



GIRL GUIDES
AUSTRALIA
VICTORIA



2017 Annual Report



www.guidesvic.org.au



With ten million Girl Guides and Girl Scouts from 150 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 · Myanmar · Nepal · New Zealand · Pakistan · Papua New Guinea · Philippines · Singapore · Solomon Islands · Sri Lanka · Taiwan · Thailand · Tonga

ARAB REGION

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AFRICA REGION

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WESTERN HEMISPHERE REGION

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EUROPE REGION

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CONTENTS

Governance Chair's Report	4–5
2017 Executive Committee	6–7
State Commissioner's Report	8–9
Chief Executive Officer's Report	10–11
Treasurer's Report	12–13
2017 Highlights	14–15
01. Community	16–17
02. Girls	18–19
03. People	20
04. Financial Sustainability	21
05. Evolving Organisation	22–23
2017 State Personnel	24
2017 Awards	25–27
2017 Financial Accounts	28–56



GOVERNANCE CHAIR'S REPORT



It is an honour for me as Governance Chair to report the achievements of Girl Guides Victoria in 2017. My report highlights the major achievements in this portfolio during 2017.

Summary

During this year, we have built on the clear directions developed in 2016 – to continue to focus on and develop our Girl Led approach and to deliver Guiding in ways that suit the needs of today's girls. A major focus to achieve these aims is to effectively support and strengthen the skills of our valued volunteers.

The year started with a lot of activity – Girls Rock was quickly followed by moving our state office to premises we have purchased in a new building in Docklands. This investment will provide security for many years to come. The new office and shop is colourful and welcoming, and decorated with wonderful photos from our archives. If you haven't visited yet it I encourage you to do so.

Governance

Strengthening Governance

This year Executive reviewed the governance structure of Girl Guides Victoria, and in particular its sub-committees. To reflect our strategic priorities we changed some of our existing committees and established others. The current sub-committees of Executive are: Finance, Audit and Risk; Policy and Procedures; Girls' Experience Committee; Adults' Experience and Awards Committee; and a Property Committee. We anticipate the Girls' Experience Committee and the Adults' Experience and Awards Committee will really help us to identify what is important to our members, and assist in how to successfully respond.

In the middle of the year positions for the sub-committees and a couple of vacant positions on the Executive were advertised both internally and externally, and we are pleased to welcome enthusiastic new members. Not all of those who responded have a history with Guiding, but it is a testament to how the movement is valued by the broader community that we attracted such interest.

The Executive oversees the organisational and program areas of GGV, and as part of this we are constantly reviewing and developing policies. As part of this, Executive recommended to the State Council a change to the Constitution to establish a separate position for GGV's nominee to the Girl Guides Australia Board. This now splits the responsibilities that were all

“During this year, we have built on the clear directions developed in 2016 – to continue to focus on and develop our Girl Led approach and to deliver Guiding in ways that suit the needs of today’s girls.”

formerly those of the State Commissioner into three separate roles – State Commissioner, Governance Chair, and GGA Board nominee – allowing for much more attention to the roles by these three office bearers. Another key role for Executive is to support the Management Team and the staff in their work.

Financial Position

Close attention to GGV’s financial position has continued throughout the year, with the pre-audit financial result for the 2017 financial year very close to break-even. Given the constraints on income, most of which comes from members’ fees, this is an excellent result and a credit to our staff and volunteers. Nonetheless, the financial position will continue to be closely monitored with every effort made to make every dollar we spend be of benefit to girls.

Programs

Capacity Building in Volunteers

Building on the key themes and priorities identified at The Difference Conference in 2016, this year saw attention given to increasing the capacity of leaders in program and performance, policies and practice. The following are highlights from 2017.

The GGV Child Safe Framework has built on the policy development undertaken last year by offering child safe training in the Regions.

With the support of grants from the Department of Health and Human Services and the Department of Premier and Cabinet, new models of leader training have been piloted; specifically, to explore models for leader training which are appropriate for people from different cultural and linguistic backgrounds, and to introduce Guiding to the Afghan community.

In addition GGV is developing technical tools to support leaders, including an online registration process. At the end of the year 80% of youth membership was registered online. In 2018, adult membership will also be shifted online.

Girls - Understanding the Whole Picture

A current key project which is being considered by both the Girls’ Experience Committee and the Management Team is to consider how to increase our youth membership. While this is a challenge for all member-based organisations in our electronically connected age, our youth membership is at a critical level, and we need to work out strategies to extend our reach to as many girls and young women as we can.

Our youth membership continues to fall slightly with worrying levels of churn. Significant effort at both governance and management level is being directed towards understanding the reasons for these trends and correcting them. This includes a survey being developed with Deloitte with a partially pro-bono effort, which will be circulated during 2018. In addition, the first contact from parents and girls about youth membership has been centralised so that we can respond quickly and consistently to enquiries.

This issue of youth membership has led us to think carefully about a couple of key questions – who are we, why are we here? This year we started a project to start to answer these questions – we called it the “Narratives Project”. A consultant was commissioned to develop our ‘positioning statement’; crucially this was not developed by the Executive or volunteers, but is being based on comments sought from girls. Interviews were held with girls all over the State and the statement will focus on why “Girls Only” is important to key aspects of Guiding. We plan to use this statement in information brochures and other promotional material including social media. We look forward to finalising this project early next year.

Thank you all who have contributed to the success of Girl Guides Victoria this year, and I look forward to continuing our shared efforts as we build on our achievements in the coming year.

Margaret Hansford

**Governance Chair
Girl Guides Victoria**

2017 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.

MS MARGARET HANSFORD

Occupation: Management Consultant

Executive Member since: 30 May 2015

Experience: Service provision, policy, strategic planning



MS NATALIE JAMES

Occupation: Accountant

Executive Member since: 1 July 2012

Experience: Finance, management, strategic planning



MS HOLLY BRACKEN

Occupation: Secondary School Teacher

Executive Member since: 28 May 2011

Experience: Education, administration, leadership experience, strong Guiding experience



MRS PAM WOODHAMS

Occupation: School Administration

Executive Member since: 1 March 2011

Experience: Finance and management experience



MRS ANN COOK

Occupation: Retired Manager

Executive Member since: 30 May 2015

Experience: Current manager, past leader and trainer, management and training experience



MS RENA PADMAN

Occupation: Solicitor

Executive Member since: 1 July 2016

Experience: Risk, compliance, governance, commercial contracting and negotiation, dispute resolution, investigation, advocacy



MRS LYNNE EMBLIN

Occupation: Physiotherapist

Executive Member since: 01 January 2014 (State Commissioner - interim)

Experience: Experience as a Unit Leaders and working at State Level within Guiding. Qualified Massage Therapist and Sports Trainer



MS ELISE MELICAN

Occupation: Paralegal

Executive Member since: 28 May 2011

Experience: Governance, legislative compliance, policy making



MS JANELLE HOWELL

Occupation: Risk Professional

Executive Member since: 30 May 2015

Experience: Service provision, policy, strategic planning



MS TESS BIRCH

Occupation: Law Student, Paralegal

Executive Member since: 6 June 2016

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



MS NADINE GASKELL

Occupation: Biodiversity Leader, Local Government

Executive Member since: 21 August 2017

Experience: Policy, strategy, planning, community education programs

**LYNDA SANDERS**

Occupation: Property and Commercial Lawyer

Executive Member since: 21 August 2017

Experience: Child protection, property and commercial law, rural social welfare

**MS VASE JOVANOSKA**

Occupation: Operations and Financial Leader, Non-profit sector

Executive Member since: 21 August 2017

Experience: Business administration, health and human services management, finance

**MONIQUE ADOFACI**

Occupation: Director Policy Program & Evaluation

Executive Member since: 21 August 2017

Experience: Legal, risk, governance, financial management



EXECUTIVE COMMITTEE ATTENDANCE IN 2017

MEMBER	TOTAL ELIGIBLE MEETINGS	APPROVED LEAVE OF ABSENCE	NUMBER ATTENDED
Ann Cook	9		9
Elise Melican	9		6
Holly Bracken	9		8
Janelle Howell	9		6
Lynda Sanders	3		2
Lynne Emblin	9		9
Margaret Hansford	9		9
Monique Adofaci	3		2
Nadine Gaskell	3		3
Natalie James	9		7
Pam Woodhams	9		9
Rena Padman	4		4
Tess Birch	9		9
Vase Jovanoska	3		2

STATE COMMISSIONER'S REPORT



Is it just me, or is every year getting shorter and busier? My Assistant State Commissioners, Sam, Mandy, Star, and I have had an incredible 2017. We were so busy with visits, ceremonies, and other events that we are now wondering where 2017 went.

