



GIRL GUIDES
AUSTRALIA
VICTORIA



ANNUAL REPORT 2021

THE AUSTRALIAN

GUIDE PROMISE

I promise that I will do my best to be true to myself and develop my beliefs. To serve my community and Australia and live by the Guide Law.

OUR MISSION

Empowering girls and young women to discover their potential as leaders of their world.

ACKNOWLEDGMENT OF COUNTRY

We acknowledge that we are on the lands of the First Nations people who have lived here for many thousands of years caring for the land, the rivers and the wildlife. We value their wisdom and care in the past, present and future.



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FROM THE GOVERNANCE CHAIR



I am pleased to report on the 2021 governance activities for Girl Guides Victoria as the Governance Chair, appointed in December 2020.

We started 2021, full of hope that this year would not be the year of lock down and online only Guiding we had gone through in 2020. The reality unfortunately was a year of start, stop meaning most plans were either put on hold or yet again cancelled at the last minute.

We had plans for the AGM to be held in Maryborough which were cancelled at the last minute and by the AGM in May 2021 we had already experienced 2 lock downs, and we adjusted again to online events. We had several key appointments in 2021, we welcomed Lisa Berwick as Treasurer and Amy Timoshanko as our new CEO. Amy started with us in July and has already made a huge impact with the JPC team improving processes to support our volunteers to help streamline and aiming to reduce as much admin as possible. On behalf of the Executive, I would like to sincerely thank Julie Humphrey and Dani Smith for stepping in to help and cover key aspects of the Treasurer and CEO role in the interim period at the beginning of 2021, your commitment to GGV is greatly appreciated.

One of the positive aspects of the past year of life online has enabled more diversity and flexibility for the Executive, we have had members regularly dialling in from WA, NSW and the Netherlands. Matters for Executive this year included, our COVID vaccination position, considering alternative revenue sources following the end of the Girl Guide Biscuit campaigns and evaluating whether to retain a GGV shop or move all sales to the outsourced Girl Guide Australia option with Noone. The Executive committee committed

significant spend for Britannia Park primarily for maintenance which was very overdue to repair buildings and remove some potentially dangerous trees. Approval was also given for the purchase of a Flying Fox tower to add to the current Possum flyer and low ropes course to give the Girls a new challenge and adventure, installation is due to be complete in August 2022. The work on Britannia Park was essential to ensure a safe and welcoming space for our members and hopefully other youth groups in the future.

A re-evaluation of the committees was also conducted, and it was decided that the Adult and Girl experience committees should be disbanded, and the work being conducted covered in the Project Umbrella work. There have been several workshops and planning sessions to develop the full scope of Project Umbrella which will become our 5 year strategic plan. An initial brainstorming session was conducted in Creswick during a State Collaboration weekend with some great early ideas being generated. As we are going through a time of change setting GGV up for the future it was decided that a committee to focus on People and Culture was more appropriate for this point in our journey.

The Policy and Procedures sub-committee continued its work in creating and reviewing policies and procedures for our Guiding community. 2021 saw many policies approved by Executive and put into action by our Volunteers. The Finance and Risk Committee worked with Amy and the team improving our financial reporting and embarked on a project to conduct a full financial evaluation of all GGV property to ensure a solid base for future plans.

Membership numbers during 2021 remained fairly steady in Victoria, we believe that this was mainly due to our critical decision to go

“fee free” to support our families during the pandemic, we extended relief in some fees during 2021 where we felt it was important while our ability to provide a full Guiding Programme was challenged. GGA had also generously reduced their fees during the pandemic in 2020 but this relief was removed in late in 2021 and have now imposed an increase on pre pandemic fees that we will need to manage going forward.

It is our responsibility as an Executive to ensure that we do everything in our capability to ensure sustainability for Guiding in Victoria.

Project Umbrella will form our Strategic Plan for the next five years a formal strategic action plan is being developed to support this. While this year has been a very challenging year of false starts, we are still very committed to setting this organisation up for the next 100 years and ensuring it is financially sustainable.

Yours in Guiding,



Michèle Stokes
Governance Chair



EXECUTIVE COMMITTEE

As at the end of 2021

Claire Bickell

Executive Member since 2021

Experience: Public policy, statistics, financial management, strategic thinking, change implementation, policy reform Guiding experience.

Tess Birch

Executive Member since 2016

Experience: Legal experience, governance, corporate fund raising, Guiding experience.

Lisa Berwick

(Treasurer)

Executive Member since 2021

Experience: Audit, risk, fraud and governance.

Ann Cook

Executive Member since 2015

Experience: Administration, extensive Guiding knowledge, personnel management.

Sarah Hill

Executive Member since 2020

Experience: Advocacy, senior management, strategy development, governance.

Janelle Howell

(State Commissioner)

Executive Member since 2016

Experience: Volunteering, Risk, Non For Profit sector, Guiding experience.

Julie Humphrey

(Deputy Chair)

Executive Member since 2020

Experience: Leadership, governance, consulting, management, strategic planning and development.

Tina Kuek

Executive Member since 2019

Experience: Policy, humanitarianism, governance.

Lisa Pratt

Executive Member since 2021

Experience: Recruitment Consultant, Career & Leadership Coach, Workshop Facilitator and Culture Consultant.

Helen Reid

(GGA Director)

Executive Member since 2019

Experience: Management, research, Guiding experience.

Lynda Sanders

Executive Member since 2018

Experience: Property and commercial law, advocacy for girls and women, community leadership and development, child and family protection

Michèle Stokes

(Chair)

Executive Member since 2018

Experience: Leadership, Business development, pharmaceutical development and manufacturing. Supporting Girl Guiding in Australia and the UK.

**MEMBER
IN 2021****NUMBER OF
MEETINGS****MEETINGS
ATTENDED**

Tess Birch	11	8
Lisa Berwick (Treasurer)	5	4
Claire Bickell	5	5
Ann Cook	11	11
Sarah Hill	11	10
Janelle Howell (SC)	11	9
Julie Humphrey (Dep. Chair)	11	9
Tina Kuek	11	9
Lisa Pratt	5	5
Helen Reid (GGA Director)	11	11
Lynda Sanders	11	6
Michèle Stokes (Chair)	11	10
Alexandra Wall	5	4

PAST MEMBERS IN 2021

Alexandra Wall



FROM THE STATE COMMISSIONER



Girl Guides are imaginative, they are capable, resourceful, talented, inspiring, mighty and they are certainly curious.

Girl Guides continuously grow, learn and challenge themselves to do their best and be the best they can be. Girl Guide leaders and volunteers provide the space and opportunity for this to happen. Through a girl-led learning, exploring and supportive environment, Guiding experiences and opportunities have been provided to girls and young women across Victoria in 2021.

2021 wasn't quite the year anyone anticipated – year two of a global pandemic with ever changing rules, restrictions, and face masks. Coming off the back of 2020, our Leaders and Volunteers had gathered many new skills that would be further refined: cooking over zoom, A Day in the Life of a Girl Guide which had some fancy technology know-how in the background and finding the mute button when you needed it. As an organisation that thrives on in-person collaboration and activities a second year in lockdown was simply hard.

Girl Guides are also adaptable, inventive, resilient, they think of others, the community and they make stuff happen. Girl Guides worked towards badges and adapted their ideas and special interests to achieve awards. The accomplishments of our many Girl Guides was impressive. 2021 saw large promise ceremonies of groups of 20 and 30 girls at a time ... something that hasn't been the case for many many years.

The State Patrol have collated happenings, thoughts and achievements across the full spectrum of Guiding for 2021 in the pages that follow. It has been a fulsome year made possible by leaders of leaders, leaders of youth and a host of supportive volunteers.

Week by week these inspiring women and volunteers make magic happen in guiding halls, campsites and within the community.

“Thank you, BRAVO and very well done to all leaders, volunteers and supporters of Girl Guides Victoria.”

It is a privilege and honour to volunteer alongside you to make Guiding memories and moments possible. Your contributions both big and small are acknowledged and greatly appreciated.

On 29 May 2021 Girl Guides Victoria launched the first Guiding Reconciliation Action Plan (RAP) in Australia, creating focus and space to learn, discover and grow a more inclusive and diverse Guiding organisation across Victoria. It was deeply moving to support this important step towards reconciliation and the identification of a First Nation Australian name Wirrigirri that will be held by each State Commissioner. Wirrigirri means 'visitor with a message' and is very fitting, as the role of the State Commissioner is that of being a visitor to the many places on Aboriginal country, and as a 'visitor' bringing many messages.

On 7 December 2021 it was a pleasure to announce the life membership to Girl Guides Victoria for Margaret Devlin to be presented at the Annual General Meeting on 28 May 2022. Marg is an inspiring woman, humble, giving, thoughtful and kind – congratulations Marg.



Girl Guides who were part of Youth Forum presented their Advocacy Action Plans in 2021 and continued to make progress on their aims and ideas. Girls told us through these plans that these were the areas of focus and importance for them.

