



GIRL GUIDES  
AUSTRALIA  
VICTORIA



Girl Guides Victoria  
**ANNUAL  
REPORT**  
2020



#Everything *she* WantsToBe

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# THE AUSTRALIAN GUIDE PROMISE

I promise that  
I will do my best  
To be true to myself  
and develop my beliefs  
To serve my community  
and Australia  
And live by the Guide Law



## OUR MISSION

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

## CELEBRATING OUR LIFE MEMBERS

Elizabeth Adnams OAM

Betty De Marchi

Jill Johnstone OAM

Kay Patterson AO



# GOVERNANCE CHAIR'S

## Report



I am pleased to report on the 2020 governance activities for Girl Guides Victoria as the new Governance Chair, appointed in December 2020.

We started 2020, full of enthusiasm and plans for a great year of Guiding, announcing our new State Commissioner, Janelle Howell at Girls Rock and a large gathering of members to celebrate Thinking Day in Carlton Gardens. However, for many people across Victoria tragedy struck at the beginning 2020 with the devastating bush fires that swept across large parts of the country affecting many lives. Our support went out to our members who had been affected and in conjunction with the other states and GGA, funds were raised to help where we could across the country through the Bush Fire Relief badge.

GGV Executive hosted the Girl Guides Australia (GGA) Board in March and joined with members from across the country at a record-breaking attendance Women's Cricket Match at the MCG which would turn out to be one of the last large events of the year.

As the pandemic hit and the world went into uncertainty, an Emergency Crisis Response Team was quickly formed and our thanks to Dani Smith, Holly Bracken, Carolee Williamson, Janelle Howell and Shannon Cheal for their quick actions during a very challenging time. The Executive Committee wanted to support our members, find a way to keep everyone connected and ensure there would be no financial barriers for our members, or even new members, to be part of our organisation. To do this, we made a big decision – to relieve some financial pressure and make Guiding free for all for 12 months. There were also some amazing initiatives during the difficult lockdown period to ensure that it would not restrict participation in Girl Guide activities. We appreciate the positive response from members and hope this helped during a challenging time.

The Policy and Procedures sub-committee continued its work in creating and reviewing policies and procedures for our Guiding community. 2020 saw many policies approved by Executive and put into action by our Volunteers. We spent many months during 2020 reviewing and deliberating the decision to join the National Redress Scheme, acknowledging how important this decision would be. We resolved to join with many of the other State Girl Guiding Organisations (SGGO's) and with GGA as a participating group which was announced in December 2020. We believe it is important that this scheme is in place to protect and allow safe resolution for anyone who has suffered.

Towards the end of 2020 saw the appointment of Helen Reid into the Girl Guides Australia Nominee Director role. Helen sits on both the Girl Guides Australia Board and our Executive Committee and is our link with the governance of our national organisation.



On behalf of the Executive Committee and wider Guiding Community within Victoria, I would like to acknowledge and sincerely thank Holly Bracken for her passion and leadership for 10 years on the Executive Committee as both Deputy Governance Chair and Governance Chair in 2020. Holly along with Elise Melican (who also completed nine years on the Executive Committee), was part of an early governance in Guides program to develop young women into leadership and governance roles. We need to ensure these opportunities and initiatives continue to exist and be encouraged going forward.

Several members of the Executive spent significant time working with representatives from the other SGGO's and GGA to shape and help draft an updated GGA strategic plan. It was very important for us that this plan would support our own priorities and ensure engagement with the other member states and GGA. Key focus is on supporting our adult volunteers and financial sustainability which is essential for the ongoing success of GGV. An update to the Memorandum of Understanding (MOU) from 2010 was also completed and signed between the SGGOs and GGA creating a formal document outlining and agreeing principles for ways of working and roles and responsibilities for the SGGO's and GGA in delivering Guiding in Australia.

We started 2020 with less members than 2019 and have observed this trend over several years. It is our responsibility as an Executive to ensure that we do everything in our capability to ensure sustainability for Guiding in Victoria. Just prior to the pandemic the Executive had reviewed our membership trend and our current financial position and agreed that we needed to see a significant change in the organisation that would allow us to impact more Girls and Women through GGV. We made the decision to launch Project Umbrella a full review of how we approach and deliver Guiding in Victoria. This project will require significant funding and will trial some new delivery ideas and concepts with the sole aim of ensuring that Guiding is current, relevant and set up to continue and to grow into the future. The long lock down in Victoria allowed us to start to trial some of these initiatives many of which will continue long term. These digitally delivered programmes allowed us to connect with members across the region when we could not meet face to face and opened up the possibilities of reaching many more new members in a different setting.

Project Umbrella will form our Strategic Plan for the next few years as we come out of 2020 and into a COVID normal world. We are very grateful and respectful of the leadership of the past who have brought the organisation through the last 100 years and given us the honour of taking it into the future. We are committed to setting this organisation up for the next 100 years and ensuring it is financially sustainable.

In my personal work life of Growth and Business Development the quote below from Miller Heiman is used regularly and I feel this where my passions and commitment overlap as this is very relevant for GGV today.  
"Whatever it was that got you where you are today is not sufficient to keep you there"

Yours in Guiding,  
Michele Stokes, Governance Chair

“

*“Whatever it was that got you where you are today is not sufficient to keep you there”.*

**Michele Stokes**  
Governance Chair



# EXECUTIVE COMMITTEE

## At End of 2020

<b>Tess Birch</b>	Executive Member since: 6 June 2016 Experience: Legal experience, governance, corporate fund raising, Guiding experience
<b>Kathryn Brown</b>	Executive Member since: 2 February 2019 Experience: Auditing, banking, fund management
<b>Ann Cook</b>	Executive Member since: 30 May 2015. Experience: Administration, extensive Guiding knowledge, personal management
<b>Sarah Hill</b>	Executive Member since: 30 May 2020 Experience: Advocacy, senior management, strategy development, governance
<b>Janelle Howell</b>	Executive member since: 5 February 2015 Experience: Strategy, leadership, education, risk management, Guiding experience
<b>Julie Humphrey</b>	Executive Member since: 30 May 2020 Experience: Leadership, governance, consulting, management, strategic planning and development
<b>Tina Kuek</b>	Executive Member since: 2 February 2019 Experience: Policy, humanitarianism
<b>Helen Reid</b>	Executive Member since: 25 May 2019 Experience: Management, research, Guiding experience
<b>Lynda Sanders</b>	Executive Member since: 28 May 2018 Experience: Law, child protection and social work, property
<b>Michele Stokes</b>	Executive Member since: 6 June 2018 Experience: Business development and growth, Guiding experience
<b>Alexandra Wall</b>	Executive Member since: 30 May 2020 Experience: Community leadership, management and governance, senior management experience

## PAST MEMBERS FROM 2020

<b>Holly Bracken</b>
<b>Lynne Emblin</b>
<b>Margaret Hansford</b>
<b>Elise Melican</b>
<b>Pam Woodhams</b>

MEMBER	ELIGIBLE	NUMBER
ATTENDANCE	MEETINGS	ATTENDED
<b>Tess Birch</b>	10	10
<b>Holly Bracken</b>	10	10
<b>Kathryn Brown</b>	10	9
<b>Ann Cook</b>	10	10
<b>Margaret Hansford</b>	6	5
<b>Sarah Hill</b>	4	3
<b>Janelle Howell</b>	10	9
<b>Julie Humphrey</b>	4	4
<b>Tina Kuek</b>	10	8
<b>Elise Melican</b>	6	5
<b>Helen Reid</b>	10	10
<b>Lynda Sanders</b>	10	6
<b>Michele Stokes</b>	10	10
<b>Alexandra Wall</b>	4	4
<b>Pam Woodhams</b>	6	5



# STATE COMMISSIONER'S

## Report



2020 has been truly a year where all Girl Guides were called upon to live the Girl Guide promise and the Girl Guide law in all aspects of everyday living. The devastation of the bushfires that continued into the start of 2020 quickly moved into a very different way of being with an unexpected global pandemic. Never had any of us realistically considered that our Emergency Crisis Response Team (ECRT) would be faced with decisions of closing the doors of all in person guiding activities and meetings and the Guiding programming teams and Leaders dreaming up new ideas of how to run Guiding through a computer screen. Albeit feedback from Girl Guides and Leaders alike is that it was perfect for bring your pet to Guides for the night. It has not been an easy year for anyone but the determination and sheer grit that was found by both Girl Guides, Leaders and Volunteers individually and as a whole state-wide organisation was nothing short of Inspiring.

**Pandemic Response:** A proposal put to the Executive Committee to make Guiding free for a year was fully supported as a commitment to and understanding of the challenges that were being faced by our extended Guiding Community. It was together with Girl Guide youth mentors Abigail (11), Aurora (11), Abigail (16) and Eleanor (16) that the decision was made, and was shaped to include all youth and adult members so that everyone was treated equally. I am particularly proud to see the Girl Guide girl-led approach shine through especially when making a once in a hundred-year million-dollar decision. Girl-Led is our future and it really does matter that big and small decisions benefit from the uniqueness of girl-led direction and influence.

