



GIRL GUIDES
AUSTRALIA



Girl Guides Victoria

2012 Annual Report



World Association of Girl Guides and Girl Scouts
Association mondiale des Guides et des Eclaireuses
Asociación Mundial de las Guías Scouts

With ten million Girl Guides and Girl Scouts from 145 countries across the world, the World Association of Girl Guides and Girl Scouts (WAGGGS) is the largest voluntary movement dedicated to girls and young women in the world.

ASIA PACIFIC REGION

Australia • Bangladesh • Brunei Darussalam • Cambodia • Cook Islands • Fiji • Hong Kong • India • Japan • Kiribati • Korea • Malaysia • Maldives • Mongolia • Nepal • New Zealand • Pakistan • Papua New Guinea • Philippines • Singapore • Solomon Islands • Sri Lanka • Taiwan • Thailand • Tonga

ARAB REGION

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PRESIDENT

Elizabeth Chernov



Girl Guides Victoria has a long and proud history of helping girls flourish into well rounded, caring and responsible young citizens, who understand the importance of being active and compassionate members of our community.

It has been a pleasure to meet and speak with many Guides since taking on the role as President and I look forward to hearing more about your work and activities in the coming year.

SPONSORS/PARTNERS

In 2012 we were fortunate to receive support from:



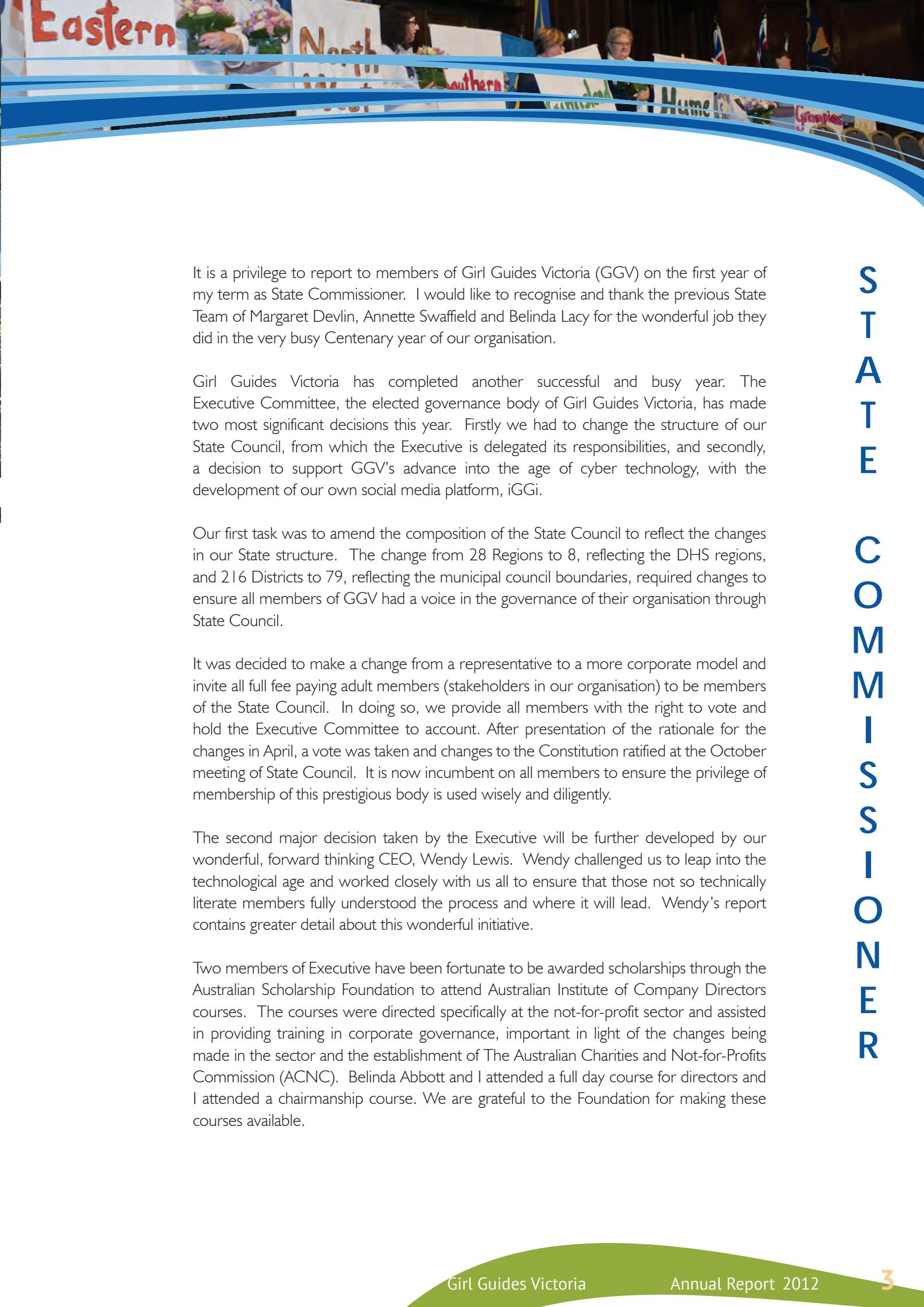
THE
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Girl Guides Victoria would like to thank all volunteers, supporters and donors for their wonderful support during 2012.



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It is a privilege to report to members of Girl Guides Victoria (GGV) on the first year of my term as State Commissioner. I would like to recognise and thank the previous State Team of Margaret Devlin, Annette Swaffield and Belinda Lacy for the wonderful job they did in the very busy Centenary year of our organisation.

Girl Guides Victoria has completed another successful and busy year. The Executive Committee, the elected governance body of Girl Guides Victoria, has made two most significant decisions this year. Firstly we had to change the structure of our State Council, from which the Executive is delegated its responsibilities, and secondly, a decision to support GGV's advance into the age of cyber technology, with the development of our own social media platform, iGGi.

Our first task was to amend the composition of the State Council to reflect the changes in our State structure. The change from 28 Regions to 8, reflecting the DHS regions, and 216 Districts to 79, reflecting the municipal council boundaries, required changes to ensure all members of GGV had a voice in the governance of their organisation through State Council.

It was decided to make a change from a representative to a more corporate model and invite all full fee paying adult members (stakeholders in our organisation) to be members of the State Council. In doing so, we provide all members with the right to vote and hold the Executive Committee to account. After presentation of the rationale for the changes in April, a vote was taken and changes to the Constitution ratified at the October meeting of State Council. It is now incumbent on all members to ensure the privilege of membership of this prestigious body is used wisely and diligently.

The second major decision taken by the Executive will be further developed by our wonderful, forward thinking CEO, Wendy Lewis. Wendy challenged us to leap into the technological age and worked closely with us all to ensure that those not so technically literate members fully understood the process and where it will lead. Wendy's report contains greater detail about this wonderful initiative.