- Girl Guide Quinn told us about harmful stereotypes impacting girls and young women and how they prevent many from reaching their full potential. Quinn wants to raise awareness and let girls and women know that they should not try to fit into stereotypical expectations, she wants to empower and encourage them to make their own choices.
- Girl Guides Chloe, Betty, Aisha and Ciri think it's important to ensure Girl Guides Victoria is an organisation that is open and inclusive to every girl regardless of her looks, religion, ethnicity, sexuality or other circumstances. Together they have two actions including creating a new badge to encourage girls to learn about how people are different and they want all units and campsites to create and install an acknowledgement to country plaque at all unit halls and campsites.
- Girl Guides Lila-Kelly, Eve, Katie and Ashlee impressed the importance of our environment because there is only one planet, one home and it needs to be protected. They impressed that climate change is an issue that affects everyone, plants, humans and animals negatively. For example, a major increase in temperature, which causes many events such as bushfires and drought, which Australia has already suffered from. They also believe that it's possible for everyone to take action and as Girl Guides we can make an impact, and break out of the destructive cycle that has been created. Their state-wide action plan is to reduce waste created and to raise more awareness of environmental problems and present possible solutions which are more sustainable.

- Girl Guides Zoe, Lee, Tara and Jasmine shared their thoughts about wanting more 14-year-old plus aged Girl Guides with actions to promote to Leaders elements of the Australian Guiding Program (AGP) to increase use of these resources, promote girl-led initiatives and 14-year-old plus activities and opportunities to girls in this age bracket and encourage them to stay in or taking up guiding.

**“Girl Guides
continuously grow,
learn and challenge
themselves...”**

These advocacy ideas and thoughts presented by the Youth Forum delegates for 2020 and 2021 was inspiring, uplifting and meaningful. Girl Guides is the platform to grow, amplify and celebrate the ideas, learnings and achievements and to empower girls and young women to discover their potential as leaders of their world.

The value and impact of Guiding is clear, but for it to be here for the next one hundred years and to see more ideas and action plans emerge from girls and young women, the organisation must change and evolve.

Not just a little bit here and there ... a lot. So, as we step into 2022 my ask of each Girl Guide, Leader, Volunteer and cheerleader for all things Guiding, girls and young women is to understand and find how you can personally put your enthusiasm, resources and all your know-how behind Project Umbrella.

Together, through Project Umbrella, we can ensure girls and women in the 3020's reflect and look back on the commitment we made to them and Girl Guides Victoria as the women of the 1910's made to us and the organisation we are today.

Yours in Guiding,



Janelle Howell | Wirrigirri
State Commissioner



STATE PATROL

As at end of 2021

STATE COMMISSIONER

Janelle Howell

ASSISTANT STATE COMMISSIONERS

Deb Abbs

Mandhree Ekanayake

Lillian Fry-McBean

Dani Smith

ADULT PATROL

Linda Kors

Adult Patrol Leader
Barwon South West Region Manager

Deb Abbs

Assistant State Commissioner

Gwen Anderson

Hume Region Manager

Amanda Clark

Gippsland Region Manager

Lyn Curry

River Region Manager

Margaret Devlin

Adult Awards Manager

Jillian Malin

Eastern Region Manager

Mandy Humphries

Inclusion & Diversity Manager

Maree Whitehead

Mallee Region Manager

Marion Smith

Wimmera Region Manager

Sue Viney

Trefoil Guide Advisor

Louisa Watts

Learning & Development Manager
Central Highlands Region Manager

Jan Withers

Southern Region

Pam Woodhams

North West Region Manager



STRATEGIC PROJECTS PATROL

Heather Barton

Strategic Projects Patrol Leader

Dani Smith

Assistant State Commissioner

PROPERTY PATROL

Barb Grove

Britannia Park Steward

OLAVE PATROL

Lillian Fry-McBean

Assistant State Commissioner

YOUTH PATROL

Tara Anderson

Youth Patrol Leader

Mandhree Ekanayake

Assistant State Commissioner

Tara Hicks

Inclusion & Diversity Manager

Suzanne Hill

Growth Manager

Janet O'Meara

Queen's Guide Coordinator

Belinda Pritchard

Adventure Manager

Catherine Sarhanis

Advocacy Manager

JAMBOREE PATROL

Helen Reid

Jamboree Patrol Leader

Billie Tranter

International

Penny Ferris

Program

Kate Ferguson

Camping and Site

Tamara Rees

Database

STATE PATROL HIGHLIGHTS

YOUTH PATROL

This year proved to be a challenging one for all aspects of the Youth Patrol, but we managed to guide our way through the year.

The events that went ahead were a lot of fun and well received. This year allowed us to focus on new ways to engage our youth members, both in person and online, to help keep spirits high. As we adapted to a new way of life, we sadly could not go ahead with many of our planned activities including our 14+ *Midnight to Dawn Laser Tag* and *Lady Stradbroke Cup*. Luckily, *Snoozefest* made a comeback after being cancelled the year before. There were approximately 450 youth members participating along with their accompanying leaders at Luna Park. It was such a fun night and enjoyed by everyone who attended.

The Great Guide Hike was developed and designed with the help of the JPC team and especially Katie, who organised and ordered the badges. We held a run in October to encourage our youth members to get outdoors and enjoy nature after a challenging year.

A Workplace group was created for the Leaders of youth members 14+. This group is currently focused on collaborating, communicating, and gathering ideas for our programmes. Lead the way also made a comeback this year! This event encourages our youth members who are working towards their *Queens Guide* awards to become Leaders in their communities. *Friday Night Guides* has been an ongoing online event this year that has allowed everyone to interact in an online space.





Guides Online has been an excellent opportunity for everyone to engage with guiding in an online space, including those who are not fully vaccinated. We have hosted weekly interactive events organised by staff and volunteers. Some of the presentations have included wildlife, frogs, the environment and safety. For our wildlife evening, we welcomed Xavier Morello from WildlifeXposure in Geelong. Xavier introduced us to many different animals from Australia, including threatened species. On our night about frogs, we learned about becoming citizen scientists and recording frogs in the areas around Victoria. In another session, we had the members of Chiltern State Emergency Service talk about their roles, general safety and how the SES helps people in our communities deal with all kinds of emergency issues.

The Youth Forum delegates have been busy working on their projects. We are excited to share that our Inclusion and Diversity team are working on a badge that will be released later this year. They are also working on creating a working group. The Gender Equality delegate has been working hard to start a social media campaign as well as a working group. The Environment team have been looking at ways to reduce waste at unit meetings. The Guiding team are passionate about getting more ideas on retaining members and the opinions of the youth members.

.....

“All our groups are looking forward to developing working groups that can help set goals and put action plans in place to achieve them.”



ADULT PATROL

The events of 2021 impacted many of our planned events, activities, and our Guiding lives. Leaders have persevered over this period and have done an incredible job of keeping girls engaged – even with minimal face-to-face contact.

Running unit meetings via Zoom for more than 18 months is such an achievement! The Learning & Development offering continued in a virtual setting to offer training opportunities throughout lockdown restrictions.

Leader training saw a big shift in delivery and has now moved to an online training format. Many Leaders were unable to complete or renew their camping qualifications during 2021 and extra time has been allocated to complete or renew their qualifications over the coming year.

Our Youth members have continued to challenge themselves and succeed! Badges have been awarded and some Girl Guides have worked towards their peak achievement awards. Congratulations to the Girl Guides and their Leaders who have completed their *Queen's Guide Award* over Zoom. They have shown initiative, dedication, flexibility, and independence to achieve this award in a time of major disruption.

Beyond the day-to-day business of unit meetings and leader training, new activities have been initiated during 2021. A new Inclusion and Diversity (Adult) Manager role has been created and an appointment made. An Adult Hiking Group has been

formed and we were able to hold two hikes before lockdowns.

A series of *Volunteer Engagement Workshops* have been held via Zoom, and face-to-face where permitted, so that leaders could share what was important to them and the areas they felt needed improvement. The pressures arising from dealing with the pandemic mean that many in our community are struggling with mental health issues. Girl Guides Victoria has attempted to help our adult members by providing access to resilience training and activities from 'The Resilience Project.'

We were able to deliver Camp Training during Term 2 at Britannia Park, in early July in Mildura and in Term 4 at Rowallan, Riddell's Creek. Thank you for the support provided by campsites and local leaders and managers and to our Outdoor Skills Assessors for mentoring and assessing. Congratulations to the leaders who were able to actually complete their camp assessment during 2021.

Unfortunately, we have lost both girls and volunteers from Girl Guides as parents and leaders face the challenge of the virus in our communities. Despite these challenges and disruptions, parents and Girl Guides have expressed excitement and appreciation that girls have been able to return to Girl Guides following two very disrupted years due to the pandemic.

OLAVE PATROL

During 2021, Olaves across Victoria connected online and when possible, we met face to face and attended events together.

We have gained new skills, tried new activities, and explored our framework of Community, Adventure and Self-development.

