



Message from the President *Jan de Kretser*

Every week across our State, committed, motivated women, both young and not-so-young, give their time, energy and skills to pass on to other very young and not-so-young women the legacy of everything that they themselves have come to cherish and value through their own involvement with Girl Guides. Many women who have never been a Guide themselves become involved and committed because they see the potential to contribute to the development of fine young women through the programs offered.

My words are particularly to those of you who have a leadership role in Girl Guides. The volunteer commitment of Leaders at all levels of the organisation is huge. You may be working directly with the younger girls, inspiring them, mentoring them and passing on the fine values and ideals which have been fundamental to Guiding for a hundred years. You may be part of the management and organisational groups across the State, which ensure that the great tradition continues. Many of you are creatively looking at ways to enhance the appeal of Guiding in today's rapidly-changing world without diminishing the still-relevant core principles set down so long ago. I thank you all.

As you read the Annual Report and look at the scale and scope of the activities and achievements of the past year, be mindful that you have played a part in these achievements and enabled many, many girls and young women to be exposed to opportunities for personal development, which can empower them to participate in shaping a better future for everyone.

Jan de Kretser

GOVERNMENT HOUSE, VICTORIA



GIRL GUIDES
AUSTRALIA
VICTORIA

Chairman's Report



Elizabeth Adnams

Elizabeth Adnams OAM
CHAIRMAN

The new structure of Girl Guides Victoria, which separates management, governance and membership, has been in place for two years. This allows the State Commissioner and her Team to focus on our members who are the backbone of Guiding. Our thanks to Noella Kershaw, Alecia Rathbone and Alison Bennett, and to Jan McMenamin for her previous contribution to the Team.

Executive Committee and its sub-committees conducted an extensive review of the ways of work of Girl Guides Victoria over an eight month period. The areas included were Structure, Communications, Policies, Program, Volunteers (including Training) and Expertise. Information was sought from members and non-members through surveys, interviews and research and the report was handed down in June. Fifty four recommendations were made and these were then summarized into nine key priorities. Four major areas required proposals to implement these and the other five could be managed internally. The four key priorities were:

- The establishment of a Volunteer Development Office to manage all areas associated with volunteers and their needs.
- The removal of charges to train volunteers.
- The implementation of a marketing campaign for 2010 using an ambassador.
- Enhancing the website.

Work began immediately and these initiatives have been implemented. Many other recommendations are still being followed through.

2010 has been designated The Year of the Girl Guide by the Federal government. The launch of the Centenary was at the Girls Celebrate 2009 event in Queensland in September on the anniversary of the Crystal Palace Rally. A large contingent of Victorians attended to **"celebrate our past, live the present and power into the future"**.

Decisions have been taken by Executive Committee to maximize the benefits of our Centenary Year. One example is the 2010 commemorative diaries that were given to all members and the wider public.

Executive Committee has dealt with a wide variety of governance matters this year. We have spent substantial time considering proposals from the Board of Girl Guides

Australia as they work towards a major restructure which will have ramifications for Victoria.

We have entered into a partnership with the Outdoor Education Group to use our campsite "Iluka" at Shoreham for mid week school holiday camps. The two organisations share similar philosophies so this is an excellent match.

The early part of 2009 was dominated by the effect of the Victorian bushfires. We received many donations both of goods and money to assist those need, as well as our members who gave their time and expertise. We thank the members of Girl Guides Victoria, Girl Guides Australia and the World Association of Girl Guides and Girl Scouts for their support. The public perception of the risk of bushfire was so heightened that Executive Committee, on the recommendation of the organising committee, decided to move the ACE (Australian Centenary Event) Camp away from Britannia Park to Marcus Oldham College in Geelong. The 2010 Annual Report will include information about this international event, which 2,500 Guides attended.

Another unexpected issue was the copyright of the song "Kookaburra sits in the old gum tree". A court case was in process between two parties which did not actively involve Girl Guides Victoria. However, since the ownership of the copyright of this song, written by Marion Sinclair in 1934 for a Girl Guide competition, was critical to the existing case, we needed to take legal advice. Eventually the court decided against our ownership and the case proceeded with no involvement for us.

In February 2009 our Constitution was amended to make changes which consolidate the separation of governance and management and reduce the size of Executive Committee. There will now be nine elected members with State Commissioner, Treasurer and Chair of Girls Advisory Committee as ex-officio voting members and the CEO as a non-voting member. At the Annual General Meeting, thanks was given to Sally Bethune, Erica Ferguson and Elizabeth Adnams as they completed their terms. Erica and Elizabeth were re-elected and later in the year Robinette Emonson filled the casual vacancy. The Executive members completed a skills

analysis and training has been provided to enhance their knowledge in necessary areas.

Executive sub-committees continue their work and a new committee has been agreed to. The Girls Advisory Committee will bring information about the needs of the girls of today directly to Executive Committee. Strategic Planning Committee is monitoring the Strategic, Operational and Risk Management Plans. The Review recommended that the Awards Committee be disbanded and its work incorporated into Human Resources Committee. Structure and Procedures Committee has developed a number of new policies this year including a Smoke Free policy and establishing a Future Fund.

David McDowell has been elected for a second term as Honorary Treasurer of Girl Guides Victoria. Finance Committee, which also has responsibility for investment and strategic property decisions, has been very busy. You will see that the Association's investment position has strengthened as the economy has improved. Mark Stokes of UBS Wealth Management has been proactive in managing the portfolio in consultation with our committee. We thank Mark for his input. We also thank David Nairn from HLB Mann Judd for conducting the audit of Girl Guides Victoria.

This year we farewelled two very special members of the Guiding community. Charlotte Renshaw Jones OBE passed away in May and Lady Joyce Price OBE, CMG in August. These ladies had given extensive Service to Guiding at State, National and World level and we will be the poorer for their passing.

We are a volunteer organisation and I would like to recognise the contributions made by so many people in a plethora of areas. A special thank you to our Chief Executive Officer, Wendy Lewis and to my Deputy Margaret Devlin. Each of us brings different skills that combine to drive the organisation forward. All volunteers, no matter what their task, aim to give girls an outstanding Guiding experience and to meet our Mission Statement:

To enable girls and young women to grow into confident, self-respecting, responsible community members.



The Executive Committee



Belinda Abbott

Elected to the Executive in 2007.



Fiona Bennett

Elected to the Executive in 2007.



Robinette Emonson

Appointed to the Executive in 2009.



Erica Ferguson

Appointed to the Executive in 2008.



Tess Davies

Elected to the Executive in 2007.



Margaret Devlin

Elected to the Executive in 2005.



David McDowell

Treasurer since 2003.



John Payne

Elected to the Executive in 2008.



Pam Schafer

Elected to the Executive in 2008.



Annette Swaffield

Elected to the Executive in 2002.

Executive Sub-Committee

Finance

David McDowell
(Treasurer)
Elizabeth Adnams
Natalie James
Noella Kershaw
Wendy Lewis
Carolyn Parker
John Payne
Alecia Rathbone

Human Resources

Margaret Devlin
(Chairman)
Elizabeth Adnams
Jill Jeffery
Jill Johnstone
Noella Kershaw
Wendy Lewis
Jane Pennington
Annette Swaffield

Strategic Planning

Fiona Bennett
(Chairman)
Elizabeth Adnams
Belinda Abbott
Sally Bethune
Erica Ferguson
Penny Ferris
Noella Kershaw
Wendy Lewis
Pam Schafer

Structure and Procedures

Elizabeth Adnams
(Chairman)
Tess Davies
Noella Kershaw
Janeanne Lee
Wendy Lewis
Claire Moore

Executive Committee Meetings

Name	Total Possible	Total Attended
Belinda Abbott	8	7
Elizabeth Adnams	8	8
Fiona Bennett	8	7
Sally Bethune	4	3
Tess Davies	8	8
Margaret Devlin	8	7
Robinette Emonson =	1	1

Name	Total Possible	Total Attended
Erica Ferguson	8	7
Noella Kershaw	8	8
David McDowell	8	7
John Payne	8	7
Helen Reid *	1	1
Pam Schafer	8	6
Annette Swaffield	8	7

* Completed Term - Feb 2009

= Appointed - Nov 09

Treasurer's Report



The good news is Girl Guides is alive and kicking, 100 years after that small group of determined girls dared challenge Robert Baden-Powell to create a "Scouting" organisation for girls. There are not many organisations or institutions that have survived 100 years. Congratulations!

The good news is Girl Guides Victoria finished the year with 102 more youth members than we started the year with. Girl Guides is still relevant in today's society to 5,024 girls. Using Girl Scouts USA as an aspiration, we could have close to 10 times more Girl Guides in Victoria. * If they can do it, there is no reason why we can't either.

The good news is we finished the year with a surplus of \$1.3 million, unlike the year before when we finished with a loss of \$2.5 million. The bad news is, we still make a loss running the day to day activities of Girl Guides. It takes a lot of people and money resources to run a State wide organisation like ours. It's unlikely we can change this balance any time soon, but we are working on it.

The other good news is we still have a very healthy balance sheet with the financial resources to keep us going for many years to come. The reason we finished the year so far in front of the previous year has to do with the remarkable recovery in the Australian economy. The Australian Bureau of Statistics official economic growth figures put Australia well ahead of most other developed economies, which had negative growth in 2009. This has driven a 26.7% growth in the value of our investment portfolio. The portfolio during last year and continuing into this year, is overweight in Australian equities (ie: we currently have a larger proportion of the portfolio in Australian shares than our long term target, 51% at end of December) and is underweight in international equities (10%), both of which have worked in our favour. We are also underweight in listed property trusts (4%) which in this case have worked against us. We also had 15% in cash and 20% in fixed interest investments.