Assistant State Commissioner Dani Smith along with Carolee Williamson performed a key practical leadership role in our pandemic response which required detailed consideration of complex rules that were often contradictory and confusing. The guidance provided was grounded in what was required, practical and safe with a focus on both the Girl Guide and leader impact and abilities. Leaders from one end of the State were able to, and did offer, support to leaders at the opposite end of the state. Regions such as Gippsland and Mallee have found more connection with our collective better use of and consideration as to the role of technology.

**Youth Focus:** Opportunities to explore some new program formats were accelerated, thanks in a large part to Sarah Charles and Tara Anderson. Sarah and Tara provided leadership across the Youth program and some positive outcomes of the pandemic were with Girl Guides TV (GGTV) (a TV program created by girls for girls), Guiding in Your Pocket (which was materials shared with Leaders and Girl Guides to leverage the GGTV material both with and without



access to the online episodes), Friday Night Guides (FNG) a state-wide unit meeting online), and A Day In The Life Of A Girl Guide a way of connecting current Girl Guides with a vast range of past Girl Guides where they were interviewed on how being a Girl Guide is their superpower) and more. Usual offerings continued with Thinking Day, August Action alongside re-establishing a reimagined Youth Forum through the Juliet Low Seminar (JLS) participant Billie Tranter and Assistant State Commissioner Mandhree Ekanayake. Girl Guides Victoria is proud of the program offering to youth members throughout a very challenging year..

**Olave Focus:** Much planning and thinking has been done in 2020 about how to re-energise our Olave cohort. Considering approaches on how to best adapt and move with the 18 to 29 year-olds as they go through so much change: moving into further education and full time careers while navigating first time challenges and experiences life throws in their direction.

**Adult Focus:** There was also more of a focus from Leaders of Leaders on what support was needed for Leaders of Youth and training to enable them to facilitate great guiding programs. This saw the creation of Saturday Social which was hosted by many including: Chief Commissioner, other State Commissioners, Governance Chair and Region Managers. Saturday Social provided Leaders with a chance to connect with other leaders to collaborate and re-charge. A research program commenced into the adult volunteer experience by Assistant State Commissioner Deb Abbs and Vicki De Hoert to build a deeper understanding as to how we can further support and improve the Girl Guide offering to volunteers. Learning and development offerings went online in a more meaningful way and in the moments we could make in person training work, outdoors learning and development took full advantage. Volunteers are the very best of Girl Guides and make #EverythingSheWantsToBe a reality and to show our appreciation for those volunteers, care appreciation packages were mailed out and award celebration preparations are under way.

**State Patrol:** There were several changes in the way we organised ourselves as a volunteer leadership team throughout the year with the patrol system having been introduced and several roles reshaped to fit in with the altered Girl Guides Australia organisation model with a focus on Adult, Olave and Youth. We have a State Patrol which is made up of the State and Assistant State Commissioners alongside several patrols including: Adult Patrol, Olave Patrol, Youth Patrol, Campsite Patrol (which is still under development and has commenced with a focus on Britannia Park) with Strategic Projects Patrol and Jamboree Patrol to be set up in 2021. The Youth Patrol is the most altered and was designed by Tara Anderson together with Mandhree Ekanayake with support from across the Executive Committee and Girl Guides Australia. The Patrol system is something as an organisation we use widely and teach Girl Guides and is now something that we will role model with the approach to the way we lead the organisation.



In addition to becoming more streamlined and connected we also focused on uplifting regular communications including Quick Links and Guiding News and we've moved to guidesvic.org.au email addresses and transitioned to our internal collaboration tool Workplace through the support of Assistant State Commissioner Lillian Fry-McBean. These changes have been challenging for various reasons but are the right step for our organisation especially considering child safe and privacy considerations.

**The Future:** As we find our feet as a newly formed team, we are paving a path that allows us the opportunities of adapting and evolving to meet the challenges and opportunities in front of us. From the humble beginning of Guiding in Victoria above the Umbrella shop in Hawthorn where the first meeting was held on 6 February 1911, the organisation has stood proud and strong for over one hundred years amplifying the voice, hearts and ideas of hundreds and thousands of girls and women across Victoria. As an organisation we have a lot to be proud of, however, Adult and Youth membership has continued to decline significantly, and it is a clear threat to the further sustainability of the organisation. The Executive Committee have approved the creation of Project Umbrella with the State Commissioner as Project Sponsor and Chief Executive Officer as Project Director. Project Umbrella represents the strategic response to a changing world, altered revenue streams and tomorrow's Girl Guides and comes with a financial commitment of two to three million dollars to establish the foundations for the next one hundred years of a guiding in Victoria.

From Girl Guides flying high in the Moomba Festival, the way we implement the Girl Led philosophy into every aspect of Unit Meetings, to the bold decisions that were taken in response to the global pandemic and the everyday calls for support from Leaders of Leaders ... the scope is wide, the influence significant and the potential limitless. We know there is so much that is great about Girl Guides in Victoria and so much more we can do to build on what is great (including the Australian Guiding Program), remove what is not working including the huge administration burden on leaders (that can be solved in part by technology) and create the new including alternate revenue streams and approaches to fundraising. Project Umbrella will be more formally underway in 2021 and will leverage the early learnings from 2020.

The next one hundred years of Guiding in Victoria depends on us and how we can come together to re-imagine, in the same way Girl Guides did as they met above the Umbrella shop all those years ago. We need to be bold; we need to be decisive, and we need to work together to move in the same direction at the same time. Because if we can do this, we will achieve more than any one of us can imagine.



**Volunteer Led:** Governance, Guiding and Operations strive to work closely together in an intuitive, connected and collaborative way to deliver Guiding experiences and opportunities for self-development and leadership to girls and women across Victoria. Girl Guides Victoria is a volunteer led and staff implemented organisation which means our volunteers decide what we are going to do and through the Joyce Price Centre (JPC) team and other volunteers it is implemented. Sometimes this means that the JPC team may take more of a hands-on approach to setting up programs but there will always be a volunteer who oversees these programs with the intention to transition them into Guiding-as-usual activities.

**The Year Ahead:** 2020 finished with much consideration and preparation for 2021 and how it was going to be important to get our Guiding community on camps and in the outdoors generally to reconnect with much about what is loved about Guiding. From this, the State Gathering was formed and will run on the September long weekend in the school holidays at Britannia Park. State Gathering is open to all Girl Guides from our five-year-olds to our 100 and beyond year olds.

Plans were well underway in 2020 in providing a proposal to Girl Guides Australia to hold the next International Australian Jamboree. With Helen Reid having been appointed as the Leader in Charge, plans are shaping up for what is set to be an outstanding event called Kani-Karrung, Australian Jamboree 2023. Kani-Karrung (pronounced Kar-nee Ka-rung) means girls and women camping together in the indigenous language of the Ballarat area. The local indigenous women have provided permission for us to use this name and it is hoped that there will be many opportunities to connect to country with the local indigenous women joining parts of the Jamboree to share their knowledge.

Each year in the calendar will be a State Leadership Collaboration weekend in term three. With the 2020 weekend not being possible it was planned to be held in February and eventually it was held in March 2021. Each year this will be an opportunity to bring together some incredible women who represent and influence all aspects of the Girl Guides movement within Victoria to plan for the year ahead with one output being a state-wide calendar of events and activities.

Thank you to the State Patrol for your enduring efforts, contributions and resilience, you are and continue to be the best of Girl Guides. Thank you also to the Assistant State Commissioners for coming along this journey as well. While not the expected start anticipated I'm grateful for the support that you provide and commitment to the future of Girl Guides in Victoria.

Thank you also to the whole Guiding community in Victoria for all you have done in 2020.

Janelle Howell  
State Commissioner



# State Patrol

*as at end of 2020*

Deb Abbs	Assistant State Commissioner, Adult Patrol
Gwendolyn Anderson	Region Manager, Hume
Tara Anderson	Patrol Leader, Youth Patrol
Margaret Brooks	Department Manager, Learning and Development
Jennifer Clarke	Department Manager, Inclusion and Diversity
Mel Cugley	Patrol Leader, Olave Patrol
Lyn Curry	Region Manager, River
Margaret Devlin	Department Manager, Adult Awards
Mandhree Ekanayake	Assistant State Commissioner, Youth Patrol
Lillian Fry-McBean	Assistant State Commissioner, Olave Patrol
Linda Kors	Region Manager Barwon South West
	Patrol Leader, Adult Patrol
Jillian Malin	Region Manager, Eastern
Christine Oliver	Region Manager, Gippsland
Dani Smith	Assistant State Commissioner
Marion Smith	Region Manager, Wimmera
Sue Viney	Victorian State, Trefoil Guild Advisor
Louisa Watts	Region Manager, Central Highlands
Maree Whitehead	Region Manager, Mallee
Janet Withers	Region Manager, Southern
Pam Woodhams	Region Manager, North West

## PAST MEMBERS FROM 2020

Stacey Bunn, Department Manager, Program
Sarah Charles, Department Manager, Program
Marianne Gilbert, Region Manager, Wimmera
Kate Ferguson, Department Manager, Outdoors
Yvonne Stewart, Region Manager, River

## RECRUITING

Adventure Manager, Youth Patrol
Advocacy Manager, Youth Patrol
Growth Manager, Youth Patrol
Virtual Manager, Youth Patrol
Youth Awards, Youth Patrol

# JPC TEAM

## Report

The JPC team began the year supporting the transition of the State teams and providing another engaging Girls Rock event in January.

