
Morven
Quilpie
Russell Island
Taroom
Wandoan
Winton
Wowan

14. TESTING OF VOTING EQUIPMENT

15. APPOINTMENT OF RETURNING OFFICERS AND SCRUTINEERS

Motion: “That a representative of the independent auditor for the Returned & Services League of Australia (Queensland Branch), Ms Samantha Vidler and staff of PricewaterhouseCoopers be appointed as the Returning Officer and Scrutineers for the 2022 Annual General Meeting.”

16. ACCEPTANCE OF THE MINUTES OF THE 2021 AGM

Refer to:
www.rslqld.org/whats-on/2022-state-congress
to view the Minutes.
Motion: “That the draft Minutes of the 2021 Annual General Meeting be accepted as a true and accurate record of that meeting.”

17. PRESENTATION AND ADOPTION OF THE STATE PRESIDENT (CHAIR OF RSL QUEENSLAND BOARD) 2021 ANNUAL REPORT

Refer to:
www.rslqld.org/News/Annual-Reports to view the 2021 Annual Report.
Motion: “That the Annual Report of the State President (Chair) of the Returned & Services League of Australia (Queensland Branch) for 2021 be adopted.”



18. RECEIVING THE AUDITOR’S REPORT ON THE FINANCIAL AFFAIRS OF THE RETURNED AND SERVICES LEAGUE OF AUSTRALIA (QUEENSLAND BRANCH) FOR THE YEAR ENDING 31 DECEMBER 2021

Motion: “That the Auditor's Report on the Financial Affairs of the Returned & Services League of Australia (Queensland Branch) for the year ending 31 December 2021 be received.”

19. PRESENTATION OF THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2021

Motion: “That the Audited Financial Statements of the Returned & Services League of Australia (Queensland Branch) for the year ending 31 December 2021 be adopted.”

20. APPOINTMENT OF AUDITOR

Motion: “That PricewaterhouseCoopers be appointed as External Auditor for the Returned & Services League of Australia (Queensland Branch) Group, comprising RSL Queensland and its Related Bodies Corporate.”

21. MOTIONS FROM STATE BRANCH, DISTRICTS AND SUB BRANCHES

MOTIONS FROM SUB BRANCHES Harlaxton RSL Sub Branch Inc.

Motion: That the Returned & Services League of Australia (Queensland Branch) consider the

implications and practicalities of permitting all financial members to be given the right to vote at all General Meetings of the Returned & Services League of Australia (Queensland Branch), with the board of the Returned & Services League of Australia (Queensland Branch) authorised to present an updated constitution reflecting the required changes to the Annual General Meeting in 2023.

Rationale:

We are supposed to be a democratic organization and all members should have the right to vote on all aspects of business of the Returned & Services League of Australia (Queensland Branch) at Annual and Special General Meetings.

By using attendance, proxy or online voting all age groups of the RSL membership will be able to participate. The younger RSL members who we are inviting to join our organisation are very comfortable in using the electronic media which is in common use. Using the platforms available to provide electronic voting would not be a challenge.

MOTIONS FROM STATE BRANCH

Amendments to the RSL Queensland Constitution:

Motion: “That the 2022 draft Returned & Services League of Australia (Queensland Branch) Constitution be adopted.”

Rationale:

The draft 2022 Constitution is proposed by the RSL Queensland Board to improve the board structure,

including the introduction of four skill-based Member Director positions and recognising the State Council of District Presidents.

The result will be a member-elected board made up of Veterans with the necessary skills and experience to ensure that we are appropriately governed.

RSL Queensland is a complex organisation with significant regulatory requirements and financial responsibilities. This means governance changes are needed to meet the changed requirements.

Under the current Constitution, the District Presidents automatically become Board Members. The expansion of RSL Queensland’s services has seen the duties and obligations of being both a Board Director and District President increase and become more complex. It is likely these duties and responsibilities will continue to grow and become more onerous into the future.

The proposed changes to the constitution will allow these two important responsibilities to be divided into two separate roles – District President and Board Director. This will ensure the District Presidents can continue to focus on District issues, with absolute confidence that they are able to escalate League matters to the Board via the State Council Chair who will be a member of the Board.

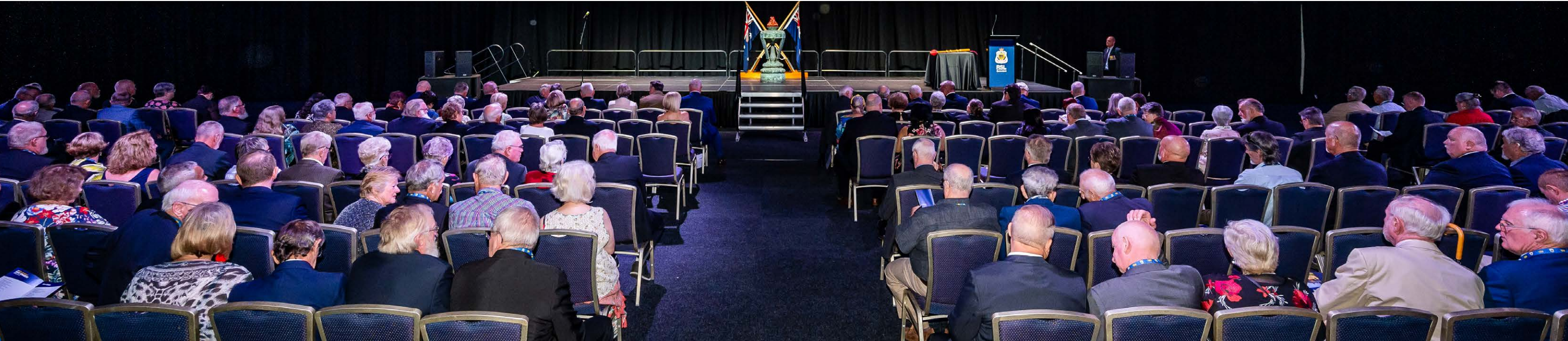
The organisation has engaged an independent expert who has identified that, in order to achieve best practice governance standards and compliance with the regulatory requirements of

the ACNC, the Board must address the imbalance between the skills it possesses and those it requires.

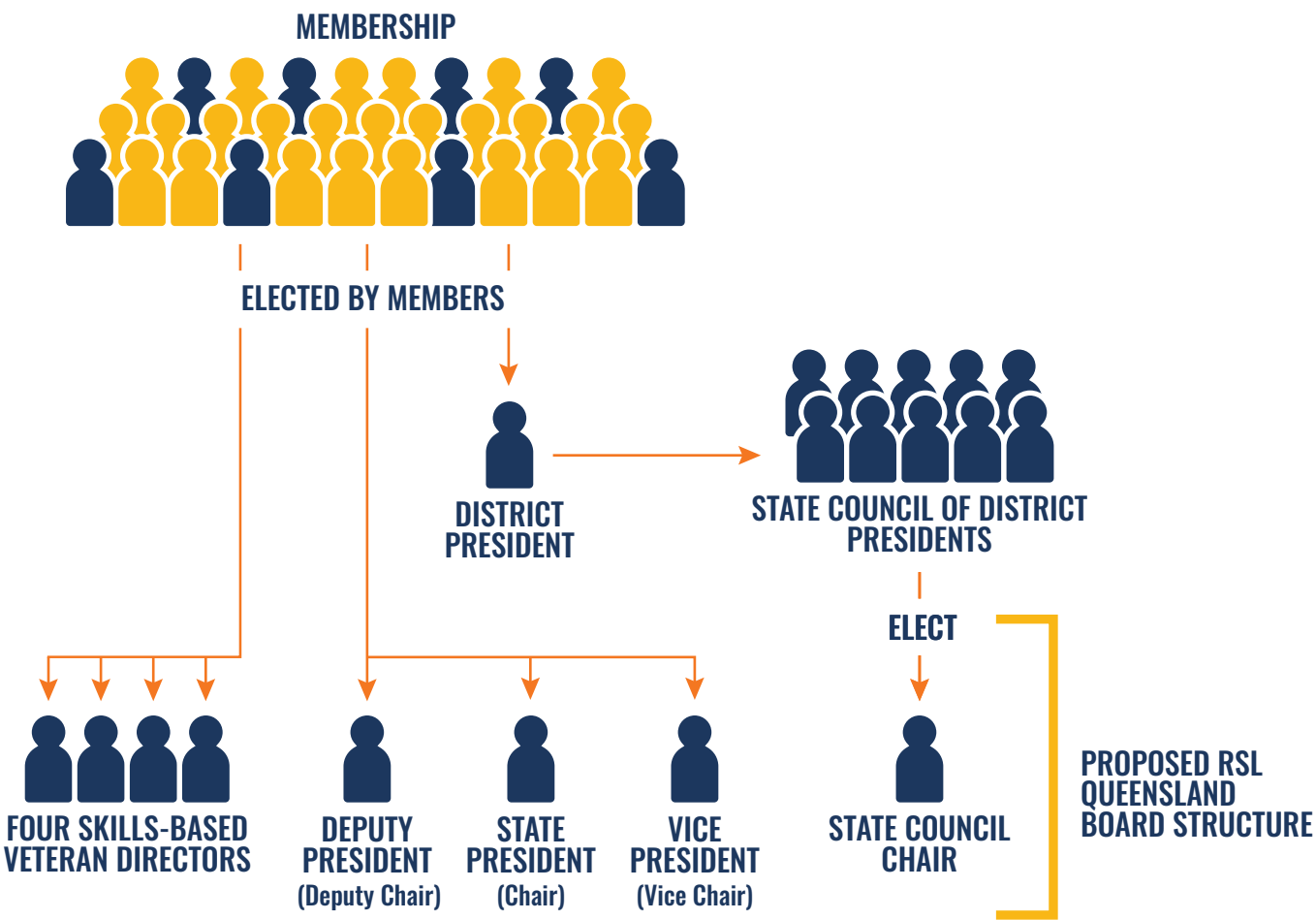
Importantly, members will still elect the Directors, who will be veterans, under the new constitution on the basis of their skills to govern the organisation.

The Board has approved a competency matrix that sets out the essential and desirable skills it requires Directors to have:

Skill	Skill Rating
Defence Force and Veteran Affairs Knowledge	Essential
Volunteering	Essential
Strategy development	Essential
Accounting, finance and investing	Essential
Legal, governance, compliance, and risk management	Essential
External influence and advocacy	Essential
Large scale business operations	Desirable
Experience serving on other Boards previously, particularly Not for Profits (NFPs)	Desirable
People and culture	Desirable
Brand and marketing	Desirable
Transformation and change management	Desirable
Technology and cyber security	Desirable



Below is a diagram which shows the proposed structure in relation to the member elected positions:



Good governance involves more than implementing a Board structure to meet regulatory requirements. If members and veterans are to trust in RSL Queensland, a skilled Board of Directors drawn from our membership with a deep appreciation and understanding of veteran issues is needed.

The RSL Queensland Board has approved the draft Constitution to be presented for adoption by members at the 2022 Annual General Meeting.

The Draft Constitution can be found on the RSL Queensland website at www.rslqld.org/about-us/governance/constitution-2022

Motion: "That the Board be empowered to do all things necessary and expedient to give effect to the adoption of the new Constitution, including, if necessary, by securing the approval of relevant government departments and by effecting minor corrective and administrative changes to the Constitution and By Laws."