The balance of investment types in the portfolio does not happen by accident. We set and periodically review long term targets for the percentage share of investment types in the portfolio. But the actual spread of investments at any time is the result of careful management by our investment advisors with the input and support of the Finance Committee. As usual, our investment advisors have done a wonderful job for us. And the financial gods have been kind to us. However, the immediate future is not certain.

In last year's report, by way of background, I referred to the implosion of Iceland's economy in the Global Financial Crisis. Since then, many of the world's major economies sort of stabilized and/or recovered. But at the time of writing, the financial markets were holding their collective breath over five shaky economies in Europe, namely Greece, Italy, Portugal, Spain and Ireland. Let's not worry about things we have no control over. Our economy and our portfolio have proved to be resilient.

The increase in value of our investment portfolio is included as income. It is a mostly unrealised increase. The increase in 2009 was \$1.2 million. With grumpy financial gods in 2008, we had a mostly unrealised decrease in value of \$2.2 million. The value of our investments as at the end of December was \$6.7 million compared to \$5.4 million at the end of 2008.

The other reason we finished the year in front of last year was a profit on sale of a Guide hall no longer required of \$596 thousand. In 2008 we had a smaller profit on sale of \$106 thousand.

Both these items are to do with investing activities. They relate to changes in value or sale of assets. Separating these amounts from the other items in our Income Statement leaves the financial results from operating activities. Operating activities relate to the day to day management of Girl Guides and to the income and expenses associated with our assets. For example, the investment portfolio helped generate dividends and interest income of \$363 thousand in 2009. This was less than the \$431 thousand generated in 2008. The decrease was caused by the Global Financial Crisis as companies reduced dividend payouts to preserve cash and the Reserve Bank of Australia reduced official interest rates.

The bad news is we incurred a loss of \$485 thousand in 2009 on our operating activities. In 2008 the loss was \$457 thousand. The bad news is we will continue to make losses running Girl Guides into the near future. So what can we do about it?

We seek other sources of income. We have a continuing relationship with the Outdoor Education Group. They are an independent non-profit organisation who run courses at Illuka during weekdays. We are creating new holiday programs with themes to appeal to both Guides and non-Guides. Where we can, we will access Government funding to run specific programs or activities, such as the grant of \$100 thousand received in 2009 to

fund the MEND project (included in the donations and grants amount of \$275 thousand in 2009). This involved working with MEND Australia to introduce the MEND program to Australia. The program is a free healthy lifestyles course for children aged 7-13 years old who are overweight or obese. The income from our investment portfolio obviously helps finance our operating activities. However this is not the primary purpose of the portfolio. We do not intend to build the value of the portfolio to live off its income. The intention is to maintain the real value of the portfolio in the long term, which requires reinvesting a proportion of dividends, interest and realised capital gains. The balance of monies is available to invest in the future of Girl Guides, such as marketing activities designed to make more parents and girls aware of what we have to offer. And of course, the most obvious source of additional income is to grow our membership. We have 5,000 youth members now. How much more could we achieve with 10,000, 20,000 or more girls involved in Girl Guides in Victoria?

The other good news is the success of the Australian Centenary Event (ACE) camp in January 2010. Although that's a story for next year's report, it did have an impact on the balance sheet as at the end of December. Payments from camp participants are reflected in the asset line 'Cash' and cash equivalents of \$1.2 million in 2009 compared to \$196 thousand at the end of 2008. The money would be spent on running the event in January. At end December it is revenue received in advance. The other side of the cash entry is included in the liability line 'Restricted grants, donations and revenue' received in advance of \$1.6 million in 2009 compared to \$38 in 2008. This is shown in Note 9 of the accounts. Our cash flow was a positive \$1.0 million in 2009 compared to a positive \$152 thousand in 2008. The cash flow in 2009 was driven by payments for the ACE camp.

As always, my thanks to all the people involved in preparing the annual financial report and in providing financial support, advice and governance throughout the year. In particular, my thanks to Wendy and her team, to our investment advisor Mark Stokes of UBS Wealth Management and to David Nairn and his team from our auditors HLB Mann Judd and to all the members of my Finance Committee.


David McDowell

* Girl Scouts USA have about 10% share of eligible girls as members. Estimated population of girls aged 5 to 19 in Victoria as at 30 June 2009 is 500,000.

State Commissioner's Report



Alison Bennett
Assistant State Commissioner

Assistant State Commissioner since 2009



Alecia Rathbone
Assistant State Commissioner

Assistant State Commissioner since 2008



Jan McMenamin
Assistant State Commissioner

Assistant State Commissioner from 2008 to September 2009



Noella Kershaw

Noella Kershaw
STATE COMMISSIONER

In 2009, Girl Guides Victoria completed another very successful year. Many of the initiatives from last year continued. In January, Sydney hosted around 50 girls and young women for the 'Taking the Lead' Youth Forum. The participants were encouraged to set up a project around a particular millennium theme within their respective States. Leadership was and still is a major focus for Guiding around the world and this program focused on 'Leadership and Advocacy'. The event was funded by a Federal Grant, "Women's Leadership Development Program" to build capacity and leadership skills.

On January 31 Girl Guides Victoria held Girls Rock which was a huge success, along with an unforgettable presentation from Linden Edgell, Deputy Chair of WAGGGS. She inspired us to think globally and realise advocacy is for everyone. In addition, the State Team were delighted to welcome Alison Bennett as Assistant State Commissioner for Victoria. Anne Scott was congratulated on receiving a silver kangaroo and everyone celebrated with Mornington Peninsula for winning the 'Region of the Year Award'.

Yet, this year was not without hardship and devastation. In Queensland, people experienced some of the worst flooding in decades. Whilst in Victoria, we experienced the devastating effects of the fires that swept across our State, bringing tragedy and loss. The strength and courage of our Guiding families through constant communication and updates from Guide members in the emergency areas to their Region Leaders, State Team and Guide Centre was remarkable.

Throughout 2009 the momentum of change continued to accelerate, especially for Girl Guides Australia (GGA). During 2009, I attended three National Board Meetings and additional 'Restructuring' Working Party meetings. In January 2009 the National Management Team was established and included National Executive Officer (NEO), the State Executive Officer from each State and the volunteer National Managers. The Assistant Chief Commissioner, Natasha Hendrick, chaired the meetings and reported to the National Board.

The Australian Guide Program review and the Australian Training program review results continue to impact on resources and development initiatives. Also the 'Girls' Say Project' and Uniform Survey provided clear

direction as to where change was needed and what the Guiding community was looking for from GGA. A new uniform for all Guides in Australia was adopted and program resources for Unit Leaders were also developed.

Furthermore the Federal Government declared 2010 the 'Year of the Girl Guide' and GGA secured a substantial grant of \$500,000 with the assistance of the Office of Women and Tanya Plibersek MP. A Centenary Committee proceeded to prepare a Centenary Calendar of Events for 2010 along with the Centenary resources. The additional funding came at just the right time. In September 2009, Girl Guides Queensland hosted Girls' Celebrate at Kindilan. This wonderful centenary event, held to mark this historic occasion, was attended by over 2,500 Guides. Girls' Celebrate highlighted the anniversary of the rally at Crystal Palace in London, 1909.

In Victoria the State Team and Trainers continued to follow-up and ensure all Leaders were up-to-date. Our Region Leader Meetings have been wonderful opportunities for professional development that covered Succession Planning, Team-Building and use of technology. At the Region Meeting in July, discussion focused on Region Leader Meeting content and procedures. As a result, the State Team changed Region Meeting times and format. The new format will begin in 2010. Also a highly successful residential weekend was held for Region Leaders and State Managers at Iluka from 9-11 October. The focus was technology and keeping up with the latest social net-working websites, where most of our girls are chatting online and communicating about their lives, including Guiding.

I would like to say thank you for the many delightful invitations we received during the year. We often attended several different functions simultaneously. As well as events, we have been interviewing prospective Region Leaders and conducting Manager and Leader appraisals. I would like to draw your attention to the Manager's Reports in this document and the exceptional work they are doing. One of the most enjoyable duties we are required to carry out is appointing new Managers and inducting Region Leaders and the joys of thanking Leaders who have dedicated years of service and contributed their considerable talents to Guiding. We welcomed the following new Region

Leaders: Julie Anderson - Lone Region, Margaret Brooks - Outer Eastern Region and Christine Croft - West Metro Region.

In 2009 a number of Leaders completed their terms of appointment and I would like to thank them for their contribution to Guiding. We thank the following Region Leaders for their dedicated service to Guiding: Gail Alexander - Casinia Region and Toni Peters - Lone Region. In addition, we were thrilled to welcome Debbie McLaren (Victorian Centenary Representative); Belinda Lacy (International Manager); Laura-Lee Innes (Environmental Consultant), Melanie Smith (Environmental Education Co-ordinator), Pauline Butler (Support Group Consultant) and Sandy McElroy (ACE Victorian Contingent Leader).

We celebrated long service awards for so many Leaders who dedicate countless hours to Guiding. We also had many recipients of Good Service Awards and the Butterfly Award. They are listed later in this report.