Two members of Executive have been fortunate to be awarded scholarships through the Australian Scholarship Foundation to attend Australian Institute of Company Directors courses. The courses were directed specifically at the not-for-profit sector and assisted in providing training in corporate governance, important in light of the changes being made in the sector and the establishment of The Australian Charities and Not-for-Profits Commission (ACNC). Belinda Abbott and I attended a full day course for directors and I attended a chairmanship course. We are grateful to the Foundation for making these courses available.



As we move into our next century, it is incumbent upon us to ensure we remain relevant to all facets of the society in which we live. With this in mind and after an 18 month period of wide ranging consultation of our members, both young and old, and with the endorsement of the World Association of Girl Guides and Girl Scouts (WAGGGS), our Promise and Law was changed in July. Australian Girl Guiding received a significant amount of worldwide media coverage as it rolled out the changes over the following weeks.

The most important fact in all of this is that the fundamental values, which have been nurtured by our forbears for over a century, have not changed. Now we have a Promise and Law that is inclusive and reflects our community. It is a great pleasure and an honour for me to be part of the special ceremonies when our members, in making their Promise, take this significant step in their Guiding life.

The arrival of the new Girl Guide and Leader handbooks marked the end of a long and somewhat gruelling process of development, the results of which are a credit to a great deal of effort by a hard working Committee and others brought in to help in the final months. The handbooks are a wonderful resource for both girls and Leaders and are proving very popular across our State.

In 2012, Girl Guides Victoria financially supported a far-reaching survey into the learning and development needs of Guiding in Australia. The results of this research led to a report presented to Girl Guides Australia and the resulting changes to Australia's Learning and Development system are currently being rolled out through our Leaders of Youth. Further work is being carried out into training in the area of Leader of Adult and will be reported on in 2013.

The changes will ensure that, like the changes to our Promise and Law, the training and development of our Leaders continues to be relevant and keeps up with modern trends. We recognise that the amount of time available to women who are prepared to take on a leadership role in our organisation is significantly different from those in the past, with far greater demands on their time. It is therefore imperative we streamline our training to ensure we make the most of the time available to volunteers and to improve the outcomes for them, and ultimately, the girls with whom they work.

This year saw our Treasurer David McDowell retire. David has worked with GGV for nearly nine years and his dedication to the role and input into the discussions at Executive have been highly valued. This has given us the opportunity to welcome Natalie James as our Treasurer. Natalie joins us from Pitcher Partners and we thank her for taking on this important role.

'The most important fact in all of this is that the fundamental values, which have been nurtured by our forbears for over a century, have not changed. Now we have a Promise and Law that is inclusive and reflects our community...'

As a team, Lynne, Rebecca and I have been privileged to share many happy moments with the girls and Leaders right across Victoria. We decided at the beginning of our term to meet as many of our members as was possible. Therefore, as a team, we have travelled around the State sharing Unit, District and Trefoil Guild meetings, special ceremonies, including the presentation at Government House of 12 Queen's Guide Awards and of course, Region Revels. I even found myself locked up in the century old Chiltern Jail having to 'ring a friend' to release me!

At most of these events, girls and Leaders alike lined up to play the State Team Game. We designed and produced special badges to be awarded to anyone who played the game, (and only if you played the game) which has encouraged invitations from far and wide. Even senior members of our management team lined up to play and, not to be outdone, a Trefoil Guild in Victoria and one in New Zealand now hold badges.

At this point I would like to acknowledge a number of our members who have 'gone home'. The list is too long to individualise but we recognise the loss of so many that were all valued members of our organisation and their passing is noted with sadness.

On a lighter note, I would like to recognise the awarding of an OAM to Marion Smith for services to her community. Marion is a country member and has dedicated her life not only to Guiding but has worked tirelessly in her community for many years. Congratulations Marion!

I think all that is left for me to do now is to acknowledge all of those, without whose help we cannot manage. As a team, Lynne, Rebecca and I have been ably assisted during the year by all of the members of staff at Joyce Price Centre. The support they provide our volunteers is inestimable. On behalf of all the members of Girl Guides Victoria please accept our sincere thanks for your dedication and your 'go the extra mile' approach to your jobs which has helped all of the volunteers, girls and young women in our organisation throughout another busy year.





Thank you to the Management Team who meet monthly and must enact the policies and procedures that emanate from GGV and GGA. This hard working group of volunteers, comprising the Department and Region Managers, has evolved into a fine team during 2012 and it has been a pleasure working with them.

My thanks also go to the members of Executive. These are the people who are sometimes charged with having to make the hard decisions and I acknowledge each of you for your dedication and vigilance in this role.

I wish to express my sincere gratitude, both personally and on behalf of the organisation, to our CEO Wendy Lewis. Her passion for Guiding and the respect with which she is held in the community in her role can never be underestimated. My first year as State Commissioner has been a huge learning curve which would have been much more difficult without her advice and support. Thank you Wendy!

I cannot close without expressing my heartfelt thanks to Assistant State Commissioners, Lynne and Rebecca, for their love and support during a busy and sometimes challenging year. They took on the role not knowing exactly where it would lead and we have become a great team.

Lastly, I want to say a big thank you to all our wonderful volunteers. These are the people who turn up every week and many weekends and who help make Guiding in Victoria such a success. And of course the girls and young women in our care. Thank you for making 2012 another successful year.



Robinette Emanson

Rebecca Chester

Lynne Emblin



Girl Guides Victoria continues to break new ground as we aim to reposition ourselves as the leading community organisation for girls and young women in Victoria.

As will be seen in this year's Annual Report we are continuing to roll-out our 10 year strategic plan and the outcomes for the year are recorded against the areas as outlined in the plan.

I would like to take the opportunity in this report to highlight a number of initiatives that were commenced in 2012.

The planned restructure of the Regions commenced rolling-out in 2012. This has been a major project and I would like to take this opportunity to acknowledge and thank the Region Managers for their enormous contribution in making this happen. They have taken on the challenge and worked to build the new Regions under this new structure. All of our volunteers also need to be congratulated for their support in making this roll-out happen (this includes those who were not in favour of this change). The change in structure has also created a change in how we communicate and the establishment of an enhanced Management Team saw the Region Managers now meeting on a monthly basis with the Department Managers and the Risk Co-ordinator who was appointed in early 2012. Members of the team have the opportunity to attend each month or to phone in and this has enabled us all to work together to ensure that we can deal with a variety of issues in a timely manner.

The State Government Funding we received as part of the 2010 Election began to be utilised. In 2011 we worked with the Government to determine the best use of the funds. The first round of the infrastructure funding was used to support our campsites Britannia Park and Iluka together with 5 other properties. Britannia Park, Springvale South Guide Hall, Croydon South Guide Hall and Wangaratta were completed in 2012 and the improvements are significant.

