



GIRL GUIDES
AUSTRALIA
VICTORIA

MESSAGE FROM THE PRESIDENT

JAN DE KRETZER



I am writing this as my term as your President draws to a close, at the completion of my husband's five year appointment as Governor of Victoria. This role has enabled us to connect to a vast number of people and organisations in this State and to gain an overview of the huge contribution being made to the welfare of our society by the not-for-profit sector. Volunteering is a vital part of this contribution, with vast numbers of people, across all ages, giving their time and skills to these organisations.

Girl Guides Victoria is indebted to its many volunteers whose actions maintain the programs, ideals, traditions and opportunities which benefit our girls and young women. Thank you to these committed people who carry out activities ranging from leadership to administration to finance to transport. Girl Guides Victoria could not function without you. I am very proud to have had this association with such a fine organisation.

Girl Guides Victoria celebrated a very special year in 2010 as it was the Year of the Girl Guide. This acknowledgement from the Government demonstrates the important place that the Movement has within the wider community. Generations of women have been Guides and gained knowledge and skills through their membership.

This annual report details the scope of activities and achievements in 2010 and I congratulate you all for the part you have played to make this happen. Girl Guides Victoria has helped to build a better world for future generations.



FROM THE CHAIR



2010 The Year of the Girl Guide was an exciting twelve months for all of us. I fully participated in all of the events and was constantly reminded of what an historic but modern organisation we have.

ELIZABETH ADNAMS OAM

In April, we were saddened by the passing of Jane Scarlett AM who was Vice President of Girl Guides Australia (GGA) at this time. Her many former appointments included State Commissioner Victoria 1998 - 2003 and past Chair of the World Association of Girl Guides and Girl Scouts' Constitutions Committee. Jane was a woman who always looked forward and was an inspiration to us all. I was delighted when her name was selected for the 2011 Victorian Womens' Honour Roll.

In May, State Council members participated in workshops which produced a range of issues for consideration by Executive Committee. This resulted in changes to the role of Region delegates and a discussion time within each meeting. I also conducted an induction session for all State Council members to ensure that everyone clearly understood their role and responsibilities.

State Council elected new members of Executive Committee at the Annual General Meeting. The retiring member, Fiona Bennett, was thanked for her substantial contribution and the re-elected members Belinda Abbott, Tess Davies and Margaret Devlin were welcomed for further three year terms.

Executive Committee has been proactive as usual in the governance of the State. Notable decisions included an agreement for a substantial advertising campaign early in 2010 and to become part of the Outdoor Youth Research Alliance with the Murdoch Institute. The repositioning of GGA has greatly influenced the work of Executive Committee this year. We made a substantial commitment to the development of the GGA Constitution and the Memorandum Of Understanding Part 1. This is a document which formalises the relationship between the National and State organisations.

One of GGA's decisions has meant that Girl Guides Victoria (GGV) can no longer have a Chairman as her responsibilities have been incorporated into the State Commissioners' position description. This impacted on our imminent need to select a new State Commissioner. She would be elected in a different way, for a twelve month term commencing February 2011, since at the time, we did not have sufficient information on the role requirements and our Constitution, which would take time to amend, requires a Chairman. Following this appointment, GGV would return to the normal process and length of term. The GGV Constitution has now been redrafted and a number of other changes included. The document will be voted on in July 2011 but that is news for the 2011 Annual Report.

The five Executive Sub-Committees have worked effectively to bring matters to the Executive table for decision. I am pleased to have several members of Power Up and other National programs designed to enhance the skills of young women join our sub-committees.

The Girls Advisory Committee commenced its work to ensure that Executive Committee has direct access to up-to-date

information about the needs and concerns of girls of today. They have created a web chat room for girls which focuses on issues they see as affecting them.

Finance Committee continues to manage and monitor our funds and to make strategic decisions related to our properties. The auditor has determined that we must bring the value of all properties owned by GGV onto the balance sheet. Therefore, this document looks very different and the Treasurer will explain this to you. Our thanks to the partner who looks after our audit, David Nairn of HLB Mann Judd and also to our Investment Adviser, Mark Stokes from UBS Wealth Management.

The Human Resources Committee has become the Appointments, Nominations and Awards Committee with a new role description which better reflects the work of this committee. One specific task was to document a process related to appointing Life Members and Executive has agreed to increase the possible number of Life Members to five.

Strategic Planning Committee works with the GGA Strategic Plan to ensure its appropriate implementation in the State. This committee also monitors risk management processes.

Structure and Procedures Committee has reviewed and updated all our policies. New policies concerning a Future Fund, Smoke Free Environment and Substance Abuse were adopted and the Child Protection policy updated. Of course the committee has also worked extensively on the GGA and GGV Constitutions and the Memorandum of Understanding (MOU).

The inaugural and only term of the Chairman of GGV has now come to an end. I am sad that this is so but confident that the role made a substantial contribution during these three years. I am pleased that as I leave this position, we continue to move forward with a significant project; reviewing the structure of Victoria. While this takes place, the changing of office bearers should never inhibit change. My best wishes to Margaret Devlin our current State Commissioner. I know she will continue the stewardship of the governance of GGV.

I would like to acknowledge the active support of our retiring President Mrs Jan de Kretser, we have much appreciated her genuine interest in GGV. Thank you to the dedicated people I have worked with: Executive Committee and its sub-committees; the Management and Staff, especially our CEO Wendy Lewis and the State Team. Thank you to all members and supporters of Guiding for their work towards achieving our Mission: **To enable girls and young women to grow into confident, self respecting, responsible community members.**

I now look forward to making a continued contribution to Guiding as a District Leader and by supporting the governance of the State.

The Executive Committee



Belinda Abbott
Fiona Bennett
Tess Davies
Margaret Devlin
 (Deputy Chair)
Robinette Emonson
Erica Ferguson
David McDowell
 (Treasurer)
John Payne
Pam Schafer
Annette Swaffield

The Executive Sub-Committee

Appointments, Nominations and Awards

Margaret Devlin
 (Chair)
 Jill Jeffery
 Jill Johnstone
 Annette Swaffield
 Wendy Lewis
 Jane Pennington

Finance

David McDowell
 (Chair)
 Holly Bracken
 Natalie James
 Carolyn Parker
 John Payne
 Wendy Lewis
 Alecia Rathbone

Girls Advisory

Elizabeth Adnams
 (Chair)
 Belinda Abbott
 Rebecca Court
 Sarah Stebbins
 Heather Thewlis
 Rita Vandervalk

Structures and Procedures

Elizabeth Adnams
 Tess Davies
 Elise Melican
 Claire Moore

Strategic Planning

Pam Schafer
 (Chair)
 Sally Bethune
 Erica Ferguson
 Wendy Lewis

Executive Committee Meetings

Name	Total Eligible to Attend	Total Attended
Elizabeth Adnams	10	10
Margaret Devlin	9	9
Belinda Abbott	10	8
Fiona Bennett	3	1
Tess Davies	10	10
Robinette Emonson	9	8
Erica Ferguson	8	6
John Payne	9	7
Pam Schafer	9	8
Annette Swaffield	9	8
David McDowell	10	8
Wendy Lewis	10	9
Noella Kershaw	10	7



TREASURER'S REPORT

DAVID MCDOWELL

It is a great pleasure to present the report on the Financial Statements for the year ended 31 December 2010.