In September we said farewell to Jan McMenamin as she decided to step down from her role as Assistant State Commissioner. I thank her for her dedication and commitment to the State Team.

We sadly farewelled Charlotte Renshaw Jones OBE and Lady Joyce Price OBE CMG. Their commitment and contribution to Guiding was outstanding. They will be sadly missed.

On behalf of the Team, I would like to thank all those who have assisted and supported our work. In particular, the Managers and Region Leaders and all the Leaders that make such a difference to Guiding in Victoria. I would like to take this opportunity to thank my dedicated Assistant State Commissioners' Jan, Alecia and Alison for their generosity, passion for Guiding and hard work throughout the year. In addition I am grateful for the support of Executive Committee members, Elizabeth Adnams as Chairman; the Management Team, Wendy Lewis as Chair and her support as Chief Executive Officer.

As we move into the 'Year of the Girl Guide' I thank every Leader and volunteer for making Guiding happen and, in turn, for enriching lives through fun and friendship. So with renewed focus and vision we say:

**"together ...
we can build a better world"**

CEO's Report

People change what they do less because they are given analysis that shifts their thinking than because they are shown a truth that influences their feelings.

John P Kotter – *The Heart of Change*

In my 2007 Annual Report I wrote about the need for change and the importance of our values and what it means to be a values-based organisation.

Since this time:

1. A new Prime Minister, Kevin Rudd was elected in 2007;
2. We have been through the Global Financial Crisis (GFC), significant impact commenced in the later half of 2007;
3. We elected a new State Commissioner, Noella Kershaw and appointed our first Chairman, Elizabeth Adnams (both commenced in February 2008);
4. We have seen the election of 44th President of the United States – Barack Obama (took office in January 2009); and
5. We have seen major bushfires in Victoria (February 2009) - just to name a few changes.

Life as we know it has changed – while many of the changes may not impact us directly they will nevertheless influence the way we look at things.

From the perspective of Girl Guides Victoria we completed a nine month review of our operations during 2009. The results of this review were presented to the Executive Committee in mid June and confirmed a number of things that we knew from anecdotal evidence and have been the basis for developing the areas we need to focus on as we go forward.

A year earlier Girl Guides Australia commenced a process to review the overall structure of Guiding in Australia. The outcomes of this process are currently being formulated and are due to be implemented in 2010 and beyond.

The crucial thing is to ensure that Victoria and Australia are aligned in what they are doing – this will lead to a stronger and more unified approach to Guiding at a State and National level.

The outcome of the review undertaken in Victoria identified nine key priorities:

1. Volunteer Welfare (including Training and Program)
2. Membership and PR
3. Website and overall Communications
4. New methods of delivering Guiding
5. Packaging of AALP
6. Awards System
7. Matters to be referred to Australia
8. Olave Program



Wendy Lewis
CHIEF EXECUTIVE OFFICER

9. Structure (of the State and associated changes)

These nine key priorities were ranked and costed (where necessary – not all priorities required funding) and funds have been included in the 2010 budget for their implementation.

The area of volunteering was seen as a key focus for the organisation. Girl Guides Victoria is reliant on its volunteers to implement the Australian Guide Program – and without volunteers we cannot move forward. In September we employed Robyn Felman as the Volunteer Development Manager to develop and implement processes to recruit new volunteers into Girl Guides Victoria and to support them through the recruitment phase.

Membership and PR also need to be addressed. Improving the number of girls who join Guides is important and ensuring that the public is aware that we are still around and relevant to girls and young women today is necessary. A marketing campaign is planned for 2010 to raise the awareness of Guiding within the community and to promote the opportunities available for adults to volunteer and for girls to join.

The website and communication continue to be upgraded and these areas need to be constantly reviewed and managed.

The remaining key priorities are also a focus for 2010.

Bushfires

Parts of Victoria were devastated by bushfires in February 2009. The outpouring of support from Guides around Victoria, Australia and the World was overwhelming. We received support by way of financial support, donations of toiletries, food, toys and clothing and messages from well-wishers. A big thank you to everyone!

The Guiding spirit was alive and well and on display and we felt comforted in the knowledge that so many people were willing to take the time to support us during this time

Planning for the Centenary/ Year of the Girl Guide

Planning for our Centenary celebrations was a high priority in 2009. Planning and co-ordination of all events were well underway and in particular for ACE (the Australian

Centenary Event) which occupied much of 2009 (and previous years as well). The ACE Organising Committee gave up countless hours to develop and coordinate this massive event and their efforts are to be applauded and acknowledged. By the end of 2009 everything was ready to go and all that was left was for everyone to come and have a great time!

The ACE Organising Committee consisted of: Sue Wilson - Convenor, Julie Armstrong - Leader In Charge, Glenda Wilkinson - Program, Glenda Vuillermin - International.

Thank you

I would like to express my appreciation to all of the staff of Girl Guides Victoria; Alecia Rathbone (Chief Operating Officer), Jane Pennington (Executive Assistant), Denise Lipiarski (Senior Finance Officer), Brenda Price (Training Co-ordinator), Rose Kizinska (Publications), Kerrie Morton (Membership), Sheila Meikle (Retail Manager), Helen Sully (Retail Assistant) Angela & Howard Snelson (Iluka Campsite Managers), Lili Chang (Legal – Property Matters) Robyn Felman (Volunteer Development Manager) and Anna Maltezos (Reception and Support Officer). All of the staff work tirelessly to support our 1,250 volunteers, over 5,000 girls and a further 1,000 Trefoil Guild members; the work of the staff is simply fantastic.

In December Judy Poulsen retired as Manager of Britannia Park after 20 years in this position. Judy is an icon in Guiding and will be missed - we wish her well in her retirement.

A very big thank you to all of the volunteer managers, Helen Reid (State Program Manager), Lynne Emblin (State Training Manager), Belinda Lacy (International Manager), Jo Hall (former Outdoor Manager) and all of the Region Leaders.

I would like to thank all members of the Executive Committee and State Team for their ongoing support.

Finally I would like to thank all of the people who share their skills and their time with Girl Guides Victoria - our volunteers - we cannot do any of the things we do without you.

Outdoor Training - Camp One - Camp All

The new revamped Outdoor Training has been successful in that it has recognised the skills people already have and allowed them to attend Part 1, which covers the General Planning and then along with their Guiding Partner's assistance, plan their camp and gain their qualification.

Leaders who have felt they needed to gain more confidence with the camp itself have been able to attend Part 2, which has enabled them to gain hands-on experience in erecting shelters, tents, gadgets and look at the required tools and equipment to hold a safe and successful camp.

Leaders with very little or no camp experience can have the option of attending a camp with a Patrol of their own girls and this camp is run by a Leader with suitable qualification.

This Leader gains the confidence over this weekend with practical experience to be able to then plan her own camp with a Guiding Partner.

This gives all Leaders, no matter what their camping skill level, an opportunity to provide camping for the girls.

Training for Trainers

Amid very busy personal lives and very busy Guiding lives, along with very busy Training lives, the Trainers are also trained. For one weekend

in February and one weekend in July, the Trainers are expected to attend a Training for Trainers. This is a weekend of planning and self-development for the Training Team. New ideas are discussed, new training formats are developed and sessions are delivered for the development of skills in many areas.

The Trainers spend time with their Training Mentors to discuss the modules in the Trainers' Journal and their expectations of future achievements in the Australian Trainers' Training Journal.

This is also a great weekend for networking and sharing ideas of sessions that have been delivered successfully by other Trainers.

On-Line Training

We are excited that we finally have Guiding Awareness and Leadership Development on-line. This has been an enormous task to complete. Leaders will now have the opportunity to complete these Modules on-line and whilst we know it will not suit all Leaders, it will certainly meet the needs of many who have the necessary computer skills to be able to work this way.

At present, some Further Development Modules are being developed to go on-line so keep watch on the website for this to be announced.

The on-line modules will in no way threaten the delivery of face to face trainings and will never replace

the networking that happens at a training.

Personal Pathway Workshops

Personal Pathway Workshops were held during the last half of 2009 to present the Personal Pathway to District Leaders, Region Leaders and Guiding Partners and Region Training Co-ordinators. The Personal Pathway booklet was introduced to Region Training Co-ordinators in July last year and received very positive feedback for us to introduce the document in Victoria.

Personal Pathway is a National document developed as an alternative to a new Leader using the Australian Leaders' Journal. Personal Pathway and the Leaders' Journal are identical in their content but the presentation is very different. Personal Pathway is a workbook for New Leaders to document their evidence as they work through the modules in the Australian Adult Leadership Program. Personal Pathways is available on the website.

The Workshops were attended by almost 100 Leaders, so we know that the information about the document has been very wide spread and Guiding Partners have been skilled up on the use of this new resource.

Lynne Emblin
TRAINING MANAGER

World Thinking Day 2009

On 22 February, nearly 200 girls, along with their Leaders joined together for a World Thinking Day event. Based on the idea of visiting a global village, girls moved in groups between the village green, the hospital, the library, the Guide hall, the cafe, the bank and the market. At each of these sites girls explored what life might be like for Guides in developing countries.

Girls who visited the market began first as tourists buying craft items at the market, moving on then to make some of the items for sale and having to hand them over and being paid with a small handful of rice to be used to feed their family. At the cafe, a discussion group was held about life choices and how different decisions can make the difference between future prosperity and poverty. At the hospital, the ease with which disease can be spread and what can be done to prevent the spread of such diseases as malaria was discussed.