22. BALLOT FOR THE ELECTION OF THE STATE VICE PRESIDENT (VICE CHAIR)

Bill Whitburn OAM
Douglas Egan

23. ANNOUNCEMENT OF THE ELECTION OF THE STATE VICE PRESIDENT (VICE CHAIR)

24. DESTRUCTION OF VOTING INFORMATION

Motion: "That the form authorising the destruction of voting data be signed."

25. CONFIRMATION OF APPOINTMENT OF DIRECTORS TO RSL QUEENSLAND

25. CONFIRMATION OF APPOINTMENT OF DIRECTORS TO RSL QUEENSLAND

S Day DSC AM	State President
W Taylor	State Deputy President
Position up for election	State Vice President
M Brown OAM	District President Brisbane North
P Fairon	District President Gold Coast
K Gallagher AM	District President South Eastern District
I Hall	District President Sunshine Coast
P Luzzi	District President Pioneer Fitzroy Highlands
J Maschke	District President Far Northern
L Nash	District President Moreton
G Player	District President North Queensland
D Pollard	District President Western
T Williamson OAM	District President Wide Bay & Burnett

26. ANNUAL GENERAL MEETING CONCLUDES

27. GALA DINNER - GUEST SPEAKER CURTIS MCGRATH OAM

SUNDAY 26 JUNE

28. RSL QUEENSLAND PARTNERING FOR PURPOSE CONFERENCE

29. PRESENTATION 1: POWER OF CONNECTED COMMUNITIES

30. PRESENTATION 2: COMMUNITY PARTNERS

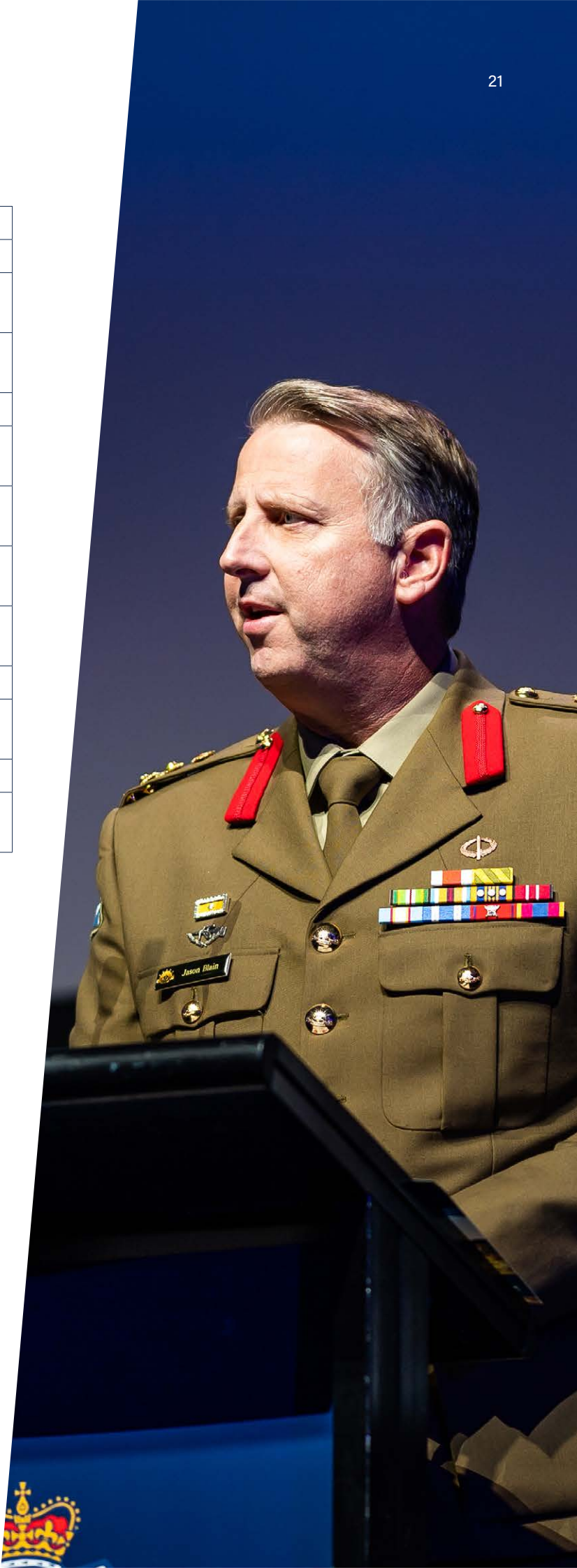
31. PRESENTATION 3: SUB BRANCH AND COMMUNITY PARTNER PANEL DISCUSSION

32. OPEN FLOOR GENERAL DISCUSSION

33. DETAILS OF 2023 STATE CONGRESS

34. DELEGATE LUNCHEON | SUB BRANCH INFORMATION KIT COLLECTION

35. 2022 STATE CONGRESS CONCLUDES



Want to learn about new opportunities for your Sub Branch?

Don't forget to collect your Sub Branch Information Kit at the Delegate Luncheon on Sunday from 11:30am.



2021 ANNUAL REPORT

2021 Annual Report

The 2021 RSL Queensland Annual Report can be found at www.rslqld.org/News/Annual-Reports

A printed copy will be provided to delegates attending the AGM.

RSL QUEENSLAND
Standing Shoulder to Shoulder

ANNUAL
REPORT
2021





2022 AGM TERMS AND CONDITIONS

2022 AGM TERMS AND CONDITIONS

RSL QUEENSLAND – GENERAL TERMS AND CONDITIONS

These are the conditions (the Agreement) governing the attendee's or participant's (you, your) attendance at and participation in the 2022 Returned & Services League of Australia (Queensland Branch) (RSL Queensland) State Congress on 25-26 June 2022 (the Event). By attending the Event you agree to the following terms, which form a binding contract between you and RSL Queensland.

1. COVID-19

If you are attending the State Congress, RSL Queensland encourages you to stay up-to-date with the latest Queensland Health COVID-19 advice, information and resources – available at www.qld.gov.au/health/conditions/health-alerts/coronavirus-covid-19. By attending the Event you agree to abide by and consent to any COVID-19 or influenza related requirements at the Event venue, and acknowledge that if you do not follow these requirements your continued attendance at the Event is subject to the discretion of RSL Queensland and the venue.

2. PRIVACY

You consent to the collection of your personal information for the purpose of conducting the Event, and the disclosure of your personal information to RSL Queensland for the purposes stated in the RSL Queensland Privacy Policy including to contractors and others involved in organising and participating in the Event.

RSL Queensland is required to comply with the Privacy Act 1988 (Cth) in relation to the collection, use, storage, security, and disclosure of personal information.

If you have any queries about any privacy issues that relate to this consent form, please email privacy@rslqld.org.

3. PHOTOGRAPHY AND RECORDING

You acknowledge that you may be filmed, recorded and/or photographed by RSL Queensland or any other party, including contractors engaged by RSL Queensland for the purposes of taking photographs and recordings during the Event.

You irrevocably authorise and grant RSL Queensland the right to:

- make recordings of you (picture and/or voice) on photographs, film and/or video tape, for audio and visual production or to broadcast live or delayed streaming of the Event. (the Recording)
- edit the Recording into a photo gallery / short film / webinar (which may include other recordings and material);
- use your name and likeness, voice or other information concerning you;
- screen or place online (including on social media) the Recording;
- use all or part of the Recording for RSL editorial, promotion, publicity and advertising purposes;
- share all or part of the Recording with organisations which share similar objects to RSL Queensland, such as:
 - o Mates4Mates Limited ACN 160 646 999; and/or
 - o The Returned & Services League of Australia Ltd ACN 008 488 097; and/or
 - o any state or territory branch of the Returned & Services League of Australia Ltd; and/or
 - o any Sub Branch or District Branch within the jurisdiction of RSL Queensland
- You release RSL Queensland from any infringement or violation of personal and / or property rights of any sort whatsoever based upon the use of the Recording.

- You acknowledge that RSL Queensland owns and shall own all rights, title and interest (including copyright) in the Recording and you understand you will receive no monies for this Recording.
- You further acknowledge that RSL Queensland is not obliged to use the Recording.
- You are not permitted to record or broadcast (audio and/or video) of any part of the Event. You are permitted to take photographs during the Event (Attendee Photographs) for the purposes of preparing company or annual reports, Sub Branch media pieces and marketing pieces (Materials). RSL Queensland reserves the right to review the Attendee Photographs and how the Attendee Photographs will be used in the Materials prior to the publication of the Materials. RSL Queensland reserves the right to use the Attendee Photographs for promotional purposes on the RSL Queensland website or via other channels in its sole discretion. You must uphold a professional and respectful environment when taking Attendee Photographs.

4. PROGRAM CHANGES

You acknowledge and agree that RSL Queensland, in its sole discretion, may change the format, participants, content, location and time or any other aspect of the Event and will not be liable to you for any damages, costs, losses or expenses of any kind incurred or suffered by you in connection with any such change made by RSL Queensland.

5. INTELLECTUAL PROPERTY

All intellectual property rights in and to the Event, the Event content, and all materials distributed at or in connection with the Event are owned by RSL Queensland or the Event sponsors or speakers presenting at the Event. You may not use or reproduce any trademarks or other trade names appearing at the Event, in any Event content or in any materials distributed at or in connection with the Event for any reason without the prior written permission of RSL Queensland.

6. ATTENDEE REQUIREMENTS

You agree that you will not share or publish any statement or comment on social media or in a public forum, or make any statement or comment to the media, that would bring into disrepute the good name and reputation of RSL Queensland

You must comply with applicable health and safety laws, report all accidents or emergencies or other incidents to RSL Queensland or to the venue staff.

You must comply with any particular conditions, rules, signs, notices, regulations or usage requirement of the venue or RSL Queensland in connection with the Event and follow any reasonable directions given by venue staff or RSL Queensland.

Smoking is not permitted in the venue (except at officially designated smoking areas, if any).

You agree that you will not disrupt the agenda of the Event or the intent of the program. RSL Queensland reserves the right, without any liability, to refuse admission to, or to eject you from all or any part of the Event, in its absolute discretion, including (without limitation) for failure to comply with this Agreement or, if in the opinion of RSL Queensland, you represent a security risk, nuisance or annoyance to the running of all or any part of the Event.

7. DISCLAIMER OF WARRANTIES, LIMITATION OF LIABILITY

You agree that you use the venue and all associated facilities at your own risk. Despite anything else in this Agreement, RSL Queensland accepts no liability to you or any third party for any loss of or damage to any of your equipment, materials or other belongings brought to the venue, whether by fire, theft, accident, injury or otherwise.

RSL Queensland makes no warranties in respect of any aspect of the Event or any materials related thereto or offered at the Event (including but not limited to, IT equipment and streaming services related to the Event) and, to the fullest extent possible under the laws governing this Agreement, disclaims all implied warranties, including but not limited to warranties of fitness for a particular purpose. RSL Queensland does not accept any responsibility or liability for reliance by you or any person on any aspect of the Event or any information provided at the Event.

All guarantees, representations, conditions and warranties of any nature are expressly excluded. However, nothing in this Agreement limits, excludes or modifies or purports to do so, the guarantees as provided under the Competition and Consumer Act 2010 (Cth) and the Australian Consumer Law (the Act). If the Act imposes any inalienable consumer rights then to the extent of any inconsistency with this Agreement, this Agreement is to be read down to permit those rights.