Mid-March saw the temporary closure of the JPC because of Covid restrictions and staff began the challenge of establishing new routines working from home. Shortly after that more changes forced a shift to virtual delivery of programs and events and the team began assisting members with information to navigate online spaces and meet the needs of Covid restrictions and requirements. The JPC team supported the introduction of \$0 fees for members as well as developing digital assets to share on social media to attract members in the new online environment. Guiding news, Quick Links and social media enabled quick and clear communication so that members could respond to the ever-changing Covid landscape and feel connected during such challenging times.

The introduction of Workplace provided a collaborative space for the Guiding community to share ideas and support each other. The team supported moving events and training online as well as in the production of Girl Guide TV and development and distribution of paper-based activity resources.

The Community development team continued to maintain connection with existing members in the Guides in schools and community project units. New programs were established with 2 new schools during lockdown, one online and the other through the posting of Guides activity packs.

It was also perfect timing for the team to upgrade the Guide shop to a new platform, develop and create resources and strengthen communication processes.

Leaving zoom staff meetings and virtual coffee catch ups behind, the team made the transition back to the JPC late in the year, continuing to support the Guiding community to gradually return to in person program delivery.

It was certainly a memorable year for us all. Thank you to the team for maintaining processes and supporting the volunteers, youth and families through such challenging times.

JPC Team





## Joyce Price Centre Team

*as at end of 2020*

Cat Anderson	Camping and Adventure Officer
Lenore Cairney	COO
Karen Chatto	Volunteer Development Officer
Shannon Cheal	CEO
Tiffany Ho	Volunteer Support Officer
Lisa Horton	Strategic Communications Manager
Fairoz Hossain	Finance Officer
Michelle Kanevsky	Communications Officer
Clare McDade	Business Support Officer
Kerrie Morton	Database Administrative Officer
Kate Pike	Project Officer
Katie Possingham	Events Coordinator
Mel Reoch	Community Development Officer
Evelyn Sheehan	Community Leadership Officer
Paula Williams	Customer Services Officer
Leigh Younger	Indian Community Leadership Officer



## Grants

Manningham City Council	\$1,180	New chairs
Community Sports Short Term Survival Package	\$1000 per Unit	Assist with payments ie leases and activities to continue to provide Girl Guides during COVID
Community Grants - Volunteer Grants	\$4,430	New oven
LaTrobe City Council	\$2,154 (+ GST)	Outdoor cooking facilities
Vic Government: Jobs, Precincts and Regions	\$10,000	IT costs to support GGV with managing COVID
Bendigo Bank (Rye, Dromana, Rosebud)	\$1,500 + GST	Refurbished toilets
LaTrobe City Council	\$833 gst	Operational costs
Gippsland Water	\$1,012	Water tank
Vic Health: Reimagining Health	\$2,010 (+ GST)	Outdoor equipment
Mildura City Council	\$6,000	Equipment, training & events
LaTrobe City Council	\$730	Operational costs
DPC Pride & Festivals Fund	\$2,400 (+ GST)	Virtual training & event
Victorian Government - Department of Families, Fairness and Housing, Department of Youth Affairs	\$250,000	Increasing access, inclusion and participation in outdoor activities

# TREASURER'S Report

The Financial Statements for the year ended 31 December 2020 show a total comprehensive loss of \$686,023 compared to a total comprehensive profit in the prior year of \$1,213,947.

Total revenue and income from ordinary activities was \$1,835,434 compared with \$3,507,743 for the prior year. This represents a decrease in total revenue of 48%. This is due to the impact of COVID-19 on guiding activities and the decision in early 2020 to make guiding "free" for guides for the remainder of the year through to 1 April 2021 in order to facilitate the guiding community.

As a result, there has been a decrease in all income streams, with the exception of donation and grant revenue. Donation and grant revenue increased by \$350,918 due to the receipt of job-keeper payments received from government.

Total expenses were \$2,521,457 compared with \$2,293,796 for the prior year. This represents an increase in total expenses of 10%. This is mainly due to an increase in employment expenses of \$201,062 with additional GGV staffing.

As a result of expenses increasing and revenue decreasing, management have had to draw down on invested funds during the year. Management will seek to replenish these funds over the coming years.

The current volatility of domestic and foreign share markets will also likely have an ongoing impact on the fair value of the investment portfolio.

Total current assets are \$8,191,359 down by 7% from the prior year. Other financial assets represent 88% of this balance. Total non-current assets of property, plant and equipment and intangible assets are \$9,820,015. There is \$389,126 in total liabilities. Overall, the net asset position of \$17,622,248 has decreased by \$686,233 compared to the prior year, however the net asset position remains strong.

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 Girl Guides Victoria staff lead by Shannon Cheal for their support. We will be continuing to assess and implement the decisions necessary to keep Girl Guides Victoria in a strong financial position.

Yours in Guiding,

Kathryn Brown  
Treasurer



# YOUTH PATROL

2020 saw an explosion of challenges to the way we did things. The year started off with the State Thinking Day event which was a great success thanks to Stacey Bunn with 426 Girl Guides in attendance from the various corners of the state.

Midnight to Dawn Laser tag for 14 plus Guides early in the year ran and is a popular event on the calendar. Snoozefest at Luna Park was the first event to be cancelled as we moved into what would become a new normal and it is planned to return in 2021. 2020 saw teams created to support the various new programs run and operate. A big thanks to Sarah Charles for her contribution in keeping Girl Guides engaged during the pandemic, her contribution was enduring and remarkable. GGTV and Friday Night Guides to name a few were a huge success and were supported by a core group of leaders who were passionate about Girl Guides being a shining positive highlight in the weekly pandemic calendar. Thank you to all those leaders who contributed in both big and small ways, your contributions were greatly appreciated by Girl Guides and their families alike.

Girl Guides TV (GGTV): Guides of all ages, contributing ideas, creating content and filming segments. A badge syllabus was also created. Thank you to all our hosts including Girl Guides Zoe and Abby for pioneering what become a much anticipated release of weekly GGTV episodes.

Friday Night Guides (FNG): an online 'virtual' Guide meeting. Presenting topics such as camp knots and gadgets, science, technology engineering and mathematics (STEM), astronomy, craft and dance.

A Day in the Life of a Girl Guide: saw many Girl Guides interview past Girl Guides about their hidden talent and superpower of how being a Girl Guide has helped them in their career and passions outside of Guiding.

Virtual Unit Meetings: with all sorts of weird and wonderful activities from making muffins in a mug, pampering sleep overs, bring your pet to Guides nights and much, much more.

Girl Guides Jess and Charlotte were featured on 'Studio Ten' morning show making smore's cups in the cardboard oven. It was a real hit and another example of the Girl-Led approach to the way we do things at Girl Guides.

Queens Guide candidates have been given an extension to complete the award and participate in 'Lead the Way' during 2021.



The Youth Forum thrived throughout the pandemic with delegates having worked on advocacy plans over the year. These plans represent areas that youth members are passionate about to highlight and improve on and cover four themes: Guiding, Gender Equality, Inclusion and Diversity and Environment. Each Youth Forum provided an opportunity for delegates to build on their plans and help other delegates also evolve their plans. The final instalment of the Youth Forum advocacy plan process is set to happen on 29 May 2021 as part of the Annual General Meeting where delegates will be launching their Advocacy Action Plans through a pitch to the Guiding community. The idea being that they will seek to gain interest from within Guiding on those who want to support and be part of taking the plan into action. Into 2021 each of the delegates will form working group and through the Guiding community interest will bring their advocacy plans to reality.

New Structure for 2021: To reflect the new restructuring of Girl Guides Australia away from program and outdoors to Youth, the Youth Patrol has spent most of 2020 working out the best way to be structured. Following thorough discussions and planning it was identified that at least four key manager roles were required for an efficient functioning of the Youth patrol including:

- Awards Manager
- Growth Manager
- Adventure Manager
- Advocacy Manager
- Virtual Manager

In 2021 more focus will also be placed on advancing Youth Advocacy, Leadership Growth and opportunity for Girl Guides members to directly shape opportunities available for them within Guiding, especially through the work of new managers within the Youth Patrol.

