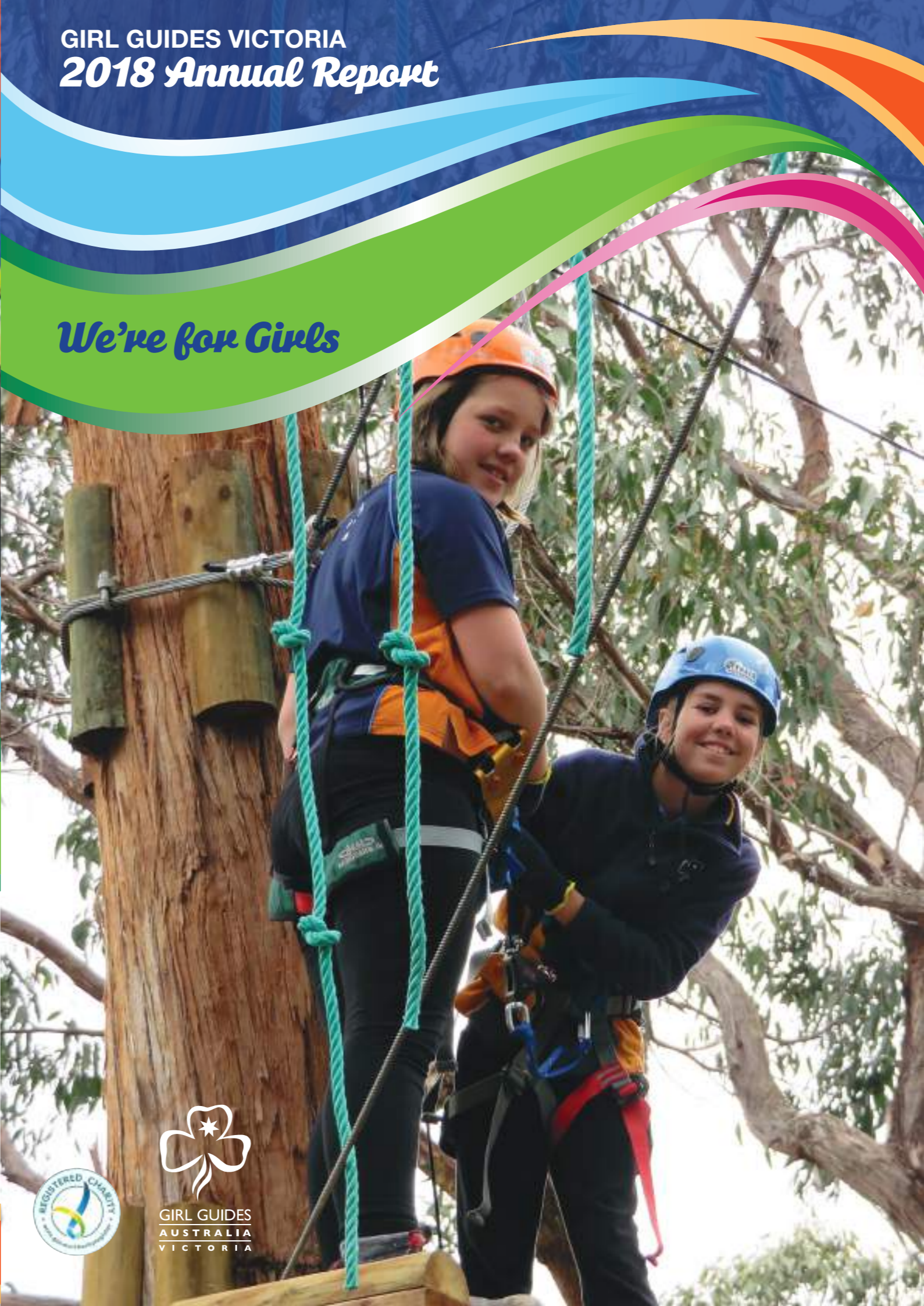


GIRL GUIDES VICTORIA  
*2018 Annual Report*

*We're for Girls*



GIRL GUIDES  
AUSTRALIA  
VICTORIA



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GIRL GUIDES  
AUSTRALIA  
VICTORIA



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

Bahrain · Egypt · Jordan · Kuwait · Lebanon · Libya · Mauritania · Oman · Palestine · Qatar · Sudan · Syria · Tunisia · United Arab Emirates · Yemen

### AFRICA REGION

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

### WESTERN HEMISPHERE REGION

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

### EUROPE REGION

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

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## Governance Chair's Report



As Governance Chair I am pleased to report the achievements of Girl Guides Victoria in 2018 in my portfolio.

*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.*

### Summary

“We're for girls”

“When curious clever girls are free to revel in all their possibilities, the world opens up”

The Lighthouse statement was launched at Girls Rock 2018, and clearly indicates our purpose and guides our interactions with girls. A user handbook for Leaders was also launched soon after as a result of the workshop held at the conference.

Thanks to all who made Girls Rock 2018 a great day, including to NAB for providing the venue at no cost.

Our volunteers – Leaders and non-leaders both – continue to inspire and lead our organisation. GGV continues to provide programs for approximately 4,000 youth members – and this is only possible because of our skilled and dedicated volunteers. It is a remarkable achievement, especially considering that all of the volunteers and the programs they deliver across the State are supported by just under 9 staff in our Docklands office.

The Executive sub committees, revised in 2017, worked well throughout the year. In particular the new Girls Experience and Adult Experience Committees enable Executive members to maintain a strategic focus on youth and adult members and consider their changing needs. One result of this is that the Girls Experience Committee is considering how better to include young women in our decision making groups and processes.

The Policy and Procedures Committee continues to revise existing policies when indicated, as well as develop new ones – this year Executive has approved the following new policies: Bullying Prevention, Gender Neutral Communication, Healthy (Eating) Choices, and Volunteer Checks.

At our annual strategic planning day in June a new set of strategic objectives for the period of 2019 – 2020 was identified.

These are to:

1. Increase and diversify youth membership,
2. Improve the image and visibility of Girl Guiding,
3. Influence issues that affect girls and young women,
4. Strengthen the quality of the Girl Guiding experience,
5. Build leadership capacity at every level, and
6. Effectively manage GGV resources.

The plan is comprehensive and ambitious, and we are confident that it gives us a rational and practical blueprint to build our future. The biggest strategic challenge remains attracting and retaining youth members and Leaders, particularly in the face of the large range of extracurricula choices available to girls. We are encouraged by our work with new and emerging communities, for whom Guiding is often a new concept and provides a valuable space for girls who may not have many other options.

One of the most exciting things to happen this year was being offered the ownership of the Lonsdale Ski Lodge at Mt Baw Baw. The lodge was originally built by a group of Rover Scouts approximately 50 years ago and has been managed and maintained by them ever since. As a like-minded organisation, GGV has been offered the ownership of the building and the majority free of charge. This is a great opportunity to be able to offer girls outdoor activities all year round. Arrangements expect to be finalised early in 2019.

A major piece of work this year was to identify GGV's risk appetite. Child safety and acting in accordance with our values and Code of Conduct are top priorities; there is no tolerance for non-compliance in these areas. In addition, the importance of safety generally and the prudent management of finances and resources were emphasised. In this context, an investment policy and plan were agreed to guide the management of our invested funds. The policy includes the decision to only invest in ethical companies, including those with minimal environmental impact.

We continue to work cooperatively with Girl Guides Australia and the other State Guiding organisations to achieve consistency in approaches and operational efficiencies with the overall aim of promoting Guiding in Australia. GGV's work in the area of child safety led the country, and was used in the development of GGA's approach to child safety.

This year GGA removed the responsibilities of chairing the board from the Chief Commissioner and created a new role of Board Chair, reflecting the changes that GGV made some years ago. It is worth noting that GGV's structure - with separate people taking the roles of State Commissioner, Governance Chair, and GGV nominee to the GGA board - continues to work well.

In conclusion, it has been a year of progress and consolidation.