The Statement of Comprehensive Income (profit and loss in the old terminology) shows that Girl Guides Victoria had a net loss from ordinary activities of \$638 thousand for the 2010 year. This compares to a net surplus of \$1.3 million for 2009.

In 2010, we have for the first time, "other comprehensive income", that when added to the net loss, produces a total comprehensive income for the year of \$8.4 million. Total comprehensive income for 2009 is the same \$1.3 million net surplus already mentioned.

Items of comprehensive income are items that are reflected in the profit and loss statement for the year, but which do not relate to ordinary activities. In our case, the two items of other comprehensive income relate to the carrying value of land and buildings.

In the past, we have recognised the value of our two State campsites, Britannia Park and Iluka, in the Statement of Financial Position (balance sheet in the old terminology), but not the value of land that our Guide halls stand on. In 2010 we included the value of this land in the balance sheet for the first time. The value of the land is \$8.9 million. This is the first item of other comprehensive income.

The second item of other comprehensive income relates to the revaluation of our two State campsites. Based on an independent valuation, they are now worth \$3.2 million. This is an increase in value (a revaluation) of \$1.2 million. The only portion of the revaluation amount that goes through the profit and loss account is the amount of depreciation that has previously been expensed. This amount is \$170 thousand.

Returning to revenue and expenses from ordinary activities, the key differences between the years include the following items. In 2009 we had a profit on sale of a Guide hall no longer required of \$596 thousand. There was no sale of assets in 2010. In 2010, we recorded a realised/unrealised loss on our investment portfolio of \$282 thousand. This contrasts to a realised/unrealised gain of \$1.2 million in 2009.

Over 6 days in January 2010, Victoria hosted the Australian Centenary Event (ACE) camp. The camp was judged a huge success by all those who attended. With 1,697 girls and 702 adults attending, the resulting revenue and expenses were very large. Included in the revenue line "Program, event, activity and training fee" in 2010 was \$1.5 million of revenue directly related to the ACE camp and included in the expense line "Administration expenses" was \$1.4 million of expenses. The financial result of the ACE camp was a small surplus of \$52 thousand. There were no equivalent amounts in 2009.

With the inclusion of the value of land owned by Girl Guides Victoria, the Statement of Financial Position is now a more complete picture of the worth of Girl Guides Victoria. At the end of 2010 we had net assets (assets less liabilities) of \$18.3 million. At the end of 2009 we recorded net assets of \$8.4 million.

The value of our investment portfolio at the end of 2010 was \$5.7 million, down from \$6.7 million at the end of 2009. The decrease is made up of the released/unrealised loss of \$282 thousand and net drawdown of \$672 thousand after interest, dividend income and management fees, as shown on the cash flow statement. The value of property, plant and equipment at the end of 2010 was \$12.4 million (after including the value of land for the first time and the revaluation of the campsites) compared to \$2.2 million at the end of 2009.

The impact of the ACE camp can be seen as unusually high amounts in "Cash and cash equivalents" and "Trade and other payables" in 2009. In 2010 these lines have returned to their normal levels.

Of course our financial position has not changed overnight just because we have included the value of land that our Guide halls sit on in our balance sheet. We have owned many of our Guide halls for several decades. Owning halls provides a measure of stability, places to call our own, spaces to connect with our Girl Guides. But as we all know, they are expensive to maintain and as local demographics change, Guide halls can become underutilised.

Whilst owning halls is part of our stability, operating from leased premises, increasingly from modern community based facilities owned and operated by local Councils, is part of our flexibility. With this, we are exploring opportunities to work more closely with Councils to provide Guiding services to the local communities.

Even more exciting is the opportunity to work closely with the State Government following their commitment made in the 2011-12 Victorian State Budget. Included in the Budget funding is \$5 million over four years for Scouts Victoria and Girl Guides Victoria to improve facilities, engage young people from culturally and linguistically diverse (CALD) communities and support volunteers in their organisations. We sincerely thank the State Government for this initiative and we look forward to working with them to achieve these outcomes.

We celebrated 100 years of Girl Guides worldwide in 2010. We celebrate 100 years of Girl Guides in Victoria in 2011. We have a long and distinguished history. We intend to have a long and distinguished future.

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 and to David Nairn and his team from our auditors HLB Mann Judd and to all the members of my Finance Committee.



THE STATE COMMISSIONER

NOELLA KERSHAW

Congratulations! Guides celebrated 100 years of Guiding around the world. In Australia it was the 'Year of the Girl Guide' and Victoria hosted the first of our National celebrations with the Australian Centenary Event (ACE) camp at Geelong. Two thousand five hundred members came from Victoria, interstate and overseas to participate together in a week of fun activities highlighted by a visit to the Penguin Parade.



Throughout the year similar Centenary events were celebrated across Australia, such as 100 Downunder and Chain of Campfires. The Australian Government's provision of funding enabled us to celebrate 2010 in style. Stamps and coins were also produced. Amongst all the wonderful events and activities, Flying the Flag held on October 10 at 10:00am, at Melbourne Town Hall was of special significance.

It was a particularly moving experience for me as 1300 women and girls of all ages gathered to renew their Promise together. Here, the Premier of Victoria announced a substantial grant to support Scouting and Guiding in Victoria in recognition of the important role our Movement plays in the community. Many Regions held similar ceremonies across Victoria.

2010 saw the launch of our 'new' uniform across Australia and we celebrated the Centenary publication, *Leadership for Life* which profiled 100 women over the century and recognised the enormous contribution Guiding women have made to the Australian community. In addition, at our Thinking Day Service, Victoria's President Mrs Jan de Kretser launched *Memories of Guiding*, celebrating women's contributions to community.

The adoption of a federated model and the need for re-positioning strategies and the input of the National Management Team led to the production of a new National Strategic Plan. The GGA Board set up sub-committees to develop a new Constitution and the Board agreed to become a Company Limited by Guarantee. In this regard the GGA Constitution and Part One of a MOU between the States, Territory and National were signed on 20 December 2010. Part Two is currently underway.

These changes position GGA as setting the strategic direction and governance policies to achieve our vision. Along with this vision is our commitment to the Millennium Development Goals as members of the World Association of Girl Guides and Girl Scouts (WAGGGS). Throughout 2010 our girls and young women were encouraged to participate in the Centenary Challenge; Youth Forums - Power Up; Be the Change; the United Nations Youth Forum and COP 15 (Climate Change Summit in Copenhagen).

In Victoria our Region Leaders discussed the National Strategic Plan and shared the national objectives, ways of work and how their Regions can contribute to Victoria's operational plan. Region Leader's new all day meetings were a great success, providing time for sharing ideas, issues, projects and feedback. Region Leaders also supported a review of Victoria's regional structure and a working party was set up.

Along with Centenary events, we also celebrated with our girls as they received their BP, Queen's Guide and Olave Baden-Powell Awards. These peak achievement awards offer an opportunity to acknowledge the hard work and determination these young women have demonstrated and to share their excitement with family and friends. I would like to say thank you

for the many delightful invitations we received during the year, particularly when we were able to acknowledge long service awards, Good Service and Butterfly Awards. Awardees are listed later in this report. In preparation for 2011 we also welcomed the appointment of Margaret Devlin as State Commissioner Elect.