In the library, girls explored problem-solving activities and how working together can be an answer to peace. The village green was the site of a water carrying activity, where girls learnt about what it is like to have to carry the water for your village and the importance of that water to a village.

As Guides, we are part of a global organisation and the \$850 raised both through donations and from the market will be sent to the World Association, to aid Guiding and Guide programs in villages throughout developing countries. Girls in Australia have made a connection to Guides in other countries on that day and we will continue to remember that we are part of a special organisation that connects us to others everywhere.

Program Activities

Activities for girls 13 – 17

2009 saw many activities for older youth with Youth Executive working on a number of events and supporting others. A big lead by Penny Ferris, the year began with the Rylah Cup, where girls developed their outdoor camping skills. Midyear, a special day for Junior Leaders and their Leaders was held. It was a chance for girls to share their experiences and to learn new skills to take back to the Units of younger Guides that they are helping. Following this, Reality Check was held, an event for older girls to have a say about their organisation, elect their Youth Executive representatives and learn and share with new and old friends. Finally, the year ended with the fun of Shindig, a weekend to chill out, have a laugh, try new things and generally relax after another great Guiding year.

Queen's Guide Award Presentation

Each year provides a chance to present those girls who have achieved their Queen's Guide Award to the Governor, Professor David de Kretser. It is a special day held at Government House and 2009 saw 15 girls presented with our highest achievement award.

Helen Reid
PROGRAM MANAGER

Outdoors



Most of the best things happening in the Outdoors are being run by Units, Districts and Regions. There are too many fabulous things to mention here.

Many Regions run their own Lady Stradbroke Cup, as well as the State run competition. This gives girls a great opportunity to learn from their peers.

Fourteen Patrols from many Regions camped at our inaugural Big Sister fun Patrol Camp. Girls were responsible for cooking and looking after themselves (under the Leaders' watchful eyes) and participated in three blocks of "fun" activities including scrap heap challenge where they were required to build a

"human-powered vehicle to carry one person" and Patrol Leaders were taken from their Patrols and then selected by numbered ballot.

The girls had so much fun scrounging around Britannia Park for materials and it was amazing that we had 14 completely different designs, then we had our Scrappy Races and raced our vehicles. On Saturday afternoon, we had a super messy games activity where the girls had lots of fun challenges and many involved slime and shaving cream. Sunday morning was a crafty fun day, when girls chose two crafts from the selection on offer; fairies, boxes and painted cups plus many more things were made.

Camping is a key feature of the Guiding program, so it is great to hear about Units camping, perhaps in new locations. Many girls tried something new and extended their skills by canoeing, caving, horse riding, rock-climbing, ice-skating and engaging in many other activities.

We combined with training department this year and three of our Leaders lead a successful canoe training weekend and following this, will be starting a Canoe group as a sub-group of Outdoor activities.

Bravo to the wonderful Leaders across the State who provide opportunities for our Guides to extend themselves by camping and doing outdoor activities.

Joanne Hall
OUTDOOR ACTIVITIES MANAGER



International

My first year as the State International Manager has been busy, challenging and rewarding. With the centenary of Guiding approaching, members have been 'looking wider' to plan ways to share their centenary experience.

I would like to thank the Management Team for their patience as I try to understand my role and the State International Team and Region International Co-ordinators for their assistance and support. I would also like to welcome and thank Rosie Thom and Svet Lineham for agreeing to be my Deputy International Managers for International Travel and World Guiding Promotion, respectively.

A number of people travelled overseas with Guiding in 2009, these included Erin Wicking to the Juliette Lowe Seminar held in Kenya for the first time and Alice Csabi as a youth representative on the Australian contingent attending the Asia Pacific Region Summit in the Philippines. We also had participants at international events in Lancashire in the UK, Belgium, Our Cabana and Korea and sent a volunteer to work at Pax Lodge. Feedback from our travellers has been received and on the whole, they learnt a great deal about international Guiding and the impact it can have all over the world. They also made many great friends and contacts for their future international travels!

Unfortunately our plans for Connections, an International Gathering weekend, were cancelled due to lack of numbers. Region International Co-ordinators have been in contact with me through email and I really appreciate their support and feedback as well as the work they do in the Regions to promote international Guiding and the

World Association of Girl Guides and Girl Scouts.

Post Box was again popular in 2009 and while we gained links in Italy, Hawaii and India, some keen communicators have had to wait patiently while the Post Box system finds them an appropriate match. We also publicised a story of a Guiding penfriendship that has lasted 50 years! Very fitting in the lead up to our Centenary.

Only a few Jamboree of the Air and Jamboree of the Internet (JOTA/JOTI) events were held around the State in 2009, with varying degrees of success. The more Units that are involved in this event, the better it is for everyone, as more connections can be made. We hope to encourage more interest in JOTA/JOTI in 2010 to help girls 'look (and talk) wider'.

Financially, Units and members around the State made donations to Aid for Argentina, Loos for Cambodia and Friends of World Centres this year. The international team is fundraising through the sale of Girl Guides of Argentina badges at \$4 each, as well as old JOTA/JOTI badges from the 90s and 00s. Any donations from around the State supporting the World Centres and our sister Guides in countries around the world are gratefully passed on.

Belinda Lacy
INTERNATIONAL MANAGER

Women of Note



Women of Note (WON) is a diverse group of women who support Girl Guides Victoria, helping to make a difference for girls and women of the future. WON was started in 1991 with the aims of raising community awareness of the importance of Guiding and extending the range of independent professional advice, skills and support available to the Girl Guides Association. It was also envisaged that WON would provide a robust, enjoyable and supportive networking forum for members.

During 2009 WON continued to build on the Management and Activities Plan adopted at the end of 2006, and extend its support of girls and young women. The key activities for WON in 2009 are divided into events for the members, Mentor Breakfasts for young women in the wider community, and support of the Leaders for Life Program.

There were two social events for members, and their friends, family and colleagues. On 24 March 2009 the annual dinner was held at The Lyceum Club, hosted by WON member Dr Sharon Lierse. The 2008 annual report was presented; three new members received their WON brooches (Margaret Fitzgerald, Linda Crook, and Maureen Ahearne). The guest speaker was Kaye Lehmann who spoke about the power of public speaking. On 20 November 2009 an end of year cocktail party was held at The Lyceum Club, hosted by Dr Muriel Baker, a friend of WON Robyn Whiteley. Guest speaker Wendy Lewis, CEO, Girl Guides Victoria, gave a thought-provoking presentation on the electronic communication information age which impacts profoundly on the girls and young women of today, plans for the Year of the Girl Guide and gave each woman present a gift of the Girl Guides 2010 diary. Our fourth new member for the year, Liz Leverette was presented with her WON brooch.

The mentor breakfast program for Year 11 girls continued with three breakfasts. The students are sponsored by a mentor guest and an effort is made to match mentors with the career interests expressed by the girls when their school register them. More than 350 Year 11 girls and mentors from across country Victoria and metropolitan Melbourne attended the 2009 Mentor Breakfasts.

The **4th Daylesford Mentor Breakfast** was held on Wednesday 11 March, at Peppers Hepburn Springs. WON member Glenda Fleischer coordinated the breakfast with a team of ladies from the Daylesford Girl Guide District (Janet Quilty, Amelia Russell, Heather Watts, and Kiera Melen). The guest speaker was Hepburn Shire Chief Executive Officer Kaylene Conrick, a former Girl Guide, who shared the "crooked path" of her journey from country Victoria through town planning, dental nursing, Victorian Health Commission officer, Queensland shearers' cook, public relations and tourism in NSW to local government Mansfield, then Queenscliff, before her appointment as CEO at Hepburn Shire.

The **14th Melbourne Mentor Breakfast** was held on Friday 15 May 2009 at the ANZ Pavilion at The Arts Centre Melbourne. The guest speaker was an amazing 20-year-old woman called Viv Benjamin, who was not only a full-time student at Monash University, doing a double degree in law and political science, but she was also a volunteer with the Oaktree Foundation, an international aid and development organisation run entirely by people under 26. Lynne Cox coordinated the Melbourne Mentor Breakfast with assistance from Pauline Ahearne, Anne Antoniou, Winnie Lam, Mary Martin, Paula Tomsett, Karin Allen, Robyn Whiteley and many other ladies who contributed to organising yet another memorable event.

The **13th Women of Note Casey Mentor Breakfast** took place on Thursday 13 August. The Committee of Rita Hartney (Chair), Kay Rankin (Treasurer), Maria Kinnes (Women of Note), Gail Alexander (Girl Guides Victoria), Jane Moore and Kay Morland (Inner Wheel), and Kylie Wilmot (City of Casey) met frequently. The MC of the breakfast was a year twelve student from Hallam Senior College, Allana Landolfo. This was a very successful innovation. Mary-Jo Cochrane was the guest speaker, and told of her adventure

walking the Kokoda Trail. At the conclusion of the breakfast the students attended a one hour workshop titled "Life's Journey" facilitated by Pamela Wyatt. The committee also has established a Memorandum of Understanding between Girl Guides Victoria Women of Note and Casey Mentor Breakfast (City of Casey).

The Leaders for Life team worked tirelessly throughout 2009 while this initiative was in recess and the revamped program, now called Learning for Leading, which will be offered in 2010. WON is taking a more prominent role as the major supporter of the program, including participation by WON members as workshop presenters and mentors; each participant who completes the full program will receive the special L4L brooch; WON will provide accounting/banking and financial assistance; and WON will host the L4L Celebration Dinner in 2010. Rita Hartney is organising the presenters to facilitate the workshops and bringing together mentors and participants. Helen Boak is co-ordinator of the L4L Program.