**Margaret Hansford**

Governance Chair  
Girl Guides Victoria

## 2018 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



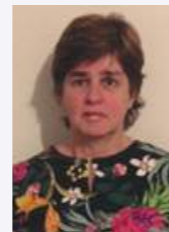
### MS HOLLY BRACKEN

**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 MICHELE STOKES

**Occupation:** General Management  
**Executive Member since:** 28 May 2018  
**Experience:** Strategy, growth, business development, Guiding experience



### MRS LYNNE EMBLIN, OAM

**Occupation:** Physiotherapist  
**Executive Member since:** 1 January 2014 (State Commissioner - interim)  
**Experience:** Unit Leader, Guiding experience at State level, 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 Aug 2017  
**Experience:** Policy, strategy, planning, community education programs



### MS LYNDA SANDERS

**Occupation:** Property and Commercial Lawyer  
**Executive Member since:** 21 Aug 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 Aug 2017  
**Experience:** Business administration, health and human services management, finance



### MS MONIQUE ADOFACI

**Occupation:** Director Policy, Program, and Evaluation  
**Executive Member since:** 21 Aug 2017  
**Experience:** Legal, risk, governance, financial management



### MS SAMANTHA BERNARDO

**Occupation:** Senior Management  
**Executive Member since:** 28 May 2018  
**Experience:** Contractual negotiations, business development, relationship development



## Executive Committee Attendance in 2018

| MEMBER            | TOTAL ELIGIBLE MEETINGS | APPROVED LEAVE OF ABSENCE | NUMBER ATTENDED |
|-------------------|-------------------------|---------------------------|-----------------|
| Ann Cook          | 10                      |                           | 8               |
| Elise Melican     | 10                      |                           | 9               |
| Holly Bracken     | 10                      |                           | 9               |
| Janelle Howell    | 10                      |                           | 5               |
| Lynda Sanders     | 10                      |                           | 6               |
| Lynne Emblin      | 10                      |                           | 9               |
| Margaret Hansford | 10                      |                           | 7               |
| Michele Stokes    | 5                       |                           | 4               |
| Monique Adofaci   | 5                       |                           | 3               |
| Nadine Gaskell    | 10                      |                           | 8               |
| Natalie James     | 1                       |                           | 1               |
| Pam Woodhams      | 10                      |                           | 9               |
| Samantha Bernardo | 8                       |                           | 3               |
| Tess Birch        | 10                      |                           | 8               |
| Vase Jovanoska    | 10                      |                           | 5               |

## State Commissioner's Report



I would like to begin this year's report by thanking each and every one of our volunteers. Without you and the time you give, none of the rest of my report could have happened. Thank you all for the time you give, for the commitment you show, and for your passion. The State Team sees this passion and commitment whenever you practice around Victoria.

We see the passion and commitment in the youth members coming through your Units, and in the way they strive to do their best. We see it when they seek out opportunities to be involved in community service projects, when they earn badges in their areas of interest, and when they come up with some truly incredible program ideas to keep them interested and involved.

Mandy, Sam, Star, and I visited so many Units during 2018. We played the State Team Game and gave out badges. We attended youth Award ceremonies for every level of achievement. We joined in and had fun at special events, and sometimes were simply there to be part of the weekly program. We participated in adult Award ceremonies, from the First Year of Service Awards to celebrations of 50 or 60 years in Guiding. It is always a pleasure to be part of Guiding Award presentations and to hear about each member's passion and commitment from their family, friends, and fellow Girl Guides.

Our State Department Managers are another spoke in the volunteer wheel. They work hard to keep us up to date with current events and program updates. This group of very busy volunteers are always hard at work with members of sub-committees for events such as Snoozefest, Snoozarella, and State Camps.

*The involvement of our girls and adults in their communities is something that makes me very proud to be a Guide...*

2018 was extra busy, with 211 Victorian Guides and Leaders attending the Sydney Jamboree. Our events included linking activities for older youth members to connect with Olaves and stay involved once they turn 18. We also had members go overseas to International Events. This includes an application process, interviews, and then the planning of the actual trip. I would also like to recognise all the adult training opportunities and workshops designed and delivered by volunteers and supported by the State Training Team.

The Sunflower Sleepover returned in 2018. This event saw many Units around the State sleeping at their Guide Hall and making contact with the State Team, as well as being able to Skype other Units around the State. This is a really fun event, and an opportunity for communication between our regional and city Units.

The involvement of our girls and adults in their communities is something that makes me very proud to be a Guide, and especially to be the State Commissioner of Girl Guides Victoria. The stories of our members' involvement in other organisations is truly inspiring. We hear of girls walking kilometres for Relay for Life, raising money for the homeless, working in soup kitchens, and planting hundreds of trees with Landcare groups. There are also more formal events, such as carrying flags and banners at

ANZAC Services and Parades; participating in an Australia Day Parade; or carrying flags at the Melbourne Cricket Ground as part of the AFL's Welcome Round.

One of the events we were able to attend during the year was the Governor's Breakfast Series – Women and Health. Our CEO Amanda Kelly accompanied five youth members, and the girls were thrilled to be able to participate and be able to mix with members of other women's organisations. I think that the Women's AFL players were pretty popular with our girls!

It is always such a thrill to be able to see our girls on stage in Gang Shows and Showtimes across the State. The cast members are so talented, and I think our participation in this area is growing. It always looks like so much fun, but I am sure that volunteers put in many months of hard work behind the scenes.

This brings me back to the beginning of my report – thanking you all: our Leaders, our Managers, our Management Committee, and the members of our Executive Committee. Thank you as well to Amanda for your leadership in the office, and to all the members of staff who continue to serve our volunteers in so many ways.

At the end of 2018 we farewelled Sam Lockhart as a member of our State Team, and welcomed Marise Liebelt as an Assistant State Commissioner for 2019. We wish Sam and her husband Mike all the best as they prepare for parenthood in the middle of 2019.

**Lynne Emblin, OAM**

State Commissioner  
Girl Guides Victoria

## Chief Executive Officer's Report



Following on from a year of change in 2017, 2018 was a year of consolidation and planning.

Girls Rock started the year off with the theme "We're For Girls". Girl Guides always has the girl at the centre of our work. Hearing fresh voices from today's girls telling us that we are still relevant, still needed, and still loved was a great way to start the year.

Having settled into our new premises in Docklands, we've been able to focus on continuing to update and improve our online systems.

- We introduced online Adult Memberships to support easier registration for new members.
- As part of our continuous quality improvement, we also introduced central registration for Potential Volunteers. 157 new volunteers registered during the year.
- Reporting Packages were updated, and authorised Managers/Leaders can now check the progress of the Potential Volunteer applications online.
- In 2017, "at a glance" reports for District and Region Managers were introduced. In 2018, Unit Managers received the same reports. All Managers can now access reports that show girls and adults whose memberships are overdue.
- Activity permission forms can now be emailed to parents/guardians with information about Unit/District events with permission and forms included. Over 5,900 emails were sent in 2018!

Our 2018 Strategic Plan looks at Community as one of the key focus areas. With the support of the Department of Health and Human Services, 2018 saw the first year of a four-year grant to enable us to make even more of an impact in our local communities. The project has seen us move into more culturally diverse communities, open new Guides in Schools programs, and get significantly more girls (and volunteers!) outdoors. As an example, Leader Expedition training was held in May. This was the first time in over 10 years that this training has been offered in Victoria, and 13 Leaders attended. A State Environment Day was held in Bendigo in July, where 59 youth and 16 adults enjoyed a day of activities teaching everyone about healthy waterways, native flora and fauna, fishing guidelines, making water purifiers, and planting native seeds.

Also funded by the Department of Health and Human Services, we offered a number of new training opportunities outside of the Learning and Development curriculum offered by our volunteer team. This included short courses on Girl-Led Guiding and Group Dynamics.

2018 saw the majority of our volunteers across the State participate in our Child Safe Training. The training was delivered by our skilled volunteers who had participated in Child Protection training in 2017. It is vital that every volunteer who comes into contact with girls at Girl Guides Victoria has completed the Child Safe Training. This ensures that our volunteers can recognise and respond to issues as they arise, and understand their own obligations under the law. I want to thank each and every volunteer who has participated in this significant piece of work.

I would like to thank the staff team for doing a fabulous job rising to the challenges presented to them in 2018. With a change of CEO and a staffing restructure, they have continued to deliver "business as usual", introduced new processes, managed changes in legislative requirements as well as external funding demands. I'd like to thank each and every member of staff for their hard work and resilience during this year of challenges.

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 and Development, Olave, International, and Outdoors volunteer Managers.

The Department Heads have continued to do great things in Guiding:

- Nellie Bennett retired as our Outdoors Manager in February, and I want to thank her for the great work she did in her role. While the Outdoors Manager role was vacant for the majority of the year, we continued the work that commenced in 2017 with the "Pop Up" State Camp approach for Jamborella which proved a welcome format for Leaders in Charge. Across the State, 1,196 youth attended 75 outdoor camps, while 1,589 youth attended 73 indoor camps!
- Our new State Program Managers, Stacey Bunn and Sarah Charles hit the ground running in 2018. 33 State Events were held in 2018, with 1182 youth members participating. Stacey and Sarah reviewed event formats as well as content, and invited youth members to participate in State Event Committees. The latter has been a great success, and will be used as a model for future committee formations.
- We welcomed Margaret Brooks into the role of Learning and Development Manager in January of this year. Margaret brings considerable experience to the role with her background as both a teacher and a Guide. Throughout the year, Margaret worked with the National Team to pilot and further develop updated Unit Leadership Training, which will be rolled out across the country in 2019. 505 adults attended 18 different Learning and Development sessions in 2018.
- The Olave Program was ably managed in 2018 by a committee of dedicated volunteers. The committee comprised Elizabeth Butler, Katie Possingham, Lilian M. Fry-McBean, and Samantha Jennings Macleod. The committee organised 7 Olave events with 69 attendees throughout the year.
- Sylvia Tyers (International Department Manager) continued her wonderful work supporting members to attend events overseas. 10 youth members and 11 adult members attended overseas events in the following countries: New Zealand, Malaysia, Netherlands, Mexico, Uganda, The Philippines, India, and Switzerland.