Some of our highlights included representing Girl Guides at the Midsumma Pride Parade, meeting online for a potion making class, and starting a new Online Olaves peer group to reach our Olaves from the far reaches of

Victoria. This unit meets online monthly and is open to all Girl Guides Victoria members who are aged 18-29 yrs. The Online Olaves peer group currently has 20 members. They cooked, painted, decorated, enjoyed a murder mystery and a google maps scavenger hunt. They also supported each other throughout the lockdowns.

We also congratulated our five members of Ladies of The Lake Olave Peer Group from Darebin District who joined the first ever Victorian Guides Caving Team training.



TREFOIL GUILD

The aim of Trefoil Guild is to keep the spirit of the Promise and the Law alive, to carry this spirit into the community and to give support to Guiding.

There are currently 53 Trefoil Guilds with 540 members in Victoria. Of these members, 400 are Trefoil Guild only, with 140 being Trefoil Guild and Adult members along with six Life Members. Our oldest members are Muriel Burns and Joyce Crawshaw, who are both over 100 years old.

There are Trefoil Guilds from Mildura in the Northwest to Bairnsdale in the Southeast. COVID may have dampened our activities again, but Guilds have found ways and means to stay in touch with each other and do as much as possible through Zoom, Guild newsletters and phone chains.

Guild members carry out a variety of community services including driving for the elderly, transporting patients to doctor or hospital appointments, knitting for others, helping in community gardens or community op shops, and working on the Days for Girls project.

Guilds have continued to support their local Guiding communities as well as their local communities. The year started with Thinking Day activities which were mostly held in person prior to lockdowns starting. Celebrations were with their local Girl Guide Districts, other Guilds or within their own Guild.

Fundraising for Friends of Sangam is strongly supported along with the Guides in School program. Trefoil Guild members have been involved in helping to care for Britannia Park and other local camp sites, and donations were sent to Girl Guides Victoria to support the Blackburn Bursary Fund.

The Trefoil Guild was represented at various Girl Guides Victoria meetings throughout the year such as the AGM and Project Umbrella session.

Our International Service this year was predominantly fundraising and donations, particularly for Sangam. Some Guilds stayed in touch with Trefoil Guilds in other countries.



Guides for life

By Stephanie Holliday

FELLOWSHIP and fun is the motto and for over 75 years, the Mullana Trefoil Guilds have been bringing women together to carry the spirit of guiding into the community.

Meeting once a month, the Mullana Trefoil Guild comprises of a wonderful group of local, community minded women who are former guides and, in some instances, still scout leaders.

Open to former or current Girl Guides Australia members and women over 18 who are prepared to make the guide promise, challenges, travel, exciting opportunities, lifelong friendships, providing rewarding community services and much more is on offer.

"We meet for fellowship, fun and food of course," laughed member, Dinah Reeve.

Some Mullana Trefoil Guild member have over 60 years of service under their belts and it's not just about how rewarding and



THE MULLANA TREFOIL GUILD... Front L-R Dinah Reeve, Barb Tomilson (secretary), Jenny McPhee (president) holding Tori the mascot, Rosemary Glover. Back L-R Dorothy Murdoch (treasurer), Margaret McNeill, Thelma O'Keefe, Lyn Ford and Heather Palmer. Photo: Stephanie Holliday

"Guiding is important to us for the difference we make in the community and how we help girl guides grow into adulthood"

Jenny McPhee

us throughout the years. Resilience, compassion, sense of self and all other attributes that encompass guide promise and guide law are tremendous qualities to young girls and women can develop."

The work of the guides is so vast and varied, and one interesting component is the 'Dark Horse Venture', whereby venturers can learn about and work on a subject for 12 months, then receive a certificate of merit.

The Mullana Trefoil Guild are always welcoming of new members and to find out more you can email sviney@guidesvic

REGION HIGHLIGHTS

BARWON SOUTH WEST REGION

Our Units kept an interesting program including Zoom and outdoor and indoor activities.

Leaders are to be congratulated for their resilience in steering Guiding through the challenging and changing COVID restrictions.

In addition to our normal program of badgework, learning about international cultures and communities, dressing up for Halloween, dressing down for messy night (think paint twister), knots, gadgets, campfires, STEM, our units also found ways to celebrate their achievements, have promise ceremonies and commemorate important days.

We had a District camp, went rock climbing, held unit camps and unit sleepovers. Southern Grampians District held a Lego weekend, with a Blockvention fundraiser day for the community and hosted the Region Lego Day.

We also celebrated the recognition of two of our Guiding community, with Jan Lineker, Portland Unit Leader and District Manager, recognised as the Glenelg Shire Senior Citizen of the Year and Anastasia Rea, Warrnambool Queen's Guide, named as runner-up in the Warrnambool and Moyne Shire 2021 Youth Awards.

CENTRAL HIGHLANDS REGION

COVID restrictions and lockdowns continued to impact our weekly Guiding activities and other planned events during 2021.

Our leaders were agile and moved from in person guiding to zoom activities as needed with 'I made it in a mug' online microwave cooking a big hit and weekend zoom sleepovers enjoyed by many units. In-between lockdowns some units were able to enjoy normal meetings, adventure activities and some even went camping!

Thank you to our leaders for their continued passion for Guiding and for sharing their ideas for successful online activities. We enjoyed two Region Canoeing Days in March and November, and we welcomed our State Commissioner Janelle who surprised our Girl Guides to join us to canoe at St George's Lake (Creswick) in November. Thank you to the Moreland Canoe Team for your continued support. We also hosted a Volunteer Engagement Workshop in June.

EASTERN REGION

Thank you to our Leaders, who did a great job continuing to offer Guides on Zoom for an extended period this year.

Yarra Ranges increased their numbers, welcoming new Girl Guides over Zoom. It was great to see many promise ceremonies held at the end of the year.

The Outdoors team at Yarra Ranges partnered with the Scouts to allow their girls to participate in a variety of camping opportunities at Clifford Park. We have decided to open the registrations up to Guides across the Region in 2022.

The Region Outdoors team also planned activities each month for different age groups, including a water activities day, tree-top adventure climb and swimming with dolphins. Many units took advantage of the government grants to purchase uniforms, so it was a busy time distributing them across the Region.



GIPPSLAND REGION

The pandemic had a significant impact on parts of the Gippsland Region. Many areas in the East of the region are still struggling to recover from the Bushfires of 2020 and the pandemic has continued to challenge both Girl Guides and Leaders.

We hosted an event for leaders in November which offered practical skills. The opportunity to connect helped leaders feel connected and ready to take on 2022!

Pockets of the Gippsland Region have experienced significant membership growth both in members and volunteers..."

Pockets of the Gippsland Region have experienced significant membership growth both in members and volunteers, while others in the Southern and Western parts of the region have remained steady. We have several strategies in place such as Come and Try days early in 2022 to help grow numbers across the region.

Our Gippsland plan moving forward is to focus on improving our volunteer morale through local recognition, events and support. Our aim is to bring the region together despite the geographical distance. We are here to support one another, lift each other up, share knowledge, create lifelong friendships, and enjoy experiences together.

HUME REGION

It has been a busy year in Hume despite the challenges of COVID.

Federal funding has allowed us to purchase a laptop and projector screen and facilitated travel and training, while funding for the units has helped keep our halls afloat year as well as purchase uniforms and stationery for the units.

Some of our leaders have put together excellent resources to help new Leaders encourage Girl Guides to work on Awards.

Two of our school programs, Middle Indigo and Springhurst, have been successful. We have received a lot of support from the schools and are hopeful that it will help us recruit more leaders and schools as we move into 2022.

We were also excited to welcome some new Leaders in Hume Region this year, which is fantastic, and we are hoping to gain some more in the coming terms.

MALLEE REGION

2021 was challenging for the Mallee Region with the continuation of the pandemic. Our main goal during the difficulties of the year was to find creative ways to keep our girls engaged.

We come together in-person for Thinking Day 2021, and then back together again in April for what has become our annual Canoeing Camp, with thanks to the Moreland Canoe team.

In August, our annual bowling night took place with Mildura Murray River Guides taking home the perpetual "Pin" trophy! It was wonderful to see a sea of Girl Guide shirts fill the bowling alley. In December, State Commissioner Janelle visited to spend some time with our Leaders and attend the presentation of our Long Service Awards.

**“Despite the challenges, numbers in the Mallee Region over 2021 have actually grown!
A big thank you to our Leaders in the Mallee for their commitment and drive.**



NORTH WEST REGION

2021 was a year of challenges and long periods of lockdown, yet somehow, we found the strength and resilience to push through for our love and commitment to this Movement.

Thank you to the Leaders and District Managers that continued to offer Guides on Zoom. We had promise ceremonies, overnight camps, and the state campfire night with a difference. Many units were able to squeeze in a Camp in Term 4, and Susan White and the Caving Team ran a training weekend in November.

The Canoe Team were able to get girls on the water in March and November, and members were able to be part of the Guarding of the Cenotaph in Doreen and Sunbury on Anzac Day.

Our Region Dinner was held at the end of the year, not our usual sit-down dinner but with a boxed dinner in local Guide Hall, there was so much chatter and excitement to be able to connect!