The State funding to support Guiding to work with girls from CALD (culturally and linguistically diverse) communities also commenced. As a result, we have engaged a part-time staff member, Erin Wicking, and Royce (a marketing and communications company) to run focus groups with a variety of community groups, to develop a Social Inclusion Strategy and statement. The strategy has been tested with volunteers and Guide Leaders for feedback and modification. In 2013 the strategy will be submitted to the Executive Committee for consideration and ultimately, adoption. A Diversity Badge has been created to support the work in this area. Work on this project will continue in 2013 and beyond and it is anticipated that the full impact of this project will be seen in the next 3 or 4 years.

Through the strategic leadership of the Executive Committee we have moved Victoria into largely uncharted waters in 2012. We have designed and created a private social media platform for internal communication for all members of Guiding as well as providing a platform to deliver the Australian Guiding Program in an online format.



We are striving to provide innovative ways to connect with girls that are meaningful and relevant to them.

The platform has been affectionately been called iGGI, which stands for I Girl Guide Interactive. The platform is due to be launched at Girls Rock in 2013.

Girl Guides Victoria has also played a significant role in supporting National initiatives by funding the Promise and Law Review and the Learning and Development Review, both of which have led to significant changes in Guiding during 2012.

There are many projects going on behind the scenes all of the time and these are just a few of them.

I would like to take this opportunity to acknowledge the work of the following people. I have mentioned the Region Managers earlier, I would now like to thank all of the Department Managers for the work they have done in 2012. Their contribution at both a State and National level has been wonderful.

From a staffing perspective, Alecia Rathbone resigned in June as Chief Operating Officer to take up a position as Director of Finance and HR with the Foundation for Young Australians. Her contribution to Girl Guides Victoria over 4 years was significant and I am indebted to her for what she achieved in this time.

The staff of Girl Guides Victoria continue to work tirelessly to support all members and I sincerely appreciate all of the work that they do.

Together, the Management Team and staff continue to work to create opportunities for girls to get involved and be a part of what Guiding has to offer. We are striving to provide innovative ways to connect with girls that are meaningful and relevant to them as well as developing streamlined systems which provide volunteers with information and support when they need it.

At the same time we are working to support our incredible volunteers, District Managers, Unit Leaders, Unit Helpers, parents and supporters who make it happen on the ground for the girls. You are simply amazing! Thank you.

So as one year ends another one begins – I expect 2013 will be just as exciting and innovative as 2012.

Wendy Lewis

Natalie James

The Financial Statements for the year ended 31 December 2012 shows a total comprehensive income of \$1,081,466. An amount of \$800,000 of this comprehensive income is accounting for the land not previously booked in the financial statements. The total comprehensive income also includes an amount of \$439,270 for grants received that have not yet been spent. This income will be expended in the financial year end 31 December 2013.

Without accounting for the \$800,000 income for the land and the \$439,270 as grant income the comprehensive loss would have been (\$157,804). This is compared to a total comprehensive loss of (\$1,517,461) for the previous financial year.

Total income for the year was \$2,765,963 compared to \$2,133,949 for the previous year. This represents a 30% increase in total income.

The main components of total income are membership subscriptions of \$647,419 representing 23% of total income. This is down by 3% compared to last year (2012: \$667,293). Dividends and Interest of \$257,987 representing 9% of total income is down 57% from last year (2012: \$603,012). Donations and grants represent 37% of total income and is up 623% compared to last year (2011: \$140,737).

Total expenses are \$2,484,496 compared to \$3,651,410 for the previous year. This represents a decrease of 32% however there is a gain on investments of \$476,678 included in total expenses so total expenses adding this gain would be \$2,961,174 or a 19% decrease in expenditure.

Total current assets are \$4,622,443 down by 5% from last year (2011 \$4,847,436). An amount of \$4,026,939 or 87% represents listed shares at fair value.

Total non-current assets are \$13,575,140 up by 10% from last year (2011: \$12,360,900). The main component of non-current assets is Property, plant and equipment.

There is \$374,261 of total liabilities representing a 14% decrease from last year (2012: \$436,606). An amount of \$147,186 represents a provisions for employee leave balances and an amount of \$227,075 represents trade creditors of \$39,668 or 17% and restricted grants, donations and revenue received in advance of \$187,407 or 83%.

Overall net assets position remains strong with a 6% increase on last year (2012: \$17,823,322, 2011: \$16,771,730).



Impacting our
community...
One girl at
a time.

Strategic Plan

Overview

The Girl Guides Victoria Strategic Plan covers the period 2011 - 2021.

The plan covers 10 years so that there is adequate time to develop and implement our vision and direction and achieve the goals we have set; to be constantly writing a new strategic plan distracts us from actually focusing on what needs to be done. In saying this, the plan is renewed annually to ensure that the foundations on which the plan is based are still valid.

The Strategic Plan sets out the vision, goals, benefits, priorities and actions we will take to achieve the plan. The plan is based on the model developed by Girl Guides Australia and differences between the models reflects the specific focus required by Victoria to achieve the overall outcome.



The strategic plan sets our direction and consists of five priority area which focus us on how we will achieve the goals we have identified. Our five priority areas are:

1. **Community**
2. **Girls**
3. **People**
4. **Financial Sustainability**
5. **Evolving Organisation**

REPORT ON OUTCOMES OF ACTIONS IN 2012

1. Community

We will strengthen the community focus of Girl Guides Victoria to ensure the delivery of tangible community outcomes.

Every program, project and operation of Girl Guides Victoria will be aligned to the delivery of community based outcomes.

Through Girl Guides Australia we take the core of the World Association of Girl Guides and Girl Scouts philosophy and elevate it and make it visible through the development of girls and young women within their local communities and as part of the global community. Community will be at the heart of everything we do.

action item	what we did	outcome/measure
I.1 Develop new model of State operations for implementation with a focus on Community	Restructure the State Operations by: Rollout of new Structure Banking facilities	New structure rolled out at start of 2012 – 8 Regions and 79 Districts. District Managers to be appointed Outcomes in 2012: All Region Managers appointed; Region Managers incorporated into the Management Team; Appointment of District Managers commenced 60% in place by end of 2012; separation of roles Region and District Managers do not hold a Unit Leader position. Unit Leaders only focused on running a Unit. Introduction of Bendigo Bank to be used for all bank accounts to reduce administration and manage accounts Outcomes in 2012: Slow but steady shift to using one bank to manage all banking operations within Victoria – approximately 20% of accounts in place by end of 2012.
I.2 Develop partnerships with State and Local Governments to strengthen and focus Guiding at the community level	State Government Funding: Implemented the agreed plans for the State Government funding for: Infrastructure Funding	Work undertaken on 4 properties – Britannia Park, Springvale South Guide Hall, Croydon South Guide Hall and Wangaratta Guide Hall as agreed Outcomes in 2012: 4 greatly improved properties