We have been privileged to have been invited to and able to attend so many events across the State, and see so many of our youth members awarded their Junior BP, BP, and Queen's Guide Awards. The girls and their families and leaders are always so proud of their daughter's/Guides' achievements, and we have to say on behalf of Girl Guides Victoria we are extremely proud as well. The pride certainly shows through in the way the girls speak about what Guiding has done for them, how it has made them grow in different ways, and especially when they mention the goals they have set for the future. We also love to visit Unit meetings when it is just a "normal meeting". This gives us an opportunity to see Guiding in action and how it is on a weekly basis. We thank all the volunteers who give endless hours to Guiding weekly and influence and inspire the girls to be the best they can be. We played the State Team Game in many locations, and lots of badges were given to the girls as they try to collect all four badges during our term.

While our girls work hard for their badges and awards, our volunteers give selflessly of their time and it is also wonderful to be part of the Adult Award Ceremonies. These ladies are always congratulated by many on the day and receive many messages on social media plus cards and letters of congratulations for weeks after the event, which shows the respect given to our volunteers. We thank these ladies and their families for all that they give so that our girls can enjoy Guiding.

How much fun can the girls have at events like Snoozefest, Snoozerella and Jamborees? Snoozefest at Kryal Castle saw girls and leaders enjoy a medieval themed sleepover with exciting activities like archery, Knight School, Jester School. The younger age group enjoyed a sleepover at the Lollipops Playland at Snoozerella, so were sliding, trampolining, and on climbing frames late into the night.

“Thank you to all our volunteers, without you there would not be Guiding for our girls. Thank you to the members of our Executive Committee who work hard behind the scenes ensuring we are doing what we do correctly. Thank you all for your passion, dedication, and commitment on a weekly basis – your input is valued and appreciated.”

Jamborella “Out of this World” was held at five separate campsites which gave many girls the chance to attend Jamborella close to home or to be able to travel to a new and different site. Science experiments, stargazing, rocket ships, and space exploration were just a few of the activities the girls enjoyed.

Many of our Guides and volunteers attended international events during 2017. These events give participants an amazing experience that creates life-long memories and friendships, and life-changing experiences.

Our Guides continue to enjoy the outdoor experiences offered by Units and the State, and it is exciting for us to see so many weekends taken up with camping, canoeing, and orienteering. These activities continue to attract more numbers as girls are getting a true Guiding experience.

The Sunflower Sleepover saw Star, Mandy, Sam, and me bedded down in Chiltern, and Skyping with about 40 Units who were part of the Sunflower Membership challenge. It was lovely to be able to speak to so many of the girls and see what activities they had done during the sleepover. Some Units played the State Team Game via Skype and were sent the badges, which was a way for us to reach out to some remote areas.

Our community involvement continued with service being given on every level. It is always nice to see what sorts of service projects the girls are involved with. From a State level we took part in Australia Day and ANZAC Day in the City of Melbourne. We also carried flags at the multi-cultural round for the AFL.

The WAGGGS theme for Thinking Day 2017 was Grow. Girls grew Guiding by inviting friends to participate in a giant “Race Around Melbourne” which took over the CBD!

Star and I attended the Victorian Trefoil Guild Gathering held in Wangaratta. It is always quite humbling to be in the presence of a room full of Trefoil Guild members. The experience and knowledge in the one room was incredible, and we thank these ladies for their ongoing support of everyday Guiding.

In July we introduced our Child Safe Policy (GO44), and trained 25 Child Safety Officers. These volunteers will deliver workshops on behalf of GGV to bring all leaders up to date with the new Australian Government standards.

Thank you to all our volunteers, without you there would not be Guiding for our girls. Thank you to the members of our Executive Committee who work hard behind the scenes ensuring we are doing what we do correctly. Thank you all for your passion, dedication, and commitment on a weekly basis – your input is valued and appreciated. I thank Mandy, Star, and Sam for their continued support and the time they give to be part of the State Team.

Lynne Emblin

**State Commissioner
Girl Guides Victoria**

CHIEF EXECUTIVE OFFICER'S REPORT



Change was a key theme for Girl Guides Victoria in 2017.

The first major change came early in the year. After our lease of ten years came due, Girl Guides considered whether the cost of continuing to rent in South Melbourne was worth the families' membership fees required to pay the rent. This was part of our Strategic Plan – reviewing all costs to ensure that Guides is sustainable towards the future.

Our analysis showed that there were close and better-priced alternatives, and in late February we relocated from South Melbourne to Docklands. After ten years, you can imagine how much stuff was stored in the office, and how much paper there was to review and consolidate, or throw away. My heartfelt thanks to Jane Pennington, who not only project managed the move, and the digitisation of key records, but also project managed our move out of our nearby archive facility. Key memorabilia from the archives is now on display at the Girl Guides Office in Docklands, and in many Guide Halls across the State.

As we moved, we had a really good opportunity to review the stock we have been holding at Girl Guides for uniforms and supplies, and how Girl Guides families and volunteers have been purchasing that stock. This project was another major part of our strategic plan – to improve our Customer Service and find ways to ensure engaging with Girl Guides is easy. As a result of this review, we designed the new office with a smaller physical shop, and a much larger “Pick and Pack” area – as we have come to the point where 80% of our order volume is coming through online

purchasing. We also upgraded the Online Shop to a new technology called Vend, which offers a significantly improved customer experience. I thank Katie Possingham, who was then a shop assistant, for managing the transition of all of our stock items to the new online system. Feedback about the new system has been really positive, and leaders who live out of the Melbourne Metro area have really appreciated the change to flat-rate shipping from the new website.

Another significant aspect of our strategic plan for improving Customer Service has been creating several new ways for volunteer leaders to complete paperwork that are faster and more user friendly. These included:

- Developing an online Activity Permission form that replaces our old ADM27 System. This new system allows volunteers to automatically create event notifications (like telling parents about an excursion), and pre-populated health forms for each registered Guide in a Unit. If you haven't tried out the new system and are using the old paper forms, hop online and give it a whirl.
- Developing an online Camping / Adventurous Activity app. Volunteer leaders taking girls away for camp can now fill out all the information required to meet our Guidelines. The system will automatically check for valid credentials (like First Aid and Working with Children cards), automatically tell leaders what their Guide/Adult ratio needs to be for every activity, and pull up Certificates of Currency for most sites where Girl Guides holds a certificate for third-party providers. This app replaces the need to fill out an OUT1 or OUT2 form for camping, and will soon replace the OUT3.
- Developing new reports for District and Region Managers, to give them an 'all in one' dashboard of key administrative and membership statistics in their area.

All of this work was supported by our Database Administrator, Kerrie Morton; our database team from ASI, who own our iMIS platform; and Blue Bike technology consulting.

“...I want to add my personal thanks to all the volunteer leaders who have made my near three-year term as CEO of Girl Guides enjoyable, challenging and hopefully, successful.”

Part of our Customer Service upgrades also included a complete revamp of the Girl Guides Victoria website. Bringing not only a fresh look and feel to the website, this change added new functionality, and cleaned up quite a lot of old content that had been added over the years. Amanda Kelly completed quite a lot of this project in after-hours time for Girl Guides, and we congratulate her on a job well done.

Another aspect of our strategic plan is focused on making the volunteer experience with Girl Guides better. One important area of the volunteer experience is the training and support we give leaders to engage with girls in meaningful ways. In this vein, we continued running key short-courses and online courses, including Mental Health First Aid training, and Group Dynamics training.