RIVER REGION

In the face of restrictions, our Region Management team have continued to connect with Zoom meetings.

These have proven successful, as the team find it better than having to travel long distances to attend face-to-face meetings.

Despite some postponements, we were able to hold eight sleepover camps, and units were still able to hold canoeing and horse-riding events along with some planned day outings.

In April, we held Revel, our activity day in Bendigo and in June, we held Leaders Revels in Bendigo as a replacement event for a cancelled Leader retreat. Our Outdoor Adventure Day was held in November at Kooyoorra State Park (Melville Caves). Even with a couple of strong downpours of rain, everyone showed true guiding resilience and continued with enthusiasm!

SOUTHERN REGION

While COVID had a considerable impact on many of our planned activities and events, several key highlights shone through the lockdowns and changed plans.

Frankston District held an online awards night over Zoom, and several units took part in the state-wide online campfire run by Girl Guides Victoria.

We were delighted to see that Di Paterson and Ray Rankin, both members of Wine-A-Lot Trefoil Guild were each recognised with OAMs in the 2021 Queen’s Birthday Honours List.

We are looking to find two more District Managers to support our region, and to boost membership numbers for both volunteers and girls in 2022.



WIMMERA REGION

This year has once again been difficult, but we have managed to keep the Wimmera going throughout the year and held face-to-face Region meetings around the rolling restrictions.

Girl Guides took part in Australia Day ceremonies virtually, and Anzac Day attendance was the largest since before the pandemic. We held several in-person activities, including our Region Day in May, a Volunteer Engagement Workshop in June, and a Christmas get together for Leaders in early December.

The “Arura” campsite was the recipient of a grant from the Murra Warra Wind farm, which enabled the painting of the buildings. We are most grateful for the funding received to do this. Warracknabeal Guides also received a grant from Murra Warra, which will be used to improve the outside area around the Guide Hall.



FROM THE CEO



It has been my honour to join Girl Guides Victoria this year to realise an alignment of personal belief with our organisational purpose of creating a supportive space for girls and women to belong, connect and be brave.

This space became more important than ever for our Girl Guides this year as we faced another year of COVID-19 restrictions, lockdowns and mandates that affected every aspect of lives and limited many planned Guiding activities and business operations.

The JPC team faced these challenges by working remotely and in a reduced capacity for a significant part of the year. The flexibility and adaptability of the team to support over 1,500 new members join this year, keep the Guide Shop running, respond to rebooking and changing event plans across Victoria, while also providing all the communications related to COVID-19 and Victorian vaccine mandate has been tremendous.

Other highlights across this year included:

- Coordination of Guides Online, a weekly program for Girl Guides who needed to stay at home or preferred to participate virtually
- Growth in our Guides in Schools program to reach more Girl Guides in rural areas and disadvantaged communities
- Tripling our Guide Shop revenue this year! Unit uniform grants contributed to a third of this income
- Launch of the Great Guide Hike as a state-wide initiative

- Assistance with securing more than \$270,000 of grants for 150 Guide units which supported equipment upgrades and COVID Safe measures
- Promotion of wellbeing through delivery of the Resilience Project for staff and adult members
- The return of Snoozefest, with over 470 Girl Guides and Leaders sleeping under the stars at Luna Park
- A start on upgrading our IT infrastructure and systems to build capability and improve system access and controls, with work set to continue next year
- Supporting Girl Guides Australia in the launch of our national Child Safe Child Friendly Framework through policy review, system updates and roll out of CSCF training for all Victorian Adults in Guiding

A heartfelt thank you goes to Cat Anderson, Mel Reoch, Kerrie Morton, Arpana Subba, Katie Possingham, Steph Alexopoulos, Jacki McAvenna, Dawn Stopford, Fanny Hanusin, Jamie Fitzgibbon and Nathan Gaughan. Thank you for your hard work, dedication and commitment to the organisation and each other. You have truly gone above and beyond this year. Thank you also to Dani Smith who, as Acting CEO, cared for and provided invaluable leadership to the JPC team for the first half of this year. The support of our GGV Executive Board and Committees led by our Governance Chair, Michele Stokes and Assistant Chair, Julie Humphries has been tremendous. My appreciation also goes to Janelle Howell, State Commissioner, her Assistants and State Patrol Leaders for their warm welcome and dedication to Guiding.

Thank you to all our Managers and Leaders, Unit helpers, parent volunteers, supporters and donors, the generosity with which you give your time, commitment, energy and funding allows us to deliver Guiding and positively impact the lives of girls and young women, as well as our Victorian community. Your contribution to Girl Guides Victoria is an inspiration to us all.

As we look ahead to 2022, we are excited to progress Project Umbrella to the next stage through input from across our organisation and a range of external stakeholders. Consultations, workshops and interviews will help to explore and stress-test ideas and develop our 2022-2027 Strategic Plan. We are committed to delivering key projects that are focused on making the changes to ensure Girl Guiding in Victoria has a strong and vibrant future.

Yours in Guiding,



Dr Amy Timoshanko
Chief Executive Officer

GIRL GUIDES VICTORIA MEMBERSHIP

at the end of 2021

296
Guide Units

3165
Youth Members

982
Adult Members

238
Associate Members

FROM THE TREASURER



I am pleased to present my first set of financial statements for Girl Guides Victoria (GGV) for the year ended 31 December 2021.

As you will recall, 2020 was the first year of the COVID-19 pandemic and GGV was not immune from the same economic jolts that reverberated around the world. This resulted in a 48% decline in revenues; a 10% increase in expenses; and a net deficit of \$686,023. What a wild ride it was!

2021 saw the second year of the COVID-19 pandemic and a gradual return to normalised activity as GGV embraced what the “new normal” was. Pleasingly, the road to normalisation has also been reflected in this year’s results. Total revenues of \$2,197,577 are up by 20% compared to 2020, whereas total expenses of \$2,650,227 only increased by 5% compared to the prior year.

Although we are still in a deficit position of \$452,650 for 2021, this represents a \$233,373 improvement on the reported 2020 deficit.

Our revenue result for 2021 was characterised by three key features, namely a gradual return to fee paying arrangements that were waived during 2020 and stabilisation of markets which increased the fair value of our investment portfolio - both of which were offset by a reduction in our grants income as Government fiscal stimuli from 2020 was phased out.

Total expenses have not risen proportionally to the movements in revenue, and this has been caused by two key reasons. Firstly, GGV has been disciplined in managing discretionary spend and secondly, employment expenses have not risen as much as was anticipated due to the tight labour market and constraints in filling advertised positions.

During 2021, GGV embarked upon a comprehensive assessment of all land holdings. This was something GGV have never done before, and the results were very positive. The value of GGV’s land holdings increased by \$11,601,419 during 2021 to reflect the fair value of that portfolio. This significantly contributed to GGV’s total comprehensive income for 2021 reported at \$11,205,778 (2020: (\$686,023)).

GGV’s balance sheet continues to be strong, with net assets for 2021 reported at \$28,828,026 (2020: \$17,622,248). We continue to monitor GGV’s liquid asset holdings to ensure that we remain in a position where we can pay our debts as and when they fall due.

I would like to extend my heartfelt thanks to the Chief Executive Officer and her team for their hard work in preparing these financial statements; to my friends and colleagues on the Finance, Audit and Risk Committee for their continued dedication and support during 2021 and to everyone in our Guiding Community who participate and volunteer with such enthusiasm.

Lisa Berwick CA CPA GAICD
Treasurer

2021 AWARDS

Good Service Awards

Sharon Bentley Boronia Award
Holly Bracken Emu Award
Kerry Dickman Boronia Award
Karen Earl Boronia Award
Belinda George Boronia Award
Kellie Grose Boronia Award
Tayla Hamilton Banksia Award
Margaret Hansford Wattle Award
Samantha Kimble Boronia Award
Rachel Law Boronia Award
Janette Lineker Boronia Award
Sharon Lovett Boronia Award
Veronica Marshall Boronia Award
Elise Melican Flowering Gum Award
Rebecca Nancarrow Boronia Award
Tamara Rees Flowering Gum Award
Norma Smith Boronia Award
Bernette Stubbins Boronia Award
Kayla Wheeler Boronia Award

Girl Guides Life Members

Elizabeth Adnams OAM
Betty De Marchi
Margaret Devlin AM
Jill Johnstone OAM
Kay Patterson AO

Years of Membership Badges

The Years of Membership Badge recognises adult years of membership to Girl Guiding. In 2021, 308 Girl Guide Victoria members were recognised with a Years of Membership Badge.

YEARS OF SERVICE

1 year	36	30 years	11
3 years	44	35 years	18
5 years	48	40 years	20
19 years	41	45 years	8
15 years	20	50 years	14
20 years	14	55 years	7
25 years	14	60 years	12

QUEEN'S GUIDE AWARDS

Girl Guides can work toward three Achievement Awards as they progress through the Australian Guide Program- the Junior BP Award, the BP Award, and the Queen's Guide Award. The Queen's Guide Award is the peak achievement in Guides, and challenges must be completed before a Guides 18th birthday.