Women of Note look forward to the Year of the Girl Guide celebrating 100 years of Guiding and also the 20th anniversary of Women of Note.

Paula Tomsett
CHAIRMAN, WOMEN OF NOTE

Leaders for Life



Leaders for Life (L4L) was in recess in 2009. During the year, the L4L Committee and GGV re-assessed and revamped the format creating a new program "Learning 4 Leading".

The Women of Note offered to provide on-going financial and accounting assistance for the program. Participants now have the option of doing the full program or doing the program over two years. All Guiding and non members have the choice of joining a particular session that is of interest to them.

We look forward to presenting the "Learning 4 Leading" program in 2010.

Belinda Abbott
LEARNING FOR LEADING
CO-ORDINATOR



The last 12 months have been a fantastic time of increase for Olave membership in Victoria with new registrations coming in every month. We are particularly excited by the number of enquiries coming from young women who are not current Guides, some who have had

previous Guiding experience, many who haven't, but all who see the value of participation in Olave. There are currently around 170 registered Olave participants.

The Olave committee has been facilitating the creation of new Peer Groups far and wide across the State. This time last year, 10 committed Olave Peer Groups were providing excellent networking and support opportunities to our participants. We are pleased to announce that our Peer Group numbers currently sit at 16, with 6 new Peer Groups commencing in the last 12 months. The Olave Committee has earmarked several more locations with Peer Group potential and hope to facilitate the creation of these groups over the next 12 months. Members of Guiding are free to suggest new Peer Group locations at any time.

We have been pleased at the increase in Victorian Olaves taking up opportunities for personal development. Victorian Olave wishes to congratulate Rachel Allen who was presented with her OBP Award at Government House at the October ceremony. With a number of participants in the final stages of completing this award, the 2010 presentation is looking at being our largest presentation of OBP awardees at Government House ever.

We also congratulate the large number of Olaves who took on the challenge of international travel in the last 12 months. Olave encourages participation in many different events and programs which encourage personal development and through the last 12 months, we have seen Olaves present at events such as: Power Up, Learning for Leading, 1 million women, the Juliette Low Seminar and even as part of the WAGGGS delegation to COP 15.

The Olave Committee has been very impressed with the increase in participation of Victorian Olave run events, with all our scheduled events running for the last 12 months. Each event has brought with it new faces and it has been excellent to see Olaves travelling from far and wide to be in attendance at events such as: Mad Mystery Mayhem, Fun n Freeze, Olave Conference/AGM/Night Out, Olave/Rover Sailing Day and Fun n Sun. We look forward to seeing many new faces at our coming events.

Many Olaves have taken the opportunity to celebrate the centenary and large contingents of Olaves attended both Girls Celebrate in Queensland and ACE in Geelong in 2010. We congratulate the large number of Victorian Olaves who played an integral part in the running of ACE through participation on ACE committees and teams.

Olave, at a National level, has increased its participation in decision-making and special projects. We were very pleased when it was announced at Girls Celebrate that Girl Guides Australia has gone into partnership with Clean Up Australia to present the Mobile Phone Recycling Project. This fantastic project gives Australian Girl Guides the chance to speak out about the important issue of e-waste and to do something tangible to be part of the solution. In each State and Territory, Olave is responsible for the co-ordination of this project, and as more information and resources become available, Victorian Olave looks forward to making this project a success in Victoria.

Many thanks to all participants of Victorian Olave, the hard working Victorian Olave Committee, and all those members of Guiding who continue to support the growth of our fantastic program. We hope we will continue to provide opportunities that support the young women of our organisation.

Trefoil Guild



Members of the Trefoil Guilds enjoyed a very successful year with activities and events attended at a local and State level.

Members of various Guilds have provided catering for GGV functions including State Council meetings, Region Leader meetings, the BP Presentation Ceremony and the Queen's Guide Ceremony. This is always delicious, much appreciated and served with a smile.

The AGM provided the opportunity for members to hear stimulating guest speakers from the RACV, the Royal Botanical Gardens and the CEO of Girl Guides Victoria.

The 24 Hour Gathering in Neerim East provided time for renewing friendships and sharing of information, all in a friendly and relaxed atmosphere with delicious food.

Victoria hosted Agnes the Bear as she travelled around Australia. She visited

different Guilds and had many photos taken, including at some of our campsites, at Guide Centre and making friends with Tori the Guide Bear. Thank you to everyone who gave Agnes gifts for her to take to other States. She even received a First Aid Pouch like Guides used to have in the 1940s, which contained a clean hanky and a penny for a phone call.

We decided that one of our Centenary projects would be to produce quilts with one

square for each Trefoil Guild in Victoria. Fabric was sent to each Guild with instructions to represent the Guild in a creative way. The results were fantastic. All the squares are unique and we are indebted to the three ladies who quilted and stitched the three quilts together. A treasure has been created.

Thank you to all members who volunteered to assist with the stitching of items for ACE. The ACE Committee were thrilled with the results and so many people volunteered that not everyone was needed. However there will be future opportunities when your skills will be utilised.

My thanks must go to my team of supporters including Rae whose knowledge of Victoria continues to grow as she drives me places, Jill who looks after the finances and Jane who manages the administration from Guide Centre.

Erin Wicking
OLAVE PROGRAM CHAIR

Jan Allitt
TREFOIL GUILD ADVISER

Awards



Queen's Guide Awards

Alicia Buncle	Lorax Lot Ranger Guides	Claire Morton	3rd Melton Guides
Alice Csabi	Heathmont HB Ranger Guides	Gabriella Panayiotou	Lara Kahibah Ranger Guides
Samantha Ferris	North Metro Monkey Ranger Guides	Gemma Pavone	Bennettswood Raskal Guides
Jaimi Hayhoe	Merbein Girl Guides	Hayley Pickering	2nd Syndal North Guides
Georgina Kazenwadel	Wangaratta Monak Guides	Rosemary Utteridge	Bennettswood Raskal Guides
Claire Kelly	1st Brighton Rangers	Bronwyn Woff	Cranbourne One 'n' Only Ranger Guides
Olivia Killeen	Bennettswood Raskal Guides	Michelle Zirngast	Alaina Ranger Guides
Laura Millar	3rd Melton Guides		



Endeavour Awards

Bronze

205

Silver

80

Gold

16

Junior BP Awards

Total awarded
in 2009:

68

BP Awards

Total awarded
in 2009:

125

OBP Award

Rachel Allen
Ballarat Olave



Guide Awards

The Emu

Kathy Webb
State Region

The Boronia

Diane Jackson
Baw Baw Region

Helen Manning
Casinia Region

Mavis McConnell
Woorayl Region

The Wattle

Gail Alexander
Casinia Region

Barbara Handson
Baw Baw Region

Samantha Bourke
Casinia Region

Karen Wolswinkel
Woorayl Region

Jean Goldfinch
West Metro Region

Roxanne Purvis
Baw Baw Region

Elizabeth Anning
Casinia Region

Robyn Pickerd
Woorayl Region

Sandra Roach
Casinia Region



Long Service Awards

5 Years	35 Years
34	21
10 Years	40 Years
18	17
15 Years	45 Years
26	5
20 Years	50 Years
26	8
25 Years	55 Years
30	1
30 Years	60 Years
20	2

**Total number
of awards: 208**

Highlights



ACE Victorian Contingent Camp



Girls Rock

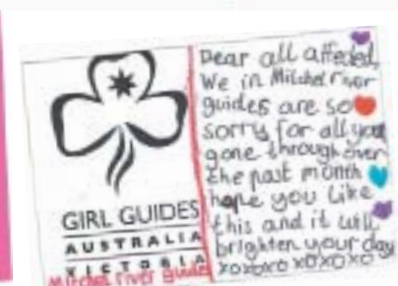


of 2009



Australia Day

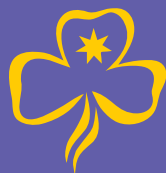
Bushfire Support



Girl Guides Association of Victoria

Financial Statements

for the year ended
31 December 2009



GIRL GUIDES
AUSTRALIA
VICTORIA

Girl Guides Association of Victoria
Statement of Financial Position as at 31 December 2009

	Notes	2009 \$	2008 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	1,231,829	196,176
Trade and other receivables	4	20,879	18,044
Inventories	5	143,551	99,940
Financial Assets	6	6,663,205	5,416,252
Other assets	7	596,127	11,920
Total current assets		8,655,591	5,742,332
Non-current assets			
Trade and other receivables	4	16,830	17,222
Property, plant and equipment	8 (a)	2,199,889	2,077,877
Other Assets	7	-	2,599
Total non-current assets		2,216,719	2,097,698
Total assets		10,872,310	7,840,030
LIABILITIES			
Current liabilities			
Trade and other Payables	9	1,903,161	139,975
Financial liabilities	10	498,598	472,396
Provisions	11	60,879	51,301
Total current liabilities		2,462,638	663,672
Non Current liabilities			
Trade and other Payables	9	-	21,200
Provisions	11	15,929	8,489
Total Non Current liabilities		15,929	29,689
Total liabilities		2,478,567	693,361
Net assets		8,393,743	7,146,669
Accumulated Funds			
Reserve Funds	12	2,748,497	2,702,550
Asset Revaluation Reserve	13	1,345,529	1,345,529
Retained Earnings	14	4,299,717	3,098,590
Total equity		8,393,743	7,146,669