You release RSL Queensland from any action, suits, proceedings, claims, demands, costs and expenses, incurred in connection with RSL Queensland's acts, omissions or negligence in connection with this Agreement or the Event. You further indemnify RSL Queensland, its employees, agents, contractors and sub-contractors against and agree to make good, any action, suits, proceedings, claims, demands, costs and expenses (including legal costs, professional costs and other expenses on a full indemnity basis), incurred in connection with this agreement.



2022 AGM RULES OF PROCEDURE AND DEBATE AND CONDUCT OF MEETINGS

2022 AGM

RULES OF PROCEDURE AND DEBATE AND CONDUCT OF MEETINGS

1. **Order of Business** – As per the Agenda.
2. **Addressing Chair** – A member desiring to speak shall move to the microphone and address the Chair. If two or more members rise at the same time, the Chair shall call upon the member who, in his opinion, shall be first to speak.
3. **Respect to Chair** – Any member speaking shall at once resume his seat if the Chair rises to speak or if a point of order is raised, and shall not resume his speech until the Chair shall resume his seat or the point of order has been decided.
4. **Discussion Confined to Motions, Amendments** – Subject to the Chair's right to permit discussion upon any matter he deems of importance to the meeting, no discussion shall take place except on a motion or amendment moved and seconded, and put in writing if so requested.
5. **Motions** – All motions and amendments shall, if so required by the meeting concerned, be submitted in writing, signed by the mover and seconder, and (a) shall be of an affirmative character and (b) once having been submitted shall be the property of the meeting, and shall be withdrawn only by leave of the meeting or by amendment. No motion vitally affecting the policy interests of the League shall be submitted to a meeting without adequate notice.
6. **Motions Not Seconded** – A motion not seconded shall not be debated, and no entry thereof shall be made in the Minutes of the Meeting.
7. **Restriction Upon Speeches** – The mover of an original motion shall be allowed four minutes to introduce the motion and two minutes for the right of reply, and the speakers for or against such proposal shall be limited to three minutes, except that at any time the Conference may resolve, on the motion of a delegate, that the speaker's time be extended by a specified number of minutes and any such proposal for an extension of time shall be put to the Conference concerned without debate. No member shall propose more than one amendment upon a motion, and no member shall speak more than once upon

a motion or once upon each amendment thereto, except with the permission of the Chair or except he be the mover of the motion, who shall be entitled to the right of reply, provided that, for the purpose of this Rule, an amendment that has become the substantive motion shall be deemed to be a separate motion. Notwithstanding, however, the right to reply given to the mover in the foregoing, the Chair may, should he consider that there is no practical difference of opinion among the members, stop the discussion and submit the proposition to the meeting.

8. **Seconding Without Remarks** – A member who uses the words "I second the motion" or "amendment", as the case may be, shall not be deemed to have spoken to the question before the Chair and may exercise his right to speak at a later stage, always providing he is not the third consecutive speaker on the one side. For the general purpose of debate, however, he shall be deemed the second speaker in the affirmative.
9. **Debate** – When a motion has been duly proposed and seconded, the Chair shall proceed to take the votes, unless some member rises to oppose it or to propose an amendment. No more than two members shall speak in succession either for or against any question before the meeting, and if, at the conclusion of the second speaker's remarks, no member rises to speak on the other side; the motion or amendment shall be at once put to the meeting.
10. **Time of Amendment** –
 - a. A motion may be amended at any time during the debate thereon by:
 - i. Striking out certain words;
 - ii. Adding certain words; or
 - iii. Striking out certain words and inserting others in their place.
 - b. Any member who wishes to propose a further amendment to the motion shall have power to give notice of amendment and state its nature before the amendment before the Chair has been put to the vote.

11. **Amendments** – Only one amendment shall be debated at the one time. If the amendment be carried, it shall become the substantive motion, the original motion lapsing, and there shall be no necessity to put the original motion to the meeting.
12. **Other Amendments** – Whether an amendment is carried or not, other amendments may be submitted, and at a time, to be decided in like manner until the subject is finally disposed of.
13. **Amendments Lost** – In the case of all amendments being lost, the Chair shall put the original motion to the vote.
14. **Motion Discharged From Agenda** – A motion may be superseded at any time:
 - a. By another that it be discharged from the notice paper;
 - b. By a motion for the adjournment of the question under consideration;
 - c. By the adjournment of the meeting; or
 - d. By a motion “That the next business be proceeded with,” being resolved in the affirmative.
15. **Frequency of Speech** – A member shall not speak more than once upon any motion before the meeting, except:
 - a. In reply upon an original motion;
 - b. In committee of the whole;
 - c. In explanation; or
 - d. Upon a point of order raised during a debate.
16. **Explanation** – Any member who has spoken to a motion may again be heard to explain himself in regard to some part of his speech which the Chair agrees may have been misquoted or misunderstood but such member shall not introduce any new matter or interrupt any delegate who may be speaking, and no debatable matter shall be brought forward or debate arise upon such explanation.
17. **Motion for Question to be Put** – A motion “that the question be now put” may be moved at any stage of a debate, and shall be put immediately to the meeting without discussion. If lost, the debate shall continue as if such motion had not been moved. If carried, the mover shall have the right to reply, then the amendment, if there be an amendment, or motion, if no amendment has been moved thereon, or all amendments have been disposed of shall be put to the meeting without further discussion. No delegate who has spoken to the motion or amendment immediately before the Chair shall be permitted to move “That the question be now put”.
18. **Restriction on Moving that Question be Put** – At any Conference, no motion that the question be now put shall be proposed or seconded by a Delegate from the same District or Sub Branch as that represented by the proposer or seconder of the original motion.
19. **Notice of Motion** – A member may, at any meeting, give a notice of motion for a future meeting by reading such notice to the meeting and handing a copy thereof to the Chair. Such notice of motion shall take precedence in the order in which it stands in the minute book in relation to other similar notices, unless otherwise ordered by the meeting, and will lapse if the member, or some member on his behalf, be not present when the order for notice is read.
20. **Delegate’s Absence** – If the Chair of the Conference declares that an item on the Conference agenda paper may lapse because of the absence of the Delegate proposing the item, the Chair may accord to another Delegate the right to propose such item to the Conference.
21. **Precedence of Business Adjourned Meeting** – When a motion for the adjournment of the meeting has been carried, the business then undisposed of shall have precedence in its order at the next meeting.
22. **Rescinding Resolutions** – Any member wishing to rescind a resolution which has been previously passed by the meeting, must give notice of motion that, at the next meeting, he will move that such a resolution be rescinded. Such notice of motion shall require a majority of two thirds of the votes of members present at the meeting to rescind the resolution in question.
23. **Cannot Represent Two Sub Branches** – No Delegate shall, at the one time, or in connection with the one motion and/ or any amendments thereto, represent or vote on behalf of more than one Sub Branch or District.
24. **Conducting Vote** – The Chair shall put all questions in a distinct and audible voice to the meeting by asking the “Ayes” to vote first and, afterwards, the “Nos”, and shall thereupon give his opinion as to which are in the majority, and shall declare a show of hands or a ballot if same is asked for.
25. **No Debate During Voting** – No members shall speak to any question after it has been put by the Chair, nor during a vote, except to a point of order.
26. **Voting Procedure** – No member shall be allowed to vote on any show of hands or ballot who was not present when the question was first put. Every member present must vote, but in the event of a member’s refusal to vote, he shall be assumed to have voted in the negative. No member shall be allowed to enter or leave the room while a vote is being taken.
27. **Introduction of Authorised Subjects Only** – No member shall be allowed to obtain a discussion upon any subject through the medium or correspondence, but he may introduce the matter, in his place at the meeting, by moving the suspension of Standing Orders.
28. **Meeting to Resolve as Committee** – The meeting may, at any time, resolve- itself into a Committee of the whole, and such resolution may include the exclusion of the press. So far as possible, however, business to be dealt with in Committee shall be held over until all other business has been transacted.
29. **Adjournment of Meeting or Debate** – A motion for the adjournment of the meeting may be proposed at any time during a meeting, or for the adjournment of a debate at any time during such debate, and shall be, at once, put to the meeting by the Chair.
30. **Disorderly Conduct** – If any member at any such meeting:
 - a. Persistently and wilfully obstructs the business of any meeting;
 - b. Is guilty of disorderly conduct;
 - c. Uses objectionable words and refuses to withdraw such words;
 - d. Persistently and wilfully refuses to conform to these Standing Orders or any one or more of them;
 - e. Persistently and wilfully disregards the authority of the Chair; the Chair may report to the meeting that such member has committed an offence.
31. **Apology or Explanation for Offence** – When any member has committed an offence, he shall be called upon to stand up in his place and make any explanation or apology he may think fit and, afterwards, a motion may be moved “That the member be suspended for the sitting of the meeting”. No amendment, adjournments or debate shall be allowed on such motion, which shall be immediately put by the Chair.
32. **Suspension** – If any member be suspended, his suspension on the first occasion shall be for the remainder of that sitting; on the second occasion for the sitting of two consecutive meetings; and on the third occasion may, in the case of a member of the State AGM, Board, District Branch or Sub Branch Committees, have his seat thereon declared vacant.
33. **Points of Order** – In all cases where a point of order is raised, the member raising the same shall state his point of order clearly and distinctly and with the omission of any irrelevant details. If a member be speaking, such member shall take his seat until the point of order is decided. The Chair shall decide the matter promptly, and his decision shall be final, unless his ruling is disagreed with. Points of order shall deal with the conduct or procedure of the debate.

- The member rising to put the point of order shall be required to prove one or more of the following:
- a. That the speaker is using unparliamentary language;
 - b. That he is speaking beside the question;
 - c. That he is transgressing some Rule of the Branch or Sub Branch; or
 - d. That he is infringing the Standing Orders or, in the absence of a Standing Order bearing on the point, is acting contrary to the general custom of debate. (Points of correction, such as a protest that a speaker is not stating the truth, are not points of order.)
34. **Disagreement with Chair's Ruling** – When a motion is moved and seconded "That the Chair's ruling be disagreed with", the Chair shall forthwith leave the Chair and the debate on the original question then before the Chair shall be suspended. Another Chair shall then be appointed by the meeting and the question "That the Chair's ruling be disagreed with" shall be discussed and decided, after which the former Chair shall resume the Chair and the debate on the original question shall be proceeded with as if the same had not been suspended.
35. **Suspension of Standing Orders** – It shall be competent, by a two-third majority vote of the members present and voting, to suspend the Standing Orders, provided the effects of such suspension shall not be the rescission of Rule 34, and provided, further, that the suspension of the Standing Orders shall be limited in its operation to the particular purpose for which the suspension has been sought.
36. **Re-Committing Resolution** – No resolution passed by a meeting shall be again debated or re-committed at the same meeting unless two thirds of the members present and entitled to vote so agree.
37. **Objection to Validity of Vote** – Subject to these Rules, the Chair shall be sole and absolute judge as to the validity of any vote cast on any question, and unless objection to the validity of any vote is raised immediately after the Chair has declared the result of the

- vote thereon, its validity cannot be again raised at any subsequent stage of the meeting.
38. **Voting Majorities** – A rule which calls for either three-quarter or two- third majority, simply means that three quarters or two thirds respectively of the members present at a meeting shall be in favour. The following rules call for either three-quarter or two-third majority:
- Three-Quarter Majority*
- 1. Expulsion of Sub Branch
 - 2. Special Resolutions (General Meetings)
- Two-Third Majority*
- 1. Suspension of Standing Orders at the AGM
 - 2. Removal of Sub Branch Officers
 - 3. Alteration of Resolution
 - 4. Dismissal of CEO
 - 5. Amendment of Constitution
 - 6. Rescinding Resolutions
 - 7. Suspension of Standing Orders
 - 8. Re-committing of Resolution

APPENDICES
APPENDIX A

Annual Financial Report for the year ended 31 December 2021.



