

# Annual Report



GUIDES  
AUSTRALIA

*“Guides Australia is one of 140 member countries of the World Association of Girl Guides and Girl Scouts - a world-wide organisation of over ten million members with consultative status at the United Nations. This vast Guiding network provides the key for boundless opportunities and experiences for each individual member of the Movement.”*



*Mandy Macky*

**Mandy Macky  
Chief Commissioner  
Guides Australia**

## **Our Mission**

*Guides Australia: helping girls and young women grow into confident, self-respecting, responsible community members.*

# GUIDES VICTORIA REPORT

JULY 1999 – DECEMBER 2000

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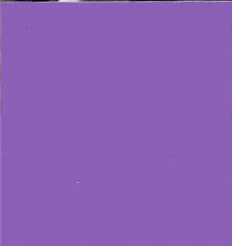
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*This report covers the operations of Guides Victoria from 1 July 1999 to 31 December 2000. The change in the reporting period is a result of an agreement with Guides Australia whereby all States, as Member Associations, would have the same financial end of year date.*



*Guides proud to participate in the flag raising ceremony on Australia Day.*



## Appreciation

Each year Guides Victoria receives assistance from many individuals, companies and organisations that make an enormous contribution to the running of the organisation.

Volunteers contribute many hundreds of hours each year that enables Guides Victoria to operate. 2001, the United Nations International Year of Volunteers, is their year. We salute them.

Volunteers are our strength and we are proud and pleased to be able to acknowledge the contribution made by all those who support Guides Victoria. We also acknowledge the invaluable support given by the families of volunteers throughout the year.

## Thank You

Guides Victoria appreciates and is grateful for the support it receives from all sources. We thank all individuals and groups for their assistance. Special thanks are offered to:

The Estate of Enid Florence Bunning

The Estate of Hazel Gross

The Estate of Cyril Hampden Isaac

The Estate of Mary Austin Lambe

The Estate of Sheila Mary MacLeod

The Estate of Miss P M G Russell

The Estate of Margaret Shaw

The family of the late Di Stones

William Angliss (Victoria) Charitable Trust

Department of Veterans' Affairs

The Grosvenor Settlement

Flora & Frank Leith Charitable Trust

The Peter Mackay Bequest

Dame Elisabeth Murdoch

The John T Reid Victorian Charitable Trust

E & L Wears Memorial Trust Fund

Annual Gift Program donors

Members of The One Hundred Club

Friends of Guiding

All cork collectors for the Cork Recycling Program

Lady Delacombe Cup Committee

Lady Murray Bowls Day Committee

Trefoil Guilds

World Day of Prayer Committee

Amorim

The Body Shop

Clifton Consulting Pty Ltd

Herald Sun

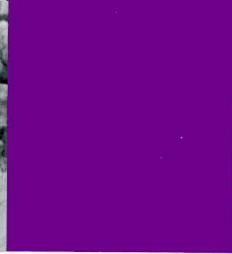
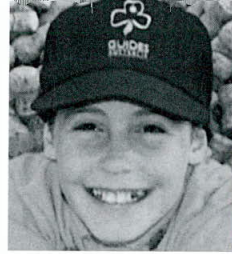
Jetsetter Magazine

Ricoh Business Centre, West Melbourne

Shop-A-Dockets



**GUIDES**  
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## From the State Commissioner

*"If we don't know where we are heading, how will we know when we get there?"*

The author of this saying is unknown, but the power of the words have provided the motivation to countless Boards and Executive Committees of corporations and organisations world wide.

During the past eighteen month period, the Executive Committee of Guides Victoria has courageously accepted the responsibility afforded them under the new constitution, to plan for our future. Together they shaped a vision of our Association – a dynamic, vibrant, contemporary and exciting organisation, helping girls and young women grow into confident, self-respecting, responsible community members.

Four major areas were identified which, when supported by human and financial resources would grow our Movement. Growth in strength, in public recognition and in financial stability would come by:

- **Enhancing the quality of our leadership base** – attracting, retaining and developing Leaders; making opportunities for Leaders to interact with each other; making the AALP more effective.
- **Building a strong, cohesive, dynamic partnership between governance and management** – discussing and developing the best way for policy makers and managers to work together.
- **Ensuring that effective integrated systems operate across the organisation** – streamlining support structures and processes to manage communication, information, finance, program and training; establishing successful connections outside Guiding.
- **Developing sustainable new sources of income** – establishing beneficial corporate alliances; expanding our resource development potential; maximising our camping properties.

Strategic Directions 2002-2003 – the objectives, the goals, the targets and timelines – became a living document. The team of Executive Committee members, key staff and supporters are working together within its framework to action the strategic plan. Future generations of Guides will thank these visionary women for their dedication, their enthusiasm and their commitment to build a strong organisation within whose supportive structures, girls may challenge themselves, stretch their personal boundaries and grow strong.

*Jane Scarlett*

Jane Scarlett  
State Commissioner



*"I can do anything if I put my mind to it."*



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# Guides Victoria Report

Guiding exists to ensure the positive development and good citizenship of young Australians. The vision of the Founder, Robert Baden-Powell was simple – to provide skills which would equip youth to deal with the challenges in their lives and to help them become better citizens.