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria

Statement of Comprehensive Income for the year ended 31 December 2009

	Notes	2009 \$	2008 \$
Sales revenue			
Shop sales		216,739	215,602
Biscuit sales		87,520	79,197
		<hr/>	<hr/>
		304,259	294,798
Cost of Sales		<hr/>	<hr/>
		209,423	209,848
Gross Profit		<hr/>	<hr/>
		94,836	84,951
Other operating revenue			
Membership subscriptions		609,303	572,108
Property income		260,078	143,397
Program, event, activity and training fee		138,433	166,667
Dividends & Interest		363,446	430,874
Bequests	15 (b)	-	13,000
Donations and grants		274,519	175,138
Cork recycling		5,050	8,668
Sale of Asset		595,647	105,759
Other		103,246	89,033
		<hr/>	<hr/>
		2,349,722	1,704,644
		<hr/>	<hr/>
Revenue from ordinary activities		<hr/>	<hr/>
		2,444,558	1,789,595
Administration expenses		1,161,470	1,130,511
Property expenses		332,176	293,615
Employment expenses		769,598	656,868
Depreciation	15 (a)	70,706	59,749
Realised/Unrealised (gain) / loss on investment portfolio		(1,170,076)	2,157,328
		<hr/>	<hr/>
Total expenses from ordinary activities		<hr/>	<hr/>
		1,163,874	4,298,071
		<hr/>	<hr/>
Net surplus/(loss) before income tax	17	<hr/>	<hr/>
		1,280,684	(2,508,476)
Other Comprehensive Income		-	-
		<hr/>	<hr/>
Total Comprehensive income/(loss)		<hr/>	<hr/>
		1,280,684	(2,508,476)

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Girl Guides Association of Victoria

Statement of Cash Flows for the year ended 31 December 2009

	Notes	Inflows/ (outflows) 2009 \$	Inflows/ (outflows) 2008 \$
Cash flows from Operating activities			
Receipts from members and fundraising activities		1,694,888	1,568,569
Payments to suppliers, employees and fund raising activities		(1,318,115)	(2,168,676)
Dividends & Interest received		363,446	430,874
Net cash flows provided by (used in) operating activities	17	<u>740,220</u>	<u>(169,233)</u>
Cash flows from Investing activities			
Payments for property, plant and equipment		(192,719)	(25,147)
Net proceeds/(payments) for investment portfolio		(76,876)	367,532
Repayment of Building pool advances		2,991	-
Net Proceeds into Reserves		(33,610)	(21,060)
Proceeds on sale of non-current asset		595,647	-
Net cash flows provided by (used in) investing activities		<u>295,433</u>	<u>321,325</u>
Net increase/(decrease) in cash and cash equivalents		1,035,653	152,092
Cash and cash equivalents at beginning of the financial year		196,176	44,084
Cash and cash equivalents at the end of the financial year	3	<u><u>1,231,829</u></u>	<u><u>196,176</u></u>

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

Girl Guides Association of Victoria

Statement of Changes in Equity for the year ended 31 December 2009

	Net Surplus	Asset Revaluation Reserve	Restricted Funds	Total Equity
	\$	\$	\$	\$
Balance at 1 January 2008	5,621,579	1,345,529	2,709,095	9,676,203
Comprehensive Income/(Loss) for the year	(2,508,476)	-	-	(2,508,476)
Amounts transferred to/(from) reserves	(14,513)	-	(6,545)	(21,058)
Revaluation increment	-	-	-	-
Balance at 31 December 2008	3,098,590	1,345,529	2,702,550	7,146,669
Comprehensive Income/(Loss) for the year	1,280,684	-	-	1,280,684
Amounts transferred to/(from) reserves	(79,557)	-	45,947	(33,610)
Balance at 31 December 2009	4,299,717	1,345,529	2,748,497	8,393,743

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

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 1 Association Information

The financial report of the Girl Guides Association of Victoria for the year ended 31 December 2009 was authorised for issue in accordance with a resolution of the Executive Committee on 29 April 2010.

Note 2 Statement of significant accounting policies

(a) Basis of Preparation

These financial statements are special purpose financial statements prepared in order to satisfy the financial statement preparation requirements in accordance with the *Girl Guides Act, 1952*. The Executive Committee has determined that the Association is not a reporting entity because, in the opinion of the Executive Committee, there are unlikely to exist users of the financial statements who are dependent on general purpose financial report.

The financial statements are the statements for the entity Girl Guides Association of Victoria as an individual entity.

The financial statements have been prepared in accordance with the following:

- the requirements of the *Girl Guides Act, 1952*;
- the measurement and recognition requirements specified by Australian Accounting Standards ("AAS"), Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board ("AASB"); and
- the disclosure requirements of the following AAS:

AASB 101: Presentation of Financial Statements

AASB 107: Cash Flow Statements

AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors

AASB 110: Events after the Balance Sheet Date

AASB 116: Property, Plant and Equipment

AASB 117: Leases

Compliance with IFRS

As the financial statements are special purpose financial statements, the Executive Committee is unable to make an explicit statement of compliance with IFRS.

Accruals basis and historical cost convention

These financial statements have been prepared on an accruals basis and is under the historical cost convention, unless otherwise stated in these financial statements. Cost is based on the fair values of the consideration given in exchange for assets.

Functional and presentation currency

Items included in the financial statements of the Association are measured using the currency of the primary economic environment in which the Association operates ("the functional currency"). The financial statements are presented in Australian dollars, which is also the Association's functional and presentation currency.

Significant accounting policies

The following is a summary of the material accounting policies adopted by the Association in the preparation of the financial statements. The accounting policies have been consistently applied, except for those outlined under the heading of "Accounting Standards not previously applied", to reflect the adoption of the following new and revised accounting standards.

Accounting standards applied

The Association has adopted the following new and revised Australian Accounting Standards issued by the AASB which are mandatory to the current reporting period. Disclosures required by these Standards that are deemed material have been included in these financial statements on the basis that they represent a significant change in information from that previously made available.

Presentation of Financial Statements

AASB 101 prescribes the contents and structure of the financial statements. Changes reflected in this financial statement include:

- the replacement of Income Statement with Statement of Comprehensive Income. Items of income and expense not recognised in profit or loss are now disclosed as components of 'other comprehensive income'. In this regard, such items are no longer reflected as equity movements in the Statement of Changes in Equity;

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 2 Statement of significant accounting policies (Contd.)

(a) Basis of Preparation (Contd.)

- the adoption of a single statement approach to the presentation of the Statement of Comprehensive Income; and
- other financial statements are renamed in accordance with the Standard.

AASB 2008-5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project
effective 1 January 2009

In May 2008 and April 2009 the AASB issued omnibus of amendments to its Standards as part of the Annual Improvements Project, primarily with a view to removing inconsistencies and clarifying wording. There are separate transitional provisions and application dates for each amendment. The adoption of the following amendments resulted in changes to accounting policies but did not have any impact on the financial position or performance of the Association.

- AASB 101 Presentation of Financial Statements: assets and liabilities classified as held for trading in accordance with AASB 139 Financial Instruments: Recognition and Measurement are not automatically classified as current in the statement of financial position. The Association amended its accounting policy accordingly and analysed whether management's expectation of the period of realisation of financial assets and liabilities is in accordance with AASB 101. This did not result in any re-classification of financial instruments between current and non-current in the statement of financial position.

- AASB 116 Property, Plant and Equipment: replace the term "net selling price" with "fair value less costs to sell". The Association amended its accounting policy accordingly, which did not result in any change in the financial position.

(b) Comparative figures

Where required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

(c) Investments

All investments are initially recognised at cost, being the fair value of the consideration given and including acquisition charges associated with the investment.

After initial recognition, investments, which are classified as held for trading, are measured at fair value. Gains or losses on investments held for trading are recognised in the statement of comprehensive income in the period in which they arise.

For investments that are actively traded in organised financial markets, fair value is determined by reference to Stock Exchange quoted market bid prices at the close of business on the reporting date.

Purchases and sales of financial assets that require delivery of assets within the time frame generally established by regulation of convention in the marketplace are recognised on the trade date.

(d) Revenue

Revenues are recognised at fair value of the consideration received net of the amounts of goods and services tax.

Sale of goods - Revenue is recognised when the significant risk and rewards of ownership of the goods have passed to the buyer and can be measured reliably. Risk and rewards are considered passed to the buyer at the time of delivery of the goods to the customer.

Interest - Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

Membership subscriptions - Income is recognised upon receipt of funds from members and not the date of invoice.

Programs, events, activity and training fees - Revenue is recognised upon commencement of the program.

Receipts received prior to commencement of the program are recognised as unearned income in the Statement of Financial Position.

Property income - Revenue is recognised upon occupation of campsites.

Sale of non-current assets - The gain or loss is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal.

Dividends - Revenue is recognised when the shareholders' right to receive the payment is established.

Bequests - Revenue is recognised upon receipt of funds when control is obtained.

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(e) Cash and cash equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and on hand and short-term deposits with an original maturity of three months or less.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

(f) Trade and other receivables

Trade receivables which generally have 30-60 day terms, are recognised and carried at original income amount less an allowance for any uncollectible amounts. Collectability of trade debtors is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that the Association will not be able to collect the debt.