Finally, I want to add my personal thanks to all the volunteers who have made my year as CEO of Girl Guides Victoria (hopefully!) a success.

**Amanda Kelly**

Chief Executive Officer  
Girl Guides Victoria



During 2018 GGV has made further improvements in organisational management and improved risk management. The Finance and Risk Committee has continued to look at how we can improve our financial position and reduce potential risk to the organisation.

The Financial Statements for the year ended 31 December 2018 show a total comprehensive loss of (\$69,548). This includes an unrealised loss from non-operating activities of (\$376,562) which relates to our investment portfolio. Our operating profit from ordinary activities is therefore \$307,014.

Total revenue from ordinary activities was \$2,560,180 compared with \$2,093,780 for the previous year. This represents an increase in total revenue of 12%. This is mainly due to an increase in donation and grant revenue. Donations and grants of \$699,067 represent 27% of total revenue and have increased by 86% from last year (2017: \$374,974). Membership income reduced by 3%. Membership subscriptions of \$846,179 represent 33% of total revenue (2017: \$871,633). Dividends and interest of \$327,776 represent 13% of total revenue (2017: \$286,108).

Total expenses are \$2,629,728 compared with \$1,991,741 in the previous year. This represents an increase of 32%. However, the total expenses include the unrealised loss from investments of (\$376,562). Without this irregular item the increase in operation expenses is 13%. Administration expenses represent 46% of total expenses, an increase of 20% from last year. Property expenses of \$84,954 represent 3% of total expenditure (2017: \$163,339) and have decreased 6% compared with last year.

*This year during high volatility in the share market we focused on ensuring that our investments are managed in the most appropriate way for the continuation of Guiding in Victoria.*

Total current assets are \$7,712,396 - up by 3% from last year (2017: \$7,509,235). An amount of \$6,433,622 (2017: \$6,137,404) or 83% of total current assets represents financial assets. Total non-current assets are \$9,984,089 (2017: \$10,057,473). Property, plant, and equipment represent 100% of the non-current asset balance. There is \$592,947 in total liabilities, which is higher than last year (2017: \$396,319) due to grant funds being paid in advance. An amount of \$65,086 (2017: \$89,079) represents provisions for employee leave balances and an amount of \$89,567 (2017: \$123,723) represents trade creditors. Overall the net asset position of \$17,098,142 remains strong and is in similar position as in 2017 of \$17,170,389.

This year during high volatility in the share market we focused on ensuring that our investments are managed in the most appropriate way for the continuation of Guiding in Victoria. I would like to thank the members of the Finance Committee for their continued commitment and support during the year. Also, I would like to thank all GGV staff lead by our CEO Amanda Kelly for their support. We will be continuing to assess and implement the decisions necessary to keep Girl Guides Victoria in a strong financial position.

### Vase Jovanoska

Honorary Treasurer  
Girl Guides Victoria



## 2018 Highlights

The Girl Guides Victoria Strategic Plan covers the period 2011 – 2018.

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 2011–2018

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



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 2018

The Victorian Government, Department of Health and Human Services continued its support of Girl Guides Victoria's Community Development initiatives by renewing funding for a further 4 year period from 2018 - 2021. This support provides an opportunity to continue the development of Guiding in low social economic areas, to develop additional Guides in Schools programs, and connect with diverse and disadvantaged communities including rural and regional Victoria. The project areas also include creating more opportunities for participation in outdoor activities and events across the state, providing volunteer enhancement workshops, supporting the development of young leaders, and further development of communication methods and marketing materials.

The Department of Premier and Cabinet sponsored a second year of the Afghan Guiding initiative in the South Eastern suburbs of Melbourne. This was the continuation of a 2-year project working in partnership with the Southern Migrant and Refugee Centre in Dandenong.

Girl Guides Victoria was awarded funding in 2018 by the Federal Government to engage with the Indian and South Sudanese Communities. This project commenced in July 2018 and will continue for 2 years with a focus on the Indian community in the Western Suburbs and the South Sudanese communities from the South East. The project mirrors the work done previously with the Afghan community, creating pathways to leadership for women with the aim develop new Leaders and subsequently gain new youth members from the community.

### STATE GOVERNMENT FUNDING



In 2018, the extension of State Government funding provided a valuable opportunity for our Community Development project work to expand into new areas. The new focus areas brought with them an increase in the level of engagement by both youth and adult members across the State.

Girl Guides Victoria continued to engage with diverse and disadvantaged communities, providing flexible and innovative ways to connect with new and existing members.

The Minister for Youth Affairs, Jenny Mikakos announced the new funding in March at a celebration with Guides from the Broadmeadows Valley Primary School program.

The Guides in Schools programs expanded in 2018 with Wooranna Park Primary School offering a lunchtime session in Term 3 and 4. This program, supported by a team of five staff members, was a new model of staff volunteering that created a flexible team who shared the commitment of the program over the term. The training was delivered within the school over a period of five afternoon sessions enabling staff members to complete the first steps of Leadership Qualification during normal school hours. In Term 4, 15 girls and 5 Leaders made their Promise with a celebration attended by the newly elected Mayor of Greater Dandenong, Cr Roz Blades.

Lunchtime Guide programs also continued at Broadmeadows Valley Primary School, Yarraman Oaks Primary School, and Dandenong West Primary School throughout the year. These programs provided a unique opportunity for girls from these communities to access a quality Guiding experience. More than 60 Guides participated throughout the year across the four Units.

In an exciting new milestone for the programs, three girls from Yarraman Oaks Primary School completed their Junior BP Award, and two girls completed their Bronze Endeavour award. These are the first peak achievements awarded to girls from the Guides in Schools programs.

Girl Guides Victoria are currently in discussion with several new schools that are keen to begin Guides in Schools programs in 2019.

### GUIDING IN THE AFGHAN COMMUNITY

Work with the Afghan community continued to grow, with the addition of two new groups. A new Unit began at Lynbrook Community Centre and another at Wellsprings for Women in Dandenong.

Both girls and Leaders attended their local ANZAC services for the first time. They participated in designing a piece of art for the local hospital, and put together care packages for homeless women. The older girls from the Wellsprings group contributed to a display to raise awareness of local services that support families experiencing violence in the home. Community service has been a large focus area for the girls, and has been one of their highlights of the year.

More than 50 girls and 25 adults have been part of the program over the past 2 years, and interest continues to grow as more of the community becomes aware of the benefits that Guiding provides both women and girls.

### REACHING OUT TO NEW COMMUNITIES (FEDERAL GOVERNMENT)

Work began late in 2018 to engage with the South Sudanese Community. A community forum, conducted as part of the consultation process with women, provided valuable insight about the needs of the community and generated interest about the project to inform the next steps. Work will continue in 2019.

This new initiative provided an opportunity to learn more about the Indian community in the Western Suburbs. The research will contribute to planning for the project in 2019 as we seek to connect and engage with both the women and girls from the community. The funding allowed the employment of two part-time Community Engagement Officers to liaise specifically with local community groups, organisations, and women from the Wyndham area.



### PROJECT ACTIVITIES AND EVENTS

In May, to celebrate International Day of Living Together in Peace, Girl Guides from across the Greater Dandenong area came together in the heart of Dandenong, taking over Harmony Square to promote Guiding to the community. More than 100 local girls met with Guides from local groups including Nobel Park, the Guides in Schools and Afghan programs engaging in a wide range of activities. Girls and their families enjoyed exploring a rock climbing wall, a jumping castle, creative activities, and Vicky the Truck - a virtual reality space that is part of the Victorian. And Proud of it. campaign. The event was supported by the Department of Premier and Cabinet and the Greater Dandenong Council, and attended by the Mayor of Dandenong, Cr Youhorn Chea.

In October, the Guides in Schools and community programs came together at Britannia Park. The theme of the camp was "Girl Power". The camp explored STEM, outdoors activities, and global Guiding; and included an interactive experience with Australian animals. 37 girls from across the school and community programs attended the weekend. They developed friendships and, despite the heavy rain, enjoyed the beautiful bush setting. The experience was enjoyed by Leaders and girls alike.