Girls today need to deal with different challenges. Guiding builds resilience, provides strong role models and a sense of belonging. In 2001 Guides Victoria celebrates 90 years of community involvement.

## Community Networks

The Guide Movement is a strong network that plays a significant role in the life of communities across Victoria. In country, metropolitan and city locations, Guides meet weekly with other girls and their volunteer Leaders and are involved in a range of activities that they plan, carry out and evaluate.

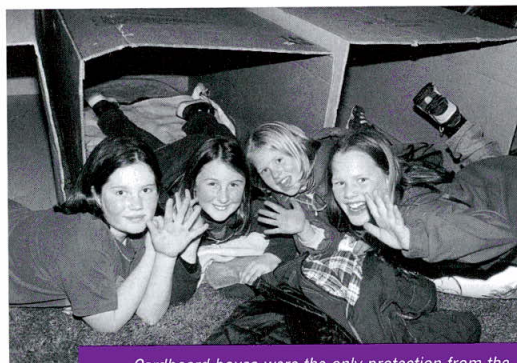
In addition to this traditional method of delivery, girls can access learning and adventure through the Australian Guide Program in a variety of ways:

- After School Care Guides, conducted in primary schools in the metropolitan area.
- *Building Bridges*, an innovative pilot program conducted over two terms for girls in Year 6, going into Year 7, designed to assist in the transition between primary and secondary school. Participants developed an appreciation of the value of volunteering in the wider community.
- A *Taste of Guiding* program has been held as part of the curriculum of four secondary colleges. Funded by outside sources, participants experience the Guide Program and are involved in activities they might not otherwise experience.
- School holiday programs held included *Aqua Antics*, *Camp Yulunga*, *Train Trek to Timboon* and *Coastal Capers*. These programs are open to members and non-members and attract a growing number of people who return on a regular basis.
- The *Future Leaders Program*, an accredited Victorian Youth Development Program, was delivered in 20 schools across the state. Guides

Victoria, together with the Scouts Australia Victorian Branch, have been active in ensuring that young people in Years 9 and 10 are able to access the leadership and skills training, initiative and self-esteem building activities that Guides and Scouts enjoy in their normal weekly programs.

## Community Participation

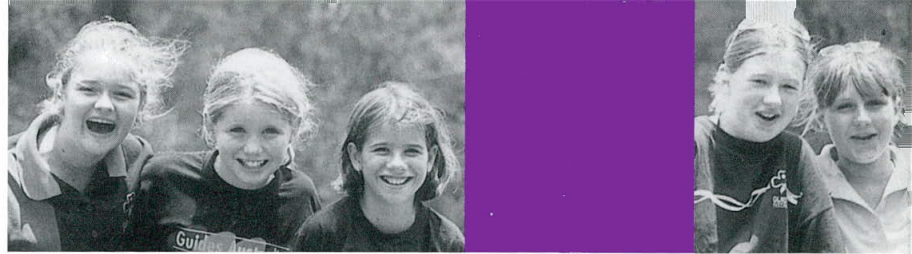
In 1999, one thousand Guides and Leaders slept overnight at the Melbourne Zoo and in 2000 six hundred had the experience of sleeping out at the Western Bulldogs Oval. These events create an awareness of the issues of homeless youth, and raise funds for programs run by Melbourne CityMission to help the homeless. Guides participated in other Sleepouts held in country Victoria to aid homeless young people in local communities.



Cardboard boxes were the only protection from the elements for these brave Winter Sleepout participants.

Fourteen Guides – young women and adults from regional and metropolitan Victoria – were proud Olympic Torchbearers in September 2000.

“I learnt that I was much stronger inside of me.”



## Environment within Community

Guides continue to be involved in Clean Up Australia Day, Save the Koala Day, tree planting and a diversity of local projects.

The Cork Recycling Project continues to attract positive media support. One hundred million corks have been collected since 1989, when Guides Victoria in partnership with ACL Comcork started the first cork recycling program in the world. Recycled corks are used for flooring, gaskets and cricket ball inners.



Cork, corks and more corks.

## Leadership

Guides learn leadership from an early age. Small groups operating with an elected peer Leader, underpin the Guide structure. This on the job learning in leadership provides a Guide with skills for life.

Leadership training highlights included:

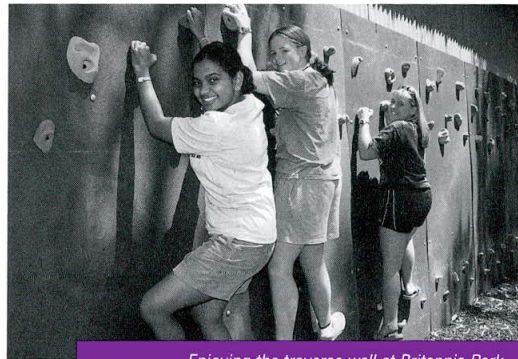
- Guides in the 7-11 age group have come together at venues across the state for residential leadership training weekends. In 2000, over 120 girls participated.
- The popular Patrol Leaders' Weekends for girls 10-15 years old also continues to give girls new skills in working with their Units.
- Fun Leadership for Youth trainings for Guides 16-18 years were held over three weekends. They again proved to be popular and further enhanced the skills of the young women who participated.