In addition to those areas, Melissa Reoch and Karen Chatto worked diligently with Gowrie Victoria to develop a new experience for volunteer leaders that explored the Girl Led philosophy of Girl Guides in depth. The workshop created opportunities for leaders to ‘do less’ and get girls involved in planning, doing, and evaluating more of the every day experiences in Girl Guides. Feedback from the workshops, which have been run in various areas of the State, suggests that leaders are deeply engaged in the idea of improving the girls’ ownership of their Guide experience, and grateful for the opportunity to explore new ways of facilitating and leading.

Finally, a hugely significant part of our work with Child Wise to become a sector leader in Child Safety has been the design and roll out of both our new Child Safety Framework (GO44), which can be found on our website, and Child Protection training to Region and District Managers. We now have 25 women in Girl Guides Victoria who are trained to deliver Child Protection training, and the rollout of this training will continue through 2018.

As CEO of Girl Guides Victoria, my responsibilities include not only managing the business of Guiding and office staff, but also the volunteer “Department Heads” of Girl Guides Victoria. This includes our Program, Learning & Development, Olave, International, Risk, and Outdoors volunteer leaders. I was really pleased this year to continue building this

team, which included quite a lot of change:

- Nellie Bennett became our new Outdoors Manager, taking over from Barb Grove. Barb has shifted her considerable energies directed towards Girl Guides to the ongoing improvements at Britannia Park. Nellie had a strong role in the development of the 2017 “Pop Up” State Camp approach, and in standing up a team of qualified Outdoor Assessors who can support training in Outdoor Camping across the State.
- We also welcomed two new leaders into the State Program Manager’s role – Stacy Bunn and Sarah Charles. Stacy and Sarah bring significant event experience to the team, and took over from our outgoing Program Manager, Maureen Reitz in December. Maureen played a key role in re-establishing a Program Team in 2016-2017 after a long period without a manager and team.
- The end of 2017 saw the end of term for Louisa Watts, our State Learning and Development Manager, after three years. Louisa has taken on a new role as Region Manager, and we will welcome a new L&D Manager early in 2018.
- I also want to congratulate Claire Moore, our outgoing Olave Manager. Claire rebuilt the Olave leadership team and oversaw a significant renewal in Olave events and participation during her time as Olave Manager. Claire has taken on a new role supporting a project related to Girl Guide alumnae. Stay tuned for more information about this in 2018.

Finally, I want to add my personal thanks to all the volunteer leaders who have made my near three-year term as CEO of Girl Guides enjoyable, challenging and hopefully, successful.

Jennifer Fleming

**Chief Executive Officer
Girl Guides Victoria**

TREASURER'S REPORT

During 2017 the organisation has made further inroads into reducing operational costs. The Finance Committee has continued to look at how we can improve our financial position on an ongoing basis.

The Financial Statements for the year ended 31 December 2017 show a total comprehensive profit of \$102,039. This includes net profit from non-operating activities of \$120,205 which relate to our investment portfolio: \$173,304 and a net loss on our property portfolio: \$53,099. Our operating loss from ordinary activities is therefore \$18,166.

Total revenue from ordinary activities was \$2,080,587 (adjusted for the profit on sale of property, which is not an 'ordinary' activity) compared with \$2,195,640 for the previous year. This represents a decrease in total revenue of 5%. This is reflected across all income items (except for dividends and interest), the most significant of which is membership fees. Membership numbers reduced by 4.4% (195 youth members) compared with the same time in 2016. Membership subscriptions of \$871,633 represent 42% of total revenue (2016: \$942,746).

Dividends and interest of \$353,336 represent 17% of total revenue (2016: \$341,095). Donations and grants of \$374,974 represent 18% of total revenue and is a 1% slight increase from last year's (2016: \$377,064).

Total expenses, excluding loss on sale of assets (\$66,292) are \$1,925,449 compared with \$2,034,174 for the previous year. This represents a decrease of 5%. Administration expenses represent 52% of total expenses, up from last year by 6%. Property expenses of \$163,339 represent 8% of total expenditure (2016: \$417,876) and have decreased 6% compared with last year.

Total current assets are \$7,509,235 up by 1% last year (2016: \$7,410,829). An amount of \$6,137,404 (2016: \$5,871,264) or 82% represents financial assets. Total non-current assets are \$10,057,473 (2016: \$9,996,456). Property, plant, and equipment represent 100% of the non-current asset balance.

There is \$396,319 of total liabilities, which is similar to last year (2016: \$334,291). An amount of \$89,079 (2016: \$50,689) represents provisions for employee leave balances and an amount of \$123,723 (2016: \$133,919) represents trade creditors. Overall the net asset position of \$17,170,389 remains strong and is an improvement on the position at 2016 of \$17,072,994.

This year has been focused on consolidating expenditure, particularly in our new premises. I would like to thank the members of the Finance Committee for their continued commitment and support during the year. We will be continuing to assess and implement the decisions necessary to keep Girl Guides Victoria in a strong financial position.

Natalie James

**Honorary Treasurer
Girl Guides Victoria**





2017 HIGHLIGHTS

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

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

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

Vision

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

Goals

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

Benefits

Community, Girls, People, Financial Sustainability & Evolving Organisation

Priorities

Detailed over page

Actions

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 2017

In late 2015 we commenced the new Community Development Initiative supported by the Victorian Government. 2017 saw the conclusion of the program with the achievement of the Initiative's goals.

These included increasing the participation of girls in Guiding activities by opening up more Units in areas where girls are socially/economically disadvantaged, as well as piloting new ways to get more girls outdoors. In addition to this, the project is also aimed to improve our policies and procedures to support vulnerable young people, in line with recent changes to legislative requirements.



STATE GOVERNMENT FUNDING

The Department of Health and Human Services funding for the Community Development Initiative spanned two years from November 2015 through to November 2017. Girl Guides Victoria acknowledges the support of the Victorian Government in this important development in our program.

We would also like to acknowledge the support of the Department of Premier and Cabinet who have sponsored our Afghan Guiding Initiative for the period 2017 to 2018.



COMMUNITY DEVELOPMENT

In 2017 our Community Development work continued to expand and reach more girls from diverse and disadvantaged communities. Continuing to build relationships with communities, schools, and families, this created more awareness of the Guiding brand and benefits of the programs offered.

The school lunchtime programs have continued their success. This year, new girls were recruited into the existing programs at Dandenong West Primary School, Yarraman Oaks Primary School in Noble Park, and Broadmeadows Valley Primary School. A new group was established at Dandenong High School while a second group was piloted at Yarraman Oaks Primary School with the younger age group, the first school to have Guiding across all year levels. Girls from all of the groups made their Promise, with families, school staff, local council, and local Members of Parliament attending the ceremonies.

A Unit on the Carlton Housing Estate piloted in the previous year continued to grow and engage with a number of the local residents each week. Several lunchtime promotional activity sessions were delivered at Carlton Primary School to provide opportunities for other girls to gain interest. These were well received by the school and girls alike.

28 girls from the Guides in Schools programs attended an overnight camp at Britannia Park with the theme "Connecting and Belonging", and celebrated UN Diversity and Dialogue Day. For some of these girls it was the first time that they had ever stayed overnight away from home. They were challenged by new experiences such as the Possum Flyer, Crate Stacking, cooking on an open fire, and eating a variety of different foods for the very first time. The girls from the High School group camped outdoors and cooked their own meals, gaining new skills and experiences. They shared laughter and singing, working together in teams and immersing themselves in an experience that was truly "Guiding" and a celebration of diversity and sisterhood, one that will be remembered for a very long time.

Over the past 18 months the experiences in the Units' activities have been as diverse as the Girl Guides that attend. They have embraced the culture of earning badges with great enthusiasm. Several girls have begun working on their Junior BP Award with three girls achieving their Bronze Endeavour. When complete these will be the first Guides in Schools girls to achieve this level in the award system.

Over the past two years the programs have engaged with over 120 girls from more than 27 cultural backgrounds.

As part of this new work we have translated the Promise and Law as well as our Welcome to Girl Guides information in to 13 new languages: French, Spanish, and Arabic (which, along with English, are the official WAGGGS languages); and Dari, Somali, Chinese Simplified, Chinese Traditional, Hindi, Punjabi, Indonesian, Khmer, Sinhalese, and Vietnamese. These resources have begun to communicate our organisational values and extend the hand to many more communities to be a part of what we do.