Although change is happening slowly, it is happening. By setting up a strong foundation within the Youth Patrol we can ensure the sustainable functioning of this part of the overall State Patrol remit. The Youth Patrol stands to amplify the voices of our Youth members and give them the opportunity to be everything that they want to be.

Yours in Guiding

Tara Anderson  
Youth Patrol Leader  
Unit Leader 1st Pascoe Vale Girl Guides



## 2020 HIGHLIGHTS

# ADULT PATROL

2020 ... was no match for the flexibility, resilience and strength that is the Guiding Spirit!

As an Adult Patrol our roles as leaders of leaders required us to pivot from in-person meetings to online meetings - and soon to online everything, where we found GGTV on YouTube, friends with a cup of coffee (or glass of wine) in our Saturday socials, started our weekends with Friday Night Guides and discovered our superpowers in "A Day in the Life of a Girl Guide" series. Our role was to support District Managers and Unit Leaders to deliver great Guiding experiences in exceptional circumstances.

Newly formed as the Adult patrol in early 2020 as we adopted the Patrol system our management leadership structure, our Region Managers and Department Managers met regularly throughout the year to provide continued guidance and support for each other and our Leaders. Together we attended virtual campfires, virtual sleepovers, promise ceremonies, award ceremonies, and Girl Guide unit meetings. We shared the challenges that the pandemic was bringing to Guiding and looked for ways to keep the energy and passion going in our awesome leaders and volunteers through the year.

Eventually, as we settled in to the "new normal", we started looking ahead focusing around some key topics, particularly inclusion and diversity, learning and development, and communication.

**Learning and Development Focus:** 2020 was both an exciting and challenging year for the Learning and Development Team. The year started with in person Unit Leadership Qualification training that included Girl Guides aged 17 plus who were interested in becoming Leaders. This initiative was well received by the young women and continued later in our online format. Resulting from this positive feedback, the Adult Patrol supported Learning and Development in offering a mix of online and in-person training, along with planning for some increased regionally based training activities. These offerings were made possible through the extensive work by Margaret Brookes, Karen Chatto and the training team. In June, the first Management Qualification training was delivered online.



In the redevelopment of training offerings, new trainers joined the team to assist and in total training achievements were made: 16 Managers / Leaders of Leaders, 59 Unit Leaders and 13 Learning Partners completed training.

All of the training programs provided in 2020 were supported by specially designed eGuiding modules for each qualification and role. In Girl Guides Victoria we developed several modules for Learning Partners and Managers, including both finance and property management. The eGuiding platform is viewed as an important component to our training offerings and will continue to grow into 2021.

A partnership with the Growth Training Group was established to provide online first aid trainings and assessment. This option will continue for country leaders and volunteers who find attending in person difficult. A Girl Guides Victorian pilot passport for Leadership Qualification evolved to clarify the requirements for completing the qualification and eGuiding modules. This was a significant undertaking and will be further considered in 2021.

**Inclusion and Diversity Focus:** In the inaugural year of the Inclusion and Diversity team with Jenni Clarke as the first department manager to hold this role, we've made a fantastic start on making Girl Guides Victoria a more actively inclusive and welcoming place for all girls and women, including First Nations members, members from culturally and linguistically diverse communities, from the LGBTQIA+ community, members with disabilities, and members from rural and regional areas.







Within our team, the Reconciliation Action Plan (RAP) Working Group have continued under the guidance of Reconciliation Sponsor Gwenda Freeman and Chair Emily Doyle to make Girl Guides Victoria more culturally safe for First Nations Girl Guides, including creating our own Acknowledgement of Country which will launch in 2021 and continuing work on our RAP, which we will be thrilled to officially launch at the Annual General Meeting in 2021.

The plans for 2021 will also continue with initiatives involving Minus 18 and with funding from the DPC Pride Events and Festivals Fund, Leaders and Volunteers learning about making Girl Guide Units inclusive spaces for the LGBTQIA+ community at workshops. Involvement with and support of the Youth Forum's Inclusion and Diversity group in their advocacy plans, alongside focus on accessibility and inclusion of all members at all levels of Girl Guides Victoria together with many individual conversations and considerations with Leaders around the state on how we can best support them to make Guiding accessible and inclusive of all members.

It is the start of a very long journey which will involve many complex and nuanced discussions with various groups and communities over many years. But we've started, and with the support of the Adult Patrol and wider State Patrol and Guiding community, it's a journey we're keen and proud to continue.

**Communications Focus:** Workplace was introduced as a new internal online communication and collaboration platform and gives Girl Guides Victoria its own space to connect, communicate and share ideas. To support Leaders and Managers, Quick Links became a fortnightly publication and is leveraging input and direction from the Adult Patrol.

It is terrific that we are now back to in-person activities, and we joined with the rest of the State Team, JPC and Executive in March for a strategy planning weekend. For some of us, this was the first time we had met in person, having joined the Adult patrol during the lockdown months, and it was enjoyable to sit and chat and plan together. On behalf of the Adult patrol, I would like to thank our Leaders for everything you do for Guiding and look forward to a fun and rewarding 2021.

Linda Kors  
Adult Patrol Leader  
Region Manager - Barwon South West

# OLAVE PATROL

Olave members are Girl Guides who are 18 to 29 years old and participate in personalised programs focusing on community, adventure and self-development. At the end of 2020 there were nine Olave units across Victoria including the newly formed unit in the Central Highlands.

The Olave Patrol supports, amplifies and develops Olave members across Victoria. During 2020 Olaves met virtually and in person as part of individual units and larger state-wide gatherings. There is also an active Olave group on Facebook and Workplace.

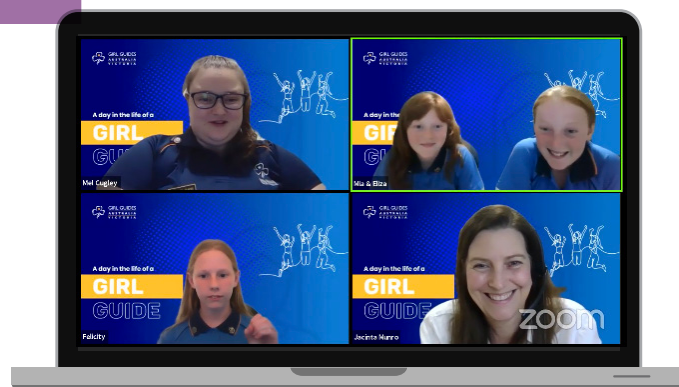
Victorian Olaves have had a reasonably active 2020, despite the pandemic and subsequent lockdowns. Olaves were especially involved in a wide range of projects that allowed Guiding to continue in a virtual capacity including supporting: the Day in the Life of a Girl Guide webinars, virtual youth meetings, online campfires, virtual wellbeing catch ups for adults and much more. This allowed Olaves to provide community service and promote Guiding to the wider community. Victorian Olaves were also able to participate in several activities that were specific to Olaves.

Olaves enjoyed trying several new online activities, including virtual trivia, board games and planning future face to face activities. Due to the virtual nature of meetings, more Olaves were able to participate in more activities, more often. It is for this reason that it as the Olave Patrol has agreed to offer a mix of virtual and in person activities in 2021 and beyond.

In 2021 the Olave Patrol will be looking more closely as what the offering is and shape of Olaves into the future and will work with Project Umbrella to evolve and grow this space including leveraging the WAGGGS Leadership Mindsets as part of a leadership development journey.

Yours in Guiding

Melissa Cugley  
Olave Patrol Leader  
Unit Leader, Altona Sugargum Guides





## TREFOIL GUILD

In March 2020 Girl Guides Victoria announced all memberships, including Trefoil Guild, would be free until April 2021. This did cause some issues with GGV refunding some of the already paid Trefoil Guild membership fees.

Census forms for 2020 were sent out in January 2021 with a return date of 28th February. As at today's date, all census have been returned bar two. This is a vast improvement on the previous year's efforts.

It was very pleasing to see that nearly all the Guilds have had their financial books audited. The census also showed that some Guilds do not have a bank account.

COVID played a big part in curtailing the activities of the Victorian Trefoil Guilds. Trefoil Guilds were advised in mid March 2020 that they would no longer be allowed to have face-to-face meetings until further notice. Even so, it was still very satisfying to read what the Guilds had achieved whilst being in "Lockdown". As from December 2020, Guilds have started coming back together meeting, mostly in the open air, and practising social distancing.

The big highlight of 2020 was the production of a 75-year celebration booklet with the histories etc of each Victorian Trefoil Guild. This was a mammoth undertaking, especially where the COVID lockdown was concerned, but being Girl Guides, obstacles were overcome successfully. The unexpected profit (\$372.17) from this venture resulted in a donation made to the Guides in Schools program led by Mel Reoch. (Note: this donation was given over in early 2021 and not included in the figures below)

The same Trefoil Guild members who worked on the 75th year booklet, also produced a similar booklet about their own Guild.

