

**GIRL GUIDES  
AUSTRALIA**

2013





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

Bahrain · Egypt, Arab Republic of · Jordan · Kuwait · Lebanon · Libya · Mauritania · Oman, Sultanate of · Qatar · Sudan · Syria · Tunisia · United Arab Emirates · Yemen Republic

### AFRICA REGION

Benin, People's Republic of · Botswana · Burkina Faso · Burundi · Cameroon · Central Africa Republic · Chad · Congo · Congo, The Democratic Republic · Gambia, The · Ghana · Guinea · Ivory Coast · Kenya · Lesotho · Liberia · Madagascar · Malawi · Mauritius · Namibia · Nigeria · Rwanda · Senegal · Sierra Leone · South Africa · Swaziland · Tanzania · Togo · Uganda · Zambia · Zimbabwe

### WESTERN HEMISPHERE REGION

Antigua and Barbuda · Argentina · Aruba · Bahamas · Barbados · Belize · Bolivia · Brazil · Canada · Chile · Colombia · Costa Rica · Dominica · Dominican Republic · Ecuador · El Salvador · Grenada · Guatemala · Guyana · Haiti · Honduras · Jamaica · Mexico · Netherlands Antilles · Nicaragua · Panama, Republic of · Paraguay · Peru · Saint Kitts and Nevis · Saint Lucia · Saint Vincent and The Grenadines · Surinam · Trinidad and Tobago · United States of America · Uruguay · Venezuela

### EUROPE REGION

Armenia · Austria · Belarus · Belgium · Cyprus · Czech Republic · Denmark · Estonia · Finland · France · Georgia · Germany · Greece · Hungary · Iceland · Ireland · Israel · Italy · Latvia · Liechtenstein · Lithuania · Luxembourg · Malta · Monaco · Netherlands · Norway · Poland · Portugal · Romania · Russian Federation · San Marino · Slovak Republic · Slovenia · Spain · Sweden · Switzerland · Turkey · Ukraine · United Kingdom

# MESSAGE FROM MRS CHERNOV



I congratulate Girl Guides Victoria once again on the significant role it plays in encouraging young women and girls to make a positive contribution to the community, whilst at the same time facilitating their ongoing personal development. The values for which Girl Guides stands will forever be a focus for them and will instil a sense of self-awareness, leadership, community service, compassion and generosity of spirit.

It has been a privilege to be State President and I look forward to continuing in that role.

Mrs Elizabeth Chernov  
State President, Girl Guides Victoria

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## STATE COMMISSIONER'S REPORT



2013 for Girl Guides Victoria was a busy and productive year, building on the success of our new State structure.

In January the entire Executive got together for a one-day workshop, utilising an external facilitator, to review our ways of work. We looked at the legal and ethical responsibilities we assume as members of GGV Executive and reviewed the current sub-committee structure. We considered the Strategic Plan and how we are measuring up against it. We then carried out a skills audit with a view to establishing our future personnel needs.

As a result of the workshop we changed the structure of the Executive Agenda and the CEO reporting structure, looking more closely to the areas within the Strategic Plan. At each meeting one area is being highlighted and discussion specific to that area is taking place, with our performance against the Strategic Plan more closely monitored.

We were delighted to be able to tick off on a number of areas on the Strategic Plan and, of course, in an attempt to maintain the momentum, new items were added.

As a result of the changes to the agenda, areas covered included:

- Risk Management—commenced assessment of State level risks with the development of a matrix of risks for further assessment.
- Property Review—we commenced a review of all of properties owned by Girl Guides Victoria during the year. After thought provoking feedback and robust discussion at State Council in October, a committee headed by a member of Executive, was established. Their mandate

is to look at the viability of our major campsite properties and to make recommendations to the Finance Committee and the Executive regarding mechanisms to promote their sustainability.

- Membership—CEO Wendy produced a most detailed report and statistical analysis of membership numbers in Guiding in Australia since the 30's. Steps will be taken by the Executive and Management Team to promote a growth in membership over the next 12 months.

We were pleased to introduce Richard Cudlipp to the Executive Committee. Richard is a lawyer with Hentys Lawyers and we look forward to his contribution to our Executive. This is Richard's first entry into the Not-for-Profit sector and I am sure he will not only make a significant concrete contribution, but also learn a little along with way from the wonderful team that makes up the Executive Committee. We thank him for his commitment.

Finance Committee—We have ratified the appointment of Victoria Lindores from Pitcher Partners as an additional member of the Finance Committee. Victoria will add depth to the committee, bringing special expertise in portfolio management.

Structures and Procedures Committee—has continued their cyclical review of documents including:

- Property Checklist
- Police Check Policy
- ADM55—GGA Non- member children attending camp.

*“Although governance is not always seen as the glamorous bit of the work, you are the people who make the hard decisions. I commend you on your commitment.”*

Appointments Nominations and Awards Committee—has continued their good work in recommending people for awards and in our search for candidates for State Commissioner. They reviewed the Position Description for the State Commissioner and the process for selection. They also developed a criteria for a new Youth Group Award. The inaugural 'Gold Star Award', named by Girl Guides Victoria guides themselves, was awarded to the girls and leaders from Portarlington Girl Guides. The Award was presented for their wonderful effort in fundraising more than \$5,000 for bushfire relief in Dunalley, Tasmania. These girls, on a unit holiday with their leaders prior to the International Camp fanTASTic, were evacuated from the area during the devastating bushfire in January. Seeing a need in the community of Dunalley, the guides set about their fundraising efforts. Well done girls!

Lynne, Rebecca and I have been delighted to attend numerous State and Region Camps, Revels and activity days, where each time we have seen the numbers participating increase and, in some cases, more than doubling on last year. This is very exciting and demonstrates that the positive feeling I have observed from around the State augers well for the future. We had the privilege of attending all sorts of great events in Units and Districts, and presented Awards from Junior BP, BP and Queen's Guide throughout the State. And, of course, we have played the 'State Team Game' everywhere we went.

As the State Commissioner, I was pleased to attend a number of events where special recognition was made of the State Government funding, which was provided to carry out significant maintenance on a number of halls and camping properties across the State. I was also delighted to see the launch, in October, of the Social Inclusion Strategy—also funded by the State Government. The rollout of this program is the culmination of 18 months of work by the Team at Joyce Price Centre and the Community Development Officer in particular. We look forward to seeing great outcomes from this over the next 12 months.