On behalf of the State Team I would like to thank all those who have supported us throughout the year; the members of Executive Committee, State Managers, Region Leaders, District and Unit Leaders, for their unceasing efforts on behalf of Guiding. I would like to thank my Assistant State Commissioners, Alecia and Alison for their passion and commitment and for their wonderful support during my time as State Commissioner. Our Team has appreciated the advice and assistance of the Chair of Executive, Elizabeth Adams; CEO Wendy Lewis and Girl Guides Victoria staff for their ongoing support. We acknowledge the support of the Trefoil Guilds, Blue and Gold Society and Women of Note. We thank the Olaves for their efforts in hosting Centenary Ball. A wonderful night filled with lots of laughter, well done.

A special thank you to a number of Region Leaders who completed their terms: Pam Schafer - Mornington Peninsula, Pam Woodhams - North Metro, Margaret McNeill - Goulburn, Louisa Taylor - Ballarat, Sandy McElroy - Acheron, Janine O'Kane - Sunraysia, Anne McLennan - East Metro, Gail Alexander - Casinia and Jo Howard - North Central. We also welcomed and inducted many new Region Leaders: Norelle Secoulidis - Mornington Peninsula, Rebecca Chester - North Metro, Marjorie Earl - Goulburn, Astrid Bahr - Ballarat, Melanie Matthews - Acheron, Amanda McNabb - Sunraysia, Anne Scott - East Metro, Mandy Batten - Casinia and Pamela Bethell - North Central.

On a sad note we said farewell to Jane Scarlett AM - Gone Home. Her contribution to Guiding was enormous and she will be remembered as a strong leader and a warm friend.

Everything I have mentioned would not have been possible without the commitment and wonderful skills of Leaders and supporters of Guiding. Thank you to all volunteers for your contributions during 2010. Alecia, Alison and I will take with us wonderful memories of the invitations, events and kind faces that greeted us wherever we went. So with a heartfelt thank you we say farewell and look forward to celebrating Victoria's Centenary in 2011.

THE CEO

WENDY LEWIS

“plus ça change, plus c’est la même chose”

“the more things change, the more they stay the same”



As we take time to review and reflect on the events of 2010 I am drawn to this epigram. I am reminded that at the heart of who we are is our Promise and Law; something that in essence remains the same regardless of how much change we make to the way we operate.

In the following pages you will read about who we are and what we do; the things that define us and the things that drive us. During 2010 we continued to look at ways to improve our appeal to the girls and young women of today and to ensure the way we operate is sustainable and relevant. So we seek ways to improve and innovate the way we work and to ensure that the girls receive the best Guiding experience we can deliver.

At a management level we have focused on a number of areas:

The Development of a Volunteering System that Aligns to the National Volunteering Standards

This initiative was managed by Robyn Felman, the Volunteer Development Manager and included the development of policies and procedures, improvements to our database to capture the information required and the development of an online induction program.

Improved Use of Technology

More online training modules have been developed; ongoing upgrades to our website; and a move to utilising social media (facebook, twitter and blogs).

Marketing and Communication

A major radio advertising campaign was undertaken and a communications strategy has been developed to assist us to plan our future campaigns.

Review of the Operational Structure of Girl Guides Victoria

A committee was set up in August to review our operational structure. The committee concluded that a new model should be developed and more importantly, we need to ensure that the girls and volunteers are provided with the best support. The committee is still meeting and information is being gathered to inform the roadshow that will be undertaken in 2011 to present the model to the Regions for their comments and endorsement.

General Comments

The Management Team consists of State Managers, the State Team and CEO (who chairs the team). This Team provides valuable knowledge and expertise in the management of Guiding in Victoria and I am delighted with how we are operating. I would like to thank all of the members for the contribution they have made to the work of this team.

With the changes to the operation of Girl Guides Australia I am now a member of the Australian Management Team. This brings with it new responsibilities and the need to look at things from a National perspective. I work closely with my counterparts in the other States and with the National Managers. The Executive Committee agreed at the end of 2010 to provide Girl Guides Australia with \$165,000 to undertake a Learning and Development needs analysis and a review of the Promise and Law. Victoria believes that these two areas are worthy of support and we are providing these funds to allow Girl Guides Australia to undertake these reviews.

At our Flying the Flag event on 10 October 2010 at the Melbourne Town Hall the Premier of the day the Hon. John Brumby announced a funding plan for Guides and Scouts as part of his election campaign. This announcement was in turn improved on by the Coalition under the leadership of the Hon. Ted Baillieu. The rest as they say is history and Guides will share in the \$5m to be provided. The extent of how the funding can be used will form the basis of much discussion in 2011 and it is imperative that we ensure that these funds are utilised to produce the best outcomes for Guiding in Victoria and to set the foundation for our next 100 years.

I would like to acknowledge the wonderful support that the staff of GGV provides to all levels of the organisation and I would like to thank all of them for their efforts in 2010. As we move into 2011 it is important that we unite together to effect the significant change that is required to ensure that Guiding grows and flourishes in the future. The values of Guiding are just as relevant today as they were in the past and it is up to us to make sure that we leave Guiding well placed for future generations of girls and young women.

WHO WE ARE



We define ourselves through the peak bodies of the Girl Guide Movement and these are represented by Girl Guides Australia and the World Association of Girl Guides and Girl Scouts (WAGGGS).

Our values are reflected through our mission, Promise and Law and vision and these all help to identify who we are and what we stand for.

WAGGGS - THE GLOBAL PERSPECTIVE

Through the world association we are a part of a world-wide movement that offers a well established, unique values-based approach to non-formal learning that is international and intergenerational. Girls and young women develop life skills through self-development, challenge and adventure.

GIRL GUIDES AUSTRALIA - THE NATIONAL PERSPECTIVE

The Promise and Law and the Mission Statement define Guiding within Australia.

The Guide Promise

*I promise that I will do my best:
to do my duty to God, to serve the Queen and my country;
to help other people; and
to keep the Guide Law.*

The Guide Law

A Guide is loyal and can be trusted.
A Guide is helpful.
A Guide is polite and considerate.
A Guide is friendly and a sister to all Guides.
A Guide is kind to animals and respects all living things.
A Guide is obedient.
A Guide has courage and is cheerful in all difficulties.
A Guide makes good use of her time.
A Guide takes care of her own possessions and those of other people.
A Guide is self-controlled in all she thinks, says and does.

The Mission Statement

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

GIRL GUIDES VICTORIA - THE LOCAL PERSPECTIVE

In Victoria we have adopted the National perspective through the GGA Strategic Plan. The Global perspective is reflected in what we do.

Our vision in Victoria is to be the leading community organisation for girls and young women in Victoria.

Through all of these elements we define ourselves as a movement for girls and young women that is underpinned by a values system that is universally understood and has its roots in local communities.

WHAT WE DO



PROGRAM

HELEN REID
PROGRAM MANAGER

SLEEPLESS IN SHEPPARTON

An exciting event which saw girls from around the State descending on Shepparton Showgrounds for a night of activities where some girls took on the challenge to remain awake all night! Activities included small craft activities, learning to knit which resulted in a number of animal blankets that were donated to the RSPCA, movie watching, Sing Star performances, a visit to the Guide Shop and of course supper and breakfast for the 100s of girls who attended. As the Leaders waved off the train back to Melbourne and buses and cars as they left the Showground the following morning there were some very tired girls who had a great night.