Despite COVID, Guilds were still able to support local Guiding communities as well as their local communities:

A total of \$4145.00 was donated to the Guiding community with \$770.21 given to the local Community.

### Activities of the Guilds during the 2020 year include:

#### Guiding Service:

Thinking Day activities, Guide campsites working bees, fundraising for Sangam and friends of 4 World Centres, help with Guides in School units, fundraising for Britannia Park Campsite. Newsletters, emails and phone calls welfare checks



#### Community Service:

Donation Eastern Emergency Relief network, knitting for the needy, Monash Children's hospital knitting and sewing, Youth Education support network, sewing for treasured babies (SIDs), disabled peoples' company, Tutor U3A, transporting patients to medical appointments, standing for ANZAC Day. Donated 5c coins to Cancer Organisation, saved lids for prosthetic limbs for children, stamps for Missionaries, donated articles and time to Samaritan Purse, donation to the Christmas bowl,

#### International Service:

Fundraising for Sangam. Instigated and supported the future Cook Islands Trefoil Guild.

#### Other Activities:

ZOOM meetings – a lot of Guilds learnt how to utilise ZOOM.

The State Trefoil Guild purchased a licence and made it available for various Guilds to connect with each other. The STG Team hosted a virtual morning tea, followed by a virtual afternoon tea. Each event was well supported by the membership.

Trefoil Guilds visited via Zoom included Wine-a-lot, Strzelecki Boomerangs, Kinta, Lady Nelson Golden Wattle, Black Forest, The Young Ones, Outer Eastern

Some Trefoil Guilds also purchased their own licence and had regular meetings.

#### Sue Viney

Trefoil Guild Adviser

# At End of 2020

## Girl Guides Victoria Membership, Activities and Event statistics

### ONLINE ACTIVITIES & EVENTS

Innovative ways of providing quality programs to enable participation in Guiding activities during Covid restrictions

**54** Online events  
1000+ attending

**15** Friday night  
Guides



**16** A day in the life of  
a Girl Guide



**2** Youth Forums



**2** Olave catch ups



**2** Trefoil Guild  
Catch ups



**16** Saturday Social  
meetings



**1** Virtual morning  
tea



### GUIDING IN YOUR POCKET

Providing quality programs in creative ways that meet the diverse needs of members

Number of  
Girl Guide  
TV Episodes

**54**



**18** Guiding in Your Pocket  
Activity Packs






## Girl Guides Victoria Membership, Activities and Event statistics


### LEARNING & DEVELOPMENT

Creating flexible delivery methods for learning to increase access and support volunteer development

#### 18 Learning & Development events


1 Leader of youth in person training sessions 

5 Leader of youth online training sessions 

3 Management training online sessions 

3 Learning Partner training online sessions 

6 New E-learning modules 

6 Workshops 

Numerous sessions to support Covid requirements and online program delivery at state and local



### COMMUNICATION & MARKETING

Increasing the online presence across social media platforms and creating a virtual space for the GGV community to collaborate. Introducing branded email for members and more communication pathways.

#### Communications



@workplace

Instagram

facebook

LinkedIn

- Guiding News
- Quick Links

2 Newspaper articles

1 TV appearance



## Girl Guides Victoria Membership, Activities and Event statistics

### GIRL GUIDES VICTORIA MEMBERSHIP

Supporting a diverse membership across Victoria at all ages and stages of the Guiding journey.



Number of Guide Units

**295**



Youth members **3093**

Adult members **1035**

Associate members **274**

### VICTORIAN TREFOIL GUILD MEMBERSHIP



Number of Trefoil Guilds

**52**



Trefoil Guild members **417**



# Good Service Awards

<b>Cat Anderson</b>	Bentleigh Ranger Guides 14-17	Flowering Gum Award
<b>Elizabeth Anning</b>	Narre Warren Nth Opal Butterfly Guides 6-10	Emu Award
<b>Amanda Batten</b>	Casey District	Emu Award
<b>Robyn Begg</b>	Leongatha Lizards Guides	Wattle Award
<b>Sharon Bentley</b>	Wonthaggi Yandiah Guides 7-15	Wattle Award
<b>Sabrina Burford</b>	Kilmore Kookaburra Guides	Commonwealth Award
<b>Sarah Charles</b>	East Doncaster Banksia Blossom Guides	WAGGGS Asia Pacific Leadership Award, Grey Kangaroo Award
<b>Karen Chatto</b>	Ballarat Choc Chics Ranger Guides 13-17	WAGGGS Asia Pacific Leadership Award
<b>Bronwyn Cole</b>	South Shepparton Senior Guides	Red Kangaroo Award
<b>Lyn Curry</b>	River Region	Flowering Gum Award
<b>Kerry Dickman</b>	2nd Herne Hill Senior Guides 9-16	Boronia Award
<b>Mandy Fitzgerald</b>	1st Pascoe Vale South Guides 9-13	Grey Kangaroo Award
<b>Belinda George</b>	Greater Geelong District	Boronia Award
<b>Linda Hall</b>	Strzelecki Boomerang Trefoil Guild	Wattle Award
<b>Janelle Howell</b>	Girl Guides Victoria	WAGGGS Asia Pacific Leadership Award
<b>Jill Jeffery</b>	Greater Geelong District	WAGGGS Asia Pacific Leadership Award
<b>Samantha Kimble</b>	Wonthaggi Yandiah Guides 7-15	Boronia Award
<b>Jennifer Kirk</b>	Hampton Park Guides 5-11	Wattle Award
<b>Jan Lineker</b>	Glenelg District	Boronia Award
<b>Samantha Lockhart</b>	Ashburton Stardust Guides	Grey Kangaroo Award
<b>Rebecca Nancarrow</b>	Traralgon Junior Guides	Boronia Award
<b>Cathleen O'Brien</b>	Noble Park Lowana Guides 7-10	Flowering Gum Award
<b>Star McBean</b>	Mount Alexander District	Grey Kangaroo Award
<b>Helen Reid</b>	2nd Canterbury Minerva Guides 13-17	Red Kangaroo Award
<b>Melanie Smith</b>	Mt Eliza Koala Guides 7-11	Wattle Award
<b>Anne Stanndard</b>	Narre Warren Nth Opal Butterfly Guides 6-10	Wattle Award
<b>Dorothy Sturgess</b>	Strzelecki Boomerang Trefoil Guild	Wattle Award
<b>Kayla Wheeler</b>	2nd Herne Hill Senior Guides 9-16	Boronia Award



# QUEEN'S GUIDE AWARDS

2020

Lauren Chester	Ballarat Choc Chics Ranger Guides 13-17
Sarah Cusinato	Heidelberg Guides
Clare Damen	Darebin Bunyip Ranger Guides
Michelle Grover	Sunbury Bluebell Ranger Guides
Liesel Male	Bentleigh Ranger Guides 14-17 & Rosebud Guides 10-15
Cara Marinaro	Wyndham Wombat Ranger Guides
Eva Massey	Darebin Bunyip Ranger Guides
Jordyn Parker Richards	1st Chiltern Guides
Angelina Pettolino	Lynden Park Guides
Anatasia Rea	Warrnambool Booval Park Guides
Kylie Wilkinson	2nd Mooroolbark Ranger Guides 14-17





# GONE HOME

## 2020

### Vivien ROSA HUNT

#### MALLEE WANDERERS TREFOIL

Vivien started her Girl Guide journey in (approx.) 1984, she volunteered to become the LA secretary, this followed on with her becoming a Girl Guide Leader with Marlene Pitt. Due to Leader shortages Vivien took up another challenge, becoming a Brownie Leader and in 1995 Vivien became the Mildura District Leader. Vivien was still an active member of our Guild and her passing a shock to us all. Bravo Vivien.

### Margaret BALL

#### WAVERLEY TREFOIL GUILD

Margaret came to Guiding when her daughter joined Brownies taking over the 4th Nunawading Brownie Unit when it was in danger of closing and was leader for 23 years, she was also involved with HQ Guiding Committees over many years.

Margaret was a valuable member of our Guild (she was also a member of Acacia) for 17 years supporting our activities and served as President in 2009 and 2010.

Margaret's knowledge of Guiding generally was a great help to our Guild over all those years.

### Margaret HOSKIN

#### BOORANG TREFOIL GUILD

Margaret was a long time member of Boorung Trefoil Guild for over 30 years. Her infectious laugh and her wonderful smile will be missed. Margaret was very generous in donating produce for the Trefoil trading table, and could always be called upon to make delicious sausage rolls.

### Marjorie PARR

#### TI TREE TREFOIL GUILD

Marjorie PARR, who passed away on 27 July 2020, was a member of the Moorabbin East Trefoil Guild between 25 May 2008 and 3 December 2018 when she transferred to Ti Tree Trefoil Guild. On 26 June 2013, she received a combined 50 years of Membership pin.

### Beverley JACOBS

#### TI TREE TREFOIL GUILD

Beverley JACOBS passed away on 4 August. She had been a member of Ti Tree Trefoil Guild from at least 2006/7. She was very well known in the Frankston area.