- An outstanding young Victorian Guide was selected to represent Australia at a training seminar entitled *Leadership in a WAGGGS* (World Association of Girl Guides and Girl Scouts) *World in Mexico*.
- A young woman member was one of 20 recipients to receive a rural women's leadership bursary. The State Government award aims to provide rural women with an opportunity to undertake advanced leadership training and take a more active role in their community.

## Accessibility

Integration is vital – it's about ABILITY, not DISABILITY. Guides Victoria provides for girls with special needs, including those from culturally diverse backgrounds, those with a physical or intellectual disability and those isolated by distance or other circumstances.

Lones caters for girls who are unable to participate in regular weekly Guide meetings due to geographical or social isolation. Their Guiding is accomplished through correspondence. Fifty-eight Lone Guides travelled great distances from places all over the State, such as Corryong, Kaniva, Barnawartha, Kyabram and Timboon, to participate in the annual Lones family gathering.



Enjoying the traverse wall at Britannia Park. Photo courtesy Yarra Valley Newspapers P/L.

“I learnt that I am not shy or scared.”



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## **Guides Decide**

A very successful state Youth Forum for 14–18 year olds was held. Girls discussed issues relating to their program and action plans were formed.

Members of the Olave Program (18–30 year olds) held a state conference. Issues were progressed and discussed at the National Olave Program Teleconference.

The annual adult State Conference attracted a capacity crowd of over 300 members in July 2000. This provided an opportunity to investigate and recommend future actions relating to a variety of topics including alternative methods of delivering leadership training, outdoor qualifications and the service offered by the retail and mobile shops.

## **A World of Opportunity**

A first for Guides Australia was the participation of Guides 8–12 years at an international Brownie Festival in Malaysia.

Guide contingents travelled to Austria, New Zealand, India, United Kingdom, Canada, Malaysia, United States of America, Singapore and Sweden.

Guides was well represented at *Beijing +5*, the 23rd Special Session of the General Assembly of the United Nations. At this event, a Victorian Guide spoke at the Japan Global Forum on the *Development of the Girl Child*.

HRH Princess Benedikte of Denmark, patron of the international Olave Baden-Powell Society, paid a rare visit to Melbourne in September 2000 to personally present new members of the society with their membership insignia.

In January 2000, a contingent of 400 Victorian Guides and Leaders joined 2000 participants from around Australia for a week long camp in Queensland. *Beyond Imagining* proved to be a successful event offering adventure and experience as girls were challenged to step outside their comfort zone.

A great sense of achievement and many great memories were among the legacies that girls brought home.



HRH Princess Benedikte of Denmark.

## **Volunteer Supporters**

Volunteers are vital to the running of Guides Victoria. Volunteer Leaders who work directly with girls are aided by local Support Groups, usually the parents of Guides. They provide a range of practical assistance such as hall maintenance, fundraising and transporting.



Volunteer Leader.

Trefoil Guilds, often comprising former Leaders of girls and adults, work tirelessly to support both Guiding and the community throughout the state.

In addition to their role working with girls and adults, qualified Leader Trainers devote time and energy to providing accredited training to members throughout the State.

Women of Note continues to support the aims of Guiding. Six highly successful mentor programs were conducted in Melbourne and regional centres. At these events Year 11 students and successful women mentors network and learn from each other.

The challenge for many not-for-profit organisations is to identify and recognise their strengths. Our most valuable resource is 2000 adult volunteers. They are strong role models for girls providing a secure environment to enable them to reach their full potential whilst developing the community leaders of the future.

“Being a Leader means I get to do all the things I was never able to do as a kid.”



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# Congratulations

## Awards

### The Emu:

Judi Tuppen  
Glenda Vuillermin

### The Wattle:

Jill Livingston  
Dianne Walker

### Bar to Banksia:

Margaret Barrie OAM

### The Banksia:

Gail Alexander  
Heather McMillan

### The Boronia:

Jean Campbell  
Valerie Ridgwell  
Dorothy Wilson

### Silver Cross:

Renae Tuttle



At Government House, Renae Tuttle (middle) is presented with the Silver Cross award for bravery.