action item	what we did	outcome/measure
Develop partnerships with State and Local Government to strengthen and focus Guiding at the community level	CALD/Volunteer Funding Outcomes of plan in line with Government and GGV expectations	See item 2.3 Regular liaison with State Government officials on programs. Outcome in 2012: Reports completed on time and Government expectations are being met.
	Local Council Engagement Number of local Councils where there is positive interaction Partnerships with Council Greater access to the community with Council support	This is yet to be quantified and it is intended that District Managers (and their teams) will have responsibility for developing Council engagement. Outcomes in 2012: The appointment of District Managers is the current focus. Once in place, engagement with councils will commence. Partnerships: New and continuing partnerships established to support initiatives
I.3 Undertake research into girls on the benefits of Guiding	Additional funding available to support new initiatives	Girl Guides Victoria is constantly seeking to develop new relationships with a variety of organisations and government. Outcomes in 2012: We progressed relationships with: Department of Youth Department of Education Municipal Council of Victoria Lord Mayors Charitable Fund Bendigo Bank We worked closely with: NTT (an international IT company) Royce (a National communications company) Smart Connection (a registered training organisation) New partnerships were developed with: CARE Australia PLAN Australia The Foundation for Young Australians Outcomes in 2012: Partnerships and relationships require nurturing and these continue to be a focus to provide future benefits for GGV.
		Outcomes in 2012: No progress in this area in 2012.

2. Girls

We will establish Girl Guides Victoria as the leading organisation for the development of girls by ensuring that the programs we offer remain relevant and worthwhile.

We will continue to involve girls in the development of the program to ensure that it is focused on the needs of the girls – with a focus on their community.

In addition we will engage community experts to assist and support us in the development of these programs and this will allow us to remain relevant in this area.

How communities relate to the world and the responsibility for being a good global citizen will also be an important part of the learning.

All actions and plans are focused on improved membership of girls and the delivery of relevant programs:

action item	what we did	outcome/measure
2.1 Continued development of flexible ways to deliver Guiding	Develop new programs Holiday Programs and Activities	Review of School Holiday Program
	Camping programs Investigate technology Explore opportunities to build Guiding through technology	<p>Outcomes in 2012: The School Holiday Program was disbanded in July due to low numbers and inability to develop further in the foreseeable future.</p> <p>Investigation into running weekend camping programs identified as a focus for 2013.</p> <p>Outcomes in 2012: Detail from review expected late 2013.</p> <p>Concept and collaboration with NTT DATA commenced.</p> <p>Outcomes in 2012: iGGI (i Girl Guide Interactive) developed – a Social Media Platform for members of Girl Guides Victoria to collaborate and to run the Australian Guide Program in an online format. To be launched in early 2013.</p>
2.2 Create State based events for girls and families	Engage girls and families in Guiding Development of special events for girls and families	A number of events were developed in 2012 for girls (including Snoozefest an overnight sleepout at Luna Park.)
		<p>Outcomes in 2012: over 500 participants attended this event. Events for families are being considered.</p>

action item	what we did	outcome/measure
2.3 Develop and implement plans to introduce Guiding to diverse community groups	Utilise State Government Funding	<p>Greater diversity in membership</p> <p>Work commenced on engaging with diverse community groups - Vietnamese, Indian, Chinese, Somali, Sudanese and Iraqi; develop a social inclusion strategy; create a program to engage Leaders and girls.</p>



3. People

We will support our people at all times to provide an experience that is a valuable opportunity for girls, is personally rewarding and is community focused.

Our people are the most vital and valuable part of our operation. Without the dedication, loyalty and support of our volunteers the organisation could not exist.

Together staff, supporters, friends and volunteers make the organisation great.

We will continue to build on the engagement and inclusion of our people and develop strong leaders at all levels, create clarity and understanding of the organisation and its vision and create an environment that is supportive and inclusive.

All actions and plans are focused on improved participation of volunteers, improved training options and support and opportunities:

action item	what we did	outcome/measure
3.1 Develop a best practice model with nationally consistent standards to support and retain volunteers and staff	Create new operational focus for engaging volunteers Alignment of operations with Australian Government standards Develop career opportunities based on Guide Training Alignment of Guiding's Leader of Youth qualification with two Nationally accredited qualifications Review of National Training Requirements Review undertaken – findings announced in 2012	In 2009 Girl Guides Victoria commenced developing an alignment of its operations with the National Volunteering Standards. The restructure of the State operations required a new approach to recruitment of volunteers. Outcomes in 2012: The required focus on volunteer recruitment did not occur in 2012. Plans are in place to redress this area in 2013. Outcomes in 2012: In 2012 funding changes to TAFE occurred and new courses developed. Proposed changes to Girl Guides Australia's volunteer training need to be realigned with new courses. This is planned to be reviewed in 2013. Outcomes in 2012: Findings announced and recommendations accepted. Planning for implementation commenced. Rollout planned for 2013.

action item	what we did	outcome/measure
	<p>Staffing Focus Review roles and organisational requirements</p>	<p>Staffing changes in 2012 led to a review of requirements.</p> <p>Outcomes in 2012: New structure developed. A further review will occur in 2013.</p>
<p>3.2 Utilise technology to enhance the delivery of Guiding through volunteers, and provide appropriate resources to improve communication and provide access to current resources</p>	<p>Have a stronger focus on technology Develop stronger communication platform through technology</p> <p>Improved participation through technology</p>	<p>Stronger utilisation of database to provide timely information for volunteers – Unit listings, event reports provided as required. Streamlined website.</p> <p>Outcomes in 2012: Website redesigned and relaunched mid 2012. Automated listings developed and launched. Changes required at end of year new reports to be made available in 2013.</p> <p>iGGi to be utilised for Leaders to share information and resources</p> <p>Outcomes in 2012: To be promoted in 2013 as part of the launch of iGGi in 2013.</p>
<p>3.3 Create opportunities for all stakeholders to participate</p>	<p>Create better participation opportunities Survey members for their views and measure improvement (or decline)</p>	<p>A national survey of volunteers and parents was undertaken in 2010 and will provide a benchmark to build upon each year.</p> <p>Outcomes in 2012: No survey undertaken in 2012. Surveys planned for 2013.</p>

4. Financial Stability

We will ensure the long-term financial sustainability of all of our operations to be able to maintain and improve the value of our assets and make meaningful and measurable investment in girls and young women.

It is crucial that Girl Guides Victoria builds on its present financial position.

Financial sustainability provides security and the ability to continue to provide quality programs and opportunities for girls and young women throughout their communities throughout Victoria.

We will achieve financial sustainability through developing new initiatives to utilise our facilities.