Girl Guides from Noble Park and Kaniva had the opportunity to be part of a short film that highlighted the diversity and similarities of the Guiding experience across two very different settings. The film crew travelled to Kaniva to capture footage of Guides in their everyday life, engaging in community service, and telling their stories of life in a rural setting. The visit to Nobel Park captured the girls making possum houses as part of a local wildlife rescue project. They shared their thought on how Guiding contributed to their personal growth, as well as helping the local community. The film was screened as part of the Victorian. And proud of it. interactive museum exhibition at the Melbourne Immigration Museum, launched by the Minister for Multicultural Affairs, Robin Scott.

The funding brought a wide variety of exciting outdoor and adventurous activities to girls across Victoria. There were orienteering days held in six regions, attended by 189 youth and 56 adults.

In October, 12 handheld GPS devices were purchased for use at orienteering days and two geocaching courses were set and run in Sale and the You Yangs.

Alternative methods of cookery workshops continued to provide new and innovative camp cooking for Leaders and youth members. Held at Arura and Kooronga campsites, 44 youth and 21 adults attended these days and a new resource was developed to assist participants and the wider community with these new activities.

In May of 2018, for the first time in over 10 years, Expedition Training was made available to Leaders. The training was a success, with 13 Leaders in attendance.

Girl Guides Victoria collaborated with Fisheries Victoria, Catchment Management Authority, Parks Victoria, and the local Rotary club to host a State Environment Day in Bendigo in July. 59 youth and 16 adults enjoyed a day of activities learning about healthy waterways. Activities included learning about native flora and fauna, fishing guidelines, making water purifiers, and planting native seeds. Fisheries Victoria organised the release of over 800 fish in to the lake at lunchtime. The girls helped release the fish into the water.

### OUTDOORS

Throughout 2018, 73 Indoor camps were held across Victoria, attended by 1589 youth members. Outdoor camping numbers increased with 75 outdoor camps with 1,196 girls involved.

A small group of 6 youth members attended a bush camping experience, while 4 expedition camps were held with 14 youth members attending.

Among these camps were 25 assessment camps, growing the number of qualified outdoor Leaders across the State. This will enable more outdoor experiences for girls.

The top 5 adventurous activities in 2018 were: low & high rope activities (21), canoeing days (17), indoor rock climbing events (17), archery sessions (11), and swimming activities (9). The National Jamboree was held in September in 2018 in Sydney with 211 attending from Victoria.

In June, a 14+ weekend camp was held in Bendigo with girls from 5 Regions participating. The girls learnt about lightweight hiking by dehydrating foods, packing hiking packs, cooking on lightweight stoves, and using a compass. Offsite activities included horse riding and roller-skating.

### TREFOIL GUILD

Once again, Trefoil members had a productive and adventurous year. The State Good Turn provided assistance to many of the new Community Development initiatives, helping with additional funding for memberships, uniforms, and camp fees for disadvantaged girls.

Some members made drawstring Guide bags for the girls, filled with useful stationary items for home badge work. The girls were delighted to receive these Guide packs.

Across the State, Guilds worked to tirelessly to help the community, giving time and raising funds for a vast number of charities and local community projects. Many of the Guilds members assisted local Guide groups, attending events and service activities with the girls.

In May, 49 Victorian Trefoil Guild Members went to the National Trefoil Guild Gathering to have a "Devil of a Time in Tassie". August brought members together from across the State, gathering in Shepparton for their AGM.

With more than 450 members in over 50 Guilds, the Trefoil Guild continues to provide a place for Guiding women to make a difference to their community.

### INTERNATIONAL 2018

International Guiding provides a rich experience for members to participate at a global level. With a large range of opportunities available, it was wonderful to see 10 youths and 11 adults take part in 2018.

The year began with an Australian contingent of 12 traveling to the National Ranger event in New Zealand.

Other International experiences included Malaysia, Netherlands, Mexico, Uganda, the Philippines, India, and Switzerland, including 3 Victorians volunteering at World Centres.

In April, Katie Possingham travelled to the Philippines to attend the Asia Pacific Region Conference for Leaders of Girls. The event explored the new WAGGGS Leadership Model.

Two Victorians went to Our Cabaña in Mexico for the Sea Adventure, experiencing close up encounters with sea turtles.

In December Susan Campbell, Mel Reoch, and Annabel Dance travelled to Kusafiri in Uganda. There were 2 programs delivered simultaneously, a cultural experience and a leadership program, with over 140 participants across the 2 programs. The leadership program provided learning opportunities for the WAGGGS 2019 Juliette Low Facilitator teams.



## 2018 Highlights

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.

## 2018 Highlights

02 Girls

### Events

Youth members of Girl Guides Victoria have many opportunities to enjoy a variety of activities with other Guides from around the State. They attend weekly Unit meetings during school term time, and are able to attend extra events throughout the year including camps and adventurous activities such as abseiling, swimming, and even flying. These events run at a Local, District, Region, State, National, and International level.

In 2018, teams of youth and adult volunteers planned and implemented 33 State Events for youth members to attend. These included: two State Sleepovers (Snoozefest at Kryal Castle, and Snoozarella at Melbourne Sports and Aquatic Centre); a Jamborella State Camp across three campsites; orienteering days; Lady Stradbroke Cup competition camp; and a State Environment Day. One of our campsites, Britannia Park, celebrated its 80th Birthday with an event attended by over 100 Guides, Leaders, families, and supporters.

2018 saw 211 youth and adults from Victoria travel to Sydney in New South Wales for the Sydney Jamboree, an International Camp attended by Guides from across Australia and around the world. For one week in October, Guides and Leaders camped, hiked, and made new friends and memories.

### Guides in the Community

Girl Guides promise to do their best to “serve my community and Australia”, and there are opportunities for them to do just that on both a local and State level. In 2018, youth and adults volunteered as flag bearers at Australia Day Parades, ANZAC Day Marches, and for the AFL in their Welcome Round. Across Victoria in March, Girl Guide groups took to the streets to participate in Clean Up Australia Day.

### 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 GGV were donated to Foodbank Victoria. This fantastic organisation provides food relief to 100,000 Victorians every month – and a quarter of the people they help are children.

### 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 and the Queen’s Guide Presentation was held in October with the ceremony at Government House followed by a second ceremony and lunch. Girls in Victoria received the following Awards:

|                            |     |
|----------------------------|-----|
| Junior Baden-Powell Awards | 102 |
| Baden-Powell Awards        | 42  |
| Queen’s Guide Awards       | 11  |

## 2018 Highlights

### 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.

#### Leaders & Volunteers

##### EXECUTIVE:

Ann Cook was re-elected in May and will continue for another three years. Lynda Sanders was elected and moved from a casual vacancy to an appointed role and will continue for three years. Michele Stokes and Samantha Bernardo were welcomed as new members and GGV is indebted to them for their willingness to give of their expertise. Monique Adofaci retired from her casual position on the Executive.

##### DEPARTMENT HEADS:

We welcomed Sarah Charles and Stacey Bunn as our new joint Program Managers, and Margaret Brooks as our Learning and Development Manager. We said goodbye to Nellie Bennett as our Outdoors Manager, and continued to work with Sylvia Tyers as our International Manager and with our Olave Committee. The Department Heads worked tirelessly throughout the year with much being accomplished in the areas of International, Program, Learning & Development, Outdoors, and Olave.

##### REGION MANAGERS:

GGV greatly appreciated the service given by Jan Vonarx in Hume. Jan continued as Region Manager after the conclusion of her initial term. Sue Viney extended her term as Manager in the Gippsland Region and we thank her for her service which is also greatly appreciated. We welcomed Louisa Watts as the inaugural Region Manager of Central Highlands Region, and Marion Smith and Marianne Gilbert as joint Region Managers for the Wimmera Region. Narelle Tomlinson took a short break and was reappointed as Region Manager for the Mallee Region, and Yvonne Stewart continued in her role as the River Region Manager. Lorraine Otway continued on as Region Manager for the Barwon South Western Region. Nisha Leena Sinha Roy continued in her role as Eastern Region Manager, and North West Region said goodbye to Emily Bakyew. Claire Bickell and Bridget Allison took up the reigns in the North West mid-year. Jan Withers was continued as Region Manager in Southern Region.

#### Staff

The staff continued to give invaluable service to GGV, with some changes taking place. We welcomed Indira Narain (and said goodbye to Wen-Juenn Lee) as our Business Support Officer, working alongside Clare McDade. We said goodbye to Marita Meehan and welcomed Fairoz Hossain into the role of Finance Officer. Joanna Rosochodski was appointed as our Communications Officer, Karen Chatto as our Volunteer Development Officer, and Chloe Berkovic as our Volunteer Support Officer. Katie Possingham continued in her role as the Events Coordinator, and Cat Anderson as Camping and Adventure Officer. Melissa Reoch continued on as our Community Development Officer, and Kerrie Morton as our Database Administration (and Membership) Officer. We said goodbye to Razia Ali as the project officer for the Afghan Project and goodbye to Rosemary Mason as our Property Officer. We also said goodbye to Jane Pennington, our Management Services Officer.