(g) Inventories

Inventories are valued at the lower of cost and net realisable value. Costs are assigned on a first-in first-out basis.

(h) Borrowing Costs

Borrowing costs are recognised as an expense when incurred.

(i) Property, plant and equipment

Property, plant and equipment does not include halls and properties held by Regions, Divisions, Districts or Units in the name of Girl Guides Association of Victoria.

The carrying amounts of all non-current assets have been reviewed and, where appropriate, relevant assets have been written down to their recoverable amount (based on future use and disposal as appropriate).

Plant and equipment is stated at cost less accumulated depreciation and impairment losses.

Land and buildings are measured at fair value less accumulated depreciation.

Impairment

The carrying values of plant and equipment are reviewed for impairment when events or changes in circumstances indicate the carrying value may not be recoverable.

For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

If any such indication exists and where the carrying values exceed the estimated recoverable amount, the assets for the cash-generating units are written down to their recoverable amount.

The recoverable amount of plant and equipment is the greater of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

Impairment losses are recognised in the Statement of Comprehensive Income.

Depreciation

Items of property, plant and equipment are depreciated using the straight line method over their estimated useful lives commencing from the time the asset is held ready for use. Freehold buildings used in the production of income and which are to be retained are depreciated at rates which vary with the circumstances. Depreciation rates and methods are reviewed annually for appropriateness.

Girl Guides Association of Victoria

31 December 2009

Notes to the financial statements

The depreciation rates used for each class of asset are as follows:

	2009	2008
Freehold buildings and improvements	2.5%	2.5%
Guide-Scout Sailing Centre	2.5%	2.5%
Campsite buildings and improvements	2.5%	2.5%
Plant, motor vehicles, furniture and equipment	10.0 - 33.0%	10.0 - 33.0%

Revaluations

Following initial recognition at cost, land and buildings are carried at a revalued amount which is the fair value at the date of the revaluation less any subsequent accumulated depreciation on buildings and impairment losses.

Fair value is determined by reference to market-based evidence, which is the amount for which the assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction as at the valuation date.

Any revaluation surplus is credited to the asset revaluation reserve included in the equity section of the Statement of Financial Position unless it reverses a revaluation decrease of the same asset class previously recognised in the Statement of Comprehensive Income.

Any revaluation deficit is recognised in the Statement of Comprehensive Income unless it directly offsets a previous surplus of the same asset class in the asset revaluation reserve.

In addition, any accumulated depreciation as at revaluation date is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Upon disposal, any revaluation reserve relating to the particular asset being sold is transferred to retained earnings.

Independent valuations are performed with sufficient regularity to ensure that the carrying amount does not differ materially from the asset's fair value at reporting date.

Disposals

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

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the item) is included in the Statement of Comprehensive Income in the year the item is derecognised.

(j) 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 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.

(k) Employee Benefits**(i) Wages, salaries, annual leave and sick leave**

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be settled within 12 months of the reporting date are recognised in respect of employees' services. They are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

(ii) Superannuation

Contributions have been made to an approved superannuation fund and the contributions are charged as expenses when incurred.

(iii) Long Service Leave

The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wages and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

(l) Income tax

The Girl Guides Association of Victoria (Guides Victoria) is an exempt body pursuant to Sub-division 50-B of the Income Tax Assessment Act 1997.

Girl Guides Association of Victoria
31 December 2009

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(m) 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.

(n) Goods and services tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Statement of Financial Position are shown 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 are included in the statement of cash flows on a gross basis and the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

(o) Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

(p) Critical Accounting Estimates and Judgments

The Executive Committee evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

(q) New Accounting Standards and Interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 2009 reporting period. The Association's assessment of the impact of those new standards and interpretations that are applicable to the Association is set out below:

Amendment	Summary	Impact	Application date of standard*	Application date for Association
2009-5 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 5, 8, 101, 107, 117, 118, 136 & 139]	The amendments to some standards result in accounting changes for presentation, recognition or measurement purposes, while some amendments that relate to terminology and editorial changes are expected to have no or minimal effect on accounting.	The Association is currently assessing the impact of the changes.	1-Jan-10	1-Jan-10

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(q) New Accounting Standards and Interpretations (contd.)

Amendment	Summary	Impact	Application date of standard*	Application date for Association
AASB 9 Financial Instruments and 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 1023 & 1038 and Interpretations 10 & 12]	These standards include requirements for the classification and measurement of financial assets resulting from the first part of Phase 1 of the IASB's project to replace IAS 39 Financial Instruments: Recognition and Measurement (AASB 139 Financial Instruments: Recognition and Measurement). These requirements improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139.	The Association is currently assessing the impact of the changes.	1-Jan-13	1-Jan-13

* Application date is for the annual reporting periods beginning on or after the date shown in the above table.

The Association does not anticipate early adoption of any of the above reporting requirements and does not expect these requirements to have any material effect on the Association's financial statements.

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 3 Cash and cash equivalents

	2009 \$	2008 \$
Cash at bank and on hand	299,305	116,394
Bond	60,500	60,500
Short term deposits	872,024	19,282
	<u>1,231,829</u>	<u>196,176</u>

Note 4 Trade and other receivables

Current

Trade debtors	10,733	7,215
Other receivables	10,146	10,829
	<u>20,879</u>	<u>18,044</u>

Non-current

Building pool advances	16,830	17,222
	<u>16,830</u>	<u>17,222</u>

Building pool advances bear a fixed interest rate of 4% (2008: 4.0%).

Note 5 Inventories

Current

Finished goods . at cost	143,551	99,940
Current inventories	<u>143,551</u>	<u>99,940</u>

Note 6 Financial Assets

Current

Listed shares at fair value	6,663,205	5,416,252
	<u>6,663,205</u>	<u>5,416,252</u>

Note 7 Other assets

Current

Prepaid expenses	596,127	11,920
	<u>596,127</u>	<u>11,920</u>

Non-current

Prepaid Expenses	-	2,599
	<u>-</u>	<u>2,599</u>

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

Note 8(a) Property, plant & equipment

	2009 \$	2008 \$
Land at independent valuation	<u>1,410,000</u> <u>1,410,000</u>	<u>1,410,000</u> <u>1,410,000</u>
Guide Centre Building Improvements at cost	42,038	42,038
less accumulated depreciation	<u>(7,308)</u> <u>34,730</u>	<u>(4,872)</u> <u>37,166</u>
Guide Scout Sailing Centre at cost	64,813	64,812
less accumulated depreciation	<u>(48,609)</u> <u>16,204</u>	<u>(46,989)</u> <u>17,823</u>
Campsites buildings & improvements at valuation	570,000	570,000
at cost	141,365	21,709
less accumulated depreciation	<u>(131,909)</u> <u>579,456</u>	<u>(102,770)</u> <u>488,939</u>
Plant, furniture & equipment at cost	867,706	794,643
less accumulated depreciation	<u>(708,207)</u> <u>159,499</u>	<u>(670,694)</u> <u>123,949</u>
Motor vehicles at cost	145,770	145,770
less accumulated depreciation	<u>(145,770)</u> <u>-</u>	<u>(145,770)</u> <u>-</u>
Total Property, Plant & Equipment	<u><u>2,199,889</u></u>	<u><u>2,077,877</u></u>

Note 8(b) Valuation of land and Campsite Buildings

An independent valuation of land was carried out as at 31 December 2004 on the basis of open market values for existing use.

Lands, buildings, plant & equipment held by Guides Groups

The value of lands, buildings, plant and equipment held by individual Guide Groups can not be accurately ascertained and are not included in the property, plant and equipment of the Association.

One parcel of such land & buildings held at Dandenong was sold by the Association during the year for a consideration of \$611,000.

This amount has been recognised as revenue in the income statement.

Girl Guides Association of Victoria

31 December 2009

Notes to the financial statements

Note 8(c) Movements in carrying amounts

	Land \$	Guide Centre buildings & improvements \$	Guide Scout Sailing Centre \$	Campsites buildings & improvements \$	Plant, furniture & equipment \$	Motor vehicles \$	TOTAL \$
Opening balance at 1 January 2009 net of accumulated depreciation	1,410,000	37,166	17,824	488,938	123,948	-	2,077,876
Additions	-	-	-	119,656	73,063	-	192,719
Depreciation charge for the year	-	(2,436)	(1,620)	(29,138)	(37,511)	-	(70,706)
Closing balance at 31 December 2009 net of accumulated depreciation	<u>1,410,000</u>	<u>34,730</u>	<u>16,204</u>	<u>579,456</u>	<u>159,499</u>	<u>-</u>	<u>2,199,889</u>
Balance 31 December 2009 Cost or fair value	1,410,000	42,038	64,813	711,365	867,706	145,770	3,241,691
Accumulated depreciation and impairment	-	(7,308)	(48,609)	(131,909)	(708,207)	(145,770)	(1,041,802)
Carrying amount at end of year	<u>1,410,000</u>	<u>34,730</u>	<u>16,204</u>	<u>579,456</u>	<u>159,499</u>	<u>-</u>	<u>2,199,889</u>