We will also keep an open mind to the expansion of what we can provide to support girls and young women regardless of whether they are members of Girl Guides Victoria.

action item	what we did	outcome/measure
4.1 Develop new income streams which align with operations to grow and develop Guiding within the Victorian community	Seek new opportunities to engage business and Government Explore new projects and opportunities to engage current and new organisations to support GGV	This links with action item 1.2 and is aimed at creating funding opportunities that support Girl Guides Victoria generally as well as new initiatives. Outcomes in 2012: The development of iGGi will be used to seek additional support and sponsorship opportunities in 2013.
4.2 Maximise revenue and control expenditure and implement robust financial control which ensures the viability of our assets in the short and long term	Have strong financial oversight Ensure appropriate expertise and procedures are in place to oversee Girl Guides Victoria's operations	The Governance structure of Girl Guides Victoria ensures that the management of the organisation is critiqued through an external annual audit and the Finance Committee. Outcomes in 2012: The Finance and Executive Committees agreed 5 financial strategies to be undertaken in 2013. These strategies focus on expenditure, staffing, membership, properties and investments.
4.3 Implement the GGA Risk management framework and monitor	Meet Government legislation requirements Liaise with Girl Guides Australia	Girl Guides Victoria is working with Girl Guides Australia in this area to ensure compliance with risk management. Outcomes in 2012: The appointment of a Risk Coordinator to represent Victoria at the National level and to be a member of the Management Team.

5. Evolving Organisation

We will create a dynamic and flexible organisational structure to provide girls and volunteers with the highest level of service to provide an organisation which has a community focus with a global outlook.

In order to remain relevant we must continue to evolve as an organisation. Girl Guides Victoria will regularly review and evaluate what it does and implement changes where necessary to maintain its prominence within the community.

The structure will reflect our ability to adapt and support girls in their communities as they strive to meet the challenges of an ever changing world.

action item	what we did	outcome/measure
5.1 Engage members and align culture, values and behaviours for all projects and change	<p>Improve communication Engage members in face to face discussions</p> <p>Support Girl Guides Australia to ensure Guiding values are upheld and remain relevant</p>	<p>State Commissioner and her Team have travelled around the State to meet with members.</p> <p>Outcomes in 2012: Awareness of the State Team and opportunities to find out what issues volunteers are facing.</p> <p>Girl Guides Victoria provided the funding to undertake a review of the Promise and Law.</p> <p>Outcomes in 2012: New Promise and Law announced in July 2012.</p>
5.2 Ensure the organisation is adaptable and responsive to community needs	<p>Streamline structures Simplified structure to empower decision-making</p> <p>Engage with Communities Link with Local Councils to understand how Guiding can support girls in local areas Link with Girl Guides Australia to understand how Guiding can support Guides in other States</p>	<p>The new organisational structure is expected to create improved communication to deliver Guiding throughout Victoria. The outcome of this action will be measured over the next 3 years.</p> <p>Outcomes in 2012: Management Team enhanced; less administration; rationalising of banking commenced; monitoring to continue in 2013.</p> <p>Identified in action item 1.2 under local Council Engagement</p> <p>Enhanced working relationship with Girl Guides Australia means that a more consistent messaging and delivery of Guiding can occur.</p>

action item	what we did	outcome/measure
		<p>Outcomes in 2012: New Promise and Law implemented; new Learning and Development (training) for volunteers to be implemented; national handbooks completed for distribution in 2013.</p>
<p>5.3 Engage all members in the initiatives of both the State and Australian offices</p>	<p>Develop a communication strategy Develop an inclusive communication strategy to engage all members and stakeholders.</p> <p>Survey all members to seek their opinions and report back on</p>	<p>Branding and PR focus</p> <p>Outcomes in 2012: Rollout of new website with new taglines and design. Further work planned to focus on improving internal communication with access to information and reports to assist volunteers in working with girls.</p> <p>Building on the National survey of parents and volunteers.</p> <p>Outcomes in 2012: Girl Guides Victoria introduced an automated online Exit survey in 2012. The response rate to this survey has been low. Further emphasis will be placed on gathering information in 2013 together with implementing a satisfaction survey for volunteers and girls to measure how Girl Guides Victoria is performing and identifying areas for improvement.</p>

What we stand for:

'Building on our 100 year tradition
of helping to develop a cleaner,
brighter, better world around us
by mentoring, empowering,
encouraging and challenging
each and every girl individually.'



Britannia Park

Website



Springvale Guide Hall

Advocates Program

Executive Committee

Meeting attendance in 2012

Name	Commenced	Resigned	Total Eligible Meetings	Approved Leave of Absence	Number Attended
Belinda Abbott			10	1	9
Elizabeth Adnams			10		10
Holly Bracken			10		9
Tess Davies			10		10
Margaret Devlin			10	1	8
Robinette Emanson			10		10
Natalie James	31/08/2012		2		2
David McDowell		31/08/2012	8	1	7
Elise Melican			10	3	7
Pam Schafer			10	1	8
Pam Woodhams			10		9



Belinda Abbott



Elizabeth Adnams



Holly Bracken



Tess Davies



Margaret Devlin



Robinette Emanson



Natalie James



David McDowell



Elise Melican



Pam Schafer



Pam Woodhams



Managers

International	Jo Wade
Olave	Laura Lewis
Outdoors	Jacinta Blencowe
Program	Penny Ferris
Learning and Development (formerly Training)	Narelle Allison



Other

Risk Management	Barb Grove
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Region Managers

Barwon South Western	Lorraine Otway
Eastern	Jill Livingston
Gippsland	Jane Cleverly
Grampians	Erica Ferguson
Hume	Jan Vonarx
Loddon-Mallee	Raywin Jamieson
North West	Claire Bickell
Southern	Norelle Secoulidis