It is very sad for the three of us to have to change 'The Game' now as I take on my new role of Chief Commissioner of Girl Guides Australia. Saddened though I, having not completed my three-year term as State Commissioner, hope my decision to accept the nomination for the National role is seen as being for the betterment of Australian Guiding. I am extremely grateful to Lynne and Rebecca having accepted the opportunity to continue their lead in the State, with Lynne in the Acting State Commissioner role, ably supported by Rebecca. You both have that passion and the 'BP Feeling deep in your hearts' which will ensure your success and great outcomes for our girls.

I thank everyone who has served with me, on Executive and the Sub-committees, for the hard work they have put in to ensuring we keep Guiding alive in Victoria. Although governance is not always seen

as the glamorous bit of the work, you are the people who make the hard decisions. I commend you on your commitment.

Particular thanks must also go to our CEO Wendy who is the 'constant' in Guiding in Victoria and whom I hope continues to provide ongoing support to both the Executive and Guiding both here and in Australia. I have appreciated your friendship and support. Thanks are due for our wonderful staff for their friendship, support and willingness to assist whenever it was necessary.

Finally, I wish Lynne and Rebecca the very best for the rest of their term and thank them, most sincerely, for their love and support over the past two years. It has been a privilege to be part of The Team and an honour to share the leadership of Girl Guides Victoria. Together we say a special thank you to all our members, leaders, volunteers and supporters for your dedication and commitment to ensure the ongoing strength of Girl Guiding in Victoria.

Robinette Emonson

## CHIEF EXECUTIVE OFFICER'S REPORT

Each year as I prepare to write my report I think what am I going to write about this year – what have we been doing? Then as I put pen to paper (or fingers to the keyboard) I realise why it is so important to take the time to reflect and review.

We should always take the time to celebrate our achievements and to identify areas where we can improve because without this reflection we will not learn and grow.

Guiding in Victoria is made up of a dedicated group of volunteers and staff who promote and develop confidence, self-esteem, resilience, leadership and community service in girls and young women – something that we have been doing for over 100 years.

Today organisations are measured by a variety of indicators such as financial performance, outcomes based on a strategic plan, compliance with numerous legislative requirements, determining a competitive edge and through innovation. All this as well as trying to determine what the world will look like in 10, 20 or 50 years.

This Annual Report aims to address a number of these areas and I believe shows how we are embracing change and putting measures in place to move forward and while some of these initiatives seem slow at first they are starting to gain momentum.

Some of these initiatives include:

- Our ability to attract State Government funding as a result of the 2010 State election was a huge vote of confidence for Guiding (from both major political parties);

- Our move to realign how we operate and link with local Councils is beginning to have impact with some Councils actively promoting Guiding and working with us in a number of areas including the area of property management;

- Our work in the area of technology is providing operational efficiencies to support volunteers as well as innovative ways to connect with girls;

- Our ability as an organisation to attract other organisations to partner with us and support us; and

- Our willingness to improve and adapt to meet the challenges of today and to look to the future.

This report cannot possibly hope to cover everything that was undertaken in Guiding around Victoria in 2013. It provides us with a snapshot of some of the areas we are developing. There are a number of highlights identified within the report of specific things we have been doing so I hope you take the time to have a look in order to appreciate what is being done to position Guiding as the program of choice for girls in Victoria.

So these are the tangible things that we can see. A bigger question is how do you measure an organisation's heart and soul? How do we truly measure the impact our dedicated volunteers and staff really have on the lives of girls and young women and the community in general?

As I have said many times Guiding is about people. We all come together and by doing so we create the Guiding culture. Culture can be defined as the ideas, customs, and social behaviour of a particular people or society. Guiding has particular ideas, traditions and behaviours (set out in the Promise and Law and the Code of Conduct) which define how we should conduct ourselves.

So again how do we measure the strength and impact of the Guiding culture? It is not easy to measure the strength and impact of individuals and then in turn the strength and impact of Guiding in Victoria.

The amount of time and energy invested by everyone in delivering Guiding throughout the community is staggering. If I try and quantify the cost of delivering Guiding to girls in Victoria in 2013 I could do it this way. We have approximately 1550 volunteers in Victoria if I use an average of 10 hours per week (we all know it

is more than 2 hours per week!) for 40 weeks of the year at the minimum weekly hourly rate of \$16.37 as at 1 July 2013 this equates to an annual cost of approximately \$10 million!

This is the estimated value of the time that has been invested by volunteers in Guiding in 2013 to provide opportunities that benefit the girls and young women who are members of Girl Guides Victoria together with the members of the Victorian community who benefit from the community service that we provide. It is simply extraordinary when you put it into financial terms and it is something that we have been doing for over 100 years!

This really is something that is worth reflecting on... though in reality the value is so much more than \$10 million dollars – this is only one component of the heart and soul of our organisation – how do we value our passion, our understanding and our dedication? Maybe there are just some things that cannot be valued – they are just priceless.

At this point I would like to thank everyone for another extraordinary year but after reflecting on the year thank you just seems inadequate – but still I will try.

To each and every person unpaid and paid who plays a role in Girl Guides Victoria thank you because without every one of you playing your part in this wonderful organisation then Girl Guides Victoria would simply not exist. It is also appropriate to acknowledge those who have gone home and say that their legacy is valued and will be remembered by all of us who continue on.

So as I look to 2014 and beyond the future has some challenges ahead but it also has some fantastic opportunities. The one thing I do know is that when we all work together we move Guiding forward and that has been and always will be our greatest asset.

Wendy Lewis



*“Change –  
If you're not riding the  
wave of change... you'll  
find yourself beneath it”*

TREASURER’S REPORT

I am pleased to present the Treasurer's Report for 2013.

In 2013 the Finance Committee has continued working to identify areas that will enhance the financial operations of Girl Guides Victoria.

The following is a snapshot of the financial performance of Girl Guides Victoria for the financial year ended 31 December 2013.

The Financial Statements for the year ended 31 December 2013 shows a total comprehensive income of \$144,402.

Total revenue from ordinary activities was \$2,303,299 compared to \$2,765,963 for the previous year. However if the gain on investments is included as revenue (rather than as a deduction of expenditure) these amounts would be \$2,977,592 and \$3,242,641 represents an 8% decrease in total revenue.

The main components of total revenue are membership subscriptions of \$701,791 representing 24% of total revenue. This is up by 8% compared to last year (2012: \$647,419). Dividends and Interest of \$249,170 representing 8% of total revenue is down 3% from last year (2012: \$257,987).