#### 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 and the Asia-Pacific Awards to adults.

## 2018 Highlights

### 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 or not they are members of Girl Guides Victoria.

#### Highlights for 2018

2018 marks the final 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

We continued to review our expenses across the organisation, and made savings across a number of expense categories.

Savings included: significant reductions in utility costs due to the move to Docklands, as well as improved infrastructure at Britannia Park (approximately \$12,000 in total); a reduction in the cost of financial services due to streamlined processes (\$22,000); and decreased telephony costs due to the introduction of a VOIP phone system (\$13,000).

These expense savings are expected to be ongoing.

##### GRANTS

Leaders, volunteers, and hall committees have been very active over the year, applying for grant funding for local activities. Over \$255,000 was raised at a local level to assist with projects such as: improving security at local halls; purchasing sun-smart products such as shade cloths and sunscreen; hall renovations including kitchens, bathrooms, and installation of air-conditioning; and travel cost assistance and equipment.

A significant portion of the funds raised by volunteers were to upgrade the Burnet Park Campsite. Stage one of the upgrade has been completed, and the campsite is open to visitors thanks to the hard work of the campsite committee.

At JPC, the second year of the two-year Afghan Community Guiding grant from the Department of Premier and Cabinet was successfully delivered. In addition to this, the first year of the new Stronger Communities Grant from the Department of Health and Human Services was undertaken. Also commenced in 2018 was the first six months of the Department of Social Services Inclusive Communities grant. In combination, these grants represent \$336,000 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, and some significant refurbishment in 2017, 2018 saw the replacement of stoves in three of the houses at Britannia Park. The purchase of the stoves, as well as the installation, was funded by the generous donations of our Trefoil Guilds across Victoria.

Of course, our volunteer team at the site have been doing some amazing work to ensure the site is welcoming for all visitors.

## 2018 Highlights

### 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 2018

##### FOR GIRLS:

##### GUIDING FORMATS

In 2018, the Management Team continued to explore a number of different formats for Guiding. We continued to build on the work that commenced in 2017.

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.

##### FOR VOLUNTEERS:

##### GIRLS ROCK A NEW FOCUS FOR 2018

This year saw the annual Girl Guides Victoria conference held at a new venue. The National Australia Bank Building in Docklands proved to be a flexible space to accommodate the 233 attendees as well as a large interactive group workshop on the day. The theme of Girls Rock was “We’re for Girls” and focused on the importance of ensuring that girls are in the lead at every opportunity throughout our programs and events. Launching the new Lighthouse statement provided for good discussions around Girl-Led Guiding.

*When curious and clever girls revel in the possibilities, the whole world opens up.*

##### VOLUNTEER ENRICHMENT

Throughout the year, many capacity building opportunities were provided for volunteers. The Girl-Led workshop continued to travel around the State in 2018. Workshops were delivered at 4 locations: Lingbogol Campsite, Mittagong Campsite, Koolamurt Park Scout Camp Bendigo, and Heathmont Guide Hall in Eastern Region. During the workshop, participants explored the dynamics of the learning environment. They looked at the roles of the Leader and the girl, and learnt strategies to facilitate an experience that is more engaging and Girl-Led. In all, 88 adult members attended these 4 workshops.

A new comprehensive resource based on the Girl-Led workshop content was launched to the Guiding community in October. “Inspiring the Girl-Led Experience” compliments the workshop learning, and provides interactive activities and tools for Leaders to use within their Units or when planning events.

## 2018 Highlights

### 05 Evolving Organisation

##### CHILD SAFE TRAINING

The Victorian Government has introduced legislation which includes “7 Standards for a Child Safe Organisation” to create a framework for building open, aware, safe, and accountable organisations. All community organisations now need to be working towards these standards.

In 2018, more than 800 members of Girl Guides Victoria participated in Child Safe workshops across the State. Specially trained members of the Guiding community delivered the workshops in each of the Regions. Training all volunteers who have contact with youth members is just one part of Girl Guides Victoria’s commitment to child safe practice. Additional volunteer checks and processes have also been put in place to create a more thorough screening process and streamlined onboarding process.

Girl Guides Victoria is committed to the emotional, physical, cultural, and spiritual wellbeing of children. GGV recognises its moral and legal responsibility to ensure the safety of children involved with the organisation.

##### PROCESS IMPROVEMENT:

##### AT GUIDE OFFICE

Online Adult Membership applications were introduced to support easier registration for new members.

We introduced central registration for potential volunteers, and 157 new volunteers registered during the year.

Reporting Packages were updated, and authorised Managers/Leaders can now check the progress of the Potential Volunteer applications online.

In 2017 “at a glance” reports for District and Region Managers were introduced and in 2018, Unit Managers received the same reports. All Managers can now access reports that show girls and adults whose memberships are overdue.

Activity permission forms can now be emailed to parents/guardians with information about Unit/District events with permission and forms included.



# State Personnel 2018

## DEPARTMENT MANAGERS

### International

Sylvia Tyers

### Learning & Development

Margaret Brooks

### Outdoors

Nellie Bennett (until February)

### Program

Sarah Charles  
Stacey Bunn

## REGION MANAGERS

### Barwon South Western

Lorraine Otway

### Central Highlands

Louisa Watts

### Eastern

Nisha Leena Sinha Roy

### Gippsland

Sue Viney

### Hume

Jan Vonarx

### Mallee

Narelle Tomlinson

### North West

Emily Bakyew (until June)  
Claire Bickell (acting from July onward)  
Bridget Allison (acting from July onward)

### River

Yvonne Stewart

### Southern

Jan Withers

### Wimmera

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

## STAFF

### Chief Executive Officer

Jennifer Fleming (until January)  
Amanda Kelly (from February)

### Finance Officer

Marita Meehan (until July)  
Fairoz Hossain (from August)

### Business Support Officers

Clare McDade  
Wen-Juenn Lee (until October)  
Indira Narain (from November)

### Volunteer Support Officer

Chloe Berkovic (from August)

### Volunteer Development Officer

Jane Carter (until June)  
Karen Chatto (from July)

### Camping and Adventure Officer

Catherine Anderson

### Events Coordinator

Katie Possingham

### Database Administrative Officer

Kerrie Morton

### Community Development Officer

Melissa Reoch

### Management Services Officer

Jane Pennington (until July)

### Property Officer

Rosemary Mason (until August)

### Britannia Park Steward

Barb Grove

# Awards

## 2018 Good Service Awards



### ASIA PACIFIC REGION AWARD

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

Alma Brand  
Debra Bland  
Heather Hyatt  
Holly Bracken  
Jill Johnstone OAM

Kristen Thornton  
Margaret Cook  
Michelle Sipple  
Pamela Schafer  
Pamela Woodhams



### BORONIA AWARD

For good service to Guiding in a Local area.

Amanda Clark  
Amelia Annat  
Carolyn Baker  
Cheryl Marriner  
Emma Grigg

Janice Brown  
Kristen Thornton  
Monique Olszewski  
Narelle Tomlinson  
Rosemary Walker  
Vivien Hunt



### BANKSIA AWARD

For good service to Guiding at the Local, Region, State, or National levels in their primary role and in providing support to others in the broader Guiding community.

Anne Lawlor  
Cassandra Cunningham

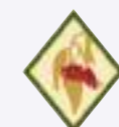
**BAR TO THE BANKSIA**  
Zelma Mildenhall



### EMU AWARD

For excellent service to Guiding in various appointments or areas at State, National, or World level by positively supporting other members, acting as a significant role model, and developing the capacity of the Organisation.

Sylvia Tyers



### FLOWERING GUM AWARD

For good service and a significant commitment to Guiding at a Local, Region, State, National or World level by providing coaching or mentoring and by sharing their skills and expertise which has a positive impact on many Guiding members.

Barbara Handson  
Christine Oliver  
Shirley Bridges



### GREY KANGAROO AWARD

For sustained good service to Guiding at State, National, or World levels by providing strategic leadership and support for others in their appointed area of responsibility.

Joan Noke  
Lynne Emblin OAM



### RED KANGAROO AWARD

For significant good service at a National level by providing tangible levels of support across all States and Territories, or to Girl Guides Australia, at the strategic level.

Annette Swaffield OAM  
Robinette Emonson



### WATTLE AWARD

For good service at a Local, Region, State, National, or World level by providing support for others beyond their primary role, and by identifying and fulfilling needs which have a positive impact on others.