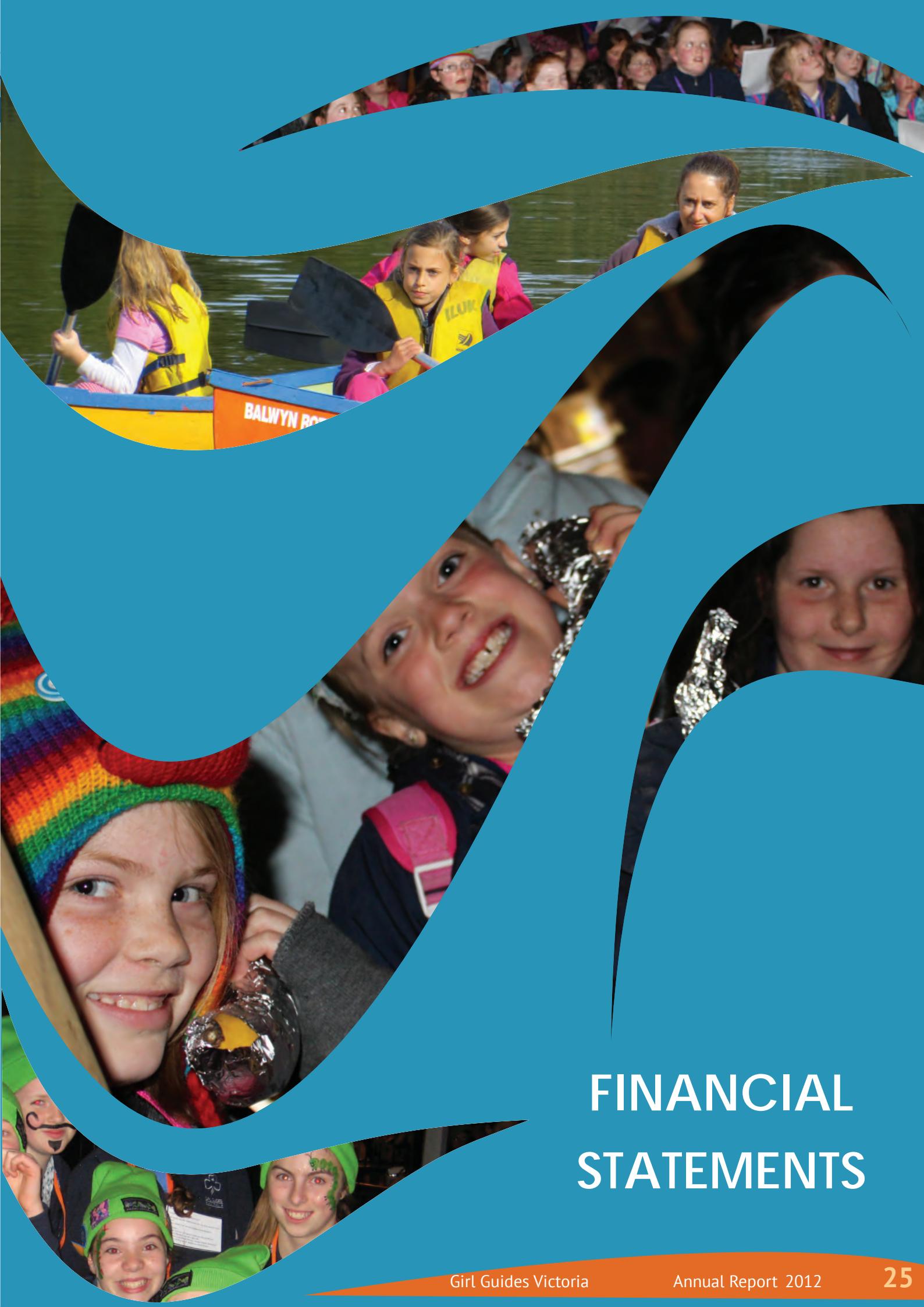
Staff

Chief Executive Officer	Wendy Lewis
Chief Operating Officer	Alecia Rathbone (resigned 1 June)
Property Officer	Lili Chang
Business & Operations Officer	Lesley Harris
Receptionist	Louisa Hetrick
Publications Co-ordinator	Rose Kizinska
Senior Finance Officer	Denise Lipiarski
Administration Support Officer	Anna Maltezos
Retail Manager	Sheila Meikle (from October) Abby Turville (to September)
Membership Database Manager	Kerrie Morton
Volunteer Co-ordinator	Jane Pennington
Education and Development Officer	Liz Paolacci
Retail Assistant	Helen Sully

Campsite Managers:

Britannia Park	Brenda and Bryan Price
Iluka	Michael Snelson and Hayley Douglas-Auld





FINANCIAL STATEMENTS

Girl Guides Association of Victoria

Statement of Financial Position as at 31 December 2012

	Notes	2012 \$	2011 \$
ASSETS			
Current assets			
Cash and cash equivalents	3	243,826	93,171
Trade and other receivables	4	36,949	25,304
Inventories	5	234,569	206,740
Financial Assets	6	4,026,939	4,470,652
Other assets	7	80,160	51,569
		<hr/>	<hr/>
Total current assets		4,622,443	4,847,436
Non-current assets			
Trade and other receivables	4	8,250	16,096
Property, plant and equipment	8 (b)	13,566,890	12,344,804
		<hr/>	<hr/>
Total non-current assets		13,575,140	12,360,900
Total assets		18,197,583	17,208,336
LIABILITIES			
Current liabilities			
Trade and other Payables	9	227,075	323,598
Financial liabilities	10	-	1,681
Provisions	11	121,606	98,097
		<hr/>	<hr/>
Total current liabilities		348,681	423,376
Non Current liabilities			
Provisions	11	25,580	13,230
Total Non Current liabilities		25,580	13,230
		<hr/>	<hr/>
Total liabilities		374,261	436,606
Net assets		17,823,322	16,771,730
Accumulated Funds			
Reserve Funds	12	3,264,690	3,279,850
Asset Revaluation Reserve	13	2,415,361	2,415,361
Retained Earnings	14	12,143,271	11,076,519
		<hr/>	<hr/>
Total equity		17,823,322	16,771,729
		<hr/>	<hr/>

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 2012

	Notes	2012 \$	2011 \$
Sales revenue			
Shop sales		256,532	314,389
Biscuit sales		94,428	79,937
		<hr/>	<hr/>
Cost of Sales		350,960	394,326
Gross Profit		234,500	293,954
		<hr/>	<hr/>
Other operating revenue			
Membership subscriptions		647,419	667,293
Property income		253,674	273,339
Program, event, activity and training fee		366,397	244,751
Dividends & Interest		257,987	603,012
Donations and grants		1,017,431	140,737
Cork recycling		-	1,387
Sale of Asset		-	4,900
Other		106,596	98,158
		<hr/>	<hr/>
		2,649,503	2,033,577
		<hr/>	<hr/>
Revenue from ordinary activities		2,765,963	2,133,949
		<hr/>	<hr/>
Administration expenses		1,450,270	1,448,967
Property expenses		414,004	374,985
Employment expenses		964,456	872,807
Depreciation	15 (a)	132,445	109,849
Realised/Unrealised (gain) / loss on investment portfolio		(476,678)	844,802
		<hr/>	<hr/>
Total expenses from ordinary activities		2,484,496	3,651,410
		<hr/>	<hr/>
Net surplus/(loss) before income tax		281,466	(1,517,461)
		<hr/>	<hr/>
Other Comprehensive Income			
Valuation of Land & Buildings	8 (b)	800,000	-
Revaluation of Land & Buildings	8 (b)	-	-
		<hr/>	<hr/>
Total Comprehensive income/(loss)		1,081,466	(1,517,461)
		<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 2012