Donations and grants represent 11% of total revenue are down 70% compared to last year (2012: \$1,017,431 – the reason for this variation was due to a large portion of the State Government infrastructure funding being received in 2012). In addition to the above profit on sale of a property generated \$350,000. This represented 12% of total revenue.

Total expenses of \$2,158,897 include a gain on investments of \$674,293 when this gain is excluded (this gain is now included in revenue as noted above) the total expenses for 2013 are \$2,833,190 (2012: \$2,961,174) or a 4% decrease in total expenditure.

Total current assets are \$5,334,258 up by 15% from last year (2012 \$4,622,443). An amount of \$4,227,193 or 80% represents listed shares at fair value.

Total non-current assets are \$12,983,007 down by 4% from last year (2012: \$13,575,140). Property, plant and equipment represent 99% of the non-current asset balance.

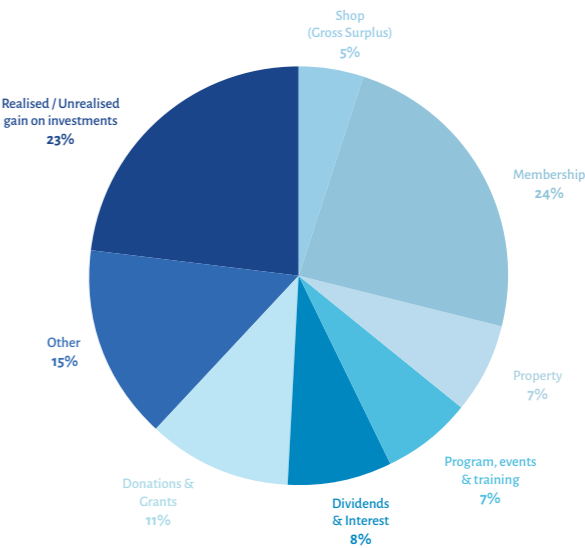
There is \$384,107 of total liabilities representing a 3% increase from last year (2012: \$374,261). An amount of \$138,034 represents provisions for employee leave balances and an amount of \$246,073 represents trade creditors.

Overall the net asset position of \$17,933,158 remains strong and is consistent with the position at 2012 of \$17,823,322.

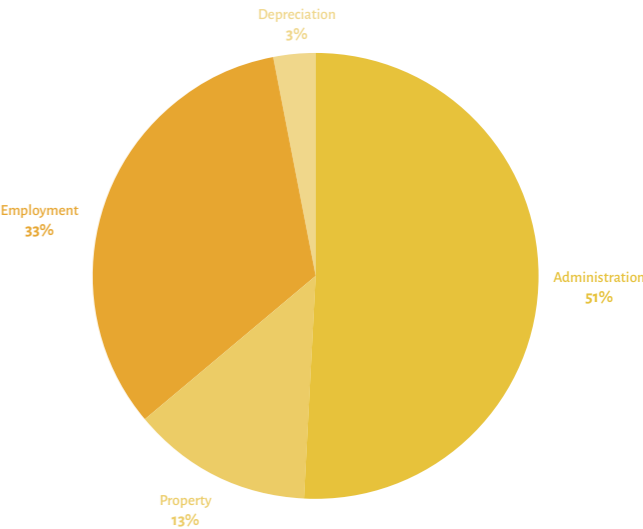
I would like to thank the members of the Finance Committee for their commitment and support during 2013 and look forward to continuing the work we are doing in 2014.

Natalie James

2013 SOURCES OF INCOME



2013 AREAS OF EXPENDITURE



# 2013 HIGHLIGHTS

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

This ten year plan enables consistency in our vision and direction so that the goals we have set are not regularly being changed and allows us to focus on what needs to be done. This approach does not prevent reviewing and changing direction if we find that our goals cannot be met.

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

## STRATEGIC PLAN 2011–2021

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

To be the leading community organisation for girls and young women in Victoria

To provide leadership and personal development through our focus on adventure, community service, international affiliations and conservation of the environment

Girls and young women learning by doing through engaging, practical, fun activities: Values-based Leadership & Advocacy, Life Skills, Confidence and Self-Esteem

Community, Girls, People, Financial Sustainability & Evolving Organisation

Detailed over page

Vision

Goals

Benefits

Priorities

Actions

The Strategic Plan sets our direction and consists of five priorities which focus us on how we will achieve the goals we have identified.

Our five priority areas are:

- 01. Community
- 02. Girls
- 03. People
- 04. Financial Sustainability
- 05. Evolving Organisation



## 01. 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 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.

## HIGHLIGHTS FOR 2013

In a year of great activity we commenced and completed a number of infrastructure projects, worked to engage with local councils, and developed new Guiding Program Partners.

Girl Guides Victoria acknowledges the support of the Victorian Government.

### STATE GOVERNMENT FUNDING INFRASTRUCTURE

In 2013 we continued to upgrade Halls and Campsites with the funding that the State Government generously provided to us. This year we completed upgrades to the Iluka campsite as well as the following Guide Halls — Donvale/Nunawading, Werribee, Oakleigh South, Portland, Warrnambool and Beaumaris.

In addition to these upgrades, events were held to acknowledge the State Government's contribution at Britannia Park, Springvale South, Werribee and Portland during the year.

These works will continue in 2014.

### SOCIAL INCLUSION

The Social Inclusion strategy has been developed and launched by the State Government. This strategy is now being put into operation with the first pilot program being undertaken in Shepparton.

To complement the work being undertaken in this area a microsite has been developed which runs from the main Girl Guides Victoria website and we now have a basic welcome and information for people in a number of different languages. These languages are Arabic, Chinese (simplified and traditional), Hindi, Indonesian, Sinhalese, Somali and Vietnamese.

### RELATIONSHIP WITH COUNCILS

Discussions are continuing with Local Councils on a variety of issues including the delivery of Guide Programs targeted to particular groups of girls and the management of Guide properties with a few Councils now taking an active interest in supporting Girl Guides Victoria with the management and maintenance of Guide Halls.

### BUSINESS AND PROGRAM PARTNERS

Through the development and launch of the Social Inclusion strategy we are now starting to build relationships with local community organisations. Discussions have commenced with the Springvale Community and Activities Centre to attract girls and Leaders from other cultures.

With the upgrade of the Springvale Guide Hall there is a focus on this area to be developed as a hub for implementing the Social Inclusion strategy.

During 2013 we have built on the work undertaken in 2012 and are continuing to develop partnerships. We are now working with the RSPCA provide resources for Leaders and girls that promotes the care of all animals great and small.



Our Business Partners and supporters include:



02. 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.