RSL Queensland continued to experience positive financial growth in 2021.

Our significant year-on-year net asset growth puts us in an excellent position to continue growing our service delivery and programs to support veterans and their families, so they can get on with more of the good.



ANNUAL FINANCIAL REPORT

**OF THE RETURNED & SERVICES LEAGUE OF AUSTRALIA
(QUEENSLAND BRANCH) FOR THE YEAR ENDED 31 DECEMBER 2021**

Returned & Services League of
Australia (Queensland Branch)
ABN 79 902 601 713

Annual report
for the year ended 31 December 2021

Returned & Services League of Australia (Queensland
Branch)
ABN 79 902 601 713

Financial report - 31 December 2021

Contents	Page
Financial report	
Consolidated statement of profit or loss and other comprehensive income	44
Consolidated balance sheet	45
Consolidated statement of changes in equity	46
Consolidated statement of cash flows	47
Notes to the consolidated financial statements	48
Directors' declaration	70
Independent auditor's report to the members	72

This financial report is the consolidated financial report of the consolidated entity consisting of Returned & Services League of Australia (Queensland Branch) and its subsidiary. The financial report is presented in the Australian dollar (\$).

Returned & Services League of Australia (Queensland Branch) operates under Letters Patent issued pursuant to the *Religious, Educational and Charitable Institutions Act 1861 (Qld)* and is domiciled in Queensland, Australia.

Its registered office is:
283 St Pauls Terrace
Fortitude Valley, Queensland, 4006.

The financial report was authorised for issue by the directors on 19 May 2022. The directors have the power to amend and reissue the financial report.

Returned & Services League of Australia (Queensland Branch)
Consolidated statement of profit or loss and other comprehensive income
For the year ended 31 December 2021

	Notes	2021 \$	2020 \$
Revenue from contracts with customers	3	207,379,510	169,164,116
Other income	4(a)	5,933,868	5,962,051
Other gains/(losses) – net	4(b)	2,886,875	849,516
Lottery prizes, marketing and commission expenses		(90,469,968)	(72,454,211)
Employee benefits expense		(50,965,089)	(37,768,109)
Donations and welfare expenses	5(b)	(7,369,123)	(5,399,551)
IT and communications expenses		(5,388,401)	(5,050,503)
Depreciation and amortisation expense		(6,073,851)	(6,308,004)
Contractors and consultants		(10,570,882)	(5,099,498)
Property expenses		(4,057,813)	(3,316,763)
Meeting and travel expenses		(1,835,001)	(811,280)
Bank and merchant fees		(1,706,175)	(1,351,916)
Support services expenses		(409,016)	(212,720)
Other expenses		(3,679,234)	(2,336,559)
Finance costs	4(c)	(141,500)	(169,809)
Surplus for the year		33,534,200	35,696,760
Other comprehensive income			
<i>Item that may be reclassified to profit or loss</i>			
Changes in the fair value of financial assets at fair value through other comprehensive income	20(a)	(59,266)	(60,044)
Other comprehensive (loss) for the year, net of tax		(59,266)	(60,044)
Total comprehensive income for the year		33,474,934	35,636,716

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

Returned & Services League of Australia (Queensland Branch)
Consolidated balance sheet
As at 31 December 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	152,616,609	50,800,603
Trade and other receivables	7	2,335,870	2,563,566
Inventories	8	42,344,615	36,424,782
Financial assets at amortised cost	9	82,583	73,375,800
Other assets	16	14,970,363	13,804,912
Total current assets		212,350,040	176,969,663
Non-current assets			
Inventories	8	24,072,094	20,635,918
Property, plant and equipment	10	29,862,060	28,167,343
Right-of-use assets	12	2,883,208	2,373,780
Investment properties	11	8,998,259	9,277,839
Intangible assets	13	12,882,185	16,776,990
Financial assets at fair value through profit or loss	14	18,675,224	15,438,531
Financial assets at fair value through other comprehensive income	15	7,956,052	8,638,437
Other assets	16	3,801,122	4,702,128
Total non-current assets		109,130,204	106,010,966
Total assets		321,480,244	282,980,629
LIABILITIES			
Current liabilities			
Trade and other payables	17	8,275,207	5,764,392
Contract liabilities	3(a)	13,395,074	12,414,757
Lease liabilities	12	1,939,460	945,496
Deferred revenue	18	810,533	561,535
Employee benefit obligations	19	3,333,797	2,638,043
Total current liabilities		27,754,071	22,324,223
Non-current liabilities			
Lease liabilities	12	1,123,715	1,657,551
Employee benefit obligations	19	519,905	391,236
Total non-current liabilities		1,643,620	2,048,787
Total liabilities		29,397,691	24,373,010
Net assets		292,082,553	258,607,619
EQUITY			
Other reserves	20(a)	(69,905)	(10,639)
Retained earnings	20(b)	292,152,458	258,618,258
Total equity		292,082,553	258,607,619

The above consolidated balance sheet should be read in conjunction with the accompanying notes.

Returned & Services League of Australia (Queensland Branch)
Consolidated statement of changes in equity
For the year ended 31 December 2021

	Other reserves \$	Accumulated funds \$	Total equity \$
Balance at 1 January 2020	49,405	222,921,498	222,970,903
Surplus for the year	-	35,696,760	35,696,760
Other comprehensive income/(loss)	(60,044)	-	(60,044)
Total comprehensive (loss)/income for the year	(60,044)	35,696,760	35,636,716
Balance at 31 December 2020	(10,639)	258,618,258	258,607,619
Balance at 1 January 2021	(10,639)	258,618,258	258,607,619
Surplus for the year	-	33,534,200	33,534,200
Other comprehensive income/(loss)	(59,266)	-	(59,266)
Total comprehensive (loss)/income for the year	(59,266)	33,534,200	33,474,934
Balance at 31 December 2021	(69,905)	292,152,458	292,082,553

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

Returned & Services League of Australia (Queensland Branch)
Consolidated statement of cash flows
For the year ended 31 December 2021

	Notes	2021 \$	2020 \$
Cash flows from operating activities			
Surplus for the year		33,534,200	35,696,760
Depreciation and amortisation		6,073,851	6,308,004
Net loss on disposal of intangibles and plant and equipment		2,812,944	90,028
Fair value gains on financial assets at fair value through profit or loss		(2,813,574)	(848,675)
Change in operating assets and liabilities:			
Decrease in trade and other receivables		79,032	703,814
Increase in inventories		(9,356,008)	(9,762,943)
Decrease in contract assets, prepayments and other operating assets		(115,780)	(5,621,025)
Increase in trade and other payables and contract liabilities		3,740,128	639,429
Increase in other operating liabilities		824,423	1,222,012
Net cash inflow from operating activities		34,779,216	28,427,404
Cash flows from investing activities			
Payments for property, plant and equipment		(3,823,657)	(891,145)
Transfers from/(to) investments		73,493,217	(16,854,760)
Payments for intangibles		(1,600,133)	(1,411,972)
Proceeds from sale of property, plant and equipment		-	730,010
Net cash inflow (outflow) from investing activities		68,069,427	(18,427,867)
Cash flows from financing activities			
Principal elements of lease payments		(1,032,637)	(854,861)
Net cash (outflow) from financing activities		(1,032,637)	(854,861)
Net increase in cash and cash equivalents		101,816,006	9,144,676
Cash and cash equivalents at the beginning of the financial year		50,800,603	41,655,927
Cash and cash equivalents at end of year	6	152,616,609	50,800,603

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021

1 Summary of significant accounting policies

This note provides a list of all significant accounting policies adopted in the preparation of this consolidated financial report. These policies have been consistently applied to all the years presented, unless otherwise stated. The financial report are for the Group consisting of Returned & Services League of Australia (Queensland Branch) and its subsidiary.

(a) Basis of preparation

This general purpose financial report has been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board, the *Collections Act 1966 (Qld)*, the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act 2012)* and the *Charitable Fundraising Act 1991 (NSW)*. Returned & Services League of Australia (Queensland Branch) is a not-for-profit entity for the purpose of preparing the financial report.

(i) Compliance with Australian Accounting Standards - Reduced Disclosure Requirements

The consolidated financial report of the Group complies with Australian Accounting Standards - Reduced Disclosure Requirements as issued by the Australian Accounting Standards Board (AASB).

(ii) Historical cost convention

The financial report has been prepared on a historical cost basis, except for certain financial assets measured at fair value.

(iii) New and amended standards adopted by the Group

The Group has applied the following standards and amendments for the first time in their annual reporting period commencing 1 January 2021:

- AASB 2020-4 *Amendments to Australian Accounting Standards - Covid-19-Related Rent Concessions* [AASB 16], and
- AASB 2020-8 *Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform - Phase 2* [AASB 4, AASB 7, AASB 9, AASB 16 & AASB 139].

The adoption of these amendments did not have any impact on the current year or any prior year and is not likely to affect future years.

The International Financial Reporting Standards Interpretations Committee (IFRIC) issued two agenda decisions which impact the accounting treatment of Software as a Service arrangements (SaaS). These decisions were:

- customer's right to receive access to the supplier's software hosted on the cloud (March 2019) - this decision considers whether a customer receives a software asset at the contract commencement date or a service over the contract term;
- configuration or customisation costs in a cloud computing arrangement (April 2021) - this decision discusses whether configuration or customisation expenditure relating to SaaS arrangements can be recognised as an intangible asset and if not, over what time period the expenditure is expensed.

As a result of the change in accounting policy \$2,442,204 of customisation and configuration services received during the period have been expensed to the consolidated statement of profit or loss and other comprehensive income for the year ended 31 December 2021. Cashflows of \$2,442,204 were included in payments to suppliers and employees which would have otherwise been classified as investing activities via the purchases of intangibles. The directors have reviewed the impact of the agenda decision retrospectively and have concluded that this was not material to the Group and will not require restatement. The new accounting policy is presented in note 1(m)(i).

(iv) New standards and interpretations not yet adopted

There are no standards that are not yet effective and that would be expected to have a material impact on the entity in the current or future reporting years and on foreseeable future transactions.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(a) Basis of preparation (continued)

(v) Critical accounting estimates

The preparation of the financial report requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial report, are disclosed in note 2.

(vi) Comparatives

Comparatives have been reclassified, where appropriate, to enhance comparability.

(b) Principles of consolidation

The consolidated financial report incorporates the assets and liabilities of all subsidiaries of Returned & Services League of Australia (Queensland Branch) ('parent entity') as at 31 December 2021 and the results of its subsidiary for the year then ended. Returned & Services League of Australia (Queensland Branch) and its subsidiary together are referred to in this financial report as the Group or the consolidated entity.

(i) Subsidiaries

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity where the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

Intercompany transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

The Returned & Services League of Australia (Queensland Branch) has a single subsidiary, Mates4Mates Limited, of which the Returned & Services League of Australia (Queensland Branch) is the single member of the company.