	Notes	Inflows/ (outflows) 2012	Inflows/ (outflows) 2011
		\$	\$
Cash flows from Operating activities			
Receipts from members and fundraising activities		2,742,476	1,824,890
Payments to suppliers, employees and fund raising activities		(3,193,638)	(2,784,723)
Dividends & Interest received		257,987	603,012
Net cash flows provided by (used in) operating activities	16	(193,176)	(356,821)
Cash flows from Investing activities			
Payments for property, plant and equipment		(554,531)	(80,314)
Net proceeds/(payments) from investment portfolio		920,390	394,295
Repayment of Building pool advances		7,846	(3,844)
Net Proceeds into Reserves - donations and disbursements		(29,875)	(50,891)
Net cash flows provided by (used in) investing activities		343,830	259,246
Net increase/(decrease) in cash and cash equivalents		150,654	(97,575)
Cash and cash equivalents at beginning of the financial year		93,171	190,746
Cash and cash equivalents at the end of the financial year	3	243,826	93,171

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 2012

	Asset Retained Earnings \$	Revaluation Reserve \$	Restricted Funds \$	Total Equity \$
Balance at 1 January 2010	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)	1,069,832	582,244	1,509,662
Revaluation increment	-	-	-	-
 Balance at 31 December 2010	 12,593,980	 2,415,361	 3,330,741	 18,340,082
Comprehensive Income/(Loss) for the year	(1,517,461)	-	-	(1,517,461)
Amounts transferred to/(from) reserves	-	-	(50,891)	(50,891)
 Balance at 31 December 2011	 11,076,519	 2,415,361	 3,279,850	 16,771,730
Comprehensive Income/(Loss) for the year	1,081,466	-	-	1,081,466
Amounts transferred to/(from) reserves	(14,714)	-	(15,160)	(29,874)
 Balance at 31 December 2012	 12,143,271	 2,415,361	 3,264,690	 17,823,322

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

Girl Guides Association of Victoria

31 December 2012

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 2012 was authorised for issue in accordance with a resolution of the Executive Committee on 23 April 2013.

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

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, with previous period unless stated otherwise.

Girl Guides Association of Victoria

31 December 2012

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

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through Statement of Comprehensive Income.

(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 using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Membership subscriptions - Income is recognised upon receipt of funds from members.

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 right to receive a dividend has been established.

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

Grant Income - Grant Income is recognised when the entity obtains control over the funds, which is usually at the time of receipt. If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax (GST).

(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.

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(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.

Impairment

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is 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:

	2012	2011
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% - 10%
Plant, motor vehicles, furniture and equipment	10.0 - 50.0%	10.0 - 50.0%

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.

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

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

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

(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.

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

Note 2 Statement of significant accounting policies (continued)

(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) New Accounting Standards and Interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for the 2012 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-15	1-Jan-15
AASB 1053	Australian Accounting Standards in relation to differential financial reporting	Unlikely to impact reporting	1-Jul-13	1-Jan-14
AASB 13 Fair Value Measurement	This Standard requires disclosure of information that enables users of financial statements to evaluate the nature of, and risks associated with, interests in other entities and the effects of those interests on the financial statements. This Standard replaces the disclosure requirements in AASB 127 and AASB 131.	Impact to be determined	1-Jan-13	1-Jan-13
AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Other Comprehensive Income	This amendment will make a number of changes to the presentation of other comprehensive income including presenting separately those items that would be reclassified to profit or loss in the future and those that would never be reclassified to profit or loss and the impact of tax on those items.	Impact to be not material	1-Jan-13	31-Dec-13

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 2012

Notes to the financial statements

Note 3 Cash and cash equivalents

	2012	2011
	\$	\$
Cash at bank and on hand	45,580	26,534
Bond	60,500	60,500
Short term deposits	137,746	6,137
	<hr/>	<hr/>
	243,826	93,171
	<hr/>	<hr/>

Note 4 Trade and other receivables

Current

Trade debtors	10,934	7,950
Other receivables	26,015	17,354
	<hr/>	<hr/>
	36,949	25,304
	<hr/>	<hr/>

Non-current

Building pool advances	8,250	16,096
	<hr/>	<hr/>
	8,250	16,096

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

Note 5 Inventories

Current

Finished goods at cost	234,569	206,740
	<hr/>	<hr/>
Current inventories	234,569	206,740

Note 6 Financial Assets

Current

Listed shares at fair value	4,026,939	4,470,652
	<hr/>	<hr/>
	4,026,939	4,470,652

Note 7 Other assets

Current

Prepaid expenses	80,160	51,569
	<hr/>	<hr/>
	80,160	51,569

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

Note 8(a) Property, plant & equipment

	2012	2011
	\$	\$
Land		
at independent valuation	11,749,983	10,949,983
	<u>11,749,983</u>	<u>10,949,983</u>
Guide Centre Building Improvements		
at cost	148,663	42,038
less accumulated depreciation	(20,222)	(15,352)
	<u>128,441</u>	<u>26,686</u>
Guide Scout Sailing Centre		
at cost	64,812	64,812
less accumulated depreciation	(53,470)	(51,850)
	<u>11,342</u>	<u>12,962</u>
Campsites buildings & improvements		
at valuation	1,475,284	1,197,586
at cost	-	-
less accumulated depreciation	(83,558)	(39,290)
	<u>1,391,726</u>	<u>1,158,296</u>
Plant, furniture & equipment		
at cost	1,171,590	1,024,555
less accumulated depreciation	(907,627)	(827,678)
	<u>263,963</u>	<u>196,877</u>
Motor vehicles		
at cost	104,513	93,069
less accumulated depreciation	(83,079)	(93,069)
	<u>21,435</u>	<u>-</u>
Total Property, Plant & Equipment	<u>13,566,890</u>	<u>12,344,804</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. The valuation was carried out by independent valuers - Property Dynamics.

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 was 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.

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 2012 net of accumulated depreciation	10,949,983	26,686	12,962	1,158,296	196,877	-	12,344,804
Additions	800,000	106,625	-	277,698	147,036	23,173	1,354,531
Depreciation charge for the year	-	(4,870)	(1,620)	(44,268)	(79,949)	(1,738)	(132,445)
Closing balance at 31 December 2012 net of accumulated depreciation	<u>11,749,983</u>	<u>128,441</u>	<u>11,342</u>	<u>1,391,726</u>	<u>263,963</u>	<u>21,435</u>	<u>13,566,890</u>
Balance 31 December 2012	11,749,983	148,663	64,812	1,475,284	1,171,590	104,513	14,714,845
Cost or fair value							
Accumulated depreciation and impairment							
Carrying amount at end of year	<u>11,749,983</u>	<u>128,441</u>	<u>11,342</u>	<u>1,391,726</u>	<u>263,963</u>	<u>21,435</u>	<u>13,566,890</u>

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

	2012 \$	2011 \$
Note 9 Trade and other Payables		
Current		
Trade creditors	33,550	142,760
Other creditors and deposits held	6,118	
Restricted grants, donations and revenue received in advance	187,407	180,838
	<hr/>	<hr/>
	227,075	323,597
	<hr/>	<hr/>