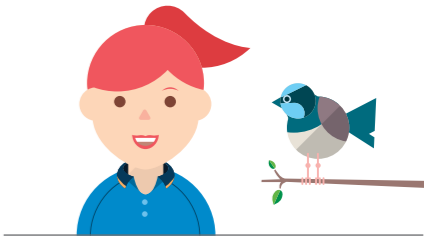


HIGHLIGHTS FOR 2013

IGGI

With the development of iGGi in 2012 and the launch of this social media site in early 2013 iGGi has undergone a facelift and redesign to enhance the user experience.

We now have over 400 users and the number is growing on a daily basis since the upgrade. The development of iGGi has not been widely publicised in 2013 with a launch to parents and the wider community planned for 2014.



For the past eight years, Girl Guiding has allowed me to grow and develop in ways that would have been impossible without it. Guides has helped me transform from a terribly shy, underachieving little girl to a confident, successful and adventurous young lady. Guides has given me the opportunity to explore the world in ways I had never imagined (I travelled with Girl Guides Australia to the UK in August, 2013), given me the chance to make

friends for life, supported me in times of hardship, and helped me care for and grow my local community (with Clean Up Australia, ANZAC Days, the Cancer Council's Relay for Life, and many other community based events). I do not know where I would be without Girl Guides.

Laurel Fry-McBean 16 Castlemaine

EVENTS

A wide variety of successful and well attended events were run in 2013. We celebrated the 75th birthday of Britannia Park in March with an open day for girls and their families, volunteers and friends of Guiding with over 650 people attending this event.

Events for girls were held throughout the year. These events include: Region Revels were held in every Region; Snoozefest for the 10+ age group where over 550 girls and Leaders slept overnight at Luna Park and Snoozarella for the 5-9 age group where over 300 girls and Leaders slept overnight at the Collingwood Children's Farm. These events represent a huge effort for the Volunteer Event Teams!

The State Jamboree for the 10–17 age group was held at Britannia Park and the State Jamborella for the 5–9 age group was held across both state campsites — Britannia Park and Iluka. Both camps were packed full of fun and challenges and of course, hard-working Volunteer Leaders without which these opportunities for Guides would not happen.

The State Lady Stradbroke Cup was held with many Patrols formed to compete in this annual camping skills competition and various Patrol and Youth Leadership events were also held across the year.

Imagine More was an initiative of the State Team. This event was held at Britannia Park with around 100 girls and leaders attending — the objective of this event was to gather information from girls about how they saw Guiding and what we should be doing in the future.

State events are run by Volunteer Teams that are supported by JPC staff to deliver an array of exciting events designed to enrich Guiding with stimulating participation and friendship celebrations.

SATISFACTION SURVEY INTRODUCED FOR GIRL/PARENTS

In November a satisfaction survey for girls/parents was introduced. This survey was conducted using an external organisation and was conducted online, with the respondent self-completing the survey by following the on-screen instructions. A total of 225 surveys were completed and this represents approximately 5% of girls who were members at this time. Even though this was a small sample size some of the findings were interesting. Some points to note:

- Overall, 64.2% of the Parents/Girls are satisfied with Girl Guides, with an average rating of 7.9 out of 10.

- 69.0% are likely to recommend Girl Guides to another person.
- The Girl Guides website has a low level of visitation from Parents/Girls, with only 27.9% indicating they visit the site at least once a month, and 66.4% visiting less than once a month.
- When testing different ways to communicate to Parents/Girls, an SMS/Txt message service rated well, with 61.1% likely to use. Other methods that received average levels of interest included a smartphone application (38.5% likely to use) and a tablet application (31.9% likely to use).
- The important elements of being a Girl Guide included
  - Building self-confidence (92.0%),
  - To have some independence from family but in a secure and supportive environment (87.6%) and
  - For personal development (88.1%).

This survey will continue to be undertaken on an annual basis to measure the satisfaction of girls/parents with Guiding. The feedback will enable us to review where we can improve and stay in touch with the expectations of our members.

### 03. 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 and 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.

### HIGHLIGHTS FOR 2013



Holly began Guiding aged seven and recalls clearly that the trust placed in her at a young age helped to empower her. She enjoys empowering her girls by encouraging practical independence.

"I love taking my Unit camping and watching them go through a set of challenges. Seeing the girls feel proud of their achievements and themselves is great." Holly says.

**Holly Bracken**

**Unit Leader at 1st City of Yarra Unit in North Fitzroy Melbourne**

#### LEADERS/VOLUNTEERS

The implementation of the recommendations of the Learning and Development (formerly Training) review continues to be rolled-out. The changes to the area of Learning and Development will greatly enhance the recruitment of volunteers. The State Learning and Development Manager, Narelle Allison and her team are to be congratulated for the work they are doing to ensure the smooth and successful implementation of these changes in Victoria as the increased workload is significant.

#### STAFF

The staff continue to provide support to volunteers, parents and all supporters of Guiding. There have been some changes in staff during the year and all positions were reviewed. As a result some staff have had some of their responsibilities changed. Any staffing changes are undertaken to ensure that the quality of service provided is improved and all staff are encouraged to look for ways to improve the support that is provided. The area of technology is where the most change is occurring and this is expanded on later in this report.

#### SATISFACTION SURVEY INTRODUCED FOR VOLUNTEERS

In November a satisfaction survey for volunteers was introduced. This survey was conducted using an external organisation and was conducted using an external organisation and was conducted online, with the respondent self-completing the survey by following the on-screen instructions. A total of 210 surveys were completed and this represents approximately 13% of all volunteers at this time. Some points to note:

- Overall, 41.9% of the Volunteers/Leaders are satisfied with Girl Guides, with an average rating of 7.0 out of 10.
- 82.9% are likely to recommend Girl Guides to another person.
- The Girl Guides website has a strong level of visitation from Volunteers/Leaders, with 83.7% indicating they visit the site at least once a month, and 15.3% visiting less than once a month.
- 62.3% of Volunteers/Leaders use social media at least once a week, with 25.2% never using social media. 46.2% of respondents are likely to look for and follow Girl Guides on social media.
- 72.4% feel supported in running a Guide Unit.

- The Volunteers/Leaders are neither satisfied nor dissatisfied with the programs and resources, with the quality of program offered scoring a 6.7 out of 10, the range of programs scoring 6.4 out of 10, the quality of resources scoring 6.3 out of 10 and the number of resources scoring 6.1 out of 10.
- 88.1% intend to continue as a Leader/Volunteer in 2014.
- The important elements of being a Girl Guide Volunteer included
  - To participate in something that is especially designed for girls (72.4%),
  - Becoming a well-rounded person (69.5%) and
  - To develop leadership skills (66.2%).