With the provision of some additional funding from the State Government, a new project commenced with the Afghan community in Greater Dandenong this year. This focused on promoting Girl Guides with the community and recruiting women to provide valuable leadership opportunities. A partnership with the Southern Migrant and Refugee Centre in Dandenong has enabled 12 women to participate in leadership training and regular participation in youth activities. The women contributed to promotional activities and recruited youth members from the local community. In November, five leaders and 12 girls made their Promise before friends, family, Girl Guides Victoria staff and volunteers, and SMRC Staff.

For the girls and women in these programs, Girl Guides has been a vehicle for community cohesion. Girls from incredibly diverse backgrounds have come together to share valuable experiences, develop relationships, communicate across cultural barriers, develop a strong sense of identity and belonging, and grow in self-esteem and resilience.

GUIDING IN THE AFGHAN COMMUNITY

This year began a new partnership between Girl Guides Victoria and The Southern Migrant and Refugee Centre in Greater Dandenong. The project, funded by the Department of Premier and Cabinet through the Office of Multicultural and Citizenship, provides an opportunity to work with women from the Afghan community to develop leadership skills and gain a deeper understanding of gender equality from an Australian perspective. The team promoted Girl Guides in Greater Dandenong, raising brand awareness and promoting the new group at events and schools throughout the year.

The project was received with great enthusiasm by the community with more than 15 women volunteering in various roles. In November the group celebrated its first Promise Ceremony at SMRC, attended by families and members of the community. The ceremony saw five leaders and 12 girls make their Promise with a traditional ceremony.

INTERNATIONAL 2017

Twenty three adult and 11 youth members travelled widely including visiting India, Thailand, Canada, Denmark, UK, Ireland, Kusafiri (in Madagascar), and Singapore - where ten Trefoil Guild members participated in the Singapore Bridges event. Jacinta Trickey volunteered at Our Chalet and Jennifer Lowry at Our Cabana.

Some of our inspiring adults attended WAGGGS events and trainings: Melissa Reoch and Razia Ali participated in "WAGGGS Lead, Inspire" in Singapore which aimed to develop diverse facilitator skills. Bronwyn Cole and Susan Campbell represented Australia at the WAGGGS World Conference in Delhi, India; Helen Reid participated in the Body Confidence Training at Pax Lodge.

OUTDOORS

The events in 2017 built on the solid foundations laid down in 2016 and encompassed orienteering, alternative methods of cookery, Environment Day, a 14+ hike, and pop up Jamborella camps in five locations.

In addition to these events organised by GGV our teams of volunteers organised overnight events with 677 youth and 151 adults attending.



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 focuses on the needs of the girls – with a focus on exploring their interests, developing their potential, and serving their local community.

In addition, we will engage community experts to assist and support us in the development of these programs. 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 2017

EVENTS

Youth members of Girl Guides Victoria have a wide range of opportunities to engage and connect with other girls from around the State. They attend weekly Unit meetings during school term time, and also are able to attend extra events throughout the year including adventurous activities such as canoeing, rock climbing, and horse riding. These events run at a local, District, Region, State, National, and even International level.

In 2017 there were 35 State Events for youth members, which were planned and implemented by teams of youth and adult volunteers. These included: two State Sleepovers (Snoozefest and Snoozerella); a Jamborella State Camp across five campsites; a Jambo State Camp which was "on the move"; orienteering days; youth leadership days; and a State Environment Day. The largest event for 2017 was a "Race Around Melbourne" in honour of Thinking Day. Over 850 Guides, Leaders, friends, and parents attended.

2017 also saw two new leadership development opportunities for adult members: Girl Led Guiding Workshops; and Youth Mental Health First Aid courses. Both of these were rolled out across the state and are set to continue in 2018.

AWARDS

The Awards and Recognition system enables girls to challenge themselves and receive recognition through the awarding of badges. The "Peak Achievement" Awards demonstrate dedication by the girls to extend themselves to achieve these special Awards. The BP Certificate Presentation ceremony was held in May at the Yarraville Guide Hall. The Queen's Guide Presentation was held in October with the ceremony at Government House, followed by a second ceremony and lunch. Members received the following Awards:

Junior Baden-Powell Awards	98
Baden-Powell Awards	31
Queen's Guide Awards	12
Olave Baden-Powell Awards	1

GUIDES IN THE COMMUNITY

Girl Guides promise to do their best to "serve my community and Australia", and there are opportunities for girls to do just that on both a local and State level. In 2017 girls and adults volunteered as flag bearers at Australia Day Parades, ANZAC Day Marches, and for the AFL in their multi-cultural round. Across the state in March, 209 Girl Guide groups took to the streets to participate in Clean Up Australia Day. Other service projects undertaken included working with the Red Cross, and raising money for the Good Friday Appeal.

AUGUST ACTION

August Action is the Girl Guides Victoria annual fundraiser for which a local and Statewide cause is selected. Guide Units determine locally how to fundraise. This year, the portion of proceeds from the fundraiser donated to GCV were donated to Britannia Park. Britannia Park is celebrating its 80 year anniversary in 2018 and the funds received will go toward refurbishment of the cabins and facilities at the Park.

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.

GGV acknowledges that without our dedicated and committed volunteers we could not offer the range of experiences for our girls. These volunteers contribute so much to make our organisation successful along with the staff, supporters, and friends.

All the skills and expertise that our volunteers willingly give, combined with their time, ensure that our girls receive a positive and rewarding experience.

GGV builds on its strong foundations and draws on its history to continue to provide programs which develop our members into strong community leaders and contributing members of society.

HIGHLIGHTS FOR 2017

2017 was a year of consolidation for our leaders, volunteers and staff.

LEADERS & VOLUNTEERS

Executive:

Tess Davies completed her term as Governance Chair and handed this role to Margaret Hansford. Pam Woodhams, Elise Melican, and Holly Bracken were re-elected in May and will continue for another three years. Lynda Sanders, Monique Adofaci, Nadine Gaskell, and Vase Jovanoska were welcomed as new members and GGV is indebted to them for their willingness to give of their expertise.

Department Heads:

The Department Heads remained constant throughout the year with much being accomplished in the areas of International, Program, Learning & Development, Risk Management, Outdoors, and Olave.

Region Managers:

GGV greatly appreciated the service given by Jan Vonarx in Hume who continued as Region Manager after the conclusion of her initial term. Erica Ferguson also continued in an acting capacity in the Grampians Region until a decision was made to divide the Region in two creating Central Highlands Region and Wimmera Region. Louisa Watts will become the inaugural Region Manager of Central Highlands Region while Marion Smith and Marianne Gilbert jointly took the on Region Manager role in Wimmera Region. Loddon Mallee Region also split into two Regions creating Mallee Region and River Region with Narelle Tomlinson and Yvonne Stewart filling the respective Region Manager roles. Eastern Region welcomed Nisha Leena Sinha Roy as their new Region Manager and North West Region welcomed Emily Bakyew. Jan Withers was confirmed as Region Manager in Southern Region.

STAFF

The staff continued to give invaluable service to GGV with some changes taking place. We welcomed Marita Meehan who came into the role of Finance Officer and Shanna Jones who came into the role of Business Support Officer including working in the Guide Shop. Joanna Rosochodski worked with us to fill vacancies created by annual leave in the Business Support Officer roles. Katie Possingham moved and took on the Events Coordinator role. We welcomed Razia Ali as the project officer for the Afghan Project.

PRESIDENT

The Honourable Linda Dessau AM, Governor of Victoria welcomed members of GGV to Government House for the annual Award presentation ceremony in October. This ceremony included presentation of the Queen's Guide Award, the Olave Baden-Powell Award and the Asia-Pacific Awards to adults.

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 continues to improve its financial position.

Financial sustainability provides security and the ability to continue to provide quality programs and opportunities for girls and young women within 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 2017

2017 marks the fourth year of the five-year financial plan previously endorsed by the Executive. Aimed at strengthening the operations of Girl Guides Victoria, the plan incorporates a review of costs, the push to automate and streamline operations using technology, and a need to review the asset holdings of GGV. It supports the development of new opportunities to deliver Guiding and generate new revenue streams.