(c) Revenue recognition

Revenue from contracts with customers is recognised by reference to each distinct performance obligation in the contract with the customer. Revenue from contracts with customers is measured at its transaction price, being the amount of consideration which the Group expects to be entitled in exchange for transferring promised goods or services to a customer, net of goods and service tax, returns, rebates and discounts. Transaction price is allocated to each performance obligation on the basis of the relative standalone selling prices of each distinct good or services promised in the contract. Depending on the substance of the contract, revenue is recognised when the performance obligation is satisfied, which may be at a point in time or over time.

The Group recognises other revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the Group's activities as described below. The Group bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is recognised for the major business activities using the methods outlined below.

(i) Lottery ticket sales

Revenue primarily comprises funds raised from sales of lottery tickets. Revenue is recognised at a point in time once the lottery has closed and the lottery is drawn. Revenue for lotteries which have not been closed and drawn are treated as a contract liability.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(c) Revenue recognition (continued)

(ii) Sale of goods

Revenue from the sale of goods is recognised at the point in time when the Group delivers a product to the customer.

(iii) Rental income

Rental income on investment properties is accounted for on a straight-line basis over the lease term. Contingent rentals are recognised as income in the periods when they are earned.

(iv) Interest income

Interest income is recognised using the effective interest method. When a receivable is impaired, the Group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument, and continues unwinding the discount as interest income. Interest income on impaired loans is recognised using the original effective interest rate.

(v) Dividends

Dividends are recognised as revenue when the right to receive payment is established.

(d) Grants

Grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Group will comply with all attached conditions. Assets arising from grants in the scope of AASB 1058 are recognised at their fair value when the asset is received. Grants where there are specific performance obligations are treated as within the scope of AASB 15.

(e) Income tax

No provision for income tax has been raised as the Returned & Services League of Australia (Queensland Branch) operates solely as a charitable non-profit group. It is established to promote the interests and welfare of former and serving members of the Australian Defence Force and their dependants, in order to carry out commemorative and patriotic activities. Accordingly, the Returned & Services League of Australia (Queensland Branch) is registered as a Taxation Concession Charity (TCC) by the Australian Charities and Not-for-profits Commission (ACNC) and as such is not liable for income tax as the Group maintains such registration.

(f) Leases

The Group leases various premises and vehicles. Rental contracts are typically made for fixed periods of 12 months to 5 years, but may have extension options as described below.

Contracts may contain both lease and non-lease components. The Group allocates the consideration in the contract to the lease and non-lease components based on their relative stand-alone prices. However, for leases of real estate for which the Group is a lessee, it has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by the lessor. Leased assets may not be used as security for borrowing purposes.

Leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group.

Assets and liabilities arising from a lease are initially measured on a present value basis. Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable,
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date,

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(f) Leases (continued)

- amounts expected to be payable by the Group under residual value guarantees,
- the exercise price of a purchase option if the Group is reasonably certain to exercise that option, and
- payments of penalties for terminating the lease, if the lease term reflects the Group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

To determine the incremental borrowing rate, the Group:

- where possible, uses recent third-party financing received by the individual lessee as a starting point, adjusted to reflect changes in financing conditions since third party financing was received,
- makes adjustments specific to the lease, eg term and security.

Lease payments are allocated between principal and finance cost. The finance cost is charged to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- any lease payments made at or before the commencement date less any lease incentives received,
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis. If the Group is reasonably certain to exercise a purchase option, the right-of-use asset is depreciated over the underlying asset's useful life.

Payments associated with short-term leases of equipment and vehicles and all leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less. Low-value assets comprise IT equipment and small items of office furniture.

Extension and termination options

Extension and termination options are included in a number of property and equipment leases across the Group. These are used to maximise operational flexibility in terms of managing the assets used in the Group's operations. The majority of extension and termination options held are exercisable only by the Group and not by the respective lessor.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(g) Impairment of assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting year.

(h) Cash and cash equivalents

For the purpose of presentation in the consolidated statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term and highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(i) Trade receivables

Trade receivables are amounts due from customers for goods sold or services performed in the ordinary course of business. They are generally due for settlement within 30 days and are therefore all classified as current. Trade receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. The Group holds the trade receivables with the objective of collecting the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest method.

The Group applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due. The contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Group has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets. The expected loss rates are based on the payment profiles of sales over a period of 36 months and the corresponding historical credit losses experienced within this period.

(j) Inventories

(i) Goods

Inventories of goods purchased for resale are valued at cost less provision for obsolete inventory. The cost of bringing each item to its present location and condition is determined on a first-in, first-out basis. Recoverable amount is based on lower of cost and replaceable cost if the entity was deprived of the asset.

(ii) Art Union properties

Art Union properties which have not yet been included as a prize in a lottery draw at 31 December 2021 are included in the consolidated balance sheet as inventories. These are stated at the lower of net realisable value recorded as a cost less provision for impairment. Cost is assigned to an asset by specific identification including costs of acquisition, development costs, and any other costs incurred in bringing the inventory item to its present condition. Net realisable value considers the income an associated lottery draw would be estimated to make less estimated costs of running the draw.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(j) Inventories (continued)

(ii) Art Union properties (continued)

The cost of Art Union properties acquired under contracts entered into but not yet settled as at balance date are not taken up as inventories, unless all contractual conditions have been fulfilled such that there is virtual certainty of completion to enable transfer of title and benefit to the property. Such costs are recognised as prepayments.

Should an Art Union property no longer be allocated to a future draw, it is held for resale with net realisable value the estimated selling price in the ordinary course of business.

(k) Property, plant and equipment

Property, plant and equipment is stated at historical cost less accumulated depreciation and accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting year in which they are incurred.

Depreciation is calculated using the straight-line method to allocate the cost of the assets, net of their residual values, over their estimated useful lives or, in the case of leasehold improvements, the shorter lease term as follows:

• Buildings	2.5%
• Plant and equipment	10% - 40%
• Leasehold improvements	5%
• Motor vehicles	12.5% - 20%

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 1(g)).

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss.

(l) Investment properties

Investment properties are held for long-term rental yields and are not occupied by the Group. They are carried at cost including transaction costs, less accumulated depreciation and impairment charges.

The cost of properties acquired under contracts entered into but not yet settled as at balance date are not taken up as investment properties unless all contractual conditions have been fulfilled such that there is virtual certainty of completion to enable transfer of title and benefit to the property. Such costs are recognised as prepayments.

Investment properties (other than land) are depreciated over their useful lives to the Group commencing from the time the asset is held ready for use. Depreciation is calculated on a straight line basis over the expected useful economic life of the assets at 2.5%.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(m) Intangible assets

(i) Software

Software including cloud software

Software as a Service (SaaS) arrangements are service contracts providing the Group with the right to access the cloud provider's application software over the contract period. On commencement of a new contract with a cloud-based provider, the Group will assess whether there is control surrounding the underlying software and whether this will provide a future economic benefit to the Group. Where the Group will obtain a future economic benefit and can restrict access to the software, an intangible asset will be recognised. All customisation and configuration relating to this asset will be capitalised where the implementation has been performed by the SaaS provider and the improvements are considered 'not distinct' within the software. The Group defines the configuration and customisation to be 'not distinct' when the adaptations to the software significantly enhance or modify the product and are no longer easily identifiable from the original software. Where the Group incurs costs surrounding a SaaS arrangement that do not result in the recognition of an intangible asset, the Group then considers who provided the configuration and customisation services and whether these services are 'distinct' or 'not distinct'. Where the services are provided by the SaaS supplier and are considered 'not distinct', the cost will be expensed over the contract term of the software. However, where the services are considered 'distinct', the costs will be expensed when the service is received. The Group will review the costs incurred relating to SaaS arrangements at the end of every reporting period to assess whether they meet the definition of an intangible asset. Any changes to the amortisation or depreciation rates that are applied will be treated as a change in accounting estimate. The Group has historically capitalised all configuration and customisation as an intangible asset in the consolidated balance sheet.

In-house software

Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group are recognised as intangible assets when the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use
- management intends to complete the software and use or sell it
- there is an ability to use or sell the software
- it can be demonstrated how the software will generate probable future economic benefits
- adequate technical, financial and other resources to complete the development and to use or sell the software are available, and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs of materials, hardware and services used or consumed in generating the software have been recognised, including costs of employee benefits. Development costs not meeting these criteria for capitalisation are expensed as incurred and included in the ordinary business operations. Costs associated with maintaining software programmes are recognised as an expense as incurred. A software development pool has been used to allocate software expenditure that is incurred on developing (or on having developed) in-house software that is intended to be used solely for a taxable purpose. Software has a finite life and is carried at cost less any accumulated amortisation and any impairment losses.

The Group amortises software with a limited useful life using the straight-line method at 10% - 40%.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

1 Summary of significant accounting policies (continued)

(n) Investments and other financial assets

(i) Classification

The Group classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income, or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

(ii) Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss are expensed in profit or loss.

(iii) Debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are two measurement categories into which the Group classifies its debt instruments:

Bank fixed rate term deposits (note 9)

Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented in other gains/(losses) in the consolidated statement of profit or loss and other comprehensive income.

Corporate bonds and bank notes (note 15)

FVOCI: Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in profit or loss. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in other gains/(losses).

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
 (continued)

1 Summary of significant accounting policies (continued)

(n) Investments and other financial assets (continued)

(iv) Equity instruments

Equity securities and managed funds (note 14)

The Group subsequently measures all equity investments at fair value. The Group's management has not elected to present fair value gains and losses on equity investments in other comprehensive income. Changes in the fair value of financial assets at fair value through profit or loss are recognised in other gain/(losses) in the consolidated statement of profit or loss and other comprehensive income as applicable.

Dividends from such investments continue to be recognised in profit or loss as other income when the Group's right to receive payments is established.

(v) Impairment

The Group assesses on a forward looking basis the expected credit losses associated with its assets carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables only, the Group applies the simplified approach permitted by AASB 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

(o) Trade and other payables

These amounts represent liabilities for goods and services provided to the Group prior to the end of financial year which are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition. Trade and other payables are presented as current liabilities unless payment is not due within 12 months from the reporting date. They are recognised initially at their fair value and subsequently measured at amortised cost using the effective interest method.

(p) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities for annual leave are presented as current employee benefit obligations in the consolidated balance sheet. The liabilities for wages payable are presented as current other payables in the consolidated balance sheet.

(ii) Other long-term employee benefit obligations

The Group has liabilities for long service leave and annual leave that are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are therefore measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period of corporate bonds with terms and currencies that match, as closely as possible, the estimated future cash outflows. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in profit or loss.

The obligations are presented as current liabilities in the consolidated balance sheet if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
 (continued)

1 Summary of significant accounting policies (continued)

(p) Employee benefits (continued)

(iii) Retirement benefit obligations

Contributions to the defined contribution section of the Group's superannuation plan and other independent defined contribution superannuation funds are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(q) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the consolidated balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
 (continued)

2 Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which, by definition, will seldom equal the actual results. Management also needs to exercise judgement in applying the Group's accounting policies.

(a) Significant estimates and judgements

Estimates and judgements are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the entity and that are believed to be reasonable under the circumstances.

(b) Critical accounting estimates and assumptions

The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

(i) Estimated impairment of assets

The Group tests annually whether assets suffered any impairment, in accordance with the accounting policy stated in note 1(g) and note 1(n).