CENTENARY CHALLENGE BADGE

A fantastic national initiative that saw girls taking on challenges across a range of areas such as understanding self and others, learning new Guiding skills and sharing these with others, environment and looking after our world and appreciating our Australian identity. Girls based challenges around self, practical, physical and people with the further challenge of giving service, saving money and sharing the Guiding spirit.

YOUTH LEADERSHIP TRAINING

Girls across the State were given the opportunity to attend a range of leadership training sessions known as Hop, Leap and Fly. Leadership training is an important part of the GGA Program and these 3 programs cover a range of ages. The exciting part of these programs besides the fun and learning of the girls was the partnership of the Program and Training departments in the delivery of these programs.

ST. GEORGE'S DAY

This Church Service saw recognition of the Centenary of Guiding at this Guide and Scout joint event with a theme of Girl Guides: 100 years of changing lives. The event was well attended by both Guides and Scouts with guest speaker Olave Program Chair Erin Wicking speaking of the way that Guides had changed her life. St George is the patron saint of Guides and Scouts and is recognised in a number of countries with church services.

OUTDOOR

PENNY FERRIS
OUTDOOR ACTIVITIES MANAGER

AUSTRALIAN CENTENARY EVENT

2010 started off for most of us in the great outdoors with the Australian Centenary Event (ACE). ACE camp gave girls the opportunity to camp for a week, meet new friends from all over the world and take part in a wide range of outdoor activities that they do not often get the chance to take part in including; scuba diving, horse riding, sailing, an evening at Adventure Park (water theme park), rock climbing, surfing, swimming with dolphins and hiking.

CANOEING

Canoeing in Victoria is going from strength to strength with more and more people completing different levels of canoeing and kayaking modules. Canoe Capers/ Kayak Capers ran almost every second month giving people a chance to get on the water more often and to gain more skills, perfect their current skills and keep up their hours on the water to make sure their qualifications stay up-to-date. Water activities and boating will continue to be a focus for 2011, with more workshops for girls and adults and the continuation of Canoe Capers and Kayak Capers.

LADY STRADBROKE CUP

State Lady Stradbroke Cup, a competition standing camp, ran in October 2010 with over 10 Patrols competing. The Stradbroke Cup weekend gives girls the chance to camp as a Patrol, with complete responsibility for setting up and running their own campsite. Being assessed along the way gives the Patrol direct feedback on how they worked together and on their campcraft, cooking and team work skills. Congratulations to The Hippies Patrol from Basin 'Birra-Li' Guide Unit for winning the 2010 Stradbroke Cup. We look forward to the continuation of the fantastic annual event.



TRAINING

LYNNE EMBLIN
TRAINING MANAGER

RESIDENTIAL TRAINING

Residential Trainings have proved popular over the past 12 months and we have aimed at providing these at various venues so that new Leaders who choose this can complete most of their trainings over one weekend. These weekends are intensive but the networking that occurs and the support and friendships gained are proving invaluable to the Leaders who attend. The time spent in the group environment after the days training sessions are complete is as important as that spent during the training.

Residential Trainings have been planned this year for Lingbogal at Creswick, Minda Killara at Riddells Creek and Britannia Park at Yarra Junction; this also gives our new Leaders an opportunity to spend some time on our Guide properties and maybe plan to take their girls back to camp some time in the future.

ONLINE TRAINING

The options for working on modules online continue to grow. This adds to the variety of delivery modes of training. Some new Leaders love to be able to complete modules this way but it doesn't suit everyone. Training Department hope to be able to keep adding to the online modules already available.

ADULT ENDEAVOURS

Adult Endeavours have been added to the Further Development section of the Australian Adult Leadership Program. These Endeavours will give Leaders a further option for personal development and extend their skills and knowledge by working with a mentor to complete the chosen Endeavour.

TRAINING 2010 - 2011

During the past 12 months a small team of 18 trainers have delivered 64 days of training throughout the State, to no less than 646 attendees. This is a massive workload for the Training Team and I thank each and every one of them for the time and effort they put into the planning, preparation and execution of their trainings. The experience they have working within their own areas is invaluable when they deliver the message to new Leaders, as they begin their journey as Leaders.

TRAINING 4 TRAINERS

This very dedicated team of trainers also spend 2 weekends a year updating their own skills and knowledge at Training 4 Trainers. These weekends allow the trainers to establish the needs of the Leaders and design new trainings and workshops where required. It also gives the trainers an opportunity to progress through their own Australian Trainers Training Journal and be able to complete modules and appraisals. My thanks also to Brenda for her excellence in making sure all trainings run smoothly from an organisational aspect.

FIRST AID TRAINING

We are proud to be able to deliver our own First Aid Trainings, Level 2 First Aid, Level 2 Updates and CPR courses by four of our trainers. These trainers are also able to deliver these courses to the public sector which, when combined with their general training commitments, makes them very busy people. Being able to deliver First Aid Trainings to our own Leaders means that the required information is disseminated and then, in turn, we be able to be Guide-specific in some areas.

INTERNATIONAL

BELINDA LACY INTERNATIONAL MANAGER

ACE

The year started in a very practical way with our involvement in and support of the international contingents attending ACE. We had a display on Visitors Day and sold many badges, which people used as swaps. Thanks must go to Glenda Vuillerman who was the international co-ordinator for ACE. She and her team, with the support of the International Team, ensured that all international visitors were cared for and had a fabulous time at the camp.

INTERNATIONAL TRAVELLERS

Those experiencing the worldwide Guiding Movement first-hand in 2010 were:

Barbara Smyth	Adult	Trefoil Guild Gathering Canada
Emily Dando	14	UK Centenary Camp
Jasmine Foley	14	UK Centenary Camp
Amy Spark	U 30	WAGGGS Young Women's Forum
Wendy Smibert	Adult	Brownsea Island
Charlotte Walker	U 30	Lead our Way – Our Chalet
Jane Pennington	Adult	Essence of India - Sangam

PRIVATE GROUP TRAVEL

GGV had two amazing international travel groups in 2010. Any group who is willing to put the work in can travel overseas as a GGV group. More information is available on International pages of the website.

The Eltham Echidna Ranger Guide Unit travelled to Vanuatu with donations of goods and spent time volunteering on a remote island. They assisted the local community in the development of a First Aid post, sandbagging for protection against rough seas and created a partnership that will carry on for many years. Their efforts are to be commended.

The Swiss Adventure group experienced Our Chalet and the local Swiss area. This opportunity for youth members to travel to and undertake activities at one of our World Centres was enjoyed by everyone on the trip. Special thanks to Rebecca and Dani for their amazing efforts in organising this event.

VOLUNTEERS AT WORLD CENTRES

Two of our members spent time volunteering at World Centres throughout 2010. Sally Daniels from Dandenong Valley Region was at Our Chalet and Rebecca Clarke was at Pax Lodge. These volunteer placements give members a chance to experience life at one of our World Centres, while also developing valuable life and work skills.



INTERNATIONAL PARTNERSHIPS

The International Team was invited by Austraining International, the company which manages both Australian Youth Ambassadors (AYAD) and Volunteers for International Development (VIDA) to display at a Forum they ran. The theme of the forum was "what role does gender play in achieving the millennium development goals?" I attended with 3 Unit Leaders and two youth members. It was a great opportunity to develop our profile in the development sector.