### Josie PODBURY

Mrs Josephine (Josie) Podbury went home on August 23rd 2020. Josie was the Founding President of the Barwon Trefoil Guild which was registered 13th May 1963.

### Lorraine ARMSTRONG, née TEBB

#### TI TREE TREFOIL GUILD

I first knew Lorraine when she was a Brownie at Dandenong when I was a guide and our paths crossed later at Dandenong Region Campfire Club. We would often meet at her home and enjoy singing some of the old campfire songs from our youth. Lorraine was also editor of a state Brownie Magazine "Yackatoon" and I would sometimes help her with typing and editing this while my daughter the drew illustrations. Lorraine was a Brownie Leader in Langwarrin at the time I believe. From one Brown Owl to another, Rest In Peace Lorraine, you are home now. Sandra Roach Campbell Trefoil Guild

### Judith FALCKE

#### MANSFIELD GIRL GUIDES

Jude was a youth member in Melbourne having first joined over 60 years ago. She re-joined as an adult in 1987, in part, to support her daughter Cathryn in her Brownie Unit. She was gifted the name 'Delatite', which is the Indigenous name of a local river. Jude 'retired' from being Unit Leader at the end of 2015, however, she continued to support the current leaders right up to the end.

During her time with Mansfield District Girl Guides she was a Unit Leader, District Manager and ran many district camps.

Jude was an absolute fountain of information and skills. She imparted so many of her skills to so many members of her Guide units. Jude was a valuable mentor to fellow Leaders and a strong influence to many youth members. She was a valued member of the Hume region team. Region meetings and training sessions were never dull with Jude. During 2019 Jude received a Boronia award.

### Alice KEOGH (affectionately known as Goo)

Leader, district manager, trainer and also on the state outdoor team - roaco, region treasurer and outdoor assessor and region training co-ordinator.

Alice began as a leader at Mt.Evelyn in 1979. Although she stopped coming to

Guides in approximately 2014, she was still a member of Guides and took an interest in what we were all doing until she passed away.

Although Alice passed away on 5th July 2019, with Covid and uncertainty, she was never recognised at the State level.

### Lillian BEARD OAM

Lillian was a dedicated member and volunteer with over 70 years of service to Girl Guides and Scouts. In 2004 Lillian was awarded the Medal of the Order of Australia (OAM) for her commitment and enduring impact to the lives of many through the Guiding and Scouting Movements. Lillian's Guiding career started as a girl including as a Sea Ranger which is what we now know as Olaves.

An outstanding leader across the many volunteer leadership roles. Lillian was deeply dedicated to the development of girls, young women and Girl Guide leaders. Some of Lillian's leadership roles included:

- Girl Guide Unit Leader Yarraville
  - Girl Guide Unit Leader Northcote
  - Girl Guide Unit Leader Melbourne
  - Girl Guide Unit Leader Essendon
  - Girl Guide District Leader Northcote East
  - Girl Guide Division Commissioner Essendon Division
  - Girl Guide Assistant Region Leader North Metro Region
  - Girl Guide Assistant Archivist
  - Girl Guide Trainer
  - Girl Guide Camp Assessor
  - Girl Guide and Scout Sailing Centre Committee Chair
  - Scouts and Girl Guides Melbourne Gang Show Leader
  - Rowallan Sheila Girl Guide Campsite Convenor
  - Essendon Girl Guide Opportunity Shop
- Lillian had a keen eye for Guiding news and interests and through Pam Woodhams provided encouragement, wisdom and good old "you can do this" type of support. Lillian you will be missed by many and we thank you for all you gave to Girl Guides - your impact has been immense.

# FINANCIAL STATEMENT

2020





# Girl Guides Association of Victoria

ABN: 59 533 729 847

## Financial Statements

For the Year Ended 31 December 2020

Girl Guides Association of Victoria

ABN: 59 533 729 847

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For the Year Ended 31 December 2020

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**Girl Guides Association of Victoria**

ABN: 59 533 729 847

## **Auditor's Independence Declaration**



**Girl Guides Association of Victoria**

ABN: 59 533 729 847

**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 31 December 2020**

	Note	2020 \$	2019 \$
<b>Revenue and income from ordinary activities</b>			
<b>Revenue from contracts with customers:</b>			
<b>Sales of goods</b>			
Shop sales		88,446	182,651
Biscuit sales		1,859	71,595
		<u>90,305</u>	<u>254,246</u>
Cost of sales	10	(50,325)	(169,280)
<b>Gross profit</b>	10	<u>39,980</u>	<u>84,966</u>
<b>Rendering of services</b>			
Membership subscriptions		303,958	805,010
Program, event, activity and training fee		22,191	195,730
		<u>326,149</u>	<u>1,000,740</u>
<b>Total revenue from rendering of services</b>		<u>326,149</u>	<u>1,000,740</u>
<b>Total revenue from contracts with customers</b>		<u>366,129</u>	<u>1,085,706</u>
<b>Other operating income:</b>			
Property income		8,896	87,715
Dividends and interest		242,482	413,479
Donations and grants		1,234,487	883,569
Other contributions		-	57,941
Profit on sale of property		-	226,120
Fair value adjustment to investment portfolio		(109,653)	663,778
Other		93,093	89,435
		<u>1,469,305</u>	<u>2,422,037</u>
<b>Total other operating income</b>		<u>1,469,305</u>	<u>2,422,037</u>
<b>Total revenue and income from ordinary activities</b>		<u>1,835,434</u>	<u>3,507,743</u>
<b>Expenses from ordinary activities</b>			
Administration expenses		(1,159,423)	(1,139,370)
Property expenses		(115,910)	(110,962)
Employment expenses		(1,148,672)	(947,610)
Depreciation and amortisation	4	(97,452)	(95,854)
		<u>(2,521,457)</u>	<u>(2,293,796)</u>
<b>Total expenses from ordinary activities</b>		<u>(2,521,457)</u>	<u>(2,293,796)</u>
<b>Net surplus/(deficit) for the year</b>		<u>(686,023)</u>	<u>1,213,947</u>
<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		-	-
		<u>-</u>	<u>-</u>
<b>Total comprehensive income/(loss) for the year</b>		<u>(686,023)</u>	<u>1,213,947</u>

The accompanying notes form part of these financial statements.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

### Statement of Financial Position As At 31 December 2020

	Note	2020 \$	2019 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	5	692,593	528,247
Trade and other receivables	6	66,813	66,290
Inventories	7	145,603	134,884
Other financial assets	8	7,200,215	7,945,264
Other assets	9	86,135	98,238
<b>TOTAL CURRENT ASSETS</b>		<b>8,191,359</b>	<b>8,772,923</b>
<b>NON-CURRENT ASSETS</b>			
Right-of-use assets	10	8,291	-
Property, plant and equipment	11	9,809,835	9,900,066
Intangible assets	12	1,889	6,149
<b>TOTAL NON-CURRENT ASSETS</b>		<b>9,820,015</b>	<b>9,906,215</b>
<b>TOTAL ASSETS</b>		<b>18,011,374</b>	<b>18,679,138</b>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade and other payables	13	124,056	55,501
Employee benefits	14	114,093	73,327
Lease liabilities		864	-
Contract liabilities	15	124,394	227,522
<b>TOTAL CURRENT LIABILITIES</b>		<b>363,407</b>	<b>356,350</b>
<b>NON-CURRENT LIABILITIES</b>			
Employee benefits	14	17,993	14,307
Lease liabilities		7,726	-
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>25,719</b>	<b>14,307</b>
<b>TOTAL LIABILITIES</b>		<b>389,126</b>	<b>370,657</b>
<b>NET ASSETS</b>		<b>17,622,248</b>	<b>18,308,481</b>
<b>MEMBERS' FUNDS</b>			
Reserves	16	4,862,078	4,973,117
Accumulated surplus	17	12,760,170	13,335,364
<b>TOTAL MEMBERS' FUNDS</b>		<b>17,622,248</b>	<b>18,308,481</b>

The accompanying notes form part of these financial statements.