## Long Service Awards

Total number of members: **313**

Combined number of years these members have contributed to the organisation: **5095**

## 2000 Olave Baden-Powell Award

Janine Sanderson

## 1999 Queen's Guide Awards

Carol Dean

Julia McLochlan

Anna Peters

Rebecca Connor

Rebekah Finger

Kim Wilson

Veronica Blay

Tracey Parsons

Jackie Hooper

Neriley Meyer

Melinda Parry

Jocelyn Blows

Robyn Bassett

Kymerleigh Lloyd

Selina Goldsmith

Lauren Hornby

Christine Shields

Elysia Haspell

Linda Gunstone

Kathryn Voutier

Emma Holmes

Amanda Lacey

Cecilia Heath

## 2000 Queen's Guide Awards

Belinda Anderson

Tara Anderson

Kristy Barker

Greer Barrow

Amy Bourke

Joanne Braybrook

Kristen Bruck

Kristy Cooper

Michelle Costello

Theresa Cover

Melanie Ferres

Stacey Fox

Jill Gallucci

Felicity Gaylard

Debra Gibb

Lee Gronow

Melissa Hay

Rachel Hayes

Jackie Hooper

Laura Irving

Kirrilee John

Alithea Lambert

Kristy Lehmann

Sarah Mathrick

Jaydine McDiarmid

Tanya Morris

Lisa Newman

Bronwyn O'Callaghan

Chelsey Robins

Lauren Salathiel

Melanie Smith

Anna Stephenson

Kathryn Suggest

Marian Tatenhove

Renae Tuttle



Young achievers – Queen's Guide awardees at Government House.



GUIDES  
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# State Council

## State President

Lady Gobbo

## Life Member

Lady Price CMG OBE

## State Commissioner

Jane Scarlett

## Assistant State

### Commissioners

Elizabeth Adnams

Libby Howlett

Judi Tuppen

## State Executive Officer

Merial Clark

Heather Barton

## Honorary Treasurer

Kerith Laurie-Rhodes

John Adnams

Clare Leuhman

## Honorary Solicitor

Nick Ruskin

Phillips Fox

## Auditor

McInnes, Graham and Gibbs

Chartered Accountants

## Executive Committee

Sally Alston

Karen Chatto

Glenda Culley

Jennifer Darbyshire

Margaret Devlin

Margaret Fitzgerald

Barbara Grove

Jo Jephcott

Maree McEvoy

Carolyn Moore

Corinne Ong

Kay Rankin

Helen Reid

Helen Rowe

Margaret Taylor

Glenda Vuillermin

Sandra Wilson

Wendy Wright

Julie Armstrong

Gail Simpson

## Ex-officio Members of Executive Committee

Jane Scarlett

Elizabeth Adnams

Libby Howlett

Judi Tuppen

Kerith Laurie-Rhodes

Janeanne Lee

Clare Leuhman

Lena Topp

John Adnams

Merial Clark

Heather Barton

## Ex-Officio Members of State Council

Julie Armstrong

Claire Baker

Margaret Callister

Lauris Doyle

Sue Hogendoorn

Marie Igoe

Lola Johnson

Debbie Jones

Janeanne Lee

Toni Peters

Liz Richardson

Margaret Taylor

Annamarie Tracey

Glenda Vuillermin

## Region Delegates

Helen Anderson

Julie Armstrong

Jennifer Barrie

Lorraine Barrow

Marion Bayles

Naomi Bebbington

Margaret Bell

Joy Bennett

Joan Blackley

Jacinta Blencowe

Samantha Brick

Edna Callaway

Susan Campbell

Frances Casey

Lorna Chester

Jenny Collis

Fleur Cousins

Trish Crookshanks

Merran Crowley

Glenda Culley

Raelene Curry

Raelene Curtis

Lyn Daly

Carol Dean

Glen Dixon

Helen Dixon

Judy Fielder

Mandy Fitzgerald

Margaret Fitzgerald

Shelley Ford

Gill Glass

Debbie Gould

Jill Graham

Jan Gray

Jackie Griffin

Dot Halligan

Jean Hanley

Dianne Harrison

Joy Hayes

Helen Heath

Margaret Henson

Sue Hogendoorn

Mandy Hollingworth

Sheryn Holloway

Diane Hughes

Ruth Humphries

Raywin Jamieson

Candida Jarvis

Leanne Jenvey

Grace Kenworthy

Malinda Kirley

Bernice Knoller

Marianne Kosmider

Leanne Leonard

Jan Lincker

Svetlana Lineham

Carolyn Maggs

Sylvia Mainwaring

Linda Makin

Jillian Malin

Pat McCulley

Susie McGough

Della McGraw

Debbie McLaren

Anne McLennan

Bernadette McPhee

Margaret Morton

Roz Nicholson

Heather Palmer

Louise Palmer

Jill Parker

Jane Pennington

Eleanor Richards

Rhonda Richards

Sandra Roach

Marion Roxburgh

Sharon Roxburgh

Lorraine Saultry

Pam Schafer

Sonia Schiele

Nola Sharp

Ros Smail

Marion Smith

Ros Smithers

Rosemary Smolenaars

Gail Stanley

Di Stones

Louisa Taylor

Maureen Thomas

Margery Thomson

Judith Torney

Chris Trimmell

Marie Twyford

Jan Vonarx

Elaine Wallbridge

Kathy Webb

Marjorie West

Carolyn Weston

Debbie White

Joan White

Clare Williams

Gwen Williams

Penny Williams

Tamara Withers

Margaret Wyborn



# Girl Guides Association of Victoria

## **TREASURER'S REPORT**

This is a report on an 18 month period, an extended period necessary to move Guides Victoria to a 31 December year-end in line with other State Guide Associations. In future years, the financial year will be in line with the calendar year.