As with the girls/parents survey we will continue to undertake this survey annually. By measuring the satisfaction of our volunteers we will identify where improvements can be made to support these valuable people.

### 04. FINANCIAL SUSTAINABILITY

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 measureable 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.



### HIGHLIGHTS FOR 2013

#### STREAMLINED OPERATIONS (BANKING)

In 2012 Girl Guides Victoria formed an alliance with Bendigo Bank and Community Sector Banking to commence a process of streamlining the banking operations of Guiding across Victoria. At the end of 2013 over 150 accounts had been opened under this alliance.

This centralised approach provides increased opportunities to reduce bank fees and charges, enables groups to tap into the Bank's funding support for community groups, provides simplified banking operations for volunteers and enables all bank accounts to be managed and linked to the specific group on the Girl Guides Victoria database.

The work in this area will continue in 2014.

#### REVIEW OF PROPERTIES INCLUDING STATE CAMPSITES

The Finance Committee commenced a review in 2013 of Girl Guides Victoria's property holdings and this review will continue into 2014. This review will include a review of building compliance obligations.

In addition a sub-committee of the Executive Committee has been established to review the operations of State Campsites — Britannia Park and Iluka. This review will be undertaken in 2014.

#### RISK MANAGEMENT

In line with work being undertaken by Girl Guides Australia, Girl Guides Victoria commenced a risk management review in 2013. This work will continue in 2014.



**05. 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.

**HIGHLIGHTS FOR 2013**

**ENGAGING WITH TECHNOLOGY**

It is acknowledged within Guiding that technology is an area that we need to develop. As a result Girl Guides Victoria commenced the development of a social media website in 2012 called iGGi (as mentioned earlier). In addition to this Girl Guides Victoria have been seeking to improve support to volunteers to assist them to perform their roles more easily.

Staff are beginning to see a decline in entering data from paper applications for events and membership renewals and this decline will continue as more and more parents and Leaders utilize the available online facilities. The need to provide access to register for events, shop and pay for membership 24 hours a day, 7 days a week is no longer a luxury but a necessity and we are ensuring that the use of technology to improve access to information continues to evolve.

**DATABASE**

The improvement over the last 12–18 months has been significant. Access to Region, District and Unit reports when required by Leaders and volunteers together with event information was introduced this year and are all receiving positive feedback.

The area of data collection for the census and of financial information will continue to be enhanced and simplified to enable volunteers to lodge this information online.

**SOCIAL MEDIA**

Girl Guides Victoria is developing a presence on social media through facebook and twitter and will continue to develop communication not only with members but with other organisations in order to be involved in social commentary and to raise our profile by commenting on matters that have an impact on girls and young women and on volunteering.

2013 EXECUTIVE COMMITTEE

The members of the Executive Committee of Girl Guides Victoria work tirelessly to provide good governance for Guiding in Victoria.

Note: the Constitution of Girl Guides Victoria limits the continuous length of service of a member to 9 years.

DR BELINDA ABBOTT

Occupation: University lecturer and researcher in Medicinal Chemistry  
Executive Member since: 26 May 2007  
Experience: Tertiary education, broad experience of Guiding



MRS ELIZABETH ADNAMS

Occupation: Retired Scientist  
Executive Member since: 27 May 2006  
Experience: Past leader, current Manager and Trainer, governance



MS HOLLY BRACKEN

Occupation: Secondary School Teacher  
Executive Member since: 28 May 2011  
Experience: Education, administration, leadership experience and strong Guiding experience



MR RICHARD CUDLIPP

Occupation: Managing Partner of Hentys Lawyers  
Executive Member since: 1 October 2013  
Experience: Extensive knowledge of business and financial management including director's duties



MS TESS DAVIES

Occupation: Technology Commercial Manager  
Executive Member since: 27 May 2007  
Experience: Negotiation, management of commercial contracts and business agreements, marketing and communications and governance



MRS MARGARET DEVLIN

Occupation: Retired (P–Yr12) School Deputy Principal  
Executive Member since: 28 May 2005 (1 year as State Commissioner)  
Experience: Sports management, education, school management and governance



MRS ROBINETTE EMONSON

Occupation: Retired HR Manager  
Executive Member since: 22 October 2009  
Experience: HR management, administration, governance



MS NATALIE JAMES

Occupation: Accountant  
Executive Member since: 1 July 2012  
Experience: Finance, management, strategic planning



MS ELISE MELICAN

Occupation: Paralegal  
Executive Member since: 28 May 2011  
Experience: Governance, legislative compliance and policy making



MRS PAM SCHAFER

Occupation: Retired family business owner  
Executive Member since: 24 May 2008  
Experience: Finance, management and archives



MRS PAM WOODHAMS

Occupation: School Administration  
Executive Member since: 1 March 2011  
Experience: Finance and management experience



EXECUTIVE COMMITTEE ATTENDANCE IN 2013

MEMBER	TOTAL ELIGIBLE MEETINGS	APPROVED LEAVE OF ABSENCE	NUMBER ATTENDED
Belinda Abbott	10		9
Elizabeth Adnams	10		10
Holly Bracken	10		8
Richard Cudlipp	2		1
Tess Davies	10		8
Margaret Devlin	10	2	7
Robinette Emonson (State Commissioner)	10	1	9
Natalie James	10		7
Elise Melican	10		10
Pam Schafer	10		8
Pam Woodhams	10		8

STATE PERSONNEL  
FOR 2013

DEPARTMENT MANAGERS

International  
Jo Wade

Olave  
Laura Lewis (until October 2013)

Olave  
Jen Rowan (from October 2013)

Outdoors  
Jacinta Blencowe (until May 2013)

Outdoors  
Vacant

Program  
Penny Ferris

Learning & Development  
Narelle Allison

Risk Management  
Barb Grove

REGION MANAGERS

Barwon South Western  
Lorraine Otway

Eastern  
Jill Livingston

Gippsland  
Jane Cleverly (until May 2013)

Gippsland  
Sue Viney (from May 2013)

Grampians  
Erica Ferguson

Hume  
Jan Vonarx

Loddon-Mallee  
Raywin Jamieson

North-West  
Claire Bickell

Southern  
Norelle Secoulidis (until April 2013)

Southern  
Sarah Stebbins (from April 2013)