Note 10 Financial liabilities

	2012 \$	2011 \$
Current		
Building pool & other deposits	-	1,681
	<hr/>	<hr/>
	-	1,681
	<hr/>	<hr/>

Note 11 Provisions

	2012 \$	2011 \$
Current		
Employee benefits	121,606	98,097
	<hr/>	<hr/>
	121,606	98,097
Non Current		
Employee benefits	25,580	13,230
	<hr/>	<hr/>
	25,580	13,230
	<hr/>	<hr/>

Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

	2012 \$	2011 \$
Note 13 Asset revaluation reserve		
Opening balance	2,415,361	2,415,361
Revaluation movement	-	-
Closing balance	<u>2,415,361</u>	<u>2,415,361</u>

Note 14 Retained Earnings

Details of movements

Balance at the beginning	11,076,519	12,593,980
Comprehensive Income/(Loss) for the year	1,081,466	(1,517,461)
Aggregate of amounts transferred to reserve funds	(14,714)	
Balance at the end of the year	<u>12,143,271</u>	<u>11,076,519</u>

Note 15 Revenue and Expenses

(a) Depreciation

. York Street building improvements	(4,870)	(4,022)
. Guide-Scout Sailing centre	(1,620)	(1,620)
. Campsites buildings and improvements	(44,268)	(39,291)
. Plant, motor vehicles, furniture and equipment	(81,687)	(64,916)
	<u>(132,445)</u>	<u>(109,849)</u>

Auditors' remuneration

- auditing the financial statements	(21,650)	(21,270)
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Valuation of Land and Buildings

- Represents valuation of Springvale Guide Hall.	800,000	-
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Girl Guides Association of Victoria

31 December 2012

Notes to the financial statements

	2012 \$	2011 \$
Note 12 Reserve Funds		
Details of movements		
Opening balance	3,279,850	3,330,741
add: net transfers from Retained Earnings	(15,160)	(50,891)
Closing balance	3,264,690	3,279,850
 Closing balance comprise:		
Amy Bush Memorial Fund	15,224	15,224
Blackburn Fund	98,781	111,127
Britannia Park Campsite	19,627	17,137
C Caple Fund	4,957	4,682
Charlotte Renshaw-Jones	5,000	5,000
Corks - Region Profit Share	8,000	9,864
Denise Hargreaves	193,754	193,754
Development Account	24,894	24,894
Disaster Fund	53,102	51,987
Dorothy Renard Fund	1,430	1,430
Doris Trippett Bequest	38,892	39,583
Future Fund	461,421	462,377
Gwen Mann Bequest	10,502	10,503
Guiding Light Fund	6,271	
Iluka Campsite	3,631	3,221
Laura Gregory Fund	2,022,076	2,022,076
Margaret Shaw Fund	157,351	166,961
Otway Region Camping Fund	34,715	34,715
Archives	1,314	1,314
TC Lothian Fund	92,131	92,681
Thank you Fund	5,595	5,595
Training Fund	3,323	3,325
100 Club	2,700	2,400
	3,264,690	3,279,850

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
Guiding Light Fund	Funds to support Girls to make a difference in their communities
Iluka Campsite	Funds to assist in the upkeep of the Iluka Campsite
Laura Gregory Fund	Funds to support Guiding in general
Margaret Shaw Fund	Funds to assist members travelling interstate/overseas
Otway Region Camping Fund	Funds to assist the girls in the Otway Region
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

31 December 2012

Notes to the financial statements

	2012 \$	2011 \$
Note 16 Cash Flow Information		
Reconciliation of cash flow from operations with comprehensive income/(loss)		
Comprehensive Income/(Loss)	1,081,466	(1,517,461)
Non cash flows in income/(loss)		
- Depreciation	132,445	109,849
- Amounts transferred to reserves	-	-
- Property valuations	(800,000)	-
- Unrealised (gains)/loses on investments	(476,678)	844,802
- Realised gain on property sale	-	-
- Movements in provisions	35,860	6,352
Change in assets and liabilities		
- Trade and other debtors	(11,645)	4,229
- Pre-paid expenses	(28,592)	20,589
- Stock	(27,829)	34,614
- Trade and other payables	(98,204)	140,206
Net cash flows provided by/(used in) operating activities	<u>(193,176)</u>	<u>(356,821)</u>

Note 17 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:	2012 \$	2011 \$
Not later than 12 months	34,896	34,896
Later than 12 months but not later than 4 years	-	0
	<u>34,896</u>	<u>34,896</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 commitments may occur in line with CPI.

Note 18 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 2012

Executive Committee's Declaration

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

In the opinion of the Executive Committee the financial report as set out on pages 1 - 16

1. Presents fairly of the financial position of Girl Guides Association of Victoria as at 31 December 2012 and its performance for the year ended on that date.

2. At the date of this statement, there are reasonable grounds to believe that Girl Guides Association of Victoria will be able to pay its debts as and when they fall due.

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



Robinette Emanson - State Commissioner
Dated this 23rd day of April 2013



Natalie James - Honorary Treasurer

INDEPENDENT AUDITOR'S REPORT**To the members of Girl Guides Association of Victoria**

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 2012, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Executive Committee's declaration.

Executive Committee's Responsibility for the Financial Report

The Executive Committee are responsible for the preparation and fair presentation of the financial report and have determined that the basis of preparation described in Note 2 to the financial report is appropriate to meet the requirements of the *Girl Guides Act 1952* and to meet the needs of members. The Executive Committee's responsibility also includes such internal control as the executive committee determines 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 and plan and perform the audit to obtain reasonable assurance about 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 judgement, 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 Association'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 Association'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.

Independence

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

HLB Mann Judd (VIC Partnership)

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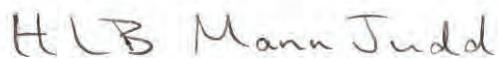
INDEPENDENT AUDITOR'S REPORT (continued)***Auditor's Opinion***

In our opinion the financial report of Girl Guides Association of Victoria:

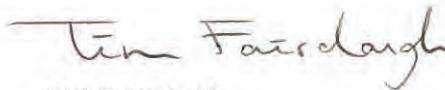
- (a) presents fairly, in all material respects, the Association's financial position as at 31 December 2012 and its performance for the year ended on that date and
- (b) complies with Australian Accounting Standards to the extent described in Note 2.

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 to assist the Association to meet the requirements of the *Girl Guides Act 1952* for the purpose of fulfilling the executive committees' financial reporting responsibilities. As a result, the financial report may not be suitable for another purpose.



HLB MANN JUDD
Chartered Accountants



Tim Fairclough
Partner

Melbourne
23rd April 2013



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GIRL GUIDES
A U S T R A L I A

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

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