Over the 18 month period ended 31 December 2001 Guides Victoria made an operating loss of \$321,196 and a profit after bequests and the sale of Camp Carnegie at Donvale campsite of \$1,028,604. Underlying the operating loss is the consistently decreasing membership of Guiding Australia-wide.

A strict review process was followed in completing the 2001 budget process. A budget was developed for each of Guides Victoria's activities resulting in an expected loss of only half that of the last 18 months. This budget includes the interest from the increased reserves following the sale of Camp Carnegie at Donvale but excludes any bequests we receive.

Everyone has worked hard to deliver the financial promise and the new year will see all those responsible focussed on meeting their own targets in an increasingly depressed economy. Our immediate aim is to match the cost of Guiding more closely to the current membership income and our long-term aim is to deliver at least a break-even result.

I became the Honorary Treasurer in January 2000 and in conjunction with the Finance Committee, I have overseen many new policies and projects including:

- implementation of a new accounting package
- transition of Guides through Y2K
- redesign of the management report to allow greater cost centre control
- automation of the shop reporting and stock control
- establishment of an Investment Committee and implementation of an investment strategy
- the introduction of the GST
- the preparation and audit of the audited statutory financial report.

During this time the Finance Committee has worked hard, closely scrutinising all new projects and capital expenditure which came before it, and basically demanding a more commercial view. Each member of the Committee has also lent their business and financial expertise to different projects, aiming to make Guiding operationally self-sufficient. I wish to thank them all for their time and expertise. I include in this Doug Romberg and Heather Barton who have continuously devoted many hours to the financial operation of Guides Victoria.

The Financial Report was approved by the State Executive on 22 March 2001.

Clare Luehman  
*Treasurer*

## **Finance Committee**

The following people served on the Finance Committee during the period under review.

Kerith Laurie-Rhodes	Allen Monaghan	Merial Clark
John Adnams	Margaret Smith	Heather Barton
Clare Luehman	Jane Scarlett	Kandiah Ragavan (Raj)
Susan Campbell	Elizabeth Adnams	Doug Romberg
Graeme Chatto	Libby Howlett	Jenny Collis
Jenny Mitchell	Judi Tuppen	Sue Bushby

# Girl Guides Association of Victoria

## INCOME & EXPENDITURE STATEMENT – PERIOD ENDED 31 DECEMBER 2000

	Notes	18 Months 31/12/2000 \$	12 Months 30/6/1999 \$
<b>TOTAL REVENUE</b>		2,127,928	1,377,387
Operating profit/(loss) before Abnormal Items	2	(321,196)	(109,618)
Abnormal Items	2	1,349,800	416,805
<b>Operating profit/(loss)</b>		1,028,604	307,187
Retained profits at the beginning of the financial year		1,884,544	1,634,493
Aggregate of amounts transferred from reserves		36,624	–
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>		2,949,772	1,941,680
Transfer to Reserves:			
Funds allocated to accounts collected or invested on trust	10	–	20,213
Grants and restricted donations (not spent)	10	–	36,913
<b>Retained profit at the end of the financial year</b>		<b>2,949,760</b>	<b>1,884,544</b>

*The accompanying notes form an integral part of these accounts*

# Girl Guides Association of Victoria

## BALANCE SHEET AS AT 31 DECEMBER 2000

	Notes	18 Months 31/12/2000 \$	12 Months 30/6/1999 \$
<b>CURRENT ASSETS</b>			
Cash		110,459	92,889
Receivables	3	28,639	62,189
Inventories	4	166,379	184,247
Investments	5	2,754,082	1,334,229
Prepayments		179,783	105,574
<b>TOTAL CURRENT ASSETS</b>		<u>3,239,342</u>	<u>1,779,128</u>
<b>NON-CURRENT ASSETS</b>			
Receivables	6	25,747	17,949
Property, plant and equipment	7	980,552	1,089,039
<b>TOTAL NON-CURRENT ASSETS</b>		<u>1,006,299</u>	<u>1,106,988</u>
<b>TOTAL ASSETS</b>		<b><u>4,245,641</u></b>	<b><u>2,886,116</u></b>
<b>CURRENT LIABILITIES</b>			
Accounts payable	8	67,096	188,807
Provisions for Employee Entitlements		42,144	31,341
Other	9	885,705	429,202
<b>TOTAL CURRENT LIABILITIES</b>		<u>994,945</u>	<u>649,350</u>
<b>NON-CURRENT LIABILITIES</b>			
Provisions for Employee Entitlements		—	14,652
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>—</u>	<u>14,652</u>
<b>TOTAL LIABILITIES</b>		<b><u>994,945</u></b>	<b><u>664,002</u></b>
<b>NET ASSETS</b>		<b><u>3,250,696</u></b>	<b><u>2,222,114</u></b>
<b>ACCUMULATED FUNDS</b>			
Reserves	10	300,936	337,560
Retained surplus		2,949,760	1,884,554
<b>TOTAL ACCUMULATED</b>		<b><u>3,250,696</u></b>	<b><u>2,222,114</u></b>