A little case of ongoing, gruelling, long-term lockdowns cannot keep a good Girl Guide down.

A fact that our 2021 Queen's Guides have demonstrated in spades! Thirteen remarkable young women persisted and brainstormed as they pivoted their challenges and have been rewarded with the highest youth peak achievement award for Australian Guides.

To achieve the Queen's Guide Award, girls challenge themselves in a wide range of areas such as leadership, community service, outdoor skills, cultural awareness, Guiding traditions and special interests, all underpinned by their commitment to the Promise and Guide Law. It takes a community to achieve this award, with teamwork and the support of the Peer Unit integral to success. Many girls will tell you that they simply could not have done it without their peers, families or Guiding mentors.

As we celebrate the achievements of the 2021 Queen's Guide Awardees, take a moment to meet these remarkable young women and enjoy some of their highlights.

Chelsea Lloyd-Shrimpton Ashburton Supernova Guides

For her Service component, Chelsea fostered an Australian Border Force puppy in training and learnt to play the clarinet as part of her Arts Focus.

Alanah Jevic 1st Deer Park Guides

Alanah achieved her Service Focus by volunteering at Riding For The Disabled and earning her Trefoil 3's in Emergency (Samaritan) and Safety, whilst developing her interest in basketball.

Kiera Buzza 1st Deer Park Guides

If you would like to learn about the history of the Girl Guide biscuit, Kiera has all the details as part of her Guiding Traditions challenge. She completed her Arts Focus with challenges in cooking and piano, including teaching her Dad.

Lily & Meg Anderson Heathmont Evagoras Ranger Guides

What a highlight to have twins achieve their Queen's Guide Award together! Meg developed her skills in animation, oil painting and garage band for her interest and Arts Focus. Lily chose to focus on loom knitting, creative writing and character design for these components.

Calarnee Stephens Warragul Ranger Guides

Calarnee achieved her Leadership Focus by working with the Warragul Brownies, participating in an expedition to the Grampians, earning her Camping Trefoil 3 and learning to drive (among many other activities!)

Mollie Nichols

Highton Senior Guides

Dragon boating was the interest that Mollie pursued, even arranging an activity night for the Senior Guides & Ranger Guides so they could share in her passion.

Michaela Mullaney

1st Alfredton Girl Guides

Michaela developed her interest in soccer and ran a sports night for her unit. She used her retail cosmetic skills from her Arts Focus to treat her unit to a mother & daughter pamper night.

Naomi Gerrard

1st Alfredton Girl Guides

The Western Bulldogs Youth Leadership Project allowed Naomi to expand her leadership skills. She was thrilled to see her cakes exhibited in the Royal Melbourne Show after undertaking a six-month cake decorating course.

Thamadee Ranatunga

1st Alfredton Girl Guides

Thamadee completed her Arts Focus by learning the guitar and writing songs which she performed for her unit. She also learnt Sri Lankan Kandyan dancing and extended her interest in textiles.

Imogen Leigh

Kew Ranger Guides

Imogen achieved her Boating Trefoil 3 and developed her interest in white water kayaking. She presented a GGTV episode on this topic and introduced her Peer Unit to the sport during a Zoom meeting with a video presentation.

Delie Rowe

Horsham Night Owls Girl Guides

Delie worked at Vinnies for her service, developed an interest in Japanese anime cartoon and wrote a novella "Kathy Comes To Stay" for her Arts Focus.

Zoe De Paola

Shepparton Senior Guides

Zoe developed her ukulele skills and achieved a distinction in the AMEB Rockschoool ukulele exam. Her Special Focus included participation in the Swinburne University Early Leader Program and she was a valuable member of the GGV Youth Forum.

.....

Our 2021 Queen's Guides are creative, talented and dedicated leaders who can be justifiably proud of all they have achieved in challenging times. Congratulations to you all! "

In 2021, 21 Girl Guides earned their BP Award and 31 earned their Junior BP Award in Victoria. BRAVO!



**WORLD ASSOCIATION
OF GIRL GUIDES
AND GIRL SCOUTS**

ASIA PACIFIC REGION

EUROPE REGION

WESTERN HEMISPHERE REGION

ARAB REGION

AFRICA REGION



GONE HOME

2021

Our thoughts are with the families and friends of those in our community who have "Gone Home" this year.

Christine Brown Barwon South

Elaine Cleary Mildura, Mildura Trefoil Guild

Susan Cornell Mildura, Mallee Wanderers Trefoil Guild

Berry Darbyshire Whitehorse Trefoil Guild

Julie Dawson

Lorraine Doull Thomson, Barwon Trefoil Guild

Caroline Lane Horsham

Irene Fowler Lillywhite Mulgrave, Carine Trefoil Guild, WEGGGS

June Lyon Cappuccino Trefoil Guild

Margaret Hoskin North Geelong, Boorang Trefoil Guild

Margaret Humphreys Ballarat

Shirley Kidd Acacia Trefoil Guild

Alma MacDonald Barwon South

Beryl Marr Rosebud, Cappuccino Trefoil Guild

Noelene McSweeney Pascoe Vale, North Metro Trefoil Guild

Jenny Mitchell Barwon South West

Kaye Page Mildura, Mildura Trefoil Guild

Bev Payne Swan Hill

Wendy Phillip Oven Valley

Fay Reid Viewbank, Cappuccino Trefoil Guild

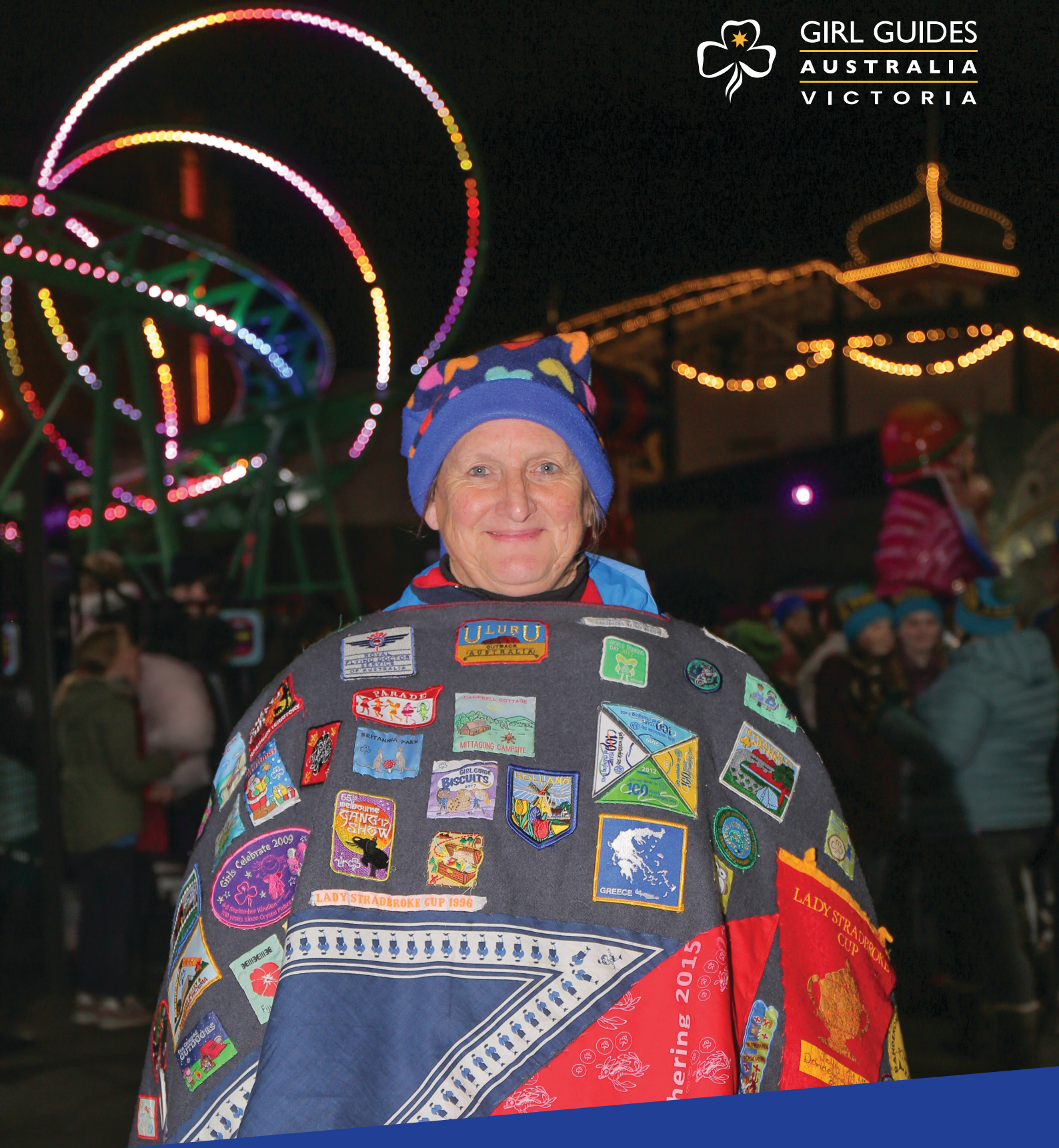
Judith Robbins Mildura

Mavis Scott Mildura Trefoil Guild

Nancy Smiles Barwon Trefoil Guild and Boorang Trefoil Guild



GIRL GUIDES
AUSTRALIA
VICTORIA



FINANCIAL STATEMENTS 2021

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AUDITOR'S INDEPENDENCE DECLARATION

We declare that, to the best of our knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the review of the financial report of the Girl Guides Association of Victoria for the year ended 31 December 2021.