JOTA/JOTI

A workshop was held in June to prepare and encourage Leaders to be involved in JOTA/JOTI this year. While it was not highly attended, it was very well received by those who were there. All practical information given out at the workshop was also added to the website to assist Leaders around the State. The International Team received four JOTA/JOTI reports from North Metro, West Metro, Dandenong Valley and 1st Euroa Guides from Hume Region but are aware of a couple more Regions taking part. All had varying contacts interstate, around Australia and internationally.

WEBSITE

Much time this year was spent updating and improving the International pages of the GGV website. We endeavoured to make this as user friendly and resource rich as possible. Hopefully Leaders and girls will find some of these updates useful.

FAREWELL

It was a tough decision for me to step away from International in 2011 to take on a role with the State Team. My special interest in international will never fade and I wish the new Manager and her team all the best in promoting and supporting the adventures of international travel as well as discovering the worldwide aspects of Guiding.



WOMEN OF NOTE

MAUREEN AHEARNE WON CHAIRMAN

Women of Note (WON) is a diverse group of women who support GGV, helping to make a difference for girls and women of the future. WON 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.

In 2010, there were two social events for members, their friends, family and colleagues: On 16 March, the WON Annual Dinner was held at The Lyceum Club, hosted by Helen Robinson. The 2009 Annual Report was presented and WON Committee Chairman Paula Tomsett highlighted 2009 activities. Bridgette Engeler-Newbury, a new member, was presented with her WON brooch. WON member Jennifer Batrouney was the guest speaker. She spoke about her life as a Silk at the Victorian Bar and juggling family with her practise of law.

On 18 November, 18 WON members and friends gathered for dinner in celebration of 100 years of Guiding and the part that WON have played in the most recent decades of that century. Tribute was paid to Rita Hartney, who has retired from representing WON on the Leaders for Life/ Leading for Learning (L4L) team for many years. Rita was presented with an L4L badge by WON in recognition of her efforts.

MENTOR BREAKFAST PROGRAM

The mentor breakfast program for Year 11 girls continued with three breakfasts. A mentor guest sponsors the students and an effort is made to match mentors with the career interests expressed by the girls when their school registers them. More than 350 Year 11 girls and mentors from across country Victoria and metropolitan Melbourne attended the 2010 Mentor Breakfasts.

The 5th Daylesford Mentor Breakfast was held on Wednesday 10 March, at Peppers in Hepburn Springs. The guest speaker was Elizabeth Ashman from Department of Sustainability and Environment from Daylesford. Elizabeth is a female working in a mainly male environment; she spoke on her own career path and encouraged the students to have courage to follow their career choice.

The 15th Melbourne Mentor Breakfast was held on Friday 21 May at the ANZ Pavilion at The Arts Centre Melbourne. The speaker was Louise Cannon a long-time supporter of the breakfast. Louise trained to be a teacher but decided she'd rather be a fire fighter. She gave an entertaining account of how to choose a career, how to change a career and how not to waste what you have learned along the way.

The 14th Women of Note Casey Mentor Breakfast took place on Friday 19 March. The co-MCs for the breakfast were two year twelve students who attended as guests in 2009, Hafiza Zahidee and Monica Kwiecien. The speaker was Rachael Robertson who successfully led the 58th Australian National Antarctic Research Expedition to Davis Station (Antarctica). After breakfast, the students attended the workshop "Journey of Life" conducted by Pamela Wyatt from NAB.

The L4L program took on a new format in 2010 with the option to complete the course over two years. WON provided financial support and presented badges to four graduates of the program in October.

LEARNING FOR LEADING

HELEN BOAK L4L CONVENOR

L4L created a climate to encourage individual and group learning and leading, showing participants they are valued through positive reinforcement with results of personal and professional growth.

2010 was another successful year as 22 Girl Guide Leaders took the opportunity to participate in a range of informative sessions presented by skilled professional speakers who volunteered their time and expertise.

The Informative sessions included: Mentoring - Rita Hartney, Importance of Writing - Sarah Kleinitz, Interview Techniques - Maria Kinnes, Dress for Success - Leonie Collins, Time Management and Goal Setting - Paula Tomsett, Mind, Body & Spirit - Linda Crook, Shelley Van der Werff, and Virginia Kirton, Networking and Communication - Helen Bath, Public Relations - Rita Hartney, Public Speaking - Ronnie Atlas, Event Management - Wendy Hrynyszn and Belinda Abbott

Our sincere thanks to all the presenters since the program's inception, you have made L4L a success and improved the skills of numerous Girl Guide Leaders.



The highlight of the year included the L4L Celebration Dinner where participants applied their practical learning and spoke of their achievements. The evening was enhanced by Guest Speaker Fiona Bennett and Chairman of GGV Elizabeth Adnams who presented L4L Certificates. Women of Note, supporters of L4L, were represented by two members and Maureen Ahearne, WON Chair, presented full program participants with an L4L badge as a memento.

Much appreciation to Belinda Abbott, Linda Crook and Sarah Kleinitz for their many hours of background work to make the program possible. Thanks also to Rita Hartney for tapping into her network of friends and colleagues to supply L4L excellent presenters who donated their time most generously to GGV.

Unfortunately 2010 was the final year of the L4L program as the Committee have all moved on to new challenges and volunteers have not come forward to take on the program. I hope that GGV continue to tap into the generous support from the general community to provide such a rich and rewarding program.

OLAVE

ERIN WICKING
OLAVE CHAIR

2010 was a fantastic year for the Olave Program in Victoria!

We were excited to continue our growth throughout the State with the creation of a number of new Peer Groups in different Regions.

These groups allow young women the opportunity to network with their peers and continue to enjoy the adventure of Girl Guiding as adults.

2010 got started with a bang at the Australian Centenary Event. We were very pleased to see several Olaves taking part in this fantastic camp. A particular mention goes to the many Olaves heavily involved in the organising committees and teams of ACE - the time you spent undertaking this huge challenge is much appreciated by all.

It was very positive to see new Peer Groups being initiated not only by the Victorian Olave Committee but by groups of Olaves deciding that Peer Groups were the next step on from youth Guiding. We look forward to the creation of more Peer Groups in the next 12 months.

Olaves have been out and about during 2010 doing their best to 'speak out, educated and do'. Through the Power Up and Be The Change events, a number of Victorian Olaves had the chance to take part in specialised leadership and advocacy training. We congratulate the Victorian Olaves selected to attend WAGGGS events especially those taking part in WLDP events focusing on WAGGGS and its advocacy messages. We were honoured to have a number of Victorian Olaves represent GGA and WAGGGS at the United Nations DPI/NGO Conference on 'Advancing Global Health - Achieve the MDGs'. Olaves around the State actively promoted WAGGGS advocacy initiatives including the Stand Up Against Poverty campaign.

In September Olave were pleased to hold the Victorian Centenary Ball exactly 100 years after the Crystal Palace Rally that started it all! This event was run by Victorian Olave for all adult members and their partners, friends and Guiding supporters. 80 people enjoyed a fabulous night of fine food, dancing and celebration of a fantastic Movement.

The October Government House Presentation was a very proud moment for us. Four young women were awarded with the Peak Achievement for 18-30 year olds; the Olave Baden-Powell Award. Congratulations to Alex Bennett, Bridget Allison, Narelle Griffin and Helina Walker on this extraordinary achievement. We have been very excited to see applications steadily rolling in under the new Olave Baden-Powell syllabus released in 2010 and look forward to presenting many more OBP Awards in the future.