REVIEW OF COSTS – THE MOVE TO DOCKLANDS

The Joyce Price Centre (JPC) was located in leased premises in York Street, South Melbourne for ten years. With the expiration of the lease in March 2017 the JPC moved to a purpose-designed office in Docklands Drive, Docklands. The office was purchased in November 2016 from the sale of properties that were no longer used in Guiding.

Purchased as a shell, the Docklands property was fitted out in early 2017. It is 200 square metres in size and accommodates the 12 full and part-time staff, a showroom for the Guide Shop, a large workroom to accommodate our growing online Guide Shop sales, a meeting room that accommodates 18 people, and a kitchen.

In addition to the move to Docklands, the decentralisation of the 200 square metres of archival storage was also completed. The decentralisation has allowed us to both decrease the cost of storage and to ensure that our historical information is accessible to more people.

The move of the JPC and the decentralisation of the archives has resulted in a significant reduction in annual operating expenses of over \$180,000 per annum.

GRANTS

Leaders, Leaders, volunteers, and hall committees have been very active over the year with applying for grant funding for local activities. Over \$75,000 was raised at a local level to assist with projects such as: improving security at local halls; purchasing sun-smart products such as shade cloth and sunscreen; hall renovations including kitchens, bathrooms and installation of air-conditioning; travel cost assistance; and equipment.

At JPC, the first year of the two-year Afghan Community Guiding grant from the Department of Premier and Cabinet was successfully delivered. In addition to this, the second and final year of the Stronger Communities Grant from the Department of Health and Human Services was also completed. In combination, these grants represent \$130,000 of funding dedicated to increasing Guiding in Communities across the state where girls may not have had the opportunity to participate in Guiding before.

BRITANNIA PARK

With a number of upgrades completed in 2016, Britannia Park has had a new lease of life. In 2017 our annual appeal was geared toward raising funds for the refurbishment of the accommodation. The end of 2017 saw the site with refurbished bunks, curtains, and seating; and with kitchen & camping utensils being updated. A fantastic effort has been made to clear campsites within the Park to provide more outdoor sites. A comprehensive review of trees on the site was carried out in late 2016, and a number of trees identified as dangerous have been removed making the site safer for everyone. The volunteer team at the site have been doing some amazing work on ensuring the site is welcoming for all visitors.

05. EVOLVING ORGANISATION

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

Girl Guides Victoria understands that change is vital to ensure that the organisation remains relevant and strives for best practice. This means that regular reviews and evaluations are carried out, and the outcomes taken into consideration.

This approach contributes to maintaining the prominence of Guiding in the community. Our members continually adapt to a rapidly changing world and Guiding must reflect this to support them to fulfil their potential.



HIGHLIGHTS FOR 2017

FLEXIBILITY

For Girls:

In 2017, the Management Team continued to explore a number of different formats for Guiding. We commenced the work to better understand what types of formats best suit girls and parents in today's context as a result of the Australian Guide Program review in 2016.

Our formats include:

- Expanding programs to deliver a weekly Guide experience during school hours in partnership with the State Government and school leadership
- Expanding programs to deliver a weekly Guide experience on the school grounds directly after school
- Expanding programs to deliver a weekly Guiding experience to specific communities, such as new migrant communities, in partnership with other community service providers

These programs have been delivered with a combination of paid staff establishing relationships with school and community groups, and volunteers delivering weekly programs and one-off Guide experiences such as outdoor skills days and overnight camps. The requirements to work to different community expectations (for example, with translators and interpreters), with different length programs (for example, school lunchtime), and different educational backgrounds (for example, training people for whom English is a second language) has given us the opportunity to review our programs and training from the outside in.

CAPACITY BUILDING

For Volunteers:

Girls Rock

The annual conference to start the year focused on building leadership skills. The two featured speakers were Emma Gee, who talked about what IS possible in your life; and The Resilience Project, who discussed positive mental health strategies.

Ten workshops lead by external experts from their fields covered:

- Facilitating Girl Led Guiding
- Building effective volunteer teams
- Responding to girls' and parents' feedback
- Group dynamics
- Understanding more about autism
- Winning approaches to community grants
- Building your profile with the local media
- How to coach your volunteers
- Building cultural competency in your program
- Supporting youth in tough or traumatic circumstances

GIRL-LED WORKSHOPS

Girl Guides Victoria worked in partnership with Gowrie Victoria, leaders in Early Childhood Education and training, to develop a new workshop for volunteers on "Inspiring the Girl Led Experience".

Piloted in May, the Girl Led workshop travelled to three Regions (Gippsland, North West, and Hume) with over 90 leaders participating in the workshops. Introducing some of the latest WAGGGS learning and building on the girl-driven concepts, the Girl Led workshop provided tools and insight to enable girls to be in the centre of all that we do.

PROCESS IMPROVEMENT

At Head Office:

The staff continued to review key processes to identify further areas for improvement. The changes implemented were welcomed by the volunteers and include:

- The ADM27 form was replaced with a new online form which can be electronically sent to parents, greatly reducing the administration when organising activities
- The range of reports and their content available to leaders and managers from the database has been expanded, making it much easier for individuals to be followed up
- The youth membership form was replaced with an online form posted on the website, streamlining the initial membership process
- The storage for archives was downsized with items being sorted and stored either at Britannia Park or in the Yarraville Guide Hall
- The Guiding Stories website was further developed with archival information being posted onto it to enable all members to have access to the wealth of historical information available

STATE PERSONNEL FOR 2017

DEPARTMENT MANAGERS

International
Sylvia Tyers

Learning & Development
Louisa Watts

Olave
Claire Moore

Outdoors
Nellie Bennett

Program
Maureen Reitze

Risk Management
Barb Grove
Renee Jackson

REGION MANAGERS

Barwon South Western
Lorraine Otway

Eastern
Nisha Leena Sinha Roy

Gippsland
Sue Viney

Grampians
Erica Ferguson (Acting until September)
Grampians split into Central Highlands
and Wimmera

Hume
Jan Vonarx

Mallee
Narelle Tomlinson

North West
Emily Bakyew

River
Yvonne Stewart

Southern
Jan Withers

Wimmera
Marion Smith (from October)
Marianne Gilbert (from October)

STAFF

Chief Executive Officer
Jennifer Fleming

Chief Operating Officer
Amanda Kelly

Property Officer
Rosemary Mason

Business Support Officers
Clare McDade
Shanna Jones
Joanna Rosochodski

Finance Officer
Marita Meehan

Camping and Adventure Officer
Catherine Anderson

Event Coordinator
Katie Possingham

Database Administrative Officer
Kerrie Morton

Community Development Officer
Melissa Reoch

Management Services Officer
Jane Pennington

Afghan Program Officer
Razia Ali

Britannia Park Steward
Barb Grove

AWARDS

2017 GOOD SERVICE AWARDS



ASIA PACIFIC AWARD

To recognise achievement of leaders in the Member Organisations of the Asia Pacific Region.

Theressa Davies, Central Group

Robinette Emonson, Central Group

Susan Campbell, Eastern Region

Jane Cleverly, Gippsland Region



BANKSIA AWARD

For good service to Guiding for more than is usually expected for the qualification or appointment held.

Elizabeth Taplin, Eastern Region



WATTLE AWARD

For unusually good service to Guiding for more than is usually expected for the qualification or appointment held.

Kathryn Payne, River Region



EMU AWARD

For excellent service to Guiding in various appointments or areas at State or National level.

Erica Ferguson, Central Highlands Region

Claire Bickell, North West Region



SILVER KANGAROO AWARD

Significant good service at world level.