HLB Mann Judd
Chartered Accountants

Melbourne
5 May 2022



Nick Walker
Partner

Girl Guides Association of Victoria

ABN: 59 533 729 847

Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 31 December 2021

	Note	2021 \$	2020 \$
Revenue and income from ordinary activities			
Revenue from contracts with customers:			
Sales of goods			
Shop sales		340,965	88,446
Biscuit sales		(87)	1,859
		<u>340,878</u>	<u>90,305</u>
Cost of sales		(225,552)	(50,325)
Gross profit		<u>115,326</u>	<u>39,980</u>
Rendering of services			
Membership subscriptions		381,173	303,958
Program, event, activity and training fee		79,508	22,191
		<u>460,681</u>	<u>326,149</u>
Total revenue from rendering of services		<u>460,681</u>	<u>326,149</u>
Total revenue from contracts with customers		<u>576,007</u>	<u>366,129</u>
Other operating income:			
Property income		37,277	9,796
Dividends and interest		265,667	242,482
Donations and grants		618,809	1,234,487
Fair value adjustment to investment portfolio		608,709	(109,653)
Other		91,108	92,193
		<u>1,621,570</u>	<u>1,469,305</u>
Total other operating income		<u>1,621,570</u>	<u>1,469,305</u>
Total revenue and income from ordinary activities		<u>2,197,577</u>	<u>1,835,434</u>
Expenses from ordinary activities			
Administration expenses		(1,190,291)	(1,159,423)
Property expenses		(285,810)	(115,910)
Employment expenses		(964,659)	(1,148,672)
Depreciation and amortisation	4	(209,467)	(97,452)
		<u>(2,650,227)</u>	<u>(2,521,457)</u>
Total expenses from ordinary activities		<u>(2,650,227)</u>	<u>(2,521,457)</u>
Net surplus/(deficit) for the year		<u>(452,650)</u>	<u>(686,023)</u>
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Revaluation changes for property, plant and equipment	16	11,658,428	-
Items that will be reclassified to profit or loss when specific conditions are met		<u>-</u>	<u>-</u>
Other comprehensive income for the year, net of tax		<u>11,658,428</u>	<u>-</u>
Total comprehensive income/(loss) for the year		<u>11,205,778</u>	<u>(686,023)</u>

Statement of Financial Position

As At 31 December 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	986,155	984,739
Trade and other receivables	6	128,838	66,813
Inventories	7	266,145	145,603
Other financial assets	8	6,789,603	6,908,069
Other assets	9	118,551	86,135
TOTAL CURRENT ASSETS		8,289,292	8,191,359
NON-CURRENT ASSETS			
Right-of-use assets	10	7,233	8,291
Property, plant and equipment	11	21,327,049	9,809,835
Intangible assets	12	-	1,889
TOTAL NON-CURRENT ASSETS		21,334,282	9,820,015
TOTAL ASSETS		29,623,574	18,011,374
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	13	214,522	120,900
Employee benefits	14	84,161	114,093
Lease liabilities		925	864
Contract liabilities	15	473,204	127,550
TOTAL CURRENT LIABILITIES		772,812	363,407
NON-CURRENT LIABILITIES			
Employee benefits	14	15,935	17,993
Lease liabilities		6,801	7,726
TOTAL NON-CURRENT LIABILITIES		22,736	25,719
TOTAL LIABILITIES		795,548	389,126
NET ASSETS		28,828,026	17,622,248
MEMBERS' FUNDS			
Reserves	16	16,520,506	4,862,078
Accumulated surplus	17	12,307,520	12,760,170
TOTAL MEMBERS' FUNDS		28,828,026	17,622,248

Girl Guides Association of Victoria

ABN: 59 533 729 847

Statement of Changes in Members' Funds

For the Year Ended 31 December 2021

2021

	Note	Accumulated Surplus \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
Balance at 1 January 2021	17, 16	12,760,170	1,575,988	3,286,090	17,622,248
Net surplus/(deficit) for the year	17	(452,650)	-	-	(452,650)
Movements to/(from) equity:					
Net revaluation increment	16	-	11,658,428	-	11,658,428
Balance at 31 December 2021		12,307,520	13,234,416	3,286,090	28,828,026

2020

	Note	Accumulated Surplus \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
Balance at 1 January 2020	17, 16	13,335,364	1,575,988	3,397,129	18,308,481
Net surplus for the year	17	(686,023)	-	-	(686,023)
Movements to/(from) equity:					
Utilisation of funds for donations/disbursements	16	108,516	-	(108,516)	-
Net transfers (to)/from retained earnings	17, 16	2,313	-	(2,523)	(210)
Balance at 31 December 2020		12,760,170	1,575,988	3,286,090	17,622,248

Girl Guides Association of Victoria

ABN: 59 533 729 847

Statement of Cash Flows For the Year Ended 31 December 2021

	2021	2020
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from members and fundraising activities	2,572,092	1,542,782
Payments to suppliers, employees and fundraising activities	(2,762,648)	(2,251,826)
Dividends and interest received	258,551	242,482
Interest paid on lease liabilities	(410)	(451)
Net cash provided by/(used in) operating activities	67,585	(467,013)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net proceeds/(payments) from investment portfolio	-	926,378
Purchase of property, plant and equipment	(65,306)	(1,726)
Net proceeds from/(payments into) reserves - donations and disbursements	-	(210)
Net cash from/(used in) investing activities	(65,306)	924,442
CASH FLOWS FROM FINANCING ACTIVITIES:		
Repayment of borrowings (lease liabilities)	(864)	(937)
Net cash used by financing activities	(864)	(937)
Net increase/(decrease) in cash and cash equivalents held	1,415	456,492
Cash and cash equivalents at beginning of year	984,739	528,247
Cash and cash equivalents at end of financial year	986,154	984,739

5(a)

Notes to the Financial Statements

For the Year Ended 31 December 2021

The financial statements cover Girl Guides Association of Victoria as an individual entity. Girl Guides Association of Victoria is a not-for-profit Association incorporated in Victoria under the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012* ("ACNC Act").

The functional and presentation currency of Girl Guides Association of Victoria is Australian dollars.

The financial report was authorised for issue by the Executive Committee on 29 April 2022.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of the Executive Committee, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. This special purpose financial report has been prepared to meet the reporting requirements of the *Girl Guides Association Act, 1952* and the ACNC Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 107 *Statement of Cash Flows*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASB 1054 *Australian Additional Disclosures*.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue from contracts with customers

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

Sale of goods

Revenue from the sale of goods is recognised at the point of delivery to the customer as this is deemed to be the point in time when the performance obligation is satisfied.

Membership subscriptions

The subscription year runs for 12 months from the joining date. Revenue is recognised over time as the subscription and membership year unwinds.

Programs, events, activity and training fees

Revenue is recognised upon commencement of the program.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Grant revenue

Grant revenue is recognised immediately in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant and the contract is not enforceable or the performance obligations are not sufficiently specific, in accordance with the principles of AASB 1058 *Income of Not for Profit Entities*.

Where performance obligations are sufficiently specific, the assets and the related liability are recognised with the residual being directly recognised in the statement of profit or loss and other comprehensive income. A liability may be recognised in the instance where an obligation exists to transfer goods or services to the contributor for which consideration has already been received or in the instance where failure to provide a service is subject to a refund of payment.

Interest revenue

Interest is recognised using the effective interest method.

Dividend revenue

Dividends are recognised when the Association's right to receive payment is established.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Gain on disposal of non-current assets

When a non-current asset is disposed, the gain or loss is calculated by comparing proceeds received with its carrying amount and is taken to profit or loss.

(b) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(c) Leases

The Association as the lessee

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however, where this cannot be readily determined, then the Association's incremental borrowing rate is used.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(c) Leases

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-used asset is adjusted to reflect the remeasured or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Exceptions to lease accounting

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(d) Income Tax

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

(e) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(f) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

Bank overdrafts also form part of cash equivalents for the purpose of the statement of cash flows and are presented within current liabilities on the statement of financial position.

(g) Trade and other receivables

Trade receivables which generally have 30-60 day terms, are recognised and carried at original income amount less any provision for impairment. Collectability of trade debtors is reviewed at the date of transaction using the lifetime estimated credit loss model (ECL) and also on an ongoing basis. Debts that are assessed to be uncollectible are impaired when identified. A provision for impairment is raised at the date of the transaction when the ECL calculation is completed and on an ongoing basis.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(h) Inventories

Inventories are measured at the lower of cost and net realisable value. Cost of inventory is determined using the weighted average costs basis and is net of any rebates and discounts received.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the costs necessary to make the sale. Net realisable value is estimated using the most reliable evidence available at the reporting date and inventory is written down through an obsolescence provision if necessary.