STAFF

Chief Executive Officer  
Wendy Lewis

Property Officer  
Lili Chang

Business & Operations Officer  
Lesley Harris (until March 2013)

Receptionist  
Louisa Hetrick (until March 2013)

Receptionist  
Jersey Higgins (from July 2013)

Publications Coordinator  
Rose Kisinska (until December 2013)

Senior Finance Officer  
Denise Lipiarski

Administration Support Officer  
Anna Maltezos

Retail Manager  
Sheila Meikle

Database Officer  
Kerrie Morton

Volunteer Coordinator  
Jane Pennington

Education & Development Officer  
Liz Paolacci

Retail Assistant  
Helen Sully

Community Development Officer  
Erin Wicking

CAMPSITE MANAGERS

Britannia Park  
Brenda Price & Bryan Price

Iluka  
Michael Snelson & Angela Snelson

FINANCIAL  
STATEMENTS



**Girl Guides Association of Victoria**  
**Statement of Financial Position as at 31 December 2013**

	Notes	2013 \$	2012 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	662,915	243,826
Trade and other receivables	4	73,300	36,949
Inventories	5	239,144	234,569
Financial Assets	6	4,287,693	4,026,939
Other assets	7	21,206	80,160
Asset held for Sale	8(c)	50,000	-
<b>Total current assets</b>		<b>5,334,258</b>	<b>4,622,443</b>
<b>Non-current assets</b>			
Trade and other receivables	4	7,000	8,250
Property, plant and equipment	8 (b)	12,845,485	13,429,799
Intangibles	9	130,522	137,091
<b>Total non-current assets</b>		<b>12,983,007</b>	<b>13,575,140</b>
<b>Total assets</b>		<b>18,317,265</b>	<b>18,197,583</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Trade and other Payables	10	246,073	227,075
Provisions	11	109,930	121,606
<b>Total current liabilities</b>		<b>356,003</b>	<b>348,680</b>
<b>Non Current liabilities</b>			
Provisions	11	28,104	25,580
<b>Total Non Current liabilities</b>		<b>28,104</b>	<b>25,580</b>
<b>Total liabilities</b>		<b>384,107</b>	<b>374,261</b>
<b>Net assets</b>		<b>17,933,158</b>	<b>17,823,322</b>
<b>Accumulated Funds</b>			
Reserve Funds	12	3,248,167	3,264,690
Asset Revaluation Reserve	13	2,415,361	2,415,361
Retained Earnings	14	12,269,630	12,143,271
<b>Total equity</b>		<b>17,933,158</b>	<b>17,823,322</b>

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 2013**

	Notes	2013 \$	2012 \$
<b>Sales revenue</b>			
Shop sales		329,939	256,532
Biscuit sales		86,324	94,428
		<b>416,263</b>	<b>350,960</b>
<b>Cost of Sales</b>		<b>254,344</b>	<b>234,500</b>
<b>Gross Profit</b>		<b>161,919</b>	<b>116,459</b>
<b>Other operating revenue</b>			
Membership subscriptions		701,791	647,419
Property income		217,259	253,674
Program, event, activity and training fee		207,860	366,397
Dividends & Interest		249,170	257,987
Donations and grants		313,842	1,017,431
Profit on Sale of Asset		350,000	-
Other		101,458	106,596
		<b>2,141,380</b>	<b>2,649,503</b>
<b>Revenue from ordinary activities</b>		<b>2,303,299</b>	<b>2,765,963</b>
<b>Administration expenses</b>			
		1,435,588	1,450,270
<b>Property expenses</b>			
		365,769	414,004
<b>Employment expenses</b>			
		933,545	964,456
<b>Depreciation</b>			
	15 (a)	98,288	132,445
<b>Realised/Unrealised (gain) / loss on investment portfolio</b>			
		(674,293)	(476,678)
<b>Total expenses from ordinary activities</b>		<b>2,158,897</b>	<b>2,484,496</b>
<b>Net surplus/(loss) before income tax</b>		<b>144,402</b>	<b>281,466</b>
<b>Other Comprehensive Income</b>			
Valuation of Land & Buildings	8 (b)		800,000
<b>Total Comprehensive income/(loss)</b>		<b>144,402</b>	<b>1,081,466</b>

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 2013**

Notes	Inflows/ (outflows) 2013 \$	Inflows/ (outflows) 2012 \$
<b>Cash flows from Operating activities</b>		
Receipts from members and fundraising activities	1,899,358	2,742,476
Payments to suppliers, employees and fund raising activities	(2,824,662)	(3,193,638)
Dividends & Interest received	249,170	257,987
<b>Net cash flows provided by (used in) operating activities</b>	<b>16 (676,134)</b>	<b>(193,176)</b>
<b>Cash flows from Investing activities</b>		
Payments for property, plant and equipment	(333,750)	(554,531)
Net proceeds/(payments) from investment portfolio	413,539	920,390
Proceeds from Sale of Asset	1,050,000	
Repayment of Building pool advances		7,846
Net Proceeds into Reserves - donations and disbursements	(34,566)	(29,875)
<b>Net cash flows provided by (used in) investing activities</b>	<b>1,095,223</b>	<b>343,830</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>419,089</b>	<b>150,654</b>
Cash and cash equivalents at beginning of the financial year	243,826	93,171
<b>Cash and cash equivalents at the end of the financial year</b>	<b>3 662,915</b>	<b>243,826</b>

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 2013**

	Retained Earnings \$	Asset Revaluation Reserve \$	Restricted Funds \$	Total Equity \$
Balance at 1 January 2011	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	-	-	-	-
Revaluation increment	-	-	(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
Comprehensive Income/(Loss) for the year	144,402	-	-	144,402
Amounts transferred to/(from) reserves	(18,043)	-	(16,523)	(34,566)
Balance at 31 December 2013	12,269,630	2,415,361	3,248,167	17,933,158

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

## Girl Guides Association of Victoria

31 December 2013

## 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 2013 was authorised for issue in accordance with a resolution of the Executive Committee on 24 April 2014.

**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 2013

## 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) Financial Assets**

Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through 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 2013

## 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:

	2013	2012
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%
Software	40%	40%

*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 2013

## Notes to the financial statements

## Note 2 Statement of significant accounting policies (continued)

*Software*

Software is recorded at cost. It has a finite life and is carried at cost less accumulated amortisation and any impairment losses. Software has an estimated useful life of between 1 to 3 years. It is assessed annually for impairment.