Susan Campbell, Eastern Region

LIFE MEMBER

Elizabeth Adnams, Eastern Region

Betty De Marchi, Eastern Region



2017 QUEEN'S GUIDE AWARDS

Pravini De Silva, Bentleigh Ranger Guide Unit

Jennifer Dickson, 1st Strathmerton Guide Unit

Nicole Dohrman, South Shepparton Senior Guide Unit

Jennifer Elcock, Wangaratta Monak Guide Unit

Joelle Everingham, Wangaratta Monak Guide Unit

Seirian Hart, Mitchell River Guide Unit

Elizabeth Heap, Canterbury Minerva Guide Unit

Stephanie Macdonald, Heathmonth HB Ranger Guide Unit

Zoe Manoussakis, North Metro Monkey Ranger Guides

Carly Matthews, Heathmont HB Ranger Guide Unit

Indigo McKinnon, Heidelberg Ranger Guide Unit

Sarah Staley, 1st Chiltern Guide Unit

2017 OLAVE BADEN-POWELL AWARDS

Claire Moore, Girl Guides Victoria



FINANCIAL STATEMENTS



AUDITOR'S INDEPENDENCE DECLARATION TO THE EXECUTIVE COMMITTEE MEMBERS OF GIRL GUIDES VICTORIA

I declare that to the best of my knowledge and belief, during the year ended 31 December 2017, there have been no contraventions of any applicable code of professional conduct in relation to the audit.

**HLB Mann Judd
Chartered Accountants**

**Nick Walker
Partner**

Melbourne
26 April 2018

HLB Mann Judd (VIC Partnership)

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ABN: 59 533 729 847

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2017

	Note	2017 \$	2016 \$
Revenue from ordinary activities			
Sales revenue			
Shop sales		215,914	228,744
Biscuit sales		107,413	162,568
		323,327	391,312
Cost of sales		(220,353)	(279,158)
Gross profit		102,974	112,154
Other operating revenue			
Membership subscriptions		871,633	942,746
Property income		56,596	71,803
Program, event, activity and training fee		212,407	236,000
Dividends and interest		353,336	341,095
Donations and grants		374,974	377,064
Profit on sale of property		13,193	631,214
Other		108,667	114,778
Total other operating revenue		1,990,806	2,714,700
Total revenue from ordinary activities		2,093,780	2,826,854
Expenses from ordinary activities			
Administration expenses		(1,004,330)	(935,566)
Property expenses		(163,339)	(417,876)
Employment expenses		(824,515)	(766,027)
Depreciation and amortisation	4	(106,569)	(90,706)
Realised/unrealised gain/(loss) on investment portfolio		173,304	176,001
Loss on sale of asset		(66,292)	(21,637)
Total expenses from ordinary activities		(1,991,741)	(2,055,811)
Net surplus for the year		102,039	771,043
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss		-	-
Items that will be reclassified to profit or loss when specific conditions are met		-	-
Total comprehensive income for the year		102,039	771,043

The accompanying notes form part of these financial statements.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Statement of Financial Position

As At 31 December 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	1,079,239	1,132,794
Trade and other receivables	6	39,420	124,761
Inventories	7	147,702	173,550
Other financial assets	8	6,137,404	5,871,264
Other assets	9	105,470	108,460
TOTAL CURRENT ASSETS		7,509,235	7,410,829
NON-CURRENT ASSETS			
Property, plant and equipment	10	10,057,473	9,989,850
Intangible assets	11	-	6,606
TOTAL NON-CURRENT ASSETS		10,057,473	9,996,456
TOTAL ASSETS		17,566,708	17,407,285
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	123,723	133,919
Employee benefits	13	89,079	50,669
Other liabilities	14	183,517	149,703
TOTAL CURRENT LIABILITIES		396,319	334,291
TOTAL LIABILITIES		396,319	334,291
NET ASSETS		17,170,389	17,072,994
ACCUMULATED FUNDS			
Reserves	15	4,795,806	4,836,155
Retained profits	16	12,374,583	12,236,839
TOTAL ACCUMULATED FUNDS		17,170,389	17,072,994

Girl Guides Association of Victoria

ABN: 59 533 729 847

Statement of Changes in Equity For the Year Ended 31 December 2017

2017

	Note	Retained Earnings \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
Balance at 1 January 2017	15, 16	12,236,839	1,575,988	3,260,167	17,072,994
Net surplus for the year	16	102,039	-	-	102,039
Movements to/(from) equity:					
Utilisation of funds for donations/disbursements	15	-	-	(4,644)	(4,644)
Net transfers to retained earnings	15, 16	35,705	-	(35,705)	-
Balance at 31 December 2017		12,374,583	1,575,988	3,219,818	17,170,389

2016

	Note	Retained Earnings \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
Balance at 1 January 2016	15, 16	10,646,993	2,401,201	3,220,764	16,268,958
Net surplus for the year	16	771,043	-	-	771,043
Movements to/(from) equity:					
Utilisation of funds for donations/disbursements	15	-	-	(20,927)	(20,927)
Net transfers (to)/from retained earnings	15, 16	818,803	(825,213)	6,410	-
Funds to restricted reserves	15	-	-	53,920	53,920
Balance at 31 December 2016		12,236,839	1,575,988	3,260,167	17,072,994

Statement of Cash Flows

For the Year Ended 31 December 2017

	2017	2016
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from members and fundraising activities	2,165,674	2,053,341
Payments to suppliers, employees and fund raising activities	(2,254,400)	(2,376,795)
Dividends and interest received	353,336	158,775
Net cash provided by/(used in) operating activities	17 264,610	(164,679)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of property held for sale	-	1,676,353
Proceeds from release of bond	60,500	-
Net proceeds/(payments) from investment portfolio	(153,336)	-
Proceeds from sale of property, plant and equipment	44,000	-
Purchase of property, plant and equipment	(264,685)	(887,540)
Net proceeds from/(payments into) reserves - donations and disbursements	(4,644)	32,993
Net cash from/(used in) investing activities	(318,165)	821,806
Net increase/(decrease) in cash and cash equivalents held	(53,555)	657,127
Cash and cash equivalents at beginning of year	1,132,794	475,667
Cash and cash equivalents at end of financial year	5(a) 1,079,239	1,132,794

The accompanying notes form part of these financial statements.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

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

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

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

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

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

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

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

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

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the Association and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

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

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Membership subscriptions

Income is recognised upon receipt of funds from members.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements
For the Year Ended 31 December 2017**2 Summary of Significant Accounting Policies (continued)****(a) Revenue and other income (continued)****Programs, events, activity and training fees**

Revenue is recognised upon commencement of the program.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Grant revenue

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Interest revenue

Interest is recognised using the effective interest method.

Dividend revenue

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

Gain on disposal of non-current assets

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

(b) Borrowing costs

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

(c) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not the legal ownership that are transferred to the Association are classified as finance leases.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(c) Leases (continued)

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

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

(d) Income Tax

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

(e) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST.

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

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

(f) Cash and cash equivalents

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

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

(g) Trade and other receivables

Trade receivables which generally have 30-60 day terms, are recognised and carried at original income amount less 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.

(h) Inventories

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

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

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements
For the Year Ended 31 December 2017**2 Summary of Significant Accounting Policies (continued)****(i) Financial assets**

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

(j) Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell.

Assets classified as held for sale are not amortised or depreciated.

Non-current assets classified as held for sale and any associated liabilities are presented separately in the statement of financial position.

(k) Property, plant and equipment

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

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

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

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

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Depreciation

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

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

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(k) Property, plant and equipment (continued)

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

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

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

(l) Intangibles

Amortisation

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

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

Software

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

(m) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is any evidence of impairment for its non-financial assets.

Where this indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(n) Trade and other payables

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

(o) Employee benefits

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

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

(p) 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.

In 2016 the treatment of donations toward the Blackburn Bursary Fund was revised. Donations to the Fund were not recognised as revenue at the time of receipt. All donations were immediately transferred to the Blackburn Bursary Fund reserve account and will be recognised as income as and when bursaries are granted.