*The accompanying notes form an integral part of these accounts*

# Girl Guides Association of Victoria

## STATEMENT OF CASH FLOWS FOR – PERIOD ENDED 31 DECEMBER 2000

		18 Months 31/12/2000	12 Months 30/6/1999
		\$	\$
	Notes	Inflows/ (Outflows)	Inflows/ (Outflows)
<b>Operating activities</b>			
Receipts from members and fundraising activities		2,456,969	2,109,161
Payments to suppliers, employees and fundraising activities		(2,439,360)	(1,965,642)
Dividends received		16,697	5,351
Interest received		112,202	46,095
Interest paid		(18,692)	(3,519)
<b>Net cash flows from operating activities</b>	<b>12(a)</b>	<u>127,816</u>	<u>191,446</u>
<b>Investing activities</b>			
Payments for property, plant and equipment		(70,492)	(35,368)
Payment for investment portfolio		(490,175)	–
Proceeds on disposal of property, plant and equipment		1,387,897	–
<b>Net cash flows from investing activities</b>		<u>827,230</u>	<u>(35,368)</u>
<b>Total cash flows from activities</b>		<b>955,046</b>	<b>156,078</b>
Cash at beginning of the year		1,239,028	1,082,950
<b>Cash at the end of the year</b>	<b>12(b)</b>	<u><u>2,194,074</u></u>	<u><u>1,239,028</u></u>

# Girl Guides Association of Victoria

## NOTES TO AND FORMING PART OF THE ACCOUNTS

### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**(a) Basis of accounting**

The financial report is a general purpose financial report which has been prepared in accordance with applicable Accounting Standards and Urgent Issues Group Consensus Views. The financial report has been prepared on the basis of historical cost and except where stated, does not take into account changing money values or current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

**(b) Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks.

**(c) Inventories**

Inventories are valued at the lower of cost and net realisable value. Cost is determined on the basis of actual purchase price.

**(d) Property, Plant and Equipment**

Assets acquired are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition plus costs incidental to the acquisition. In the event that settlement of all or part of the cash consideration given in the acquisition of an asset is deferred, the fair value of the purchase consideration is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Assets acquired prior to 31 December 1999 are depreciated on a reducing balance method. Additions subsequent to 1 January 2000 are depreciated on a straight line basis so as to write off the cost of each asset over its expected useful life. The following estimated useful lives are used in calculation of depreciation:

- Plant and equipment 5 – 15 years
- Buildings 20 years

Property, Plant and Equipment does not include halls and properties held by Regions, Divisions, Districts or Units in the name of Girl Guides Association of Victoria.

The Russell Street building and the campsites are recorded in the balance sheet at cost. The Executive Committee believes that the actual market values would exceed the recorded cost however they have not been revalued for these reports.

**(e) Income Tax**

The Girl Guides Association of Victoria (Guides Victoria) is an exempt body pursuant to Sub-division 50-B of the Income Tax Assessment Act 1997.

**(f) Employee Entitlements**

Provision is made for benefits accruing to employees in respect of annual leave and long service leave.

Provisions made in respect of wages and salaries, annual leave and long service leave expected to be settled within 12 months, are measured at their nominal values.

Provisions made in respect of long service leave which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the economic entity in respect of services provided by employees up to the reporting date.

# Girl Guides Association of Victoria

All employees are entitled to varying levels of benefits on retirement, disability or death. The superannuation plans provide accumulated benefits. Employees contribute to the plans at various percentages of their wages and salaries. Contributions by the Association of up to 8% of employee's wages and salaries are legally enforceable.

## (g) Comparative Figures

Financial statements have been prepared for an 18 month period comparing the 12 month financial period and where appropriate have been reclassified so as to be comparable with the figures for the current year.

## (h) Membership Subscriptions

Income is recognised from a member when funds have been received and not from the date of invoice. From the date of receipt, the membership subscription is allocated over the next 12 months irrespective of the actual membership anniversary date. It is the administrative records that match the membership subscription to the actual membership period.

	18 Months 31/12/2000 \$	12 Months 30/6/1999 \$
<b>2 REVENUE</b>		
Shop Sales	479,570	383,432
Dividends	16,697	5,351
Interest	111,913	46,095
Other Revenue	1,829,172	1,203,239
<b>TOTAL REVENUE</b>	<b><u>2,437,352</u></b>	<b><u>1,638,117</u></b>
<b>OPERATING PROFIT</b>		
Operating profit before income tax is arrived at by charging:		
Depreciation on property, plant and equipment	117,130	82,794
Amounts paid to Auditors for audit of financial statements	13,500	13,500
Amounts set aside for employee entitlements	(3,850)	(2,195)
Inventory obsolescence	15,000	-
<b>ABNORMAL ITEMS</b>		
Profit on Sale of Assets (Camp Carnegie, Donvale)	1,289,424	-
Expenditure against Restricted Grants.	(36,624)	36,913
Bequests	97,000	379,892
<b>TOTAL ABNORMAL INCOME</b>	<b><u>1,349,800</u></b>	<b><u>416,805</u></b>
<b>3 RECEIVABLES</b>		
Trade Debtors	28,639	43,476
Other Debtors	-	18,713
	<b><u>28,639</u></b>	<b><u>62,189</u></b>
<b>4 INVENTORIES</b>		
Finished Goods at cost	181,379	108,247
Less Provision for slow moving stock	(15,000)	-
	<b><u>166,379</u></b>	<b><u>108,247</u></b>
<b>6 INVESTMENTS</b>		
Short term deposits	2,057,868	1,128,190
Debenture Stocks, Bonds and Others at cost	73,769	-
Listed shares at cost	622,445	206,039
Market value: \$727,595 (1999: \$213,327)		
	<b><u>2,754,082</u></b>	<b><u>1,334,229</u></b>