Cheryl Bertrand  
Pauline Butler

## 2018 Queen's Guide Awards

|                  |                                      |
|------------------|--------------------------------------|
| Emily Clapperton | Mt. Waverley Kanyaka-Yakkana Unit    |
| Evelyn O'Meara   | Ashburton Supernovas Guide Unit      |
| Jacqui Lokum     | 1st Hampton Guide Unit               |
| Jessica Lewis    | Wangaratta Monak Guide Unit          |
| Kate Rider       | North Metro Monkey Ranger Guide Unit |
| Lily Stephens    | 2nd Canterbury Minerva Guide Unit    |
| Megan Riley      | Sunbury Bluebell Ranger Guide Unit   |
| Nicole Peters    | Tallangatta Guide Unit               |
| Robbyn Macleod   | Darebin Bunyip Ranger Guide Unit     |
| Rowenna Lewis    | 1st Maffra Guide Unit                |
| Udeni Undugodage | 3rd Box Hill Extreme Guide Unit      |

## 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 and the Queen's Guide Presentation was held in October with the ceremony at Government House followed by a second ceremony and lunch. The girls received the following Awards:

|                            |     |
|----------------------------|-----|
| Junior Baden-Powell Awards | 102 |
| Baden-Powell Awards        | 42  |
| Queen's Guide Awards       | 11  |

## Financial Statements



### AUDITOR'S INDEPENDENCE DECLARATION

We declare that, to the best of our knowledge and belief, there have been no contraventions of any applicable code of professional conduct in relation to the review of the financial report of Girl Guides Association of Victoria for the year ended 31 December 2018.

HLB Mann Judd  
Chartered Accountants

Melbourne  
2 May 2019

Nick Walker  
Partner

### Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 31 December 2018

|  | Note | 2018<br>\$         | 2017<br>\$         |
|--|------|--------------------|--------------------|
| <b>Revenue from ordinary activities</b>  |      |                    |                    |
| <b>Sales revenue</b>   |      |                    |                    |
| Shop sales   |      | 204,974            | 215,914            |
| Biscuit sales  |      | 92,873             | 107,413            |
|  |      | <b>297,847</b>     | <b>323,327</b>     |
| Cost of sales  |      | (195,605)          | (220,353)          |
| <b>Gross profit</b>  |      | <b>102,242</b>     | <b>102,974</b>     |
| <b>Other operating revenue</b>   |      |                    |                    |
| Membership subscriptions   |      | 846,179            | 871,633            |
| Property income  |      | 89,300             | 56,596             |
| Program, event, activity and training fee  |      | 213,726            | 212,407            |
| Dividends and interest   |      | 327,776            | 286,108            |
| Donations and grants   |      | 699,067            | 374,974            |
| Profit on sale of property   |      | -                  | 13,193             |
| Other  |      | 281,890            | 175,895            |
|  |      | <b>2,457,938</b>   | <b>1,990,806</b>   |
| <b>Total other operating revenue</b>   |      | <b>2,457,938</b>   | <b>1,990,806</b>   |
| <b>Total revenue from ordinary activities</b>                                      |      | <b>2,560,180</b>   | <b>2,093,780</b>   |
| <b>Expenses from ordinary activities</b>   |      |                    |                    |
| Administration expenses  |      | (1,207,334)        | (1,004,330)        |
| Property expenses  |      | (84,954)           | (163,339)          |
| Employment expenses  |      | (862,772)          | (824,515)          |
| Depreciation and amortisation  | 4    | (98,050)           | (106,569)          |
| Realised/unrealised gain/(loss) on investment portfolio                            |      | (376,562)          | 173,304            |
| Loss on sale of asset  |      | (56)               | (66,292)           |
|  |      | <b>(2,629,728)</b> | <b>(1,991,741)</b> |
| <b>Total expenses from ordinary activities</b>                                     |      | <b>(2,629,728)</b> | <b>(1,991,741)</b> |
| <b>Net surplus for the year</b>  |      | <b>(69,548)</b>    | <b>102,039</b>     |
| <b>Other comprehensive income</b>  |      |                    |                    |
| 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 |      | -                  | -                  |
| <b>Total comprehensive income for the year</b>                                     |      | <b>(69,548)</b>    | <b>102,039</b>     |

The accompanying notes form part of these financial statements.



## Statement of Financial Position

### As At 31 December 2018

|                                      | Note | 2018<br>\$        | 2017<br>\$        |
|--------------------------------------|------|-------------------|-------------------|
| <b>ASSETS</b>                        |      |                   |                   |
| <b>CURRENT ASSETS</b>                |      |                   |                   |
| Cash and cash equivalents            | 5    | 882,589           | 1,079,239         |
| Trade and other receivables          | 6    | 144,110           | 39,420            |
| Inventories                          | 7    | 137,711           | 147,702           |
| Other financial assets               | 8    | 6,433,622         | 6,137,404         |
| Other assets                         | 9    | 114,364           | 105,470           |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>7,712,396</b>  | <b>7,509,235</b>  |
| <b>NON-CURRENT ASSETS</b>            |      |                   |                   |
| Property, plant and equipment        | 10   | 9,984,089         | 10,057,473        |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>9,984,089</b>  | <b>10,057,473</b> |
| <b>TOTAL ASSETS</b>                  |      | <b>17,696,485</b> | <b>17,566,708</b> |
| <b>LIABILITIES</b>                   |      |                   |                   |
| <b>CURRENT LIABILITIES</b>           |      |                   |                   |
| Trade and other payables             | 12   | 89,567            | 123,723           |
| Employee benefits                    | 13   | 65,086            | 89,079            |
| Other liabilities                    | 14   | 438,294           | 183,517           |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>592,947</b>    | <b>396,319</b>    |
| <b>NON-CURRENT LIABILITIES</b>       |      |                   |                   |
| Employee benefits                    | 13   | 5,396             | -                 |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>5,396</b>      | <b>-</b>          |
| <b>TOTAL LIABILITIES</b>             |      | <b>598,343</b>    | <b>396,319</b>    |
| <b>NET ASSETS</b>                    |      | <b>17,098,142</b> | <b>17,170,389</b> |
| <b>ACCUMULATED FUNDS</b>             |      |                   |                   |
| Reserves                             | 15   | 4,766,094         | 4,795,806         |
| Retained profits                     | 16   | 12,332,048        | 12,374,583        |
| <b>TOTAL ACCUMULATED FUNDS</b>       |      | <b>17,098,142</b> | <b>17,170,389</b> |

The accompanying notes form part of these financial statements.

## Statement of Changes in Equity

### For the Year Ended 31 December 2018

|  | Note   | 2018<br>Retained Earnings<br>\$ | 2018<br>Asset Revaluation Surplus<br>\$ | 2018<br>General Reserves<br>\$ | 2018<br>Total<br>\$ |
|--|--------|---------------------------------|---|--------------------------------|---------------------|
| <b>Balance at 1 January 2018</b>                 | 15, 16 | <b>12,374,583</b>               | <b>1,575,988</b>                        | <b>3,219,818</b>               | <b>17,170,389</b>   |
| Net surplus for the year                         | 16     | (69,548)                        | -                                       | -                              | (69,548)            |
| <b>Movements to/(from) equity:</b>               |        |                                 |   |                                |                     |
| Utilisation of funds for donations/disbursements | 15     | -                               | -                                       | (2,699)                        | (2,699)             |
| Net transfers (to)/from retained earnings        | 15, 16 | 27,013                          | -                                       | (27,013)                       | -                   |
| <b>Balance at 31 December 2018</b>               |        | <b>12,332,048</b>               | <b>1,575,988</b>                        | <b>3,190,106</b>               | <b>17,098,142</b>   |

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

The accompanying notes form part of these financial statements.

**Statement of Cash Flows**

For the Year Ended 31 December 2018

|  | 2018             | 2017             |
|--|------------------|------------------|
| Note   | \$               | \$               |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                             |                  |                  |
| Receipts from members and fundraising activities                         | 2,625,091        | 2,279,761        |
| Payments to suppliers, employees and fund raising activities             | (2,390,559)      | (2,254,400)      |
| Dividends and interest received  | 269,019          | 239,249          |
| <b>Net cash provided by/(used in) operating activities</b>               | <b>503,551</b>   | <b>264,610</b>   |
|  |                  |                  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>                             |                  |                  |
| Proceeds from sale of property, plant and equipment                      | -                | 44,000           |
| Net proceeds/(payments) from investment portfolio                        | (672,782)        | (153,336)        |
| Proceeds from release of bond  | -                | 60,500           |
| Purchase of property, plant and equipment                                | (24,721)         | (264,685)        |
| Net proceeds from/(payments into) reserves - donations and disbursements | (2,699)          | (4,644)          |
| <b>Net cash from/(used in) investing activities</b>                      | <b>(700,202)</b> | <b>(318,165)</b> |
|  |                  |                  |
| Net increase/(decrease) in cash and cash equivalents held                | (196,651)        | (53,555)         |
| Cash and cash equivalents at beginning of year                           | 1,079,240        | 1,132,795        |
| <b>Cash and cash equivalents at end of financial year</b>                | <b>882,589</b>   | <b>1,079,240</b> |

The accompanying notes form part of these financial statements.