(ii) Capitalisation of SaaS arrangements

Note 1(m)(i) describes the Group's accounting policy in respect of configuration and customisation costs incurred in implementing SaaS arrangements. In applying the Group's accounting policy, the directors have made the following key judgements.

1. Evaluating whether group has control over the software

In considering whether the SaaS arrangement meets the definition of an intangible asset the Group has considered the following:

- which party has the contractual right to take control and direct the configuration of the software during the hosting period, and;
- whether the Group has the ability to run the software on their own hardware or through cloud-based storage.

2. Capitalisation of configuration or customisation

Where the SaaS arrangement supplier provides both configuration and customisation services, judgement has been applied to determine whether each of these services are distinct or not distinct from the underlying use of the SaaS application software. Distinct configuration and customisation costs are expensed as incurred as the software is configured or customised (i.e. upfront). Non-distinct configuration and customisation costs are expensed over the SaaS contract term. Non-distinct customisation activities significantly enhance or modify a SaaS cloud-based application. Judgement has been applied in determining whether the degree of configuration and customisation of the SaaS cloud-based application is significant or not.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
 (continued)

3 Revenue from contracts with customers

The Group derives revenue from the transfer of goods and services at a point in time as follows:

	2021 \$	2020 \$
Sale of goods	18,882	16,931
Lottery ticket sales	207,360,628	169,147,185
	207,379,510	169,164,116

(a) Assets and liabilities related to contracts with customers

	2021 \$	2020 \$
Current other assets - contract costs	14,970,363	13,804,912
Non-current other assets - contract costs	3,801,122	4,702,128
Total contract costs	18,771,485	18,507,040

Contract liability - advance ticket sales	(13,395,074)	(12,414,757)
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(i) Revenue recognised in relation to contract liabilities

The following table shows how much of the revenue recognised in the current reporting year relates to carried-forward contract liabilities that were satisfied in a prior year:

	2021 \$	2020 \$
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Revenue recognised that was included in the contract liability balance at the beginning of the year

Lottery ticket sales	12,414,757	9,539,663
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(ii) Assets recognised from costs to obtain or fulfil a contract

The Group has recognised assets in relation to costs to obtain commission contracts and costs to fulfil contracts. This is presented within other assets in the consolidated balance sheet.

	2021 \$	2020 \$
Asset recognised from costs incurred to obtain or fulfil a contract	18,771,485	18,507,040
Amortisation recognised as cost to obtain contracts during the year	17,775,002	12,966,376
Amortisation recognised as cost to fulfil contracts during the year	1,462,399	1,025,215

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

4 Other income and expense items

(a) Other income

	2021 \$	2020 \$
Rental income	2,462,144	2,316,035
Interest income	374,817	1,110,316
Dividends	809,835	606,415
Donations	899,870	612,993
Government subsidies	-	100,000
Sundry income	1,387,202	1,216,292
	<u>5,933,868</u>	<u>5,962,051</u>

(b) Other gains/(losses)

	2021 \$	2020 \$
Net loss on disposal of non-current assets and inventory	(743,654)	(90,028)
Net fair value gains on financial assets at fair value through profit or loss	2,813,574	848,675
Net impairment reversal	816,955	90,869
	<u>2,886,875</u>	<u>849,516</u>

(c) Finance costs

	2021 \$	2020 \$
Interest and finance charges paid/payable for lease liabilities	(141,500)	(169,809)
Finance costs expended	<u>(141,500)</u>	<u>(169,809)</u>

5 Income and expenditure - fundraising appeals

This disclosure is made to provide clarity on sources of fundraising appeals and expenditure directly applied towards the charitable purpose and is a requirement of *NSW Charitable Fundraising Act (1991)*. It is also considered relevant to the members of the organisation to provide additional information on direct expenses towards charitable purpose as this is not readily available from the presentation of the consolidated statement of profit or loss and other comprehensive income.

(a) Details of aggregate gross income and total expenses directly related to fundraising appeals:

	2021 \$	2020 \$
Gross proceeds of fundraising appeals (as defined by the Act)	207,696,329	169,300,128
Cost of fundraising appeals	(97,475,131)	(79,164,583)
Net surplus obtained from fundraising appeals	<u>110,221,198</u>	<u>90,135,545</u>

Fundraising appeals is primarily made up of the lottery operations. The cost of fundraising appeals includes payments made to traders where they have been engaged to assist with lottery ticket sales.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

5 Income and expenditure - fundraising appeals (continued)

(b) Expenditure directly applied to the charitable purpose

	2021 \$	2020 \$
Donations and sponsorship	(7,369,123)	(5,399,551)
Veteran services and compliance	(14,303,810)	(13,825,110)
Welfare property expenditure	(3,756,066)	(4,259,159)
Total charitable expenditure	<u>(25,428,999)</u>	<u>(23,483,820)</u>

Other expenditure of an indirect or overhead nature which supports fundraising activity and the provision of charitable activities is not included in the above tables.

6 Cash and cash equivalents

	2021 \$	2020 \$
Cash at bank and in hand	119,912,342	50,195,268
Cash held by investment manager	32,704,267	605,335
	<u>152,616,609</u>	<u>50,800,603</u>

(a) Interest rates

Cash at bank earns interest at floating rates based on daily deposit rates.

(b) Restricted cash

The cash and cash equivalents held by the Group disclosed above and in the consolidated statement of cash flows include \$986,299 (2020: \$373,249) which are held by Group on behalf of external parties or for other purposes such as guarantees and unspent government grants. These deposits are subject to restrictions and are therefore not available for general or discretionary use by the entities in the Group.

7 Trade and other receivables

	2021 Current \$	2021 Non-current \$	2021 Total \$	2020 Current \$	2020 Non-current \$	2020 Total \$
Trade receivables	205,894	-	205,894	284,545	-	284,545
Loss allowance	(2,067)	-	(2,067)	(16,109)	-	(16,109)
	<u>203,827</u>	<u>-</u>	<u>203,827</u>	<u>268,436</u>	<u>-</u>	<u>268,436</u>
Other receivables	151,861	-	151,861	165,979	-	165,979
GST receivable	982,619	-	982,619	982,924	-	982,924
Prepayments	997,563	-	997,563	1,146,227	-	1,146,227
Loans to related parties (a)	2,019,924	1,207,939	3,227,863	34,421	3,230,006	3,264,427
Loss allowance	(2,019,924)	(1,207,939)	(3,227,863)	(34,421)	(3,230,006)	(3,264,427)
	<u>2,335,870</u>	<u>-</u>	<u>2,335,870</u>	<u>2,563,566</u>	<u>-</u>	<u>2,563,566</u>

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

7 Trade and other receivables (continued)

(a) Loans to related parties

	2021 \$	2020 \$
Loans to sub branches:		
Bowen	30,000	32,000
Yeppoon	70,259	104,823
Charters Towers	1,142,950	1,142,950
Mareeba	1,984,654	1,984,654
	<u>3,227,863</u>	<u>3,264,427</u>

Bowen

The loan was established on 23 July 2013 and is secured by a mortgage over the property situated at 38 Williams St, Bowen. The loan has been fully impaired.

Yeppoon

The loan was established on 17 August 2015 and is secured by a general security agreement over the plant and equipment of the RSL Yeppoon Sub Branch. The loan has been fully impaired.

Charters Towers

The loan was established on 24 May 2012 and is secured by a mortgage over the property situated at 8-10 Prior Street, Charters Towers. The loan has been fully impaired.

Mareeba

The loan was established on 21 December 2011 and is secured by a mortgage over the property situated at 88 Byrnes St, Mareeba. The loan has been fully impaired.

8 Inventories

	2021 Current \$	2021 Non-current \$	Total \$	2020 Current \$	2020 Non-current \$	Total \$
Art Union						
Art Union	42,344,615	24,072,094	66,416,709	37,297,254	20,635,918	57,933,172
Provision for impairment - Art Union	-	-	-	(872,472)	-	(872,472)
	<u>42,344,615</u>	<u>24,072,094</u>	<u>66,416,709</u>	<u>36,424,782</u>	<u>20,635,918</u>	<u>57,060,700</u>

9 Financial assets at amortised cost

	2021 Current \$	2021 Non-current \$	Total \$	2020 Current \$	2020 Non-current \$	Total \$
Bank fixed rate term deposits	13,677	-	13,677	73,262,039	-	73,262,039
Other financial assets	68,906	-	68,906	113,761	-	113,761
	<u>82,583</u>	<u>-</u>	<u>82,583</u>	<u>73,375,800</u>	<u>-</u>	<u>73,375,800</u>

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

9 Financial assets at amortised cost (continued)

Bank fixed rate term deposits, including those managed by JB Were are made for varying periods, on average six months, depending on the group's cash requirements. These deposits earn interest at variable rates between 0.1% - 1.07% (2020: 0.5% - 2.0%). All monies are invested with A+ rated Australian banks.

The Group classifies its financial assets as at amortised cost only if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

10 Non-current assets - Property, plant and equipment

	Land and buildings \$	Plant and equipment \$	Motor vehicles \$	Assets under construction \$	Total \$
Non-current					
At 1 January 2020					
Cost	35,847,873	7,057,211	282,214	1,098,799	44,286,097
Accumulated depreciation	(6,457,780)	(3,386,866)	(167,870)	-	(10,012,516)
Accumulated impairment	(5,042,818)	-	-	-	(5,042,818)
Net book amount	<u>24,347,275</u>	<u>3,670,345</u>	<u>114,344</u>	<u>1,098,799</u>	<u>29,230,763</u>
Year ended 31 December 2020					
Opening net book amount	24,347,275	3,670,345	114,344	1,098,799	29,230,763
Additions	-	203,761	-	687,384	891,145
Transfers	(461,557)	2,056,783	-	(1,595,226)	-
Disposals	-	(250,783)	(56,810)	-	(307,593)
Depreciation charge	(988,321)	(633,016)	(25,635)	-	(1,646,972)
Closing net book amount	<u>22,897,397</u>	<u>5,047,090</u>	<u>31,899</u>	<u>190,957</u>	<u>28,167,343</u>
At 31 December 2020					
Cost	35,374,173	7,347,548	83,265	190,957	42,995,943
Accumulated depreciation	(12,476,776)	(2,300,458)	(51,366)	-	(14,828,600)
Net book amount	<u>22,897,397</u>	<u>5,047,090</u>	<u>31,899</u>	<u>190,957</u>	<u>28,167,343</u>
Year ended 31 December 2021					
Opening net book amount	22,897,397	5,047,090	31,899	190,957	28,167,343
Additions	-	-	-	3,823,657	3,823,657
Transfers	-	2,577,093	-	(2,577,093)	-
Disposals	(143,936)	(10,969)	-	(94,577)	(249,482)
Depreciation charge	(1,020,456)	(848,593)	(10,409)	-	(1,879,458)
Closing net book amount	<u>21,733,005</u>	<u>6,764,621</u>	<u>21,490</u>	<u>1,342,944</u>	<u>29,862,060</u>
At 31 December 2021					
Cost	35,022,561	9,912,921	83,265	1,342,944	46,361,691
Accumulated depreciation	(8,246,738)	(3,148,300)	(61,775)	-	(11,456,813)
Accumulated impairment	(5,042,818)	-	-	-	(5,042,818)
Net book amount	<u>21,733,005</u>	<u>6,764,621</u>	<u>21,490</u>	<u>1,342,944</u>	<u>29,862,060</u>

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

11 Investment properties

	2021 \$	2020 \$
Non-current assets - at cost		
Cost	11,314,506	11,338,944
Accumulated depreciation	(2,316,247)	(2,061,105)
	<u>8,998,259</u>	<u>9,277,839</u>
Movements:		
Carrying amount at the beginning of the year	9,277,839	9,713,719
Depreciation	(264,360)	(207,752)
Disposals	(15,220)	(228,128)
	<u>8,998,259</u>	<u>9,277,839</u>

12 Leases

(a) Amounts recognised in the balance sheet

The consolidated balance sheet shows the following amounts relating to leases:

	2021 \$	2020 \$
Right-of-use assets		
Premises	1,721,358	1,927,329
Vehicles	1,161,850	446,451
	<u>2,883,208</u>	<u>2,373,780</u>
Lease liabilities		
Current	1,939,460	945,496
Non-current	1,123,715	1,657,551
	<u>3,063,175</u>	<u>2,603,047</u>

Additions to the right-of-use assets during the 2021 financial year were \$2,019,078 (2020: \$1,288,642).