# Girl Guides Association of Victoria

	18 Months 31/12/2000 \$	12 Months 30/6/1999 \$
<b>6 RECEIVABLES – NON CURRENT</b>		
Building Pool advances	25,747	17,949
<b>7 PROPERTY PLANT AND EQUIPMENT</b>		
Russell Street – Land at 1969 Executive valuation	100,000	100,000
Russell Street – Buildings at cost	252,523	252,523
	<b>352,523</b>	<b>352,523</b>
Less accumulated depreciation	250,401	250,232
	<b>102,122</b>	<b>102,291</b>
Plant and equipment at cost	696,702	631,265
Less accumulated depreciation	474,407	423,489
	<b>222,295</b>	<b>207,776</b>
Motor vehicles at cost	99,558	113,832
Less accumulated depreciation	61,318	82,436
	<b>38,240</b>	<b>31,396</b>
Guide-Scout Sailing Centre at cost	64,812	64,812
Less accumulated depreciation	27,677	24,720
	<b>37,135</b>	<b>40,092</b>
Campsites land and buildings at cost	1,049,068	1,164,564
Less accumulated depreciation	468,308	457,080
	<b>580,760</b>	<b>707,484</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>	<b>980,552</b>	<b>1,089,039</b>
<b>8 ACCOUNTS PAYABLE</b>		
Trade creditors	26,826	86,174
Other creditors	40,270	102,633
	<b>67,096</b>	<b>188,807</b>
<b>9 OTHER CURRENT LIABILITIES</b>		
Building pool deposits at call	252,476	62,140
Restricted grants, donations and revenue received in advance	633,231	367,062
	<b>885,707</b>	<b>429,202</b>
<b>10 RESERVES</b>		
The following amounts collected or invested on trust are classified as a reserve:		
ITC Lothian Fund	66,438	66,438
Coralie Caple Trust Fund	2,463	2,463
Blackburn Fund	108,073	107,398
Margaret Shaw Fund	123,962	124,348
Restricted Grants	–	36,913
	<b>300,936</b>	<b>337,560</b>

# Girl Guides Association of Victoria

## 11 CONTINGENT LIABILITIES

There were no capital commitments or contingent liabilities in existence at 31 December 2000  
(30 June 1999: \$Nil )

## 12 STATEMENT OF CASH FLOWS

	18 Months 31/12/2000	12 Months 30/6/1999
	\$	\$
<b>(a) Reconciliation of net cash flows from operating Activities to net profit</b>		
Net profit	1,028,604	307,187
Add/(subtract) non-cash items		
Donation of investments in specie	–	(206,039)
Depreciation	117,130	81,488
Profit and Loss on disposal of fixed assets	(1,289,424)	1,219
Provision for employee entitlements	24,650	2,195
Expenditure against restricted grants	(36,913)	–
Change in assets and liabilities		
Trade and other debtors	35,641	61,261
Pre-paid expenses	(39,755)	(78,822)
Stock	2,868	33,245
Trade and other creditors	245,609	(54,711)
Pre-paid revenue	39,406	44,423
<b>Net cash flows from operating activities</b>	<b><u>127,816</u></b>	<b><u>191,446</u></b>
<b>(b) Reconciliation of cash</b>		
Cash at bank	110,459	92,889
Short term deposits	2,057,868	1,128,190
Building pool deposits	25,747	17,949
	<b><u>2,194,074</u></b>	<b><u>1,239,028</u></b>

## 13 RELATED PARTY DISCLOSURES

The following persons held office as Members of the State Executive Committee for 18 month period ending 31 December 2000:  
No remuneration is paid or is due and payable by the Association to members of the State Executive Committee, except for the State Team members\*, each of whom receive an honorarium.

No payments were received by members or their related entities for services provided to the Association during the 18 month period

Sally Alston	Carolyn Moore	<b>Ex-officio Members:</b>
Julie Armstrong – casual vacancy	Corinne Ong	Elizabeth Adnams *
Karen Chatto	Kay Rankin	Libby Howlett *
Glenda Culley	Helen Reid	Jeanne Lee
Jennifer Darbyshire	Helen Rowe	Clare Luehman
Margaret Devlin	Gail Simpson – casual vacancy	Jane Scarlett *
Margaret Fitzgerald	Margaret Taylor	Lena Topp
Barbara Grove	Glenda Vuillermin	Judi Tuppen *
Jo Jephcott	Sandra Wilson	
Maree McEvoy – casual vacancy	Wendy Wiltght	

# Girl Guides Association of Victoria

## 14 REMUNERATION

Amounts received or due and receivable by the Auditors of Guides Victoria for Audit of financial statements

\$13,500

\$13,500

## 15 FINANCIAL INSTRUMENT DISCLOSURES

### (a) Significant Accounting Policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which revenues and expense are recognised, in respect of each class of financial assets and liabilities are disclosed in note 1 to the financial statements.