Lastly, many thanks to all those who have supported the Olave Program during 2010, in particular the members of the Victorian Olave Program Committee. This Committee has worked hard to further the Olave Program in Victoria and their work is greatly appreciated.

TREFOIL GUILD

JAN ALLITT
TREFOIL GUILD ADVISOR

Once again Trefoil Guild members have had a busy year involving themselves in activities both at a statewide level and in their individual Guilds.

Our Centenary Patchwork Quilts have been a most successful statewide project with each Guild pictorially depicting their Guild on a square of calico. All the squares are different, beautiful and have been put together into three outstanding quilts.

Our State project for the Centenary Year was to assist with the purchase of two large blue and gold display boards for the entrance at the Guide Centre.

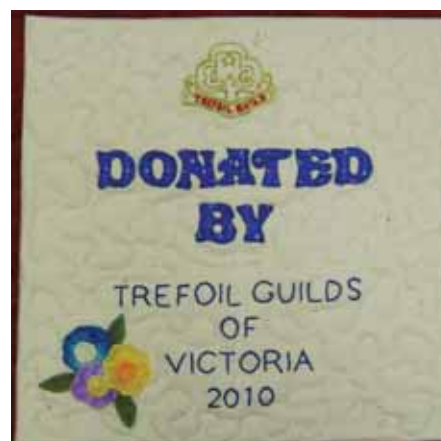
Guilds worked hard to support ACE. They sewed bags, met participants at the airport and train station and spent time in the shop pricing articles for the camp.

The Australian Gathering was held in Canberra in the autumn of 2010 with 55 Victorians attending.

I have travelled many kilometres again this year clocking over 11,000 in the car and I have learnt how cheap and

convenient it is to come to Melbourne by train.

I have continued with the monthly newsletters this year. At the request of one of the Guilds, Jane Pennington added an extra page with information from Guide Centre.



OUR AWARDS

QUEEN'S GUIDE AWARDS

Emily Angell	Burrawong
Sara Clark	1st Narre Warren Star Rangers
Alysia Clark	Burrawong
Claire Denadic	Donvale "Danger Rangers"
Laura Evans	Wangaratta "Sregnar"
Lauralee Evans	Traralgon "Dolphin"
Ashleigh Harris	1st Chiltern
Melodee Herbert	Ballarat Choc Chics Rangers
Emily Lewis	Wangaratta "Monak"



ENDEAVOUR AWARDS

Bronze

202

Silver

71

Gold

10

Junior BP

139

BP

43

OBP

Bridget Allison
Alex Bennett
Narelle Griffin
Helina Walker

Mt Waverley "Kiama" Rangers
Maroondah Region
Lara District
Pearcedale Jillaroos

GUIDE AWARDS

RED KANGAROO

Linda Wilkinson

BAR TO THE EMU

Karen Chatto

THE EMU

Betty Darbyshire
Margaret McNeill
Pam Schafer
Sandy McElroy
Dorothy Watts
Andrea Hardwicke

THE WATTLE

Monica Buxton
Lorrie Murphy
Jo Wade
Elsie Bolwell
Maree Dan

BAR TO BANKSIA

Alice Keogh

THE BANKSIA

Melanie Matthews
Heather Dynes

THE BORONIA

Anne Challis
Marilyn Browne
Alecia Rathbone
Jean Espie
Deborah Nelson
Maureen Machin
Mary Broz

BUTTERFLY AWARDS

LONG SERVICE AWARDS



Butterfly Award

AWARDED TO:

115 Members

For ensuring the ongoing involvement of Guiding in the community, building networks in the wider community, encouraging other members to participate in promotional events and increasing membership as a result of these activities.

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

Nella Kostas
State Commissioner

 GIRL GUIDES AUSTRALIA VICTORIA

1 December 2010
Date

5 years	47
10 years	24
15 years	23
20 years	24
25 years	18
30 years	26
35 years	14
40 years	16
45 years	8
50 years	7
55 years	3
60 years	1
65 years	1
70 years	1
80 years	1

HIGHLIGHTS OF 2010



ACE



World Thinking Day

Australia Day



100 Downunder



Chain of Campfires



Sleepless in Shepparton



Flying the Flag



Throughout my time at Guides I have learnt tons... things like how to tie a reef knot, pitch a tent and make those awesome foldy-campfire pizzas on the campfire I built with my very own hands. And... you know... now that I look back, you have taught me much more than we both realise. It was you who taught me basic things like how to tie my shoelaces, flip pancakes, wash dishes and most importantly, give everything a go. Thanks to Guides I've never been afraid of bugs, never been afraid of heights, and never been afraid of Guide Leaders.

- Bronte, 14 years old
(joined Guides at 6)



THANK YOU

VOLUNTEERS, SUPPORTERS, MEMBERS

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

Volunteer Managers and Region Leaders The women who undertake these management roles provide countless hours and exceptional skills.

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

Campsite Managers Our Campsite Managers provide wonderful service to both Guiding groups and their wider community and we thank Bryan and Brenda at Britannia Park 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.

SPONSORS



THE DOCUMENT COMPANY
FUJI XEROX

DONATIONS, BEQUESTS AND DISTRIBUTIONS

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

Estate of DV Hutchinson
Coralie Caple Fund
Laura Gregory Estate

The William Angliss Charitable Fund
E & L Wears Estate
In Memory Dorothy Rendard

William Angliss Campsite
Heany Park
Lady Murray Bowls Committee



Girl Guides Association of Victoria
Statement of Financial Position as at 31 December 2010

	Notes	2010 \$	2009 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	190,746	1,231,829
Trade and other receivables	4	29,532	20,879
Inventories	5	241,354	143,551
Financial Assets	6	5,709,748	6,663,205
Other assets	7	72,157	596,127
Total current assets		<u>6,243,537</u>	<u>8,655,591</u>
Non-current assets			
Trade and other receivables	4	12,253	16,830
Property, plant and equipment	8 (b)	12,374,340	2,199,889
Total non-current assets		<u>12,386,593</u>	<u>2,216,719</u>
Total assets		<u>18,630,130</u>	<u>10,872,310</u>
LIABILITIES			
Current liabilities			
Trade and other Payables	9	177,674	1,903,161
Financial liabilities	10	7,399	498,598
Provisions	11	74,529	60,879
Total current liabilities		<u>259,602</u>	<u>2,462,638</u>
Non Current liabilities			
Provisions	11	30,446	15,929
Total Non Current liabilities		<u>30,446</u>	<u>15,929</u>
Total liabilities		<u>290,048</u>	<u>2,478,567</u>
Net assets		<u>18,340,082</u>	<u>8,393,743</u>
Accumulated Funds			
Reserve Funds	12	3,330,741	2,748,497
Asset Revaluation Reserve	13	2,415,361	1,345,529
Retained Earnings	14	12,593,980	4,299,717
Total equity		<u>18,340,082</u>	<u>8,393,743</u>