(b) Amounts recognised in the consolidated statement of profit or loss and other comprehensive income

The consolidated statement of profit or loss and other comprehensive income shows the following amounts relating to leases:

	Notes	2021 \$	2020 \$
Depreciation charge of right-of-use assets			
Premises		695,093	675,369
Vehicles		288,245	217,568
		<u>983,338</u>	<u>892,937</u>
Interest expense (included in finance cost)	4(c)	141,500	169,809

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

13 Intangible assets

	Software \$	Work in progress \$	Total \$
At 1 January 2020			
Cost	24,756,913	380,828	25,137,741
Accumulated amortisation and impairment	(6,046,173)	-	(6,046,173)
Net book amount	<u>18,710,740</u>	<u>380,828</u>	<u>19,091,568</u>
Year ended 31 December 2020			
Opening net book amount	18,710,740	380,828	19,091,568
Additions	-	1,411,972	1,411,972
Transfers	822,413	(822,413)	-
Amortisation charge	(3,726,550)	-	(3,726,550)
Closing net book amount	<u>15,806,603</u>	<u>970,387</u>	<u>16,776,990</u>
Cost	23,148,329	970,387	24,118,716
Accumulated amortisation and impairment	(7,341,726)	-	(7,341,726)
Net book amount	<u>15,806,603</u>	<u>970,387</u>	<u>16,776,990</u>
Year ended 31 December 2021			
Opening net book amount	15,806,603	970,387	16,776,990
Additions	-	1,600,133	1,600,133
Disposals	(2,548,243)	-	(2,548,243)
Transfers	1,804,410	(1,804,410)	-
Amortisation charge	(2,946,695)	-	(2,946,695)
Closing net book amount	<u>12,116,075</u>	<u>766,110</u>	<u>12,882,185</u>
At 31 December 2021			
Cost	20,798,177	766,110	21,564,287
Accumulated amortisation and impairment	(8,682,102)	-	(8,682,102)
Net book amount	<u>12,116,075</u>	<u>766,110</u>	<u>12,882,185</u>

14 Financial assets at fair value through profit or loss

	2021 \$	2020 \$
Equity securities and managed funds	<u>18,675,224</u>	15,438,531

The JB Were portfolio holds a variety of investments which generate a return based on income from those investments and changes in the market value of the investments. The Group's investment portfolio can be redeemed on an at call basis at the market value of the investment at the date of redemption less certain fees and charges.

The Group classifies the following financial assets at fair value through profit or loss (FVPL):

- equity investments that are held for trading, and
- equity investments for which the entity has not elected to recognise fair value gains and losses through OCI.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

15 Financial assets at fair value through other comprehensive income

	2021 \$	2020 \$
Non-current assets		
Corporate bonds and bank notes	<u>7,956,052</u>	<u>8,638,437</u>
	7,956,052	8,638,437

The JB Were portfolio holds a variety of investments which generate a return based on income from those investments and changes in the market value of the investments. The Group's investment portfolio can be redeemed on an at call basis at the market value of the investment at the date of redemption less certain fees and charges.

Financial assets at fair value through other comprehensive income (FVOCI) comprise:

- Equity securities which are not held for trading, and which the Group has irrevocably elected at initial recognition to recognise in this category. These are strategic investments and the Group considers this classification to be more relevant.

16 Other assets

	2021 Current \$	2021 Non-current \$	2021 Total \$	2020 Current \$	2020 Non-current \$	2020 Total \$
Contract costs	<u>14,970,363</u>	<u>3,801,122</u>	<u>18,771,485</u>	<u>13,804,912</u>	<u>4,702,128</u>	<u>18,507,040</u>

17 Trade and other payables

	2021 \$	2020 \$
Trade payables and accruals	<u>8,275,207</u>	<u>5,764,392</u>

18 Deferred revenue

	2021 \$	2020 \$
Government grants	<u>810,533</u>	<u>561,535</u>

19 Employee benefit obligations

	2021 Current \$	2021 Non-current \$	2021 Total \$	2020 Current \$	2020 Non-current \$	2020 Total \$
Leave obligations	<u>3,333,797</u>	<u>519,905</u>	<u>3,853,702</u>	<u>2,638,043</u>	<u>391,236</u>	<u>3,029,279</u>

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

20 Other reserves and accumulated funds

(a) Other reserves

	2021 \$	2020 \$
Financial assets at fair value through other comprehensive income	<u>(69,905)</u>	<u>(10,639)</u>

Movements:

<i>Financial assets at fair value through other comprehensive income</i>		
Opening balance	<u>(10,639)</u>	49,405
Net gains/losses - gross	<u>(59,266)</u>	<u>(60,044)</u>
Balance 31 December	<u>(69,905)</u>	<u>(10,639)</u>

Financial assets at FVOCI

The Group has elected to recognise changes in the fair value of certain investments in equity securities in OCI, as explained in note 15. These changes are accumulated within the FVOCI reserve within equity. The Group transfers amounts from this reserve to retained earnings when the relevant equity securities are derecognised.

(b) Accumulated funds

Movements in accumulated funds were as follows:

	2021 \$	2020 \$
Balance 1 January	<u>258,618,258</u>	222,921,498
Surplus for the year	<u>33,534,200</u>	<u>35,696,760</u>
Balance 31 December	<u>292,152,458</u>	<u>258,618,258</u>

21 Contingencies

The Group had no contingent liabilities at 31 December 2021 (2020: nil).

22 Commitments

(a) Capital commitments

Significant capital expenditure contracted for at the end of the reporting year but not recognised as liabilities is as follows:

	2021 \$	2020 \$
Construction and purchase of property for future Art Unions	<u>12,458,834</u>	12,876,346
Property, plant and equipment	<u>867,545</u>	-
Property purchases - Darwin M4M hub	<u>1,440,000</u>	-

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

22 Commitments (continued)

(b) Operating expenditure

The Group has the following operating commitments:

- An executed agreement with the Gallipoli Medical Research Foundation entered into on 18 December 2019 for \$7,500,000. The term of the agreement is 5 years and the amount payable in 2022 is \$1,500,000.
- An executed agreement with the Gallipoli Medical Research Foundation entered into on 9 February 2022 for \$6,090,140. The term of the agreement is 5 years and the amount payable in 2022 is \$1,218,028.

23 Related party transactions

(a) Key management personnel compensation

	2021 \$	2020 \$
Key management personnel compensation	<u>3,536,851</u>	2,523,787

(b) Transactions with other related parties

The following transactions occurred with related parties:

	2021 \$	2020 \$
Payments to Districts	<u>2,001,106</u>	1,633,226

In addition to the above the Group also incurred indirect costs of \$2,115,169 (2020: \$1,404,247) to support the operational costs of the Districts.

During the year, the parent entity made a contribution of \$5,199,996 (2020: \$5,199,997) to its wholly-owned subsidiary Mates4Mates Limited to support the organisations operations in the delivery of veteran services. This contribution has been fully eliminated in the consolidated financial statements of the Group.

24 Events occurring after the reporting period

No matters or circumstances have occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations or the state of affairs of the Group or economic entity in subsequent financial years.

Returned & Services League of Australia (Queensland Branch)
Notes to the consolidated financial statements
31 December 2021
(continued)

25 Remuneration of auditors

During the year the following fees were paid or payable for services provided by the auditor of the entity, Returned & Services League of Australia (Queensland Branch), and its related practices.

PricewaterhouseCoopers

	2021 \$	2020 \$
Audit of financial statements	112,000	90,000
Other assurance services	73,000	52,000
Assistance with the preparation of the financial statements	10,000	10,000
	<u>195,000</u>	152,000

26 Parent entity financial information

(a) Summary financial information

The individual financial report for the parent entity, Returned & Services League of Australia (Queensland Branch), shows the following aggregate amounts:

	2021 \$	2020 \$
Balance sheet		
Current assets	209,469,900	174,441,382
Non-current assets	108,471,902	105,003,437
Total assets	<u>317,941,802</u>	279,444,819
Current liabilities	26,200,622	21,349,931
Non-current liabilities	1,344,128	1,236,350
Total liabilities	<u>27,544,750</u>	22,586,281
Net assets	<u>290,397,052</u>	256,858,538
Shareholders' equity		
Reserves		
Financial assets at fair value through other comprehensive income	(69,905)	(10,639)
Retained earnings	290,466,957	256,869,177
	<u>290,397,052</u>	256,858,538
Profit for the year	<u>33,597,780</u>	34,593,410
Total comprehensive income	<u>33,538,514</u>	34,533,367

**Returned & Services League of Australia (Queensland Branch)
Directors' declaration
31 December 2021**

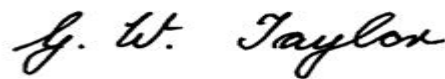
In the directors' opinion:

- (a) the financial report and notes set out on pages 1 to 27 are in accordance with the *Collections Act 1966 (QLD)* and the *Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act 2012)*, including:
 - (i) complying with Accounting Standards - Reduced Disclosure Requirements, the *Australian Charities and Not-for-profits Commission Regulation 2013* and other mandatory professional reporting requirements, and
 - (ii) giving a true and fair view of the consolidated entity's financial position as at 31 December 2021 and of its performance for the financial year ended on that date, and
- (b) there are reasonable grounds to believe that the Group will be able to pay its debts as and when they become due and payable, and
- (c) the consolidated statement of profit or loss and other comprehensive income gives a true and fair view of the all income and expenditure of the Group with respect to fundraising appeals, and
- (d) the consolidated balance sheet gives a true and fair view of the state of affairs of the Group with respect to fundraising appeals, and
- (e) the financial report and associated records of the Group have been properly kept during the year ended 31 December 2021 in accordance with the provisions of the *Charitable Fundraising Act 1991 (NSW)*, the regulations under the Act and the conditions attached to Group's authority, and
- (f) the internal controls exercised by the Group are appropriate and effective in accounting for all income received and applied by the Group from any of its fundraising appeals.

This declaration is made in accordance with a resolution of the directors.



Major General Stephen Day DSC, AM
Director



Ms Gwynneth Taylor
Director

Brisbane
19 May 2022



Auditor's Independence Declaration

As lead auditor for the audit of Returned & Services League of Australia (Queensland Branch) for the year ended 31 December 2021, I declare that to the best of my knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Returned & Services League of Australia (Queensland Branch) and the entities it controlled during the period.