(i) Financial assets

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through the statement of profit or loss and other comprehensive income.

(j) Property, plant and equipment

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

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model.

Property, plant and equipment does not include halls and properties held jointly by Guides and Scouts.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

Leased assets and leasehold improvements are amortised over the shorter of either the unexpired period of the lease or their estimated useful life.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(j) Property, plant and equipment

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Freehold buildings and improvements	2.5%
Campsite, buildings and improvements	2.5% - 10%
Plant, motor vehicles, furniture and equipment	10% - 33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(k) Intangibles

Amortisation

Amortisation is recognised in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date that they are available for use.

Amortisation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Software

Software has a finite life and is carried at cost less any accumulated amortisation and impairment losses. It has an estimated useful life of between one and three years.

(l) Trade and other payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Association prior to the end of the financial year that are unpaid and arise when the Association becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(n) Restricted bequest reserves

Restricted bequests comprise an accumulation of specific donations received over a period of time. They are recognised as revenue initially with a subsequent transfer to reserves. These funds are invested on behalf of the Association in short term deposits, at call accounts or ordinary shares and the returns generated are available for use in specified operations.

(o) Change in accounting estimate

The Association has made the following accounting estimate changes with effect from 1 January 2021. The changes represent revised accounting estimates and therefore are applied prospectively in accordance with the requirements of AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*.

The Association has amended its assessment of the useful life of selected assets within the Campsite, Buildings and Improvements asset classes from 40 years to 10 years. This change in accounting estimate has reduced the 2021 net result by \$158,663.

(p) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 1 January 2021, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

(q) New accounting standards for application in future periods

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The committee members have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.

The Association's assessment of the impact of these new or amended Accounting Standards and Interpretations, most relevant to the Association, are set out below.

Conceptual Framework for Financial Reporting (Conceptual Framework)

The revised Conceptual Framework is applicable to annual reporting periods beginning on or after 1 July 2021 and early adoption is permitted. The Conceptual Framework contains new definition and recognition criteria as well as new guidance on measurement that affects several Accounting Standards. Where the Association has relied on the existing framework in determining its accounting policies for transactions, events or conditions that are not otherwise dealt with under the Australian Accounting Standards, the Association may need to review such policies under the revised framework. At this time, the application of the Conceptual Framework is not expected to have a material impact on the Association's financial statements.

AASB 2020-2 Amendments to Australian Accounting Standards - Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities and AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

These standards are applicable to annual reporting periods beginning on or after 1 July 2021. AASB 2020-2 will prohibit certain for-profit entities from preparing special purpose financial statements and AASB 1060 provides a new Tier 2 reporting framework with simplified disclosures that are based on the requirements of IFRS for SMEs. Given that the Association will be moving to general purpose financial statements in the future, there is likely to be increased disclosure for areas such as key management personnel, related parties, tax and financial

Notes to the Financial Statements

For the Year Ended 31 December 2021

2 Summary of Significant Accounting Policies

(q) New accounting standards for application in future periods

instruments; and some disclosures will be removed. If the Association adopts the standards prior to the mandatory application date it will be able to take advantage of certain special transitional disclosure relief relating to comparative information in the first year of adoption.

3 Critical Accounting Estimates and Judgements

The Executive Committee make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

Key estimates - impairment of property, plant and equipment

The Association assesses impairment at the end of each reporting period by evaluating conditions specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

For land held at fair value, the Association performs annual impairment reviews utilising valuation and rates notices provided as a full revaluation has not been practical.

The Association's land assets have been valued by an independent valuer as at 31 December 2021 which resulted in an increment of \$11,658,429.

Key estimates - impacts of COVID-19

Judgement has been exercised in considering the impact that the Coronavirus (COVID-19) pandemic has had, or may have, on the Association based on known information. This consideration extends to the nature of services and products offered, customers (members), staffing, and expenditure. There do not appear to be any significant uncertainties with respect to events or conditions which may impact the Association's carrying values of assets and liabilities unfavourably as at the reporting date or subsequently as a result of the COVID-19 pandemic.

Notes to the Financial Statements

For the Year Ended 31 December 2021

4 Expenses

The result for the year includes the following specific expenses:

	2021 \$	2020 \$
Depreciation and amortisation expenses:		
- Guide Centre Building Improvements	2,941	2,938
- Plant, Furniture & Equipment	9,253	10,446
- Motor Vehicles	3,728	3,567
- Campsites, Buildings & Improvements	190,598	75,006
- Right-of-use Asset (Building)	1,058	1,235
- Computer software	1,889	4,260
Total depreciation and amortisation expenses	209,467	97,452

5 Cash and Cash Equivalents

	2021 \$	2020 \$
Note		
Cash on hand	710	617
Cash at bank	589,418	688,739
Short-term cash investments	391,754	292,146
Other cash and cash equivalents	4,273	3,237
Total cash and cash equivalents	986,155	984,739

(a) Reconciliation of cash

Cash and cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

Cash and cash equivalents	5	986,155	984,739
Balance as per statement of cash flows		986,155	984,739

Notes to the Financial Statements

For the Year Ended 31 December 2021

6 Trade and Other Receivables

	2021 \$	2020 \$
CURRENT		
Trade receivables	17,636	20,938
Provision for impairment	(12,526)	(12,526)
	<u>5,110</u>	<u>8,412</u>
GST receivable	61,635	21,704
Accrued franking credits	-	10,002
Other receivables	62,093	26,695
Total current trade and other receivables	<u>128,838</u>	<u>66,813</u>

7 Inventories

	2021 \$	2020 \$
CURRENT		
At cost:		
Finished goods	208,133	145,603
Goods in transit	81,152	-
Less: Provision for stock obsolescence	(23,140)	-
Total current inventories	<u>266,145</u>	<u>145,603</u>

8 Financial assets

	2021 \$	2020 \$
CURRENT		
Financial assets at fair value through profit or loss:		
- Listed shares at fair value	6,788,403	6,906,869
- Bonds	1,200	1,200
Total current financial assets	<u>6,789,603</u>	<u>6,908,069</u>

9 Other Assets

	2021 \$	2020 \$
CURRENT		
Prepayments	118,551	86,135
Total current other assets	<u>118,551</u>	<u>86,135</u>

Notes to the Financial Statements

For the Year Ended 31 December 2021

10 Leases

Association as a lessee

Information relating to the leases in place and associated balances and transactions are provided below.

Terms and conditions of leases

The Association leases a Ski Lodge in Mount Baw Baw for its activities offered to members. The lease term expires on 31 October 2028 and does not include any options for a further term.

The lease is considered a concessionary lease as lease payments of \$1,255 per annum (subject to CPI and market review during the lease term) are below market value. The Association is not dependent on concessionary leases for its operations.

The Association has elected to measure the right-of-use asset arising from the concessionary leases at cost which is based on the associated lease liability.

Right-of-use assets

	Buildings \$	Total \$
Year ended 31 December 2021		
Balance at the beginning of year	8,291	8,291
Depreciation expense	(1,058)	(1,058)
Balance at end of year	7,233	7,233
Year ended 31 December 2020		
Balance at beginning of year	-	-
Additions to right-of-use assets	9,526	9,526
Depreciation charge	(1,235)	(1,235)
Balance at end of year	8,291	8,291

Notes to the Financial Statements

For the Year Ended 31 December 2021

11 Property, plant and equipment

	2021 \$	2020 \$
Land		
At independent valuation	19,749,351	8,147,932
Total land	19,749,351	8,147,932
Guide Centre Building Improvements		
At cost	160,138	117,534
Accumulated depreciation	(26,898)	(23,957)
Total guide centre building improvements	133,240	93,577
Plant, Furniture & Equipment		
At cost	871,241	848,539
Accumulated depreciation	(835,535)	(826,282)
Total plant, furniture & equipment	35,706	22,257
Motor vehicles		
At cost	23,924	23,924
Accumulated depreciation	(11,703)	(7,975)
Total motor vehicles	12,221	15,949
Campsites, Buildings & Improvements		
At cost	1,992,245	1,935,236
Accumulated depreciation	(595,714)	(405,116)
Total campsites, buildings & improvements	1,396,531	1,530,120
Total property, plant and equipment	21,327,049	9,809,835

(a) Valuation of Land and Campsite Buildings

Land for Halls owned jointly by Guides and Scouts has not been recorded in the financial statements as the fair value of the Association's share cannot be measured reliably.

The Association owns a number of buildings where land is owned by a Council or other Government Authority. The value of these buildings are not recorded in the financial statements because it is deemed that the buildings have no commercial saleable value.

In 2021, the valuation of the land and buildings owned by the Association was undertaken by a qualified independent valuer. The property is valued at fair value, having regard to current market activity and the relevant planning provisions impacting the properties.