**Notes to the Financial Statements**

For the Year Ended 31 December 2018

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 2 May 2019.

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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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 any provision for impairment. Collectibility of trade debtors is reviewed at the date of transaction using the lifetime estimated credit loss model (ECL) and also on an ongoing basis. Debts that are assessed to be uncollectible are impaired when identified. A provision for impairment is raised at the date of the transaction when the ECL calculation is completed and on an ongoing basis.

##### (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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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 2018, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 2 Summary of Significant Accounting Policies (continued)

##### (r) New Accounting Standards and Interpretations

##### (i) New accounting standards for application in future periods

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 | 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. | The changes in revenue recognition requirements in AASB 15 is unlikely to cause significant changes to the timing and amount of revenue recorded in the financial statements. |
| AASB 16 Leases                                | Annual reporting period beginning on or after 1 January 2019  | 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.   | Management's preliminary assessment of the Association's current leases is that the impact is unlikely to be material.  |
|   |   | Accounting policy changes will arise in timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.   |   |
|   |   | 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.   |   |
|   |   | The calculation of the lease liability will take into account appropriate discount rates, assumptions about lease term and increases in lease payments.  |   |
|   |   | A corresponding right to use asset will be recognised which will be amortised over the term of the lease.  |   |
|   |   | Rent expense will no longer be shown, the profit and loss impact of the leases will be through amortisation and interest charges.  |   |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 2 Summary of Significant Accounting Policies (continued)

##### (r) New Accounting Standards and Interpretations (continued)

##### (i) New accounting standards for application in future periods (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> <p>(a) contributions by owners;<br/>           (b) revenue, or a contract liability arising from a contract with a customer;<br/>           (c) a lease liability;<br/>           (d) a financial instrument; or<br/>           (e) a provision.</p> <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> |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 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.

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 4 Expenses

The result for the year includes the following specific expenses:

|   | 2018          | 2017           |
|---|---------------|----------------|
|   | \$            | \$             |
| <b>Depreciation and amortisation expenses:</b>      |               |                |
| - Guide Centre Building Improvements                | 2,939         | 2,939          |
| - Plant, Furniture & Equipment                      | 18,099        | 21,702         |
| - Motor Vehicles                                    | 1,120         | 3,476          |
| - Campsites, Buildings & Improvements               | 74,271        | 70,226         |
| - Guide Scout Sailing Centre                        | 1,621         | 1,620          |
| - Computer software                                 | -             | 6,606          |
| <b>Total depreciation and amortisation expenses</b> | <b>98,050</b> | <b>106,569</b> |

#### 5 Cash and Cash Equivalents

|  | 2018           | 2017             |
|--|----------------|------------------|
|  | \$             | \$               |
| Cash on hand                           | 1,369          | 1,235            |
| Cash at bank                           | 880,639        | 1,078,521        |
| Other cash and cash equivalents        | 581            | (517)            |
| <b>Total cash and cash equivalents</b> | <b>882,589</b> | <b>1,079,239</b> |

#### (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 | 882,589        | 1,079,239        |
| <b>Balance as per statement of cash flows</b> |   | <b>882,589</b> | <b>1,079,239</b> |

#### 6 Trade and Other Receivables

|  | 2018           | 2017          |
|--|----------------|---------------|
|  | \$             | \$            |
| <b>CURRENT</b>                                   |                |               |
| Trade receivables                                | 96,651         | 4,546         |
| Provision for impairment                         | (13,956)       | (2,193)       |
|  | <b>82,695</b>  | <b>2,353</b>  |
| GST receivable                                   | 3,565          | 18,678        |
| Other receivables                                | 57,850         | 18,389        |
| <b>Total current trade and other receivables</b> | <b>144,110</b> | <b>39,420</b> |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 7 Inventories

|                                  | 2018           | 2017           |
|----------------------------------|----------------|----------------|
|                                  | \$             | \$             |
| <b>CURRENT</b>                   |                |                |
| At cost:                         |                |                |
| Finished goods                   | 137,711        | 147,702        |
| <b>Total current inventories</b> | <b>137,711</b> | <b>147,702</b> |

#### 8 Financial assets

|  | 2018             | 2017             |
|--|------------------|------------------|
|  | \$               | \$               |
| <b>CURRENT</b>   |                  |                  |
| Financial assets at fair value through profit or loss: |                  |                  |
| - Listed shares at fair value                          | 6,431,822        | 6,137,404        |
| - Bonds  | 1,800            | -                |
| <b>Total current financial assets</b>                  | <b>6,433,622</b> | <b>6,137,404</b> |

#### 9 Other Assets

|                                   | 2018           | 2017           |
|-----------------------------------|----------------|----------------|
|                                   | \$             | \$             |
| <b>CURRENT</b>                    |                |                |
| Prepayments                       | 114,364        | 105,470        |
| <b>Total current other assets</b> | <b>114,364</b> | <b>105,470</b> |

## Notes to the Financial Statements For the Year Ended 31 December 2018

### 10 Property, plant and equipment

|  | 2018             | 2017              |
|--|------------------|-------------------|
|  | \$               | \$                |
| <b>Land</b>  |                  |                   |
| At independent valuation                             | 8,147,932        | 8,147,932         |
| <b>Total land</b>                                    | <b>8,147,932</b> | <b>8,147,932</b>  |
| <b>Guide Centre Building Improvements</b>            |                  |                   |
| At cost  | 117,534          | 117,534           |
| Accumulated depreciation                             | (18,089)         | (15,150)          |
| <b>Total guide centre building improvements</b>      | <b>99,445</b>    | <b>102,384</b>    |
| <b>Plant, Furniture &amp; Equipment</b>              |                  |                   |
| At cost  | 840,596          | 833,853           |
| Accumulated depreciation                             | (806,279)        | (788,180)         |
| <b>Total plant, furniture &amp; equipment</b>        | <b>34,317</b>    | <b>45,673</b>     |
| <b>Motor vehicles</b>                                |                  |                   |
| At cost  | 21,978           | 23,173            |
| Accumulated depreciation                             | (1,120)          | (19,118)          |
| <b>Total motor vehicles</b>                          | <b>20,858</b>    | <b>4,055</b>      |
| <b>Campsites, Buildings &amp; Improvements</b>       |                  |                   |
| At cost  | 2,000,048        | 2,000,048         |
| Accumulated depreciation                             | (320,131)        | (245,860)         |
| <b>Total campsites, buildings &amp; improvements</b> | <b>1,679,917</b> | <b>1,754,188</b>  |
| <b>Guide Scout Sailing Centre</b>                    |                  |                   |
| At cost  | 64,812           | 64,812            |
| Accumulated depreciation                             | (63,192)         | (61,571)          |
| <b>Total guide scout sailing centre</b>              | <b>1,620</b>     | <b>3,241</b>      |
| <b>Total property, plant and equipment</b>           | <b>9,984,089</b> | <b>10,057,473</b> |

#### (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 acquired a new property at Dockland Drive, Dockland which has been used as the head office of the Association from early 2017.

## Notes to the Financial Statements For the Year Ended 31 December 2018

### 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 | Total             |
|---------------------------------------|------------------|------------------------------------|------------------------------|----------------|-------------------------------------|----------------------------|-------------------|
|                                       | \$               | \$                                 | \$                           | \$             | \$                                  | \$                         | \$                |
| <b>Year ended 31 December 2018</b>    |                  |                                    |                              |                |                                     |                            |                   |
| Balance at the beginning of year      | 8,147,932        | 102,384                            | 45,673                       | 4,055          | 1,754,188                           | 3,241                      | 10,057,473        |
| Additions                             | -                | -                                  | 6,743                        | 21,978         | -                                   | -                          | 28,721            |
| Disposals - written down value        | -                | -                                  | -                            | (4,055)        | -                                   | -                          | (4,055)           |
| Depreciation expense                  | -                | (2,939)                            | (18,099)                     | (1,120)        | (74,271)                            | (1,621)                    | (98,050)          |
| <b>Balance at the end of the year</b> | <b>8,147,932</b> | <b>99,445</b>                      | <b>34,317</b>                | <b>20,858</b>  | <b>1,679,917</b>                    | <b>1,620</b>               | <b>9,984,089</b>  |
| <b>Year ended 31 December 2017</b>    |                  |                                    |                              |                |                                     |                            |                   |
| Balance at the beginning of year      | 8,247,932        | 110,990                            | 40,269                       | 7,531          | 1,578,267                           | 4,861                      | 9,989,850         |
| 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)                    | (99,963)          |
| <b>Balance at the end of the year</b> | <b>8,147,932</b> | <b>102,384</b>                     | <b>45,673</b>                | <b>4,055</b>   | <b>1,754,188</b>                    | <b>3,241</b>               | <b>10,057,473</b> |



## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 11 Intangible Assets

|   | 2018      | 2017      |
|---|-----------|-----------|
|   | \$        | \$        |
| <b>Computer Software</b>                |           |           |
| Cost                                    | 416,169   | 416,169   |
| Accumulated amortisation and impairment | (416,169) | (416,169) |
| <b>Total intangibles</b>                | <u>-</u>  | <u>-</u>  |

#### 12 Trade and Other Payables

|  | 2018          | 2017           |
|--|---------------|----------------|
|  | \$            | \$             |
| <b>CURRENT</b>   |               |                |
| Unsecured liabilities  |               |                |
| Trade payables   | 40,055        | 104,131        |
| Restricted grants, donations and revenue received in advance | 3,456         | 2,921          |
| Employee benefits  | 6,651         | 12,866         |
| Sundry payables and accrued expenses                         | 39,405        | 3,805          |
| <b>Total current trade and other payables</b>                | <u>89,567</u> | <u>123,723</u> |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 13 Employee Benefits

|  | 2018          | 2017          |
|--|---------------|---------------|
|  | \$            | \$            |
| <b>CURRENT</b>                             |               |               |
| Long service leave                         | 13,294        | 25,444        |
| Annual leave                               | 51,792        | 63,635        |
| <b>Total current employee benefits</b>     | <u>65,086</u> | <u>89,079</u> |
| <b>NON-CURRENT</b>                         |               |               |
| Long service leave                         | 5,396         | -             |
| <b>Total non-current employee benefits</b> | <u>5,396</u>  | <u>-</u>      |

#### 14 Other Liabilities

|  | 2018           | 2017           |
|--|----------------|----------------|
|  | \$             | \$             |
| <b>CURRENT</b>                         |                |                |
| Unearned income                        | 438,294        | 183,517        |
| <b>Total current other liabilities</b> | <u>438,294</u> | <u>183,517</u> |

#### 15 Reserves

|  | 2018             | 2017             |
|--|------------------|------------------|
| Note   | \$               | \$               |
| <b>Asset revaluation reserve</b>                 |                  |                  |
| Opening balance                                  | 1,575,988        | 1,575,988        |
| <b>Closing balance</b>                           | <u>1,575,988</u> | <u>1,575,988</u> |
| <b>Restricted funds</b>                          |                  |                  |
| Opening balance                                  | 3,219,818        | 3,260,167        |
| Add: Net transfers (to)/from retained earnings   | (27,013)         | (35,705)         |
| Utilisation of funds for donations/disbursements | (2,699)          | (4,644)          |
| <b>Closing balance</b>                           | <u>3,190,106</u> | <u>3,219,818</u> |
| <b>Total reserves</b>                            | <u>4,766,094</u> | <u>4,795,806</u> |

##### (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   |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 15 Reserves (continued)

##### (b) Description of funds (continued)

|                           |  |
|---------------------------|--|
| Future Fund               | Funds to develop Guiding in Victoria                             |
| Gwen Mann Bequest         | Funds to support Guiding in general                              |
| Guiding Light Fund        | Funds to support girls to make a difference in their communities |
| Iluka Campsite            | Funds to assist in the upkeep of the Iluka Campsite              |
| Laura Gregory Fund        | Funds to support Guiding in general                              |
| Margaret Shaw Fund        | Funds to assist members travelling interstate/overseas           |
| Otway Region Camping Fund | Funds to assist the girls in the Otway Region                    |
| 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

|                            | 2018             | 2017             |
|----------------------------|------------------|------------------|
|                            | \$               | \$               |
| Closing balance comprise:  |                  |                  |
| Blackburn Fund             | 28,319           | 55,332           |
| Britannia Park Campsite    | 35,466           | 35,466           |
| Denise Hargreaves          | 193,354          | 193,354          |
| Disaster Fund              | 55,939           | 55,939           |
| Future Fund                | 492,830          | 493,855          |
| Gwen Mann Bequest          | 2,873            | 2,873            |
| Guiding Light Fund         | 8,320            | 8,320            |
| Iluka Campsite             | 709              | 709              |
| Laura Gregory Fund         | 2,021,941        | 2,021,941        |
| Margaret Shaw Fund         | 160,037          | 160,187          |
| Otway Region Camping Fund  | 34,431           | 34,515           |
| Archives                   | 1,314            | 1,314            |
| TC Lothian Fund            | 86,951           | 88,391           |
| Training Fund              | 67,622           | 67,622           |
| <b>Total reserve funds</b> | <b>3,190,106</b> | <b>3,219,818</b> |

#### 16 Retained Earnings

|  | 2018              | 2017              |
|--|-------------------|-------------------|
|  | \$                | \$                |
| Retained earnings at the beginning of the financial year | 12,374,583        | 12,236,839        |
| Net surplus/(deficit) for the year                       | (69,548)          | 102,039           |
| Aggregate of amounts transferred to reserve funds        | 27,013            | 35,705            |
| <b>Retained earnings at end of the financial year</b>    | <b>12,332,048</b> | <b>12,374,583</b> |

## Notes to the Financial Statements

### For the Year Ended 31 December 2018

#### 17 Cash Flow Information

##### Reconciliation of result for the year to cashflows from operating activities

|  | 2018           | 2017           |
|--|----------------|----------------|
|  | \$             | \$             |
| Net surplus/(deficit) for the year                   | (69,548)       | 102,039        |
| Non-cash flows in profit:                            |                |                |
| - depreciation and amortisation                      | 98,050         | 106,569        |
| - unrealised (gains)/losses on investment portfolio  | 376,562        | (173,304)      |
| - (profit)/loss on sale of asset                     | 56             | 66,292         |
| - (profit)/loss on sale of property                  | -              | (13,193)       |
| Changes in assets and liabilities:                   |                |                |
| - (increase)/decrease in trade and other receivables | (104,690)      | 85,341         |
| - (increase)/decrease in inventories                 | 9,991          | 25,848         |
| - (increase)/decrease in other assets                | (8,894)        | 2,990          |
| - increase/(decrease) in trade and other payables    | (34,156)       | (10,196)       |
| - increase/(decrease) in other liabilities           | 254,777        | 33,814         |
| - increase/(decrease) in employee benefits           | (18,597)       | 38,410         |
| <b>Cashflow from/(used in) operations</b>            | <b>503,551</b> | <b>264,610</b> |

#### 18 Capital and Leasing Commitments

##### (a) Lease rentals of halls

There are approximately 200 units that lease or rent halls from local community groups or governing bodies. These have an average rental charge of \$150 per annum, with rental commitments up to 10 years. These rental agreements are between the lessor and the individual units, and not with the Association directly.

##### (b) Operating leases

|  | 2018          | 2017           |
|--|---------------|----------------|
|  | \$            | \$             |
| Minimum lease payments under non-cancellable operating leases: |               |                |
| - not later than one year                                      | 22,410        | 22,470         |
| - between one year and five years                              | 49,815        | 112,125        |
| <b>Total operating lease commitments</b>                       | <b>72,225</b> | <b>134,595</b> |

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.

## Notes to the Financial Statements For the Year Ended 31 December 2018

### 19 Auditor's Remuneration

|   | 2018          | 2017          |
|---|---------------|---------------|
|   | \$            | \$            |
| Remuneration of the auditor of the Association, HLB Mann Judd, for: |               |               |
| - auditing the financial statements                                 | 22,800        | 23,000        |
| <b>Total auditor's remuneration</b>                                 | <b>22,800</b> | <b>23,000</b> |

### 20 Contingencies

In the opinion of the Executive Committee, the Association did not have any contingencies at 31 December 2018 (31 December 2017: None).

### 21 Events after the end of the Reporting Period

The financial report was authorised for issue on 2 May 2019 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  
402 Docklands Drive  
Docklands VIC 3008

## 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 23, is in accordance with the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012*:

- Shows a true and fair view of the financial position of Girl Guides Association of Victoria as at 31 December 2018 and its performance for the year ended on that date.
- 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.....  
Kathryn Brown

Dated this 2nd day of May, 2019



**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 2018, 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 and the Executive Committee's declaration.

In our opinion, the accompanying financial report of the Entity 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 Entity's financial position as at 31 December 2018 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 confirm that the independence declaration required by Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, which has been given to those charged with governance, would be in the same terms if given as at the time of this auditor's report.

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

**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 2018, but does not include the financial report and our auditor's report thereon.

[hlb.com.au](http://hlb.com.au)

**HLB Mann Judd (VIC Partnership) ABN 20 696 861 713**

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

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 Entity'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 Entity or to cease operations, or have no realistic alternative but to do so.

The Executive Committee is responsible for overseeing the Entity'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 Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 Entity'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 Entity 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 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.

*HLB Mann Judd*

**HLB Mann Judd**  
Chartered Accountants

Melbourne  
2 May 2019

**Nick Walker**  
Partner

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