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 2010

	Notes	2010 \$	2009 \$
Sales revenue			
Shop sales		457,879	216,739
Biscuit sales		138,997	87,520
		<hr/>	<hr/>
		596,876	304,259
Cost of Sales		380,569	209,423
Gross Profit		<hr/> 216,307	<hr/> 94,836
Other operating revenue			
Membership subscriptions		613,576	609,303
Property income		179,966	260,078
Program, event, activity and training fee		1,646,903	138,433
Dividends & Interest		370,495	363,446
Donations and grants		172,941	274,519
Cork recycling		3,880	5,050
Sale of Asset		2	595,647
Other		288,077	103,246
		<hr/>	<hr/>
		3,275,840	2,349,722
		<hr/>	<hr/>
Revenue from ordinary activities		3,492,147	2,444,558
		<hr/>	<hr/>
Administration expenses		2,545,847	1,161,470
Property expenses		327,375	332,176
Employment expenses		868,516	769,598
Depreciation	15 (a)	106,682	70,706
Realised/Unrealised (gain) / loss on investment portfolio		281,926	(1,170,076)
		<hr/>	<hr/>
Total expenses from ordinary activities		4,130,346	1,163,874
		<hr/>	<hr/>
Net surplus/(loss) before income tax	17	(638,199)	1,280,684
Other Comprehensive Income			-
Valuation of Land & Buildings	8 (b)	8,905,000	
Revaluation of Land & Buildings	8 (b)	169,876	
		<hr/>	<hr/>
Total Comprehensive income/(loss)	17	8,436,677	1,280,684
		<hr/> <hr/>	<hr/> <hr/>

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 2010

	Notes	Inflows/ (outflows) 2010 \$	Inflows/ (outflows) 2009 \$
Cash flows from Operating activities			
Receipts from members and fundraising activities		3,504,526	1,694,888
Payments to suppliers, employees and fund raising activities		(5,893,313)	(1,318,115)
Dividends & Interest received		370,495	363,446
Net cash flows provided by (used in) operating activities	17	<u>(2,018,292)</u>	<u>740,220</u>
Cash flows from Investing activities			
Payments for property, plant and equipment		(136,422)	(192,719)
Net proceeds/(payments) for investment portfolio		671,531	(76,876)
Repayment of Building pool advances		4,577	2,991
Net Proceeds into Reserves		437,523	(33,610)
Proceeds on sale of non-current asset			595,647
Net cash flows provided by (used in) investing activities		<u>977,209</u>	<u>295,433</u>
Net increase/(decrease) in cash and cash equivalents		(1,041,083)	1,035,653
Cash and cash equivalents at beginning of the financial year		1,231,829	196,176
Cash and cash equivalents at the end of the financial year	3	<u><u>190,746</u></u>	<u><u>1,231,829</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 2010

	Retained Earnings \$	Asset Revaluation Reserve \$	Restricted Funds \$	Total Equity \$
Balance at 1 January 2009	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)
Revaluation increment	-	-	-	-
Balance at 31 December 2009	4,299,717	1,345,529	2,748,497	8,393,743
Comprehensive Income/(Loss) for the year	8,436,677	-	-	8,436,677
Amounts transferred to/(from) reserves	(142,414)	1,069,833	582,244	1,509,662
Balance at 31 December 2010	12,593,980	2,415,361	3,330,741	18,340,082

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

Girl Guides Association of Victoria
31 December 2010
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 2010 was authorised for issue in accordance with a resolution of the Executive Committee on 28 April 2011.

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 Association 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 reports.

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 Association 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: Statement of Cash Flows

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

AASB 110: Events after the Reporting Period

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 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.

In 2009 the AASB issued omnibus of amendments AASB 2009-4 and AASB 2009-5 to its standards as part of the Annual Improvements Project, primarily with a view to remove inconsistencies and clarify wording. The adoption of these amendments did not have any impact on the accounting policies, financial position or performance of the Association.

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

Note 2 Statement of significant accounting policies (Contd.)

(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.

(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 jointly by Guides and Scouts.

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.

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(i) Property, plant and equipment (cont).

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.

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

	2010	2009
Freehold buildings and improvements	2.5%	2.5%
Guide-Scout Sailing Centre	2.5%	2.5%
Campsite buildings and improvements	2.5% - 10%	2.5%
Plant, motor vehicles, furniture and equipment	10.0 - 50.0%	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.

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

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

(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.

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(q) New Accounting Standards and Interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 2010 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 *
AASB 9 Financial instruments, AASB 2009-11 Amendments to Australian Accounting Standards from AASB 9	Introduces new requirements for classifying and measuring financial assets.	Impact to be determined	1-Jan-13	1-Jan-13
AASB 2009-11	Amendments to Australian Accounting Standards of an editorial nature. Main change to AASB8 Operating Segments	Impact to be determined	1-Jan-11	1-Jan-11
AASB 1053	Australian Accounting Standards in relation to differential financial reporting	Unlikely to impact reporting	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
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Notes to the financial statements

Note 3 Cash and cash equivalents

	2010 \$	2009 \$
Cash at bank and on hand	117,122	299,305
Bond	60,500	60,500
Short term deposits	13,124	872,024
	<u>190,746</u>	<u>1,231,829</u>

Note 4 Trade and other receivables

Current

Trade debtors	10,582	10,733
Other receivables	18,950	10,146
	<u>29,532</u>	<u>20,879</u>

Non-current

Building pool advances	12,253	16,830
	<u>12,253</u>	<u>16,830</u>

Building pool advances bear a fixed interest rate of 4% (2009: 4.0%).

Note 5 Inventories

Current

Finished goods at cost	241,354	143,551
Current inventories	<u>241,354</u>	<u>143,551</u>

Note 6 Financial Assets

Current

Listed shares at fair value	5,709,748	6,663,205
	<u>5,709,748</u>	<u>6,663,205</u>

Note 7 Other assets

Current

Prepaid expenses	72,157	596,127
	<u>72,157</u>	<u>596,127</u>

Girl Guides Association of Victoria
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Notes to the financial statements

Note 8(a) Property, plant & equipment

	2010 \$	2009 \$
Land at independent valuation	10,949,983 <u>10,949,983</u>	1,410,000 <u>1,410,000</u>
Guide Centre Building Improvements at cost	42,037	42,038
less accumulated depreciation	<u>(11,329)</u> 30,708	<u>(7,308)</u> 34,730
Guide Scout Sailing Centre at cost	64,813	64,813
less accumulated depreciation	<u>(50,229)</u> 14,584	<u>(48,609)</u> 16,204
Campsites buildings & improvements at valuation	1,185,017	570,000
at cost	2,850	141,365
less accumulated depreciation	<u>(0)</u> 1,187,867	<u>(131,909)</u> 579,456
Plant, furniture & equipment at cost	962,476	867,706
less accumulated depreciation	<u>(771,279)</u> 191,198	<u>(708,207)</u> 159,499
Motor vehicles at cost	145,770	145,770
less accumulated depreciation	<u>(145,770)</u> -	<u>(145,770)</u> -
Total Property, Plant & Equipment	<u>12,374,340</u>	<u>2,199,889</u>

Note 8(b) Valuation of land and Campsite Buildings

An independent valuation of the value of campsite land and buildings was carried out as at December 2010 on the basis of open market values for existing use.

Lands, buildings, plant & equipment held by Guides Groups

An independent valuation of land used by Guide Districts and Regions for Halls owned by the Association was carried out as at 22 October 2010 and for the first time the value is included in land of the Association.