Notes to the Financial Statements

For the Year Ended 31 December 2021

11 Property, plant and equipment

(b) Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current and previous financial years:

	Land \$	Guide Centre Building Improvements \$	Plant, Furniture & Equipment \$	Motor Vehicles \$	Campsites, Buildings & Improvements \$	Total \$
Year ended 31 December 2021						
Balance at the beginning of year	8,147,932	93,577	22,257	15,949	1,530,120	9,809,835
Additions	-	42,604	22,702	-	-	65,306
Depreciation expense	-	(2,941)	(9,253)	(3,728)	(190,598)	(206,520)
Revaluation increase recognised in equity	11,601,419	-	-	-	57,009	11,658,428
Balance at the end of the year	19,749,351	133,240	35,706	12,221	1,396,531	21,327,049
Year ended 31 December 2020						
Balance at the beginning of year	8,147,932	96,515	30,977	19,516	1,605,126	9,900,066
Additions	-	-	1,726	-	-	1,726
Depreciation expense	-	(2,938)	(10,446)	(3,567)	(75,006)	(91,957)
Balance at the end of the year	8,147,932	93,577	22,257	15,949	1,530,120	9,809,835

Notes to the Financial Statements

For the Year Ended 31 December 2021

12 Intangible Assets

	2021 \$	2020 \$
Computer Software		
Cost	425,986	425,986
Accumulated amortisation and impairment	(425,986)	(424,097)
Total intangibles	-	1,889

13 Trade and Other Payables

	2021 \$	2020 \$
CURRENT		
<i>Unsecured liabilities</i>		
Trade payables	138,330	13,558
Restricted grants, donations and revenue received in advance	26,580	3,525
Employee benefits	18,032	46,507
Sundry payables and accrued expenses	31,580	57,310
Total current trade and other payables	214,522	120,900

14 Employee Benefits

	2021 \$	2020 \$
CURRENT		
Long service leave	30,710	26,114
Annual leave	53,451	87,979
Total current employee benefits	84,161	114,093
NON-CURRENT		
Long service leave	15,935	17,993
Total non-current employee benefits	15,935	17,993

15 Contract Liabilities

	2021 \$	2020 \$
CURRENT		
Unearned income	473,204	127,550
Total current contract liabilities	473,204	127,550

Notes to the Financial Statements

For the Year Ended 31 December 2021

16 Reserves

	Note	2021 \$	2020 \$
Asset revaluation reserve	16(a)		
Opening balance		1,575,988	1,575,988
Net revaluation increment		11,658,428	-
Closing balance		13,234,416	1,575,988
Restricted funds	16(b)		
Opening balance		3,286,090	3,397,129
Add: Net transfers (to)/from retained earnings		-	(2,523)
Utilisation of funds for donations/disbursements		-	(108,516)
Closing balance	16(c)	3,286,090	3,286,090
Total reserves		16,520,506	4,862,078

(a) Asset revaluation reserve

The asset revaluation reserve records fair value movements on property, plant and equipment held under the revaluation model.

(b) Description of funds

Blackburn Fund	Funds to assist girls to pay membership subscriptions
Britannia Park Campsite	Funds to assist in the upkeep of the Britannia Park site
Denise Hargreaves	Funds to assist Guides in the 14+ age group
Disaster Fund	Funds to support members affected by natural disasters
Future Fund	Funds to develop Guiding in Victoria
Gwen Mann Bequest	Funds to support Guiding in general
Guiding Light Fund	Funds to support girls to make a difference in their communities
Iluka Campsite	Funds to assist in the upkeep of the Iluka Campsite
Laura Gregory Fund	Funds to support Guiding in general
Margaret Shaw Fund	Funds to assist members travelling interstate/overseas
Otway Region Camping Fund	Funds to assist the girls in the Otway Region
Archives	Funds to assist Archives (restricted grant)
TC Lothian Fund	Funds to assist in national and international travel
Training Fund	Funds to assist in the training of Leaders
Hand-in-Hand	Funds to provide financial support for girls to participate in Girl Guides school and community outreach programs

Notes to the Financial Statements

For the Year Ended 31 December 2021

16 Reserves

(c) Restricted funds

	2021	2020
	\$	\$
Closing balance comprise:		
Blackburn Fund	212,886	212,886
Britannia Park Campsite	44,709	44,709
Denise Hargreaves	193,234	193,234
Disaster Fund	56,759	56,759
Future Fund	387,600	387,600
Gwen Mann Bequest	2,873	2,873
Guiding Light Fund	8,320	8,320
Iluka Campsite	709	709
Laura Gregory Fund	2,021,941	2,021,941
Margaret Shaw Fund	160,037	160,037
Otway Region Camping Fund	34,431	34,431
Archives	1,314	1,314
TC Lothian Fund	86,951	86,951
Training Fund	67,622	67,622
Hand-in-Hand	6,704	6,704
Total reserve funds	3,286,090	3,286,090

17 Accumulated Surplus

	2021	2020
	\$	\$
Accumulated surplus at the beginning of the financial year	12,760,170	13,335,364
Net surplus/(deficit) for the year	(452,650)	(686,023)
Aggregate of amounts transferred to reserve funds	-	2,313
Utilisation of funds for donations/disbursements	-	108,516
Accumulated surplus at end of the financial year	12,307,520	12,760,170

Notes to the Financial Statements

For the Year Ended 31 December 2021

18 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2021	2020
	\$	\$
Net surplus/(deficit) for the year	(452,650)	(686,023)
Non-cash flows in profit:		
- depreciation and amortisation	209,467	97,452
- fair value adjustment to investment portfolio	118,465	110,817
- COVID-19 related rent concessions	-	1,388
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(62,025)	(523)
- (increase)/decrease in inventories	(120,542)	(10,719)
- (increase)/decrease in other assets	(32,416)	12,103
- increase/(decrease) in trade and other payables	93,622	64,012
- increase/(decrease) in other liabilities	345,654	(99,972)
- increase/(decrease) in employee benefits	(31,990)	44,452
Cashflow from/(used in) operations	67,585	(467,013)

19 Capital and Leasing Commitments

(a) Lease rentals of halls

There are approximately 200 units that lease or rent halls from local community groups or governing bodies. These have an average rental charge of \$150 per annum, with rental commitments up to 10 years. These rental agreements are between the lessor and the individual units, and not with the Association directly.

(b) Operating leases

	2021	2020
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	-	22,140
- between one year and five years	-	5,535
Total operating lease commitments	-	27,675

Notes to the Financial Statements

For the Year Ended 31 December 2021

20 Auditor's Remuneration

	2021	2020
	\$	\$
Remuneration of the auditor of the Association, HLB Mann Judd, for:		
- auditing the financial statements	23,300	23,300
Total auditor's remuneration	23,300	23,300

21 Contingencies

In the opinion of the Executive Committee, the Association did not have any contingencies at 31 December 2021 (31 December 2020: None).

22 Events After the end of the Reporting Period

The financial report was authorised for issue on 29 April 2022 by the Executive Committee.

The impact of Coronavirus (COVID-19) pandemic is ongoing and while restrictions have eased, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation continues to develop and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided. The Association continues operating in line with Government guidelines.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.

23 Association Details

The registered office of the Association is:
 Girl Guides Association of Victoria
 Suite 812
 401 Docklands Drive
 Docklands VIC 3008

Girl Guides Association of Victoria

ABN: 59 533 729 847

Executive Committee's Declaration

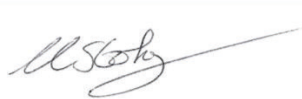
The Executive Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the Executive Committee, the financial report as set out on pages 2 to 23, is in accordance with the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012*:

1. Shows a true and fair view of the financial position of Girl Guides Association of Victoria as at 31 December 2021 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Girl Guides Association of Victoria will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Executive Committee and is signed for and on behalf of the Executive Committee by:

Governance Chair



Honorary Treasurer



Dated this 29th day of April 2022

Independent Auditor's Report to the Members of Girl Guides Association of Victoria

REPORT ON THE AUDIT OF THE FINANCIAL REPORT

Opinion

We have audited the financial report of Girl Guides Association of Victoria ("the Association"), which comprises the statement of financial position as at 31 December 2021, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Executive Committee's declaration.

In our opinion, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* and the *Girl Guides Association Act 1952*, including:

- (a) giving a true and fair view of the Association's financial position as at 31 December 2021 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1 and 2 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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

We confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to the Executive Committee, would be in the same terms if given as at the time of this auditor's report.

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012* and the *Girl Guide Association Act 1952*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

hlb.com.au

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Liability limited by a scheme approved under Professional Standards Legislation.

Responsibilities of Management and the Executive Committee for the Financial Report

Management is responsible for the preparation of the special purpose financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 of the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for Profits Commission Regulations 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* and the *Girl Guides Association Act 1952*. Management's responsibility also includes such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

The Executive Committee are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide The Executive Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



HLB Mann Judd
Chartered Accountants

Melbourne
5 May 2022



Nick Walker
Partner



GIRL GUIDES

AUSTRALIA

VICTORIA

ANNUAL REPORT 2021

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