*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 2013

## 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 2013 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

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 2013

## Notes to the financial statements

## Note 3 Cash and cash equivalents

	2013 \$	2012 \$
Cash at bank and on hand	151,795	45,580
Short term deposits	511,120	137,746
Bond	-	60,500
	<u>662,915</u>	<u>243,826</u>

## Note 4 Trade and other receivables

## Current

Trade debtors	3,990	10,934
Other receivables	69,310	26,015
	<u>73,300</u>	<u>36,949</u>

## Non-current

Building pool advances	7,000	8,250
	<u>7,000</u>	<u>8,250</u>

## Note 5 Inventories

## Current

Finished goods at cost	239,144	234,569
	<u>239,144</u>	<u>234,569</u>

## Note 6 Financial Assets

## Current

Listed shares at fair value	4,227,193	4,026,939
Bond	60,500	-
	<u>4,287,693</u>	<u>4,026,939</u>

## Note 7 Other assets

## Current

Prepaid expenses	21,206	80,160
	<u>21,206</u>	<u>80,160</u>

## Girl Guides Association of Victoria

31 December 2013

## Notes to the financial statements

## Note 8(a) Property, plant &amp; equipment

	2013 \$	2012 \$
Land at independent valuation	10,999,983 <u>10,999,983</u>	11,749,983 <u>11,749,983</u>
Guide Centre Building Improvements at cost	159,572	148,663
less accumulated depreciation	(27,156) <u>132,416</u>	(20,222) <u>128,441</u>
Guide Scout Sailing Centre at cost	64,812	64,812
less accumulated depreciation	(55,090) <u>9,722</u>	(53,470) <u>11,342</u>
Campsites buildings & improvements at valuation	1,705,238	1,475,284
at cost	-	-
less accumulated depreciation	(134,494) <u>1,570,744</u>	(83,558) <u>1,391,726</u>
Plant, furniture & equipment at cost	891,947	868,838
less accumulated depreciation	(777,286) <u>114,661</u>	(741,966) <u>126,872</u>
Motor vehicles at cost	104,514	104,513
less accumulated depreciation	(86,553) <u>17,959</u>	(83,079) <u>21,435</u>
Total Property, Plant & Equipment	<u>12,845,485</u>	<u>13,429,799</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.

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

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

## Note 8(c) Asset Held for Sale

The Guide Hall in Donatd is held for sale at a value of \$50,000.

## Girl Guides Association of Victoria

31 December 2013

## Notes to the financial statements

## Note 8(d) 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 2013	11,749,983	128,441	11,342	1,391,726	126,872	21,435	13,429,799
net of accumulated depreciation							
Additions		10,909	-	229,954	23,111		263,974
Disposals	(750,000)						(750,000)
Depreciation charge for the year	-	(6,934)	(1,620)	(50,936)	(35,322)	(3,476)	(98,288)
Closing balance at 31 December 2013 net of accumulated depreciation	<u>10,999,983</u>	<u>132,416</u>	<u>9,722</u>	<u>1,570,744</u>	<u>114,661</u>	<u>17,959</u>	<u>12,845,485</u>
Balance 31 December 2013 Cost or fair value	10,999,983	159,572	64,812	1,705,238	891,947	104,514	13,926,066
Accumulated depreciation and impairment	-	(27,156)	(55,090)	(134,494)	(777,286)	(86,553)	(1,080,579)
Carrying amount at end of year	<u>10,999,983</u>	<u>132,416</u>	<u>9,722</u>	<u>1,570,744</u>	<u>114,661</u>	<u>17,959</u>	<u>12,845,485</u>

## Girl Guides Association of Victoria

31 December 2013

## Notes to the financial statements

	2013 \$	2012 \$
<b>Note 9 Intangible Assets</b>		
Software at cost	372,529	302,753
less accumulated depreciation	(242,007)	(165,663)
	<u>130,522</u>	<u>137,091</u>
<b>Note 10 Trade and other Payables</b>		
<b>Current</b>		
Trade creditors	174,930	33,550
Other creditors and deposits held	6,118	6,118
Restricted grants, donations and revenue received in advance	65,025	187,407
	<u>246,073</u>	<u>227,075</u>
<b>Note 11 Provisions</b>		
<b>Current</b>		
Employee benefits	109,930	121,606
	<u>109,930</u>	<u>121,606</u>
<b>Non Current</b>		
Employee benefits	28,104	25,580
	<u>28,104</u>	<u>25,580</u>

## Girl Guides Association of Victoria

31 December 2013

## Notes to the financial statements

	2013 \$	2012 \$
<b>Note 12 Reserve Funds</b>		
<b>Details of movements</b>		
Opening balance	3,264,690	3,279,850
add: net transfers from Retained Earnings	(16,523)	(15,160)
	<u>3,248,167</u>	<u>3,264,690</u>
Closing balance		
	<u>3,248,167</u>	<u>3,264,690</u>
Closing balance comprise:		
Amy Bush Memorial Fund	15,224	15,224
Blackburn Fund	80,094	98,781
Britannia Park Campsite	26,480	19,627
C Caple Fund	5,207	4,957
Charlotte Renshaw-Jones	5,000	5,000
Corks - Region Profit Share	7,000	8,000
Denise Hargreaves	193,754	193,754
Development Account	24,894	24,894
Disaster Fund	56,007	53,102
Dorothy Renard Fund	38,892	1,430
Doris Trippett Bequest	1,430	38,892
Future Fund	459,296	461,421
Gwen Mann Bequest	5,227	10,502
Guiding Light Fund	10,503	6,271
Iluka Campsite	3,911	3,631
Laura Gregory Fund	2,022,076	2,022,076
Margaret Shaw Fund	155,401	157,351
Otway Region Camping Fund	34,715	34,715
Archives	1,314	1,314
TC Lothian Fund	90,026	92,131
Thank you Fund	5,595	5,595
Training Fund	3,324	3,323
100 Club	2,800	2,700
	<u>3,248,167</u>	<u>3,264,690</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
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 2013

## Notes to the financial statements

	2013 \$	2012 \$
<b>Note 13 Asset revaluation reserve</b>		
Opening balance	2,415,361	2,415,361
Revaluation movement	-	-
Closing balance	<u>2,415,361</u>	<u>2,415,361</u>
<b>Note 14 Retained Earnings</b>		
<b>Details of movements</b>		
Balance at the beginning	12,143,271	11,076,519
Comprehensive Income/(Loss) for the year	144,402	1,081,466
Aggregate of amounts transferred to reserve funds	(18,043)	(14,714)
Balance at the end of the year	<u>12,269,630</u>	<u>12,143,271</u>
<b>Note 15 Revenue and Expenses</b>		
Depreciation		
York Street building improvements	(6,934)	(4,870)
Guide-Scout Sailing centre	(1,620)	(1,620)
Campsites buildings and improvements	(50,936)	(44,268)
Plant, motor vehicles, furniture and equipment	<u>(38,798)</u>	<u>(81,687)</u>
	(98,288)	(132,445)
Auditors' remuneration		
- auditing the financial statements	<u>(21,650)</u>	<u>(21,650)</u>
Valuation of Land and Buildings	-	800,000
- Represents valuation of Springvale Guide Hall.		