Girl Guides Association of Victoria

31 December 2009

Notes to the financial statements

	2009 \$	2008 \$
Note 9 Trade and other Payables		
Current		
Trade creditors	201,733	58,605
Other creditors and deposits held	72,441	43,578
Restricted grants, donations and revenue received in advance	1,628,987	37,792
	<u>1,903,161</u>	<u>139,975</u>
Non-current		
Revenue received in advance	-	21,200
	<u>-</u>	<u>21,200</u>
Note 10 Financial liabilities		
Current		
Building pool & other deposits	498,598	472,396
	<u>498,598</u>	<u>472,396</u>
Note 11 Provisions		
Current		
Employee benefits	60,879	51,301
	<u>60,879</u>	<u>51,301</u>
Non Current		
Employee benefits	15,929	8,489
	<u>15,929</u>	<u>8,489</u>

Girl Guides Association of Victoria

31 December 2009

Notes to the financial statements

	2009 \$	2008 \$
Note 12 Reserve Funds		
Details of movements		
Opening balance	2,702,550	2,709,095
add: net transfers from Retained Earnings	45,947	(6,545)
Closing balance	<u>2,748,497</u>	<u>2,702,550</u>

Closing balance comprise:

Amy Bush Memorial Fund	15,129	14,999
Blackburn Fund	142,171	151,396
Britannia Park Campsite	16,282	15,349
C Caple Fund	425	165
Charlotte Renshaw-Jones	5,000	
Corks - Region Profit Share	26,097	25,097
Denise Hargreaves	193,754	193,754
Development Account	24,894	24,894
Disaster Fund	55,726	6,067
Doris Trippett Bequest	39,583	40,871
Gwen Mann Bequest	10,503	10,503
Iluka Campsite	3,122	1,385
Laura Gregory Fund	1,903,741	1,903,741
Margaret Shaw Fund	168,754	168,714
Otway Region Camping Fund	34,915	36,415
Restricted Grant	1,314	1,314
TC Lothian Fund	96,778	99,175
Thank you Fund	5,595	5,500
Training Fund	3,214	3,214
100 Club	1,500	
	<u>2,748,497</u>	<u>2,702,550</u>

Description of Funds

Amy Bush Memorial Fund	Funds to support the training of adult leaders
Blackburn Fund	Funds to assist girls to pay membership subscriptions
Britannia Park Campsite	Funds to assist in the upkeep of the Britannia Park site
C Caple Fund	Funds to support training
Charlotte Renshaw-Jones	Funds to support disadvantaged girls
Corks - Region Profit Share	Funds from Cork Recycling to assist regions
Denise Hargreaves	Funds to assist Guides in the 14+ age group
Development Account	Funds to assist Regions in opening new units
Disaster Fund	Funds to support members affected by natural disasters
Doris Trippett Bequest	Funds to support the training of adult leaders
Gwen Mann Bequest	Funds to support Guiding in general
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
Restricted Grant	Funds to assist Archives
TC Lothian Fund	Funds to assist in national and international travel
Thank you Fund	Funds to assist members travelling overseas
Training Fund	Funds to assist in the training of Leaders
100 Club	Funds to support Guiding in general

Girl Guides Association of Victoria

31 December 2009

Notes to the financial statements

	2009 \$	2008 \$
Note 13 Asset revaluation reserve		
Opening balance	1,345,529	1,345,529
Closing balance	<u>1,345,529</u>	<u>1,345,529</u>
Note 14 Retained Earnings		
Details of movements		
Balance at the beginning	3,098,590	5,621,579
Comprehensive Income/(Loss) for the year	1,280,684	(2,508,476)
Aggregate of amounts transferred to reserve funds	(79,557)	(14,513)
Balance at the end of the year	<u>4,299,717</u>	<u>3,098,590</u>
Note 15 Revenue and Expenses		
(a) Depreciation		
. York Street building improvements	(2,436)	(2,436)
. Guide-Scout Sailing centre	(1,620)	(1,620)
. Campsites buildings and improvements	(29,138)	(25,770)
. Plant, motor vehicles, furniture and equipment	<u>(37,511)</u>	<u>(29,859)</u>
	(70,706)	(59,685)
Auditors' remuneration		
. auditing the financial statements	(18,440)	(17,900)
Individually significant items included in the operating surplus from ordinary activities:		
(b) Bequests		
. The Late Stanley Lawrence Breakey	-	10,000
. Mrs Helen Heywood	-	3,000
	<u>-</u>	<u>13,000</u>

**Girl Guides Association of Victoria
31 December 2009**

Executive Committee's Declaration

As detailed in Note 2 to the financial statements, the Association is not a reporting entity because in the opinion of the board there are unlikely to exist users of the financial statements who are dependent on general purpose financial report. Accordingly, this special purpose financial report has been prepared to satisfy the Executive Committee's reporting requirements under the *Girl Guides Act, 1952*.

In the opinion of the Executive Committee:

1. The attached financial statements are in accordance with the *Girl Guides Act, 1952* and give a true and fair view of the Association's financial position as at 31 December 2009 and of its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
2. At the date of this report there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

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:



Elizabeth Adnams - Chairman, Executive Committee
Dated this 29th day of April 2010



David McDowell - Treasurer

Girl Guides Association of Victoria
31 December 2009
Notes to the financial statements

	2009	2008
	\$	\$
Note 17 Cash Flow Information		
Reconciliation of cash flow from operations with comprehensive income/(loss)		
Comprehensive Income/(Loss)	1,280,684	(2,508,476)
Non cash flows in income/(loss)		
- Depreciation	70,706	59,749
- Unrealised (gains)/loses on investments	(1,170,076)	2,157,328
- Realised gain on property sale	(595,647)	
- Movements in provisions	(4,182)	27,871
Change in assets and liabilities		
- Trade and other debtors	(2,835)	(5,591)
- Pre-paid expenses	(584,207)	62,210
- Stock	(43,611)	11,329
- Trade and other payables	1,789,388	26,346
Net cash flows provided by/(used in) operating activities	<u>740,220</u>	<u>(169,234)</u>

Note 18 Commitments & Contingent liabilities

- a) There are approximately 200 units with lease rentals of halls averaging \$150 pa with local community and government bodies with rental commitments for a period of up to 10 years.
- b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the financial statements.

Minimum lease payments:	2009	2008
	\$	\$
Not later than 12 months	120,928	116,839
Later than 12 months but not later than 4 years	156,718	277,645
	<u>277,646</u>	<u>394,484</u>

The property lease commitments are non-cancellable operating leases contracted for but not capitalised in the financial statements with a five-year term. No capital commitments exist in regards to the operating lease commitments at year end. Increase in lease commitment may occur in line with CPI.

Note 19 Segment reporting

The Association operates predominately in one business and geographical segment, being in the youth services sector providing services to members of the Association in Victoria.

Note 20 Association Details

The principal place of business of the association is:
 Girl Guides Association of Victoria
 129 York Street
 South Melbourne VIC 3205

**INDEPENDENT AUDIT REPORT
TO THE MEMBERS OF GIRL GUIDES ASSOCIATION OF VICTORIA**

Report on the Financial Report

We have audited the accompanying financial report of Girl Guides Association of Victoria (the Association) which comprises the statement of financial position as at 31 December 2009 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Executive Committee's declaration.

Executive Committee's Responsibility for the Financial Report

The Executive Committee of the Association is responsible for the preparation and true and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Girl Guides Act 1952*. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Executive Committee, as well as evaluating the overall presentation of the financial report.

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

HLB Mann Judd (VIC Partnership)

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Independence

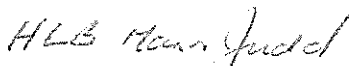
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion

In our opinion:

The financial report of Girl Guides Association of Victoria is in accordance with the *Girl Guides Act 1952* including:

- (i) giving a true and fair view of the Association's financial position as at 31 December 2009 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the *Girl Guides Act 1952*.

**HLB Mann Judd**

Chartered Accountants

**DAVID NAIRN***Partner*

29 April 2010
Melbourne



Appreciation and Thank You

This is our opportunity to acknowledge and thank the many people who support us each year. Support to Girl Guides Victoria is invaluable and is provided by many people and groups.

THE VOLUNTEERS, SUPPORTERS AND MEMBERS

Volunteers

Girl Guides Victoria operates with the generous support of over 1250 volunteers. Volunteers provide us with outstanding service and support and are very passionate in their support of girls and young women.

Volunteer Managers and Region Leaders

The women who undertake these management roles provide countless hours in fulfilling these roles.

Staff

Guide Centre

The following staff are acknowledged and thanked for the work that they do in supporting Girl Guides Victoria and the volunteers. Thank you to Alecia, Brenda, Denise, Helen, Jane, Kerrie, Lili, Rose, Anna, Sheila, Robyn and Wendy.

Campsite Managers

Our Campsite Managers provide wonderful service to both Guiding groups and the wider community and we thank Judy at Britannia Park, who retired in December after 20 years in this position and Angela and Howard at Iluka.

The Executive Committee (and Sub-Committees)

The members of the Executive and its sub-committees set the direction for Girl Guides Victoria and the contribution of the individual members is greatly appreciated and valued.

OUR SPONSORS AND SUPPORTERS

In 2009 we once again were fortunate to receive sponsorship and support from a number of organisations.

Sponsors

Our sponsors in 2009 were:



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DONATIONS, BEQUESTS AND DISTRIBUTIONS

We continue to receive donations from numerous people and we thank these people for their generous support. Donations allow us to assist in the provision of quality programs for our girls and training for volunteers.

In addition to our donors we would like to acknowledge and thank the trustees of the following estates:

The Estate of Z S Hayes

The Peter MacKay Bequest

Ernest & Letitia Wears Memorial Trust

The William Angliss Charitable Fund