(q) Adoption of new and revised accounting standards

The Association has adopted all standards which became effective for the first time at 31 December 2017, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(r) New Accounting Standards and Interpretations

The AASB has issued new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods. The Association has decided not to early adopt these Standards. The following table summarises those future requirements, and their impact on the Association where the standard is relevant:

Standard Name	Effective date for entity	Requirements	Impact
AASB 15 Revenue from contracts with customers	Annual reporting periods beginning on or after 1 January 2019	<p>AASB 15 introduces a five step process for revenue recognition with the core principle of the new Standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.</p> <p>Accounting policy changes will arise in timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.</p> <p>AASB 15 will also result in enhanced disclosures about revenue, provide guidance for transactions that were not previously addressed comprehensively (for example, service revenue and contract modifications) and improve guidance for multiple-element arrangements.</p>	<p>The changes in revenue recognition requirements in AASB 15 is likely to cause changes to the timing and amount of revenue recorded in the financial statements.</p>
AASB 16 Leases	Annual reporting period beginning on or after 1 January 2019	<p>AASB 16 will cause the majority of leases of an entity to be brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low value assets which may remain off-balance sheet.</p> <p>The calculation of the lease liability will take into account appropriate discount rates, assumptions about lease term and increases in lease payments.</p> <p>A corresponding right to use asset will be recognised which will be amortised over the term of the lease.</p> <p>Rent expense will no longer be shown, the profit and loss impact of the leases will be through amortisation and interest charges.</p>	<p>Whilst the impact of AASB 16 has not yet been quantified, the entity currently has operating leases which we anticipate will be brought onto the statement of financial position.</p> <p>Interest and amortisation expense will increase and rental expense will decrease.</p>

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(r) New Accounting Standards and Interpretations (continued)

Standard Name	Effective date for entity	Requirements	Impact
AASB 9 Financial Instruments	Annual reporting periods beginning on or after 1 January 2018	<p>Significant revisions to the classification and measurement of financial assets, reducing the number of categories and simplifying the measurement choices, including the removal of impairment testing of assets measured at fair value. The amortised cost model is available for debt assets meeting both business model and cash flow characteristics tests. All investments in equity instruments using AASB 9 are to be measured at fair value.</p> <p>Amends measurement rules for financial liabilities that the entity elects to measure at fair value through profit and loss. Changes in fair value attributable to changes in the entity's own credit risk are presented in other comprehensive income.</p> <p>AASB 9 includes a new approach to hedge accounting that is intended to more closely align hedge accounting with risk management activities undertaken by entities when hedging financial and non-financial risks.</p>	No impact on reported financial performance or position is expected.

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (continued)

(r) New Accounting Standards and Interpretations (continued)

Standard Name	Effective date for entity	Requirements	Impact
AASB 1058 Income of NFP Entities	Annual reporting periods beginning on or after 1 January 2019	<p>AASB 1058 supersedes all the income recognition requirements relating to private sector NFP entities, and the majority of income recognition requirements relating to public sector NFP entities, previously in AASB 1004 Contribution. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity.</p> <p>AASB 1058 applies when a NFP entity receives volunteer services or enters into other transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. In the latter case, the entity recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (eg AASB 116 Property, Plant and Equipment).</p> <p>Upon initial recognition of the asset, this Standard requires the entity to consider whether any other financial statement elements (called 'related amounts') should be recognised in accordance with the applicable Accounting Standard, such as:</p> <ul style="list-style-type: none"> (a) contributions by owners; (b) revenue, or a contract liability arising from a contract with a customer; (c) a lease liability; (d) a financial instrument; or (e) a provision. <p>If the transaction is a transfer of a financial asset to enable an entity to acquire or construct a recognisable nonfinancial asset to be controlled by the entity (ie an in-substance acquisition of a nonfinancial asset), the entity recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. The entity recognises income as it satisfies its obligations under the transfer similarly to income recognition in relation to performance obligations under AASB 15.</p> <p>If the transaction does not enable an entity to acquire or construct a recognisable non-financial asset to be controlled by the entity, then any excess of the initial carrying amount of the recognised asset over the related amounts is recognised as income.</p>	<p>Each revenue stream, including grant agreements are currently being reviewed to determine the impact of AASB 1058.</p> <p>We anticipate that some grant agreements which were previously recognised immediately on receipt may be able to be deferred as the performance obligation is satisfied.</p>

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

3 Critical Accounting Estimates and Judgements

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

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

Key estimates - impairment of property, plant and equipment

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

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

4 Expenses

The result for the year includes the following specific expenses:

	2017 \$	2016 \$
Depreciation and amortisation expenses:		
- Guide Centre Building Improvements	2,939	7,142
- Plant, Furniture & Equipment	21,702	21,338
- Motor Vehicles	3,476	3,476
- Campsites, Buildings & Improvements	70,226	31,488
- Guide Scout Sailing Centre	1,620	1,620
- Computer software	6,606	25,642
Total depreciation and amortisation expenses	106,569	90,706

5 Cash and Cash Equivalents

	Note	2017 \$	2016 \$
Cash on hand		1,235	1,000
Cash at bank		1,078,521	1,130,802
Other cash and cash equivalents		(517)	992
Total cash and cash equivalents	5(a)	1,079,239	1,132,794

(a) Reconciliation of cash

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

Cash and cash equivalents	5	1,079,239	1,132,794
Balance as per statement of cash flows		1,079,239	1,132,794

6 Trade and Other Receivables

	2017 \$	2016 \$
CURRENT		
Trade receivables	4,546	3,900
Provision for impairment	(2,193)	-
	2,353	3,900
GST receivable	18,678	99,731
Other receivables	18,389	21,130
Total current trade and other receivables	39,420	124,761

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

7 Inventories

	2017	2016
	\$	\$
CURRENT		
At cost:		
Finished goods	147,702	173,550
Total current inventories	147,702	173,550

8 Financial assets

	2017	2016
	\$	\$
CURRENT		
Financial assets at fair value through profit or loss:		
- Listed shares at fair value	6,137,404	5,810,764
- Bonds	-	60,500
Total current financial assets	6,137,404	5,871,264

9 Other Assets

	2017	2016
	\$	\$
CURRENT		
Prepayments	105,470	108,460
Total current other assets	105,470	108,460

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

10 Property, plant and equipment

	2017	2016
	\$	\$
Land		
At independent valuation	8,147,932	8,247,932
Total land	8,147,932	8,247,932
Guide Centre Building Improvements		
At cost	117,534	159,572
Accumulated depreciation	(15,150)	(48,582)
Total guide centre building improvements	102,384	110,990
Plant, Furniture & Equipment		
At cost	833,853	806,747
Accumulated depreciation	(788,180)	(766,478)
Total plant, furniture & equipment	45,673	40,269
Motor vehicles		
At cost	23,173	23,173
Accumulated depreciation	(19,118)	(15,642)
Total motor vehicles	4,055	7,531
Campsites, Buildings & Improvements		
At cost	2,000,048	1,753,901
Accumulated depreciation	(245,860)	(175,634)
Total campsites, buildings & improvements	1,754,188	1,578,267
Guide Scout Sailing Centre		
At cost	64,812	64,812
Accumulated depreciation	(61,571)	(59,951)
Total guide scout sailing centre	3,241	4,861
Total property, plant and equipment	10,057,473	9,989,850

(a) Valuation of Land and Campsite Buildings

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

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

In 2016, the Association has acquired a new property at Dockland Drive, Dockland to be used as the head office of the Association from early 2017.