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

Girl Guides Association of Victoria
31 December 2010

Notes to the financial statements

Note 8(c) Movements in carrying amounts	Retained Earnings								
		Land	Guide Centre	Guide Scout	Campsites	Plant,	Motor	TOTAL	
		\$	buildings &	Sailing	buildings &	furniture &	vehicles		\$
			improvements	Centre	improvements	equipment			
			\$	\$	\$	\$	\$		\$
Opening balance at 1 January 2010		1,410,000	34,730	16,204	579,456	159,501	-		2,199,891
net of accumulated depreciation									
Additions		9,539,983	-	-	646,378	94,770	-		10,281,131
Depreciation charge for the year		-	(4,022)	(1,620)	(37,967)	(63,073)	-		(106,682)
Closing balance at 31 December 2010 net of accumulated depreciation		<u>10,949,983</u>	<u>30,708</u>	<u>14,584</u>	<u>1,187,867</u>	<u>191,198</u>	<u>-</u>		<u>12,374,340</u>
Balance 31 December 2010		10,949,983	42,037	64,813	1,187,867	962,477	145,770		13,352,947
Cost or fair value									
Accumulated depreciation and impairment		<u>-</u>	<u>(11,329)</u>	<u>(50,229)</u>	<u>-</u>	<u>(771,279)</u>	<u>(145,770)</u>		<u>(978,607)</u>
Carrying amount at end of year		<u>10,949,983</u>	<u>30,708</u>	<u>14,584</u>	<u>1,187,867</u>	<u>191,198</u>	<u>-</u>		<u>12,374,340</u>

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

	2010 \$	2009 \$
Note 9 Trade and other Payables		
Current		
Trade creditors	138,537	201,733
Other creditors and deposits held	(2,924)	72,441
Restricted grants, donations and revenue received in advance	42,061	1,628,987
	<u>177,674</u>	<u>1,903,161</u>
Note 10 Financial liabilities		
Current		
Building pool & other deposits	7,399	498,598
	<u>7,399</u>	<u>498,598</u>
Note 11 Provisions		
Current		
Employee benefits	74,529	60,879
	<u>74,529</u>	<u>60,879</u>
Non Current		
Employee benefits	30,446	15,929
	<u>30,446</u>	<u>15,929</u>

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

	2010 \$	2009 \$
Note 12 Reserve Funds		
Details of movements		
Opening balance	2,748,497	2,702,550
add: net transfers from Retained Earnings	582,244	45,947
Closing balance	<u>3,330,741</u>	<u>2,748,497</u>

Closing balance comprise:

Amy Bush Memorial Fund	15,224	15,129
Blackburn Fund	131,177	142,171
Britannia Park Campsite	17,137	16,282
C Caple Fund	4,682	425
Charlotte Renshaw-Jones	5,000	5,000
Corks - Region Profit Share	19,655	26,097
Denise Hargreaves	193,754	193,754
Development Account	24,894	24,894
Disaster Fund	53,997	55,726
Dorothy Renard Fund	1,430	-
Doris Trippett Bequest	39,583	39,583
Future Fund	477,771	-
Gwen Mann Bequest	10,503	10,503
Iluka Campsite	3,221	3,122
Laura Gregory Fund	2,022,076	1,903,741
Margaret Shaw Fund	166,961	168,754
Otway Region Camping Fund	34,715	34,915
Restricted Grant	1,314	1,314
TC Lothian Fund	96,328	96,778
Thank you Fund	5,595	5,595
Training Fund	3,324	3,214
100 Club	2,400	1,500
	<u>3,330,741</u>	<u>2,748,497</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
Dorothy Renard Fund	Funds to support Guiding in general
Doris Trippett Bequest	Funds to support the training of adult leaders
Future Fund	Funds to develop Guiding in Victoria
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

Girl Guides Association of Victoria
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Notes to the financial statements

	2010 \$	2009 \$
Note 13 Asset revaluation reserve		
Opening balance	1,345,529	1,345,529
Additions	1,069,832	-
Closing balance	<u>2,415,361</u>	<u>1,345,529</u>
 Note 14 Retained Earnings		
Details of movements		
Balance at the beginning	4,299,717	3,098,590
Comprehensive Income/(Loss) for the year	8,436,677	1,280,684
Aggregate of amounts transferred to reserve funds	(142,414)	(79,557)
Balance at the end of the year	<u>12,593,980</u>	<u>4,299,717</u>
 Note 15 Revenue and Expenses		
(a) Depreciation		
. York Street building improvements	(4,022)	(2,436)
. Guide-Scout Sailing centre	(1,620)	(1,620)
. Campsites buildings and improvements	(37,967)	(29,138)
. Plant, motor vehicles, furniture and equipment	<u>(63,073)</u>	<u>(37,511)</u>
	(106,682)	(70,706)
 Auditors' remuneration		
. auditing the financial statements	(19,985)	(18,440)

Girl Guides Association of Victoria
31 December 2010
Notes to the financial statements

	2010 \$	2009 \$
Note 17 Cash Flow Information		
Reconciliation of cash flow from operations with comprehensive income/(loss)		
Comprehensive Income/(Loss)	8,436,677	1,280,684
Non cash flows in income/(loss)		
- Depreciation	106,682	70,706
- Amounts transferred to reserves	(167,571)	
- Property valuations	(8,905,000)	
- Unrealised (gains)/losses on investments	281,926	(1,170,076)
- Realised gain on property sale		(595,647)
- Movements in provisions	28,167	(4,182)
Change in assets and liabilities		
- Trade and other debtors	(8,654)	(2,835)
- Pre-paid expenses	523,970	(584,207)
- Stock	(97,803)	(43,611)
- Trade and other payables	(2,216,686)	1,789,388
Net cash flows provided by/(used in) operating activities	<u>(2,018,292)</u>	<u>740,220</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:	2010 \$	2009 \$
Not later than 12 months	120,928	120,928
Later than 12 months but not later than 4 years	35,790	156,718
	<u>156,718</u>	<u>277,646</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

Girl Guides Association of Victoria
31 December 2010

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 Association Act, 1952*.

In the opinion of the Executive Committee:

1. The attached financial statements are in accordance with the *Girl Guides Association Act, 1952* and give a true and fair view of the Association's financial position as at 31 December 2010 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:



Margaret Devlin - State Commissioner & Chairman, Executive Committee
Dated this 28th day of April 2011



David McDowell - Honorary Treasurer

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

Report on the Financial Report

We have audited the accompanying financial report, being a special purpose financial report, of Girl Guides Association of Victoria ("the Association"), which comprises the statement of financial position as at 31 December 2010, 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 of the financial report and has determined that the basis of preparation as described in Note 2 to the financial report is appropriate to meet the requirements of the *Girl Guides Act 1952* and is appropriate to meet the needs of the members.

The executive committees' responsibility also includes such internal control as the executive committee determine is necessary to enable the preparation of a financial report that is free from material misstatement whether due to fraud or error.

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. Those 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 of the financial report that gives a true and fair view 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.

Our audit did not involve an analysis of the prudence of business decisions made by the executive committee or management.

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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Liability limited by a scheme approved under Professional Standards Legislation

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 2010 and of its performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 2, and the *Girl Guides Act 1952*.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Executive Committees' financial reporting responsibilities under the *Girl Guides Act 1952*. As a result, the financial report may not be suitable for another purpose.



HLB Mann Judd
Chartered Accountants



DAVID NAIRN
Partner

28 April 2011
Melbourne