## Girl Guides Association of Victoria

31 December 2013

## Notes to the financial statements

	2013 \$	2012 \$
<b>Note 16 Cash Flow Information</b>		
<b>Reconciliation of cash flow from operations with comprehensive income/(loss)</b>		
Comprehensive Income/(Loss)	144,402	1,081,466
Non cash flows in income/(loss)		
- Depreciation	174,633	132,445
- Property valuations		(800,000)
- Unrealised (gains)/losses on investments	(674,293)	(476,678)
- Realised gain on property sale	(350,000)	-
- Movements in provisions	(9,152)	35,860
- Transfer to/(from) reserves		-
Change in assets and liabilities		
- Trade and other debtors	(35,101)	(11,645)
- Pre-paid expenses	58,954	(28,592)
- Stock	(4,575)	(27,829)
- Trade and other payables	18,998	(98,204)
Net cash flows provided by/(used in) operating activities	<u>(676,134)</u>	<u>(193,176)</u>

## Note 17 Commitments &amp; 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:	2013 \$	2012 \$
Not later than 12 months	150,707	34,896
Later than 12 months but not later than 4 years	702,106	0
	<u>852,813</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 2013

## Executive Committee's Declaration

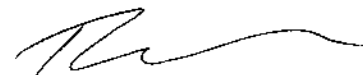
The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

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

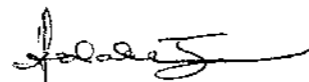
1. Presents fairly of the financial position of Girl Guides Association of Victoria as at 31 December 2013 and its performance for the year ended on that date.

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:



Tess Davies - Governance Chair  
Dated this 24th day of April 2014



Natalie James - Honorary Treasurer



Accountants | Business and Financial Advisers

## 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 2013, 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)

Level 9, 575 Bourke Street, Melbourne VIC 3000 | GPO Box 2850, Melbourne VIC 3001 | DX 154 Melbourne | Tel: +61 (0)3 9606 3888 | Fax: +61 (0)3 9606 3800

Email: mailbox@hlbvic.com.au | Website: www.hlbvic.com.au

Liability limited by a scheme approved under Professional Standards Legislation

HLB Mann Judd (VIC Partnership) is a member of  International. A world-wide network of independent accounting firms and business advisors.



## INDEPENDENT AUDITOR'S REPORT CONTINUED

### 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 2013 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*  
HLB MANN JUDD  
Chartered Accountants

Melbourne  
24 April 2014

*Tim Fairclough*  
Tim Fairclough  
Partner

### GIRL GUIDES AUSTRALIA NATIONAL OFFICE

Suite 103, Level 1, 100 William Street,  
Woolloomooloo NSW 2011  
Postal address: PO Box 6,  
Strawberry Hills NSW 2012  
T: (02) 9311 8000  
F: (02) 9319 7453  
E: [guides@girlguides.org.au](mailto:guides@girlguides.org.au)  
[www.girlguides.org.au](http://www.girlguides.org.au)

### GIRL GUIDES NSW & ACT

Level 2, 55 Holt Street, Surry Hills NSW 2010  
Postal address: Locked Bag 950,  
Strawberry Hills NSW 2012  
T: (02) 8396 5200  
F: (02) 9211 5911  
E: [guides@girlguides-nswact.org.au](mailto:guides@girlguides-nswact.org.au)  
[www.girlguides-nswact.org.au](http://www.girlguides-nswact.org.au)

### ACT Region Office

T: (02) 6282 5328  
E: [gga.act@bigpond.net.au](mailto:gga.act@bigpond.net.au)

### GIRL GUIDES NORTHERN TERRITORY

55 Ross Smith Avenue, Parap NT 0820  
Postal address: PO Box 2, Parap NT 0804  
T: (08) 8981 3628  
F: (08) 8941 1147  
E: [girlguidesnt@iinet.net.au](mailto:girlguidesnt@iinet.net.au)  
[www.girlguides.org.au/nt](http://www.girlguides.org.au/nt)

### GIRL GUIDES QUEENSLAND

Unit 1, 132 Lutwyche Road, Windsor 4030  
Postal address: PO Box 739,  
Fortitude Valley QLD 4006  
T: (07) 3357 1266  
F: (07) 3357 1066  
E: [reception@guidesqld.org](mailto:reception@guidesqld.org)  
[www.guidesqld.org](http://www.guidesqld.org)

### GIRL GUIDES SOUTH AUSTRALIA

63 Beulah Road, Norwood SA 5067  
T: (08) 8418 0900  
F: (08) 8132 0424  
E: [guides@girlguidessa.org.au](mailto:guides@girlguidessa.org.au)  
[www.girlguidessa.org.au](http://www.girlguidessa.org.au)

### GIRL GUIDES TASMANIA

17 Clarence Street, Bellerive TAS 7018  
T: (03) 6244 4408  
F: (03) 6244 4804  
E: [office@guidestas.org.au](mailto:office@guidestas.org.au)  
[www.guidestas.org.au](http://www.guidestas.org.au)

### GIRL GUIDES VICTORIA

129 York Street, South Melbourne VIC 3205  
Postal address: PO Box 827,  
South Melbourne VIC 3205  
T: (03) 8606 3500  
F: (03) 9699 6277  
E: [guides@guidesvic.org.au](mailto:guides@guidesvic.org.au)  
[www.guidesvic.org.au](http://www.guidesvic.org.au)

### GIRL GUIDES WESTERN AUSTRALIA

168 Burswood Road, Burswood WA 6100  
Postal address: PO Box 780,  
Victoria Park WA 6979  
T: (08) 9355 4586  
F: (08) 9355 4589  
E: [info@girlguideswa.org.au](mailto:info@girlguideswa.org.au)  
[www.girlguideswa.org.au](http://www.girlguideswa.org.au)



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

**[www.girlguides.org.au](http://www.girlguides.org.au)**