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

10 Property, plant and equipment (continued)

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

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

	Land	Guide Centre Building Improvements	Plant, Furniture & Equipment	Motor Vehicles	Campsites, Buildings & Improvements	Guide Scout Sailing Centre	T
	\$	\$	\$	\$	\$	\$	
Year ended 31 December 2017							
Balance at the beginning of year	8,247,932	110,990	40,269	7,531	1,578,267	4,861	9,389,850
Additions	-	-	27,106	-	246,147	-	273,253
Disposals - written down value	(100,000)	(5,667)	-	-	-	-	(105,667)
Depreciation expense	-	(2,939)	(21,702)	(3,476)	(70,226)	(1,620)	(99,933)
Balance at the end of the year	8,147,932	102,384	45,673	4,055	1,754,188	3,241	10,057,473
Year ended 31 December 2016							
Balance at the beginning of year	8,292,932	118,132	54,067	11,007	729,755	6,481	9,192,374
Additions	-	-	7,540	-	880,000	-	887,540
Disposals - written down value	(45,000)	-	-	-	-	-	(45,000)
Depreciation expense	-	(7,142)	(21,338)	(3,476)	(31,488)	(1,620)	(63,064)
Balance at the end of the year	8,247,932	110,990	40,269	7,531	1,578,267	4,861	9,389,850

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

11 Intangible Assets

	2017	2016
	\$	\$
Computer Software		
Cost	416,169	416,169
Accumulated amortisation and impairment	(416,169)	(409,563)
Total intangibles	-	6,606

(a) Movements in carrying amounts of intangible assets

	Computer Software	Total
	\$	\$
Year ended 31 December 2017		
Balance at the beginning of the year	6,606	6,606
Amortisation	(6,606)	(6,606)
Closing value at 31 December 2017	-	-
Year ended 31 December 2016		
Balance at the beginning of the year	32,248	32,248
Amortisation	(25,642)	(25,642)
Closing value at 31 December 2016	6,606	6,606

12 Trade and Other Payables

	2017	2016
	\$	\$
CURRENT		
Unsecured liabilities		
Trade payables	104,131	59,027
Restricted grants, donations and revenue received in advance	2,921	10,291
Employee benefits	12,866	21,778
Sundry payables and accrued expenses	3,805	42,823
Total current trade and other payables	123,723	133,919

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

13 Employee Benefits

	2017 \$	2016 \$
CURRENT		
Long service leave	25,444	22,813
Annual leave	63,635	27,856
Total current employee benefits	89,079	50,669

14 Other Liabilities

	2017 \$	2016 \$
CURRENT		
Unearned income	183,517	149,703
Total current other liabilities	183,517	149,703

15 Reserves

	Note	2017 \$	2016 \$
Asset revaluation reserve	15(a)		
Opening balance		1,575,988	2,401,201
Less: Net transfers to retained earnings		-	(825,213)
Closing balance		1,575,988	1,575,988
Restricted funds	15(b)		
Opening balance		3,260,167	3,220,764
Add: Net transfers (to)/from retained earnings		(35,705)	6,410
Funds to restricted reserves		-	53,920
Utilisation of funds for donations/disbursements		(4,644)	(20,927)
Closing balance	15(c)	3,219,818	3,260,167
Total reserves		4,795,806	4,836,155

(a) Asset revaluation reserve

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

(b) Description of funds

Blackburn Fund	Funds to assist girls to pay membership subscriptions
Britannia Park Campsite	Funds to assist in the upkeep of the Britannia Park site
Denise Hargreaves	Funds to assist Guides in the 14+ age group
Disaster Fund	Funds to support members affected by natural disasters
Future Fund	Funds to develop Guiding in Victoria
Gwen Mann Bequest	Funds to support Guiding in general

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements For the Year Ended 31 December 2017

15 Reserves (continued)

(b) Description of funds (continued)

Guiding Light Fund	Funds to support girls to make a difference in their communities
Iluka Campsite	Funds to assist in the upkeep of the Iluka Campsite
Laura Gregory Fund	Funds to support Guiding in general
Margaret Shaw Fund	Funds to assist members travelling interstate/overseas
Otway Region Camping Fund	Funds to assist the girls in the Otway Region
Archives	Funds to assist Archives (restricted grant)
TC Lothian Fund	Funds to assist in national and international travel
Training Fund	Funds to assist in the training of Leaders

(c) Restricted funds

	2017 \$	2016 \$
Closing balance comprise:		
Blackburn Fund	55,332	91,039
Britannia Park Campsite	35,466	37,557
Denise Hargreaves	193,354	193,354
Disaster Fund	55,939	55,939
Future Fund	493,855	495,261
Gwen Mann Bequest	2,873	2,873
Guiding Light Fund	8,320	8,320
Iluka Campsite	709	709
Laura Gregory Fund	2,021,941	2,022,076
Margaret Shaw Fund	160,187	160,187
Otway Region Camping Fund	34,515	34,715
Archives	1,314	1,314
TC Lothian Fund	88,391	89,201
Training Fund	67,622	67,622
Total reserve funds	3,219,818	3,260,167

16 Retained Earnings

	2017 \$	2016 \$
Retained earnings at the beginning of the financial year	12,236,839	10,646,993
Net surplus/(deficit) for the year	102,039	771,043
Aggregate of amounts transferred from reserve funds	35,705	818,803
Retained earnings at end of the financial year	12,374,583	12,236,839

Girl Guides Association of Victoria

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

17 Cash Flow Information

Reconciliation of result for the year to cashflows from operating activities

	2017	2016
	\$	\$
Net surplus/(deficit) for the year	102,039	771,043
Non-cash flows in profit:		
- depreciation and amortisation	106,569	90,706
- unrealised (gains)/losses on investment portfolio	(173,304)	(176,001)
- (profit)/loss on sale of asset	66,292	21,637
- (profit)/loss on sale of property	(13,193)	(631,214)
- unrealised interest income	-	(184,097)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	85,341	(74,507)
- (increase)/decrease in inventories	25,848	24,512
- (increase)/decrease in other assets	2,990	(8,779)
- increase/(decrease) in trade and other payables	(10,196)	(2,997)
- increase/(decrease) in other liabilities	33,814	20,454
- increase/(decrease) in borrowings	-	(3,760)
- increase/(decrease) in employee benefits	38,410	(11,676)
Cashflow from/(used in) operations	264,610	(164,679)

18 Capital and Leasing Commitments

(a) Lease rentals of halls

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 leases

	2017	2016
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	22,470	92,616
- between one year and five years	112,125	123,648
Total operating lease commitments	134,595	216,264

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.

ABN: 59 533 729 847

Notes to the Financial Statements

For the Year Ended 31 December 2017

19 Auditor's Remuneration

	2017	2016
	\$	\$
Remuneration of the auditor of the Association, HLB Mann Judd, for:		
- auditing the financial statements	23,000	21,750
Total auditor's remuneration	23,000	21,750

20 Contingencies

In the opinion of the Executive Committee, the Association did not have any contingencies at 31 December 2017 (31 December 2016: None).

21 Events after the end of the Reporting Period

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

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

22 Association Details

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

Girl Guides Association of Victoria

ABN: 19 633 729 847

Executive Committee's Declaration

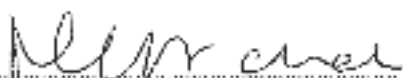
The Executive Committee has determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the Executive Committee, the financial report as set out on pages 2 to 24, is in accordance with the *Girl Guides Association Act, 1962* and the *Australian Charities and Not-for-profits Commission Act 2012*:

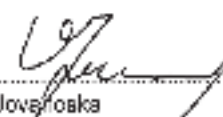
1. Shows a true and fair view of the financial position of Girl Guides Association of Victoria as at 31 December 2017 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Girl Guides Association of Victoria will be able to pay its debts as and when they fall due.

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

Governance Chair


Margaret Hansford

Honorary Treasurer


Vase Jovanoska

Dated this 26 the day of 4 2018



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIRL GUIDES ASSOCIATION OF VICTORIA

Opinion

We have audited the financial report of Girl Guides Association of Victoria ("the Association") which comprises the statement of financial position as at 31 December 2017, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Executive Committee's declaration.

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

- a) giving a true and fair view of the Association's financial position as at 31 December 2017 and of its financial performance and cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 1 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter – Basis of Accounting

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

Information Other than the Financial Report and Auditor's Report Thereon

The Executive Committee is responsible for the other information. The other information comprises the information included in the annual report for the year ended 31 December 2017, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

HLB Mann Judd (VIC Partnership)

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



Accountants | Business and Financial Advisers

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Executive Committee for the Financial Report

Management is responsible for the preparation of the special purpose financial report that gives a true and fair view in accordance with the relevant Australian Accounting Standards in accordance with the *Australian Charities and Not-for Profits Commission Regulations 2013* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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



draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

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

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

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

A handwritten signature in grey ink that reads 'HLB Mann Judd'.

HLB Mann Judd
Chartered Accountants

Melbourne
26 April 2018

A handwritten signature in grey ink, appearing to be 'Nick Walker'.

Nick Walker
Partner







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young women to grow
into confident, self-respecting,
responsible community members.

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