## Girl Guides Association of Victoria

ABN: 59 533 729 847

### Statement of Changes in Members' Funds

For the Year Ended 31 December 2020

#### 2020

	Note	Accumulated Surplus \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
<b>Balance at 1 January 2020</b>	17, 16	<b>13,335,364</b>	<b>1,575,988</b>	<b>3,397,129</b>	<b>18,308,481</b>
Net surplus/(deficit) for the year	17	(686,023)	-	-	(686,023)
<b>Movements to/(from) equity:</b>					
Utilisation of funds for donations/disbursements	17, 16	108,516	-	(108,516)	-
Net transfers (to)/from retained earnings	17, 16	2,313	-	(2,523)	(210)
<b>Balance at 31 December 2020</b>		<b>12,760,170</b>	<b>1,575,988</b>	<b>3,286,090</b>	<b>17,622,248</b>

#### 2019

	Note	Accumulated Surplus \$	Asset Revaluation Surplus \$	General Reserves \$	Total \$
<b>Balance at 1 January 2019</b>	17, 16	<b>12,332,048</b>	<b>1,575,988</b>	<b>3,190,106</b>	<b>17,098,142</b>
Net surplus for the year	17	1,213,947	-	-	1,213,947
<b>Movements to/(from) equity:</b>					
Utilisation of funds for donations/disbursements	16	(223,752)	-	220,144	(3,608)
Net transfers (to)/from retained earnings	17, 16	13,121	-	(13,121)	-
<b>Balance at 31 December 2019</b>		<b>13,335,364</b>	<b>1,575,988</b>	<b>3,397,129</b>	<b>18,308,481</b>

The accompanying notes form part of these financial statements.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

### Statement of Cash Flows For the Year Ended 31 December 2020

Note	2020 \$	2019 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from members and fundraising activities	1,649,279	2,574,467
Payments to suppliers, employees and fundraising activities	(2,358,323)	(2,369,183)
Dividends and interest received	242,482	309,826
Interest paid on lease liabilities	(451)	-
<b>Net cash provided by/(used in) operating activities</b>	<b>18 (467,013)</b>	<b>515,110</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net proceeds/(payments) from investment portfolio	634,232	(847,864)
Purchase of property, plant and equipment	(1,726)	(17,981)
Net proceeds from/(payments into) reserves - donations and disbursements	(210)	(3,607)
<b>Net cash from/(used in) investing activities</b>	<b>632,296</b>	<b>(869,452)</b>
Repayment of borrowings (lease liabilities)	(937)	-
<b>Net cash used by financing activities</b>	<b>(937)</b>	<b>-</b>
Net increase/(decrease) in cash and cash equivalents held	164,346	(354,342)
Cash and cash equivalents at beginning of year	528,247	882,589
<b>Cash and cash equivalents at end of financial year</b>	<b>5(a) 692,593</b>	<b>528,247</b>

The accompanying notes form part of these financial statements.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements For the Year Ended 31 December 2020

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 29 April 2021.

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 from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.



## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements

For the Year Ended 31 December 2020

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

#### (a) Revenue and other income (continued)

##### Revenue from contracts with customers (continued)

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

##### Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Association are:

##### Sale of goods

Revenue from the sale of goods is recognised at the point of delivery to the customer as this is deemed to be the point in time when the performance obligation is satisfied.

##### Membership subscriptions

Revenue is recognised upon receipt of funds from the members.

##### 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 immediately in the statement of profit or loss and other comprehensive income when the Association obtains control of the grant and the contract is not enforceable or the performance obligations are not sufficiently specific, in accordance with the principles of AASB 1058 *Income of Not for Profit Entities*.

Where performance obligations are sufficiently specific, the assets and the related liability are recognised with the residual being directly recognised in the statement of profit or loss and other comprehensive income. A liability may be recognised in the instance where an obligation exists to transfer goods or services to the contributor for which consideration has already been received or in the instance where failure to provide a service is subject to a refund of payment.

##### 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.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements

For the Year Ended 31 December 2020

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

#### (a) Revenue and other income (continued)

##### 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

##### *The Association as the lessee*

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

##### Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight-line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however, where this cannot be readily determined, then the Association's incremental borrowing rate is used.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

# Notes to the Financial Statements

## For the Year Ended 31 December 2020

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

#### (c) Leases (continued)

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasured or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

#### *Exceptions to lease accounting*

The Association has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Association recognises the payments associated with these leases as an expense on a straight-line basis over 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. Collectability 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.



## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements For the Year Ended 31 December 2020

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

#### (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.

#### (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.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements For the Year Ended 31 December 2020

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

#### (k) Property, plant and equipment (continued)

##### 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.

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.

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

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

#### (m) Impairment of non-financial assets (continued)

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.

#### (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 1 January 2020, the adoption of these standards has not caused any material adjustments to the reported financial position, performance or cash flow of the Association.

#### (r) 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 committee members have decided against early adoption of these Standards, but does not expect the adoption of these standards to have any impact on the reported position or performance of the Association.



## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements For the Year Ended 31 December 2020

### 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.

For land held at fair value, the Association performs annual impairment reviews utilising valuation & rates notices provided as a full revaluation has not been practical.

#### Key estimates - impacts of COVID-19

Judgement has been exercised in considering the impact that the Coronavirus (COVID-19) pandemic has had, or may have, on the Association based on known information. This consideration extends to the nature of services and products offered, customers (members), staffing, and expenditure. There do not appear to be any significant uncertainties with respect to events or conditions which may impact the Association's carrying values of assets and liabilities unfavourably as at the reporting date or subsequently as a result of the COVID-19 pandemic.

### 4 Expenses

The result for the year includes the following specific expenses:

	2020	2019
	\$	\$
<b>Depreciation and amortisation expenses:</b>		
- Guide Centre Building Improvements	2,938	2,930
- Plant, Furniture & Equipment	10,446	9,557
- Motor Vehicles	3,567	3,288
- Campsites, Buildings & Improvements	75,006	76,411
- Right-of-use Asset (Building)	1,235	-
- Computer software	4,260	3,668
<b>Total depreciation and amortisation expenses</b>	<b>97,452</b>	<b>95,854</b>

### 5 Cash and Cash Equivalents

	2020	2019
Note	\$	\$
Cash on hand	617	945
Cash at bank	688,739	524,053
Other cash and cash equivalents	3,237	3,249
<b>Total cash and cash equivalents</b>	<b>692,593</b>	<b>528,247</b>

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

### 5 Cash and Cash Equivalents (continued)

#### (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	<b>692,593</b>	528,247
<b>Balance as per statement of cash flows</b>		<b>692,593</b>	528,247

## Girl Guides Association of Victoria

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### Notes to the Financial Statements For the Year Ended 31 December 2020

#### 6 Trade and Other Receivables

	2020 \$	2019 \$
CURRENT		
Trade receivables	20,938	18,569
Provision for impairment	(12,526)	(12,526)
	<u>8,412</u>	<u>6,043</u>
GST receivable	21,704	-
Accrued franking credits	10,002	17,045
Other receivables	<u>26,695</u>	<u>43,202</u>
<b>Total current trade and other receivables</b>	<b><u>66,813</u></b>	<b><u>66,290</u></b>

#### 7 Inventories

	2020 \$	2019 \$
CURRENT		
At cost:		
Finished goods	<u>145,603</u>	<u>134,884</u>
<b>Total current inventories</b>	<b><u>145,603</u></b>	<b><u>134,884</u></b>

#### 8 Financial assets

	2020 \$	2019 \$
CURRENT		
Financial assets at fair value through profit or loss:		
- Listed shares at fair value	7,199,015	7,943,964
- Bonds	<u>1,200</u>	<u>1,300</u>
<b>Total current financial assets</b>	<b><u>7,200,215</u></b>	<b><u>7,945,264</u></b>

#### 9 Other Assets

	2020 \$	2019 \$
CURRENT		
Prepayments	<u>86,135</u>	<u>98,238</u>
<b>Total current other assets</b>	<b><u>86,135</u></b>	<b><u>98,238</u></b>



## Girl Guides Association of Victoria

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### Notes to the Financial Statements For the Year Ended 31 December 2020

#### 10 Leases

##### Association as a lessee

The Association commenced a lease of an allotment in Mount Baw Baw on 1 November 2019, however no formal lease agreement was entered into until 2020, thus requiring recognition of the lease under AASB16 *Leases* for the year ended 31 December 2020.

COVID-19 Related Rent Concessions of \$1,388 have been recognised through the statement of profit or loss and other comprehensive income as per AASB 2020-4 *Amendments to Australian Accounting Standards – Covid-19-Related Rent Concessions*.

Information relating to the leases in place and associated balances and transactions are provided below.

##### *Terms and conditions of leases*

The Association leases a Ski Lodge in Mount Baw Baw for its activities offered to members. The lease term expires on 31 October 2028 and does not include any options for a further term.

The lease is considered a concessionary lease as lease payments of \$1,255 per annum (subject to CPI and market review during the lease term) are below market value. The Association is not dependent on concessionary leases for its operations.

The Association has elected to measure the right-of-use asset arising from the concessionary leases at cost which is based on the associated lease liability.

##### Right-of-use assets

	Buildings \$	Total \$
<b>Year ended 31 December 2020</b>		
Balance at the beginning of year	-	-
Additions to right-of-use assets	9,526	9,526
Depreciation expense	(1,235)	(1,235)
<b>Balance at end of year</b>	<b>8,291</b>	<b>8,291</b>

The Association did not have any right-of-use assets as at 31 December 2019, accordingly, no comparative information is presented.