Darren Jenns
Partner
PricewaterhouseCoopers

Brisbane
19 May 2022



Independent auditor's report

To the members of Returned & Services League of Australia (Queensland Branch)

Report on the audit of the financial report

Our opinion

In our opinion:

The accompanying financial report of Returned & Services League of Australia (Queensland Branch) (the Company) and its controlled entities (together the Group) is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012*, including:

- (a) giving a true and fair view of the Group's financial position as at 31 December 2021 and of its financial performance for the year then ended
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

What we have audited

The Group financial report comprises:

- the consolidated balance sheet as at 31 December 2021
- the consolidated statement of changes in equity for the year then ended
- the consolidated statement of cash flows for the year then ended
- the consolidated statement of profit or loss and other comprehensive income for the year then ended
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information
- the directors' declaration.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial report* section of our report.

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

Independence

We are independent of the Group in accordance with the ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.



Responsibilities of the directors for the financial report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the *Australian Charities and Not-for-profits Commission (ACNC) Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_responsibilities/ar3.pdf. This description forms part of our auditor's report.



Report on legal and other regulatory requirements

Report on the requirements of the Charitable Fundraising Act 1991 (NSW) and Charitable Fundraising Regulation 2015 (NSW)

We have audited the financial report of the Group as required by Section 24(1) of the Charitable Fundraising Act 1991 (NSW) (the Act). The directors of the Group are responsible for the preparation and presentation of the financial report in accordance with the Act and the Charitable Fundraising Regulation 2015 (NSW) (the Regulation). Our responsibility is to express an opinion on the financial report based on our audit.

In our opinion, in all material respects:

- (a) The financial report of the Group represents a true and fair view of the financial results of the fundraising appeals for the financial year ended 31 December 2021 and has been prepared in accordance with the Section 24(1) of the Act;
- (b) The accounts and associated records of the Group have been properly kept, during the financial year ended 31 December 2021, in accordance with:
 - i. Sections 20(1), 22(1-2) and 24(1-3) of the Act; and
 - ii. Sections 10(1) and 11 of the Regulation;
- (c) Money received as a result of fundraising appeal activities conducted by the Group during the financial year ended 31 December 2021 has been properly accounted for and applied in accordance with the Act and Regulation.

PricewaterhouseCoopers

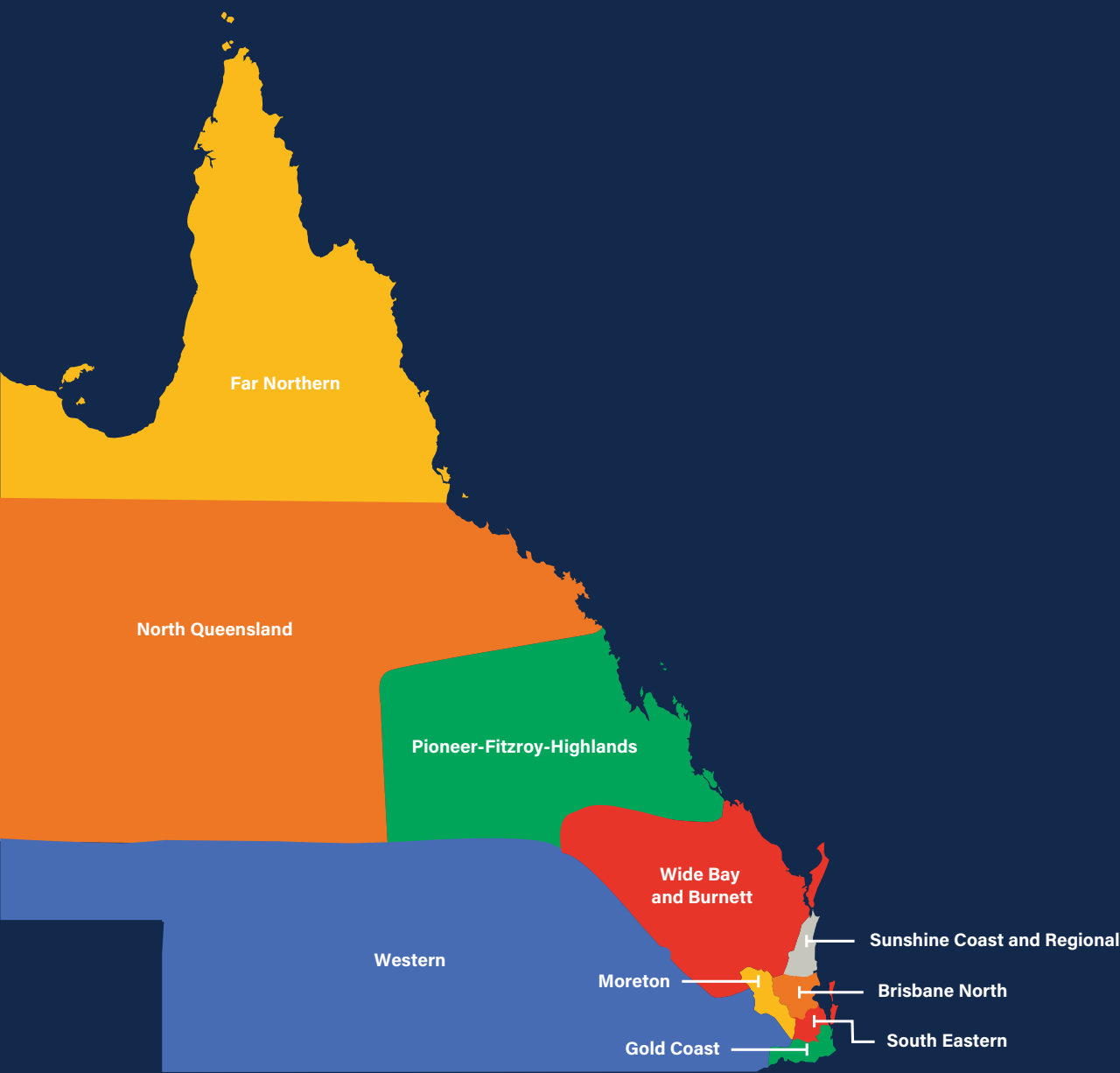
Darren Jenns
Partner

Brisbane
19 May 2022



/ District and Sub Branches

After more than 100 years, RSL Queensland is still here for our mates. We’ve got a support network of 10 Districts and over 230 Sub Branches and Chapters who provide a helping hand when it’s needed most.



Brisbane North District

- Banyo
- Beachmere
- Bray Park-Strathpine
- Bribie Island
- Caboolture-Morayfield & District
- Centenary Suburbs
- Clayfield-Toombul
- Dayboro
- Deception Bay
- Gaythorne
- Geebung Zillmere Bald
- Hills Aspley
- Kedron-Wavell
- Kenmore/Moggill
- Nundah-Northgate
- Pine Rivers District
- Redcliffe
- Samford
- Sandgate
- Sherwood-Indooroopilly
- The Gap

Far Northern District

- Atherton
- Babinda
- Cairns and District
- Ex-Servicewomen
- Cairns
- Cardwell
- Cooktown
- Edge Hill/Cairns West
- Edmonton
- Gordonvale
- Herberton
- Innisfail
- Kuranda
- Malanda
- Mareeba
- Mossman
- Mount Molloy
- Ravenshoe
- Torres Strait Chapter
- Tully
- Weipa
- Yarrabah

Gold Coast District

- Beenleigh & District
- Burleigh Heads
- Canungra
- Currumbin/Palm Beach
- Mudgeeraba-Robina
- Nerang
- North Gold Coast
- Runaway Bay
- Southport
- Surfers Paradise

- Tamborine Mountain
- Tweed Heads & Coolangatta

Moreton District

- Blackbutt
- Boonah
- Esk
- Gatton
- Goodna
- Grantham-Ma Ma Creek
- Helidon
- Ipswich Railway
- Ipswich
- Kalbar
- Laidley
- Lowood
- Redbank Plains
- Redbank
- Rosewood
- Toogoolawah
- Yarraman

North Queensland District

- Airlie Beach-Whitsunday
- Ayr
- Barcaldine
- Blackall
- Bowen
- Charters Towers
- Cloncurry
- Herbert River
- Home Hill
- Hughenden
- Julia Creek
- Longreach
- Magnetic Island
- Mount Isa
- Proserpine
- Rollingstone
- Thuringowa
- Townsville
- Winton

Pioneer-Fitzroy-Highlands District

- Blackwater/Bluff
- Capricornia & Rockhampton Region
- Carmila
- Clermont
- Emerald
- Emu Park
- Farleigh & Northern Beaches
- Finch Hatton
- Gemfields
- Gracemere & District
- Kuttabul

- Mackay
- Marian
- Mirani
- Moranbah
- Seaforth
- Springsure
- St Helens
- Walkerston-Pleystowe
- Yeppoon

South Eastern District

- Ashgrove District
- Bardon
- Bayside South
- Beaudesert
- Beerwah & District
- Bulimba District
- City-New Farm
- Coorparoo & Districts
- Darra & District
- Defence Service Nurses
- Forest Lake & Districts
- Glasshouse Country
- Greater Springfield
- Greenbank
- Hellenic
- Holland Park Mt Gravatt
- Jimboomba
- Kenilworth
- Kilcoy
- Kooralbyn Valley
- Logan Village
- Macleay Island
- Manly-Lota
- National Servicemens
- Redlands
- Russell Island
- Salisbury
- Springwood Tri-Service
- Stephens
- Sunnybank
- Toowong
- Tramways
- Wynnum
- Yeronga-Dutton Park

Sunshine Coast and Regional District

- Caloundra
- Coolum-Peregian
- Cooroy-Pomona
- Kawana Waters
- Maleny
- Mapleton
- Maroochydore
- Mudjimba
- Nambour
- Palmwoods & District
- Tewantin/Noosa
- Woodford
- Yandina/Eumundi

Western District

- Allora
- Bell
- Charleville
- Chinchilla
- Clifton
- Crows Nest
- Cunnamulla
- Dalby
- Djuan & District
- Goombungee
- Goondiwindi
- Harlaxton
- Highfields
- Injune
- Jandowae
- Killarney
- Leyburn
- Meandarra/Glenmorgan
- Miles
- Millmerran
- Mitchell
- Morven
- Oakey
- Pittsworth
- Quilpie
- Roma
- St George
- Stanthorpe
- Surat
- Tara
- Taroom
- Texas Chapter
- Toowoomba
- Wallangarra
- Wandoan
- Warwick
- Yangan-Emu Vale Chapter

Wide Bay and Burnett Distric

- Agnes Water/1770
- Biggenden
- Biloela
- Boyne-Tannum
- Bundaberg
- Burrum District
- Calliope
- Eidsvold Chapter
- Gayndah
- Gin Gin
- Gladstone
- Goomeri Chapter
- Gympie
- Hervey Bay
- Isis
- Kilkivan Chapter
- Kingaroy/Memerambi
- Mary Valley

- Maryborough
- Monto
- Mount Morgan
- Moura
- Mount Larcom
- Mount Perry
- Mundubbera
- Murgon
- Nanango
- Orchid Beach/Fraser Island
- Proston
- Rainbow Beach
- Theodore Chapter
- Tiaro
- Tin Can Bay
- Toogoom and District
- Wondai
- Woodgate Beach
- Wowan

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