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

### 11 Property, plant and equipment

	2020 \$	2019 \$
<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	(23,957)	(21,019)
<b>Total guide centre building improvements</b>	<b>93,577</b>	<b>96,515</b>
<b>Plant, Furniture &amp; Equipment</b>		
At cost	848,539	846,813
Accumulated depreciation	(826,282)	(815,836)
<b>Total plant, furniture &amp; equipment</b>	<b>22,257</b>	<b>30,977</b>
<b>Motor vehicles</b>		
At cost	23,924	23,924
Accumulated depreciation	(7,975)	(4,408)
<b>Total motor vehicles</b>	<b>15,949</b>	<b>19,516</b>
<b>Campsites, Buildings &amp; Improvements</b>		
At cost	1,935,236	1,935,240
Accumulated depreciation	(405,116)	(330,114)
<b>Total campsites, buildings &amp; improvements</b>	<b>1,530,120</b>	<b>1,605,126</b>
<b>Total property, plant and equipment</b>	<b>9,809,835</b>	<b>9,900,066</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 Docklands Drive, Docklands which has been used as the head office of the Association from early 2017.

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## Notes to the Financial Statements

For the Year Ended 31 December 2020

### 11 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 \$	Total \$
<b>Year ended 31 December 2020</b>						
Balance at the beginning of year	8,147,932	96,515	30,977	19,516	1,605,126	9,900,066
Additions	-	-	1,726	-	-	1,726
Depreciation expense	-	(2,938)	(10,446)	(3,567)	(75,006)	(91,957)
<b>Balance at the end of the year</b>	<b>8,147,932</b>	<b>93,577</b>	<b>22,257</b>	<b>15,949</b>	<b>1,530,120</b>	<b>9,809,835</b>
<b>Year ended 31 December 2019</b>						
Balance at the beginning of year	8,147,932	99,445	34,317	20,858	1,681,537	9,984,089
Additions	-	-	6,217	2,000	-	8,217
Disposals - written down value	-	-	-	(54)	-	(54)
Depreciation expense	-	(2,930)	(9,557)	(3,288)	(76,411)	(92,186)
<b>Balance at the end of the year</b>	<b>8,147,932</b>	<b>96,515</b>	<b>30,977</b>	<b>19,516</b>	<b>1,605,126</b>	<b>9,900,066</b>



## Girl Guides Association of Victoria

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### Notes to the Financial Statements For the Year Ended 31 December 2020

#### 12 Intangible Assets

	2020	2019
	\$	\$
<b>Computer Software</b>		
Cost	425,986	425,986
Accumulated amortisation and impairment	(424,097)	(419,837)
<b>Total intangibles</b>	<b>1,889</b>	<b>6,149</b>

#### 13 Trade and Other Payables

	2020	2019
	\$	\$
<b>CURRENT</b>		
<i>Unsecured liabilities</i>		
Trade payables	13,557	19,975
Restricted grants, donations and revenue received in advance	5,463	2,806
GST payable	-	1,470
Employee benefits	46,507	7,439
Sundry payables and accrued expenses	58,529	23,811
<b>Total current trade and other payables</b>	<b>124,056</b>	<b>55,501</b>

#### 14 Employee Benefits

	2020	2019
	\$	\$
<b>CURRENT</b>		
Long service leave	26,114	14,519
Annual leave	87,979	58,808
<b>Total current employee benefits</b>	<b>114,093</b>	<b>73,327</b>
<b>NON-CURRENT</b>		
Long service leave	17,993	14,307
<b>Total non-current employee benefits</b>	<b>17,993</b>	<b>14,307</b>

#### 15 Contract Liabilities

	2020	2019
	\$	\$
<b>CURRENT</b>		
Unearned income	124,394	227,522
<b>Total current contract liabilities</b>	<b>124,394</b>	<b>227,522</b>

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

### 16 Reserves

	Note	2020 \$	2019 \$
<b>Asset revaluation reserve</b>	16(a)		
Opening balance		1,575,988	1,575,988
<b>Closing balance</b>		<b>1,575,988</b>	<b>1,575,988</b>
<b>Restricted funds</b>	16(b)		
Opening balance		3,397,129	3,190,106
Add: Net transfers (to)/from retained earnings		(2,523)	(13,121)
Utilisation of funds for donations/disbursements		(108,516)	220,144
<b>Closing balance</b>	16(c)	<b>3,286,090</b>	<b>3,397,129</b>
<b>Total reserves</b>		<b>4,862,078</b>	<b>4,973,117</b>

#### (a) Asset revaluation reserve

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

#### (b) Description of funds

Blackburn Fund	Funds to assist girls to pay membership subscriptions
Britannia Park Campsite	Funds to assist in the upkeep of the Britannia Park site
Denise Hargreaves	Funds to assist Guides in the 14+ age group
Disaster Fund	Funds to support members affected by natural disasters
Future Fund	Funds to develop Guiding in Victoria
Gwen Mann Bequest	Funds to support Guiding in general
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
Hand-in-Hand	Funds to provide financial support for girls to participate in Girl Guides school and community outreach programs

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

### 16 Reserves (continued)

#### (c) Restricted funds

	2020 \$	2019 \$
Closing balance comprise:		
Blackburn Fund	212,886	215,198
Britannia Park Campsite	44,709	53,195
Denise Hargreaves	193,234	193,234
Disaster Fund	56,759	55,939
Future Fund	387,600	490,602
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	160,037
Otway Region Camping Fund	34,431	34,431
Archives	1,314	1,314
TC Lothian Fund	86,951	86,951
Training Fund	67,622	67,622
Hand-in-Hand	6,704	4,763
<b>Total reserve funds</b>	<b>3,286,090</b>	<b>3,397,129</b>

### 17 Accumulated Surplus

	2020 \$	2019 \$
Accumulated surplus at the beginning of the financial year	13,335,364	12,332,048
Net surplus/(deficit) for the year	(686,023)	1,213,947
Aggregate of amounts transferred to reserve funds	2,313	13,121
Utilisation of funds for donations/disbursements	108,516	(223,752)
<b>Accumulated surplus at end of the financial year</b>	<b>12,760,170</b>	<b>13,335,364</b>

## Girl Guides Association of Victoria

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## Notes to the Financial Statements For the Year Ended 31 December 2020

### 18 Cash Flow Information

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

	2020	2019
	\$	\$
Net surplus/(deficit) for the year	(686,023)	1,213,947
Non-cash flows in profit:		
- depreciation and amortisation	97,452	95,854
- fair value adjustment to investment portfolio	109,653	(663,778)
- COVID-19 related rent concessions	1,388	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(523)	77,820
- (increase)/decrease in inventories	(10,719)	2,827
- (increase)/decrease in other assets	12,103	16,126
- increase/(decrease) in trade and other payables	68,332	(34,066)
- increase/(decrease) in other liabilities	(103,128)	(210,772)
- increase/(decrease) in employee benefits	44,452	17,152
<b>Cashflow from/(used in) operations</b>	<b>(467,013)</b>	<b>515,110</b>

### 19 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

	2020	2019
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	22,140	22,140
- between one year and five years	5,535	27,675
<b>Total operating lease commitments</b>	<b>27,675</b>	<b>49,815</b>

The photocopier lease commitments are low-value, non-cancellable operating leases contracted for but not capitalised in the financial statements with a five-year term.



## Girl Guides Association of Victoria

ABN: 59 533 729 847

## Notes to the Financial Statements For the Year Ended 31 December 2020

### 20 Auditor's Remuneration

	2020 \$	2019 \$
Remuneration of the auditor of the Association, HLB Mann Judd, for:		
- auditing the financial statements	23,300	23,300
<b>Total auditor's remuneration</b>	<b>23,300</b>	<b>23,300</b>

### 21 Contingencies

In the opinion of the Executive Committee, the Association did not have any contingencies at 31 December 2020 (31 December 2019: None).

### 22 Events After the end of the Reporting Period

The financial report was authorised for issue on 29 May 2021 by the Executive Committee.

The impact of Coronavirus (COVID-19) pandemic is ongoing and while restrictions have eased, it is not practicable to estimate the potential impact, positive or negative, after the reporting date. The situation continues to develop and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided. The Association continues operating in line with Government guidelines.

No other 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.

### 23 Association Details

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

### 24 Other information - National Redress Scheme for Institutional Child Sexual Abuse

The Association entered into an agreement on 8 December 2020 to participate in the National Redress Scheme for Institutional Child Sexual Abuse. The Executive Committee has voted to set aside funds of \$500,000 for the purpose of the Scheme.

## Girl Guides Association of Victoria

ABN: 59 533 729 847

### Executive Committee's Declaration

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

In the opinion of the Executive Committee, the financial report as set out on pages 2 to 23, is in accordance with the *Girl Guides Association Act, 1952* and the *Australian Charities and Not-for-profits Commission Act 2012*:

1. Shows a true and fair view of the financial position of Girl Guides Association of Victoria as at 31 December 2020 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Girl Guides Association of Victoria will be able to pay its debts as and when they fall due.

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

Governance Chair .....



Honorary Treasurer .....



Dated this 29 day of APRIL 2021