### (b) Significant Terms and Conditions

#### Financial Assets and Liabilities

Receivables	Receivables are carried at nominal amounts. A provision for doubtful debts is recognised when collection of the full nominal amount is no longer probable. Credit sales are on 30 day terms. Interest receivable is calculated by reference to the interest rate applicable with the relevant investment.
Investments	Listed shares and other investments are carried at the lower of cost and net realisable value. Dividend income is recognised when the dividends are received. All other investments will mature within the next financial year.
Trade Creditors and Accruals	Liabilities are recognised for amounts to be paid in the future and for goods and services received, whether or not billed to the Association. Trade terms vary from supplier to supplier but are normally settled within 30 days.
Building Pool Deposits and Advances	Building Pool Deposits made by Regions, Districts, Support Groups and Units with Guide Centre are paid interest at 4% p.a. Any advances of Building Pool funds are charged interest at 4% p.a. All unpaid interest payable/receivable has been included in the final balance.

### (c) Interest rate Risk

Interest rate risk for the Association is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. The average interest rates applicable for the financial instruments contained in the balance sheet are as follows:

Financial Instruments	Average interest rate	
	2000	1999
Cash at Bank	3%	2%
Debenture Stock	7%	—
Term Deposits	5.5%	4.5%
Building Pool Deposits	4%	4%
Building Pool Advances	4%	4%

### (d) Net Fair Value

All financial assets and liabilities are shown at their net fair values.

### (e) Credit Risk

Credit risk for the Association is the risk that a debtor or supplier will fail to discharge an obligation and cause the Association a financial loss. The carrying amounts of financial assets included in the consolidated accounts represents the Association's exposure to credit risk in relation to these assets.

# Girl Guides Association of Victoria

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF THE GIRL GUIDES ASSOCIATION OF VICTORIA

### Scope

We have audited the financial report of the Girl Guides Association of Victoria for the 18-month period ended 31 December 2000 comprising the Balance Sheet, Income and Expenditure Statement, the Statement of Cash Flows and the Notes to the Financial Statements. The Committee is responsible for the financial report. We have conducted an independent audit of the financial report in order to express an opinion on it to the members.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance whether the financial report is free of material mis-statement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion whether, in all material respects, the financial report is presented fairly in accordance with Accounting Standards and other mandatory professional reporting requirements so as to present a view which is consistent with our understanding of the Association's financial position and performance as represented by the results of its operations and its cash flows.

The audit opinion expressed in this report has been formed on the above basis.

### Qualification

As is common for associations of this type, it is not practicable for the Girl Guides Association of Victoria to maintain an effective system of internal control over donations and bequests until their initial entry into the accounting records. Accordingly, our audit in relation to such items was limited to amounts recorded.

### Qualified Audit Opinion

In our opinion, except for the effects on the financial report of the matter referred to in the qualification paragraph, the financial report presents fairly in accordance with applicable Accounting Standards and other mandatory professional reporting requirements the financial position of the Girl Guides Association of Victoria as at 31 December 2000, and the results of its operations and its cash flows for the 18 month period then ended.



McInnes Graham & Gibbs  
Chartered Accountants



D I Gibbs  
Partner

Date: 22 March 2001

# Girl Guides Association of Victoria

## STATEMENT OF INCOME & EXPENDITURE FOR THE 18 MONTHS ENDED 31 DECEMBER 2000

	18 Months 31/12/2000 \$	12 Months 30/6/1999 \$
<b>INCOME</b>		
Biscuits	186,244	135,431
Cork Recycling	25,659	15,779
Donations	49,718	58,864
Dividends Received	16,697	5,351
Interest Received	111,913	46,095
Membership Subscriptions	733,596	545,372
Program, Event, Activity and Training Fees	455,635	191,454
Property Income	304,146	200,138
Shop Trading Profit	157,053	122,704
Sundry	74,174	56,201
<b>TOTAL INCOME</b>	<b><u>2,114,835</u></b>	<b><u>1,377,389</u></b>
<b>LESS EXPENDITURE</b>		
Advertising and Promotion	8,221	16,253
Activity Fees (Internal/External)	22,881	9,723
Audit Fees	13,500	13,500
Australian & World Association Membership	131,608	72,220
Bad Debts	-	380
Bank Charges	12,623	7,096
Biscuits	135,674	106,694
Catering, Camps, Conferences & Events	84,117	62,389
Depreciation	117,130	82,794
Insurance	63,056	42,699
Interest Payable on Building Pool Deposits	15,265	3,519
Materials & Resources	30,811	31,267
Meetings & Conferences	8,551	6,158
Motor Vehicles – Expenses	35,295	17,708
Postage, Printing & Stationery	181,803	137,631
Property Costs	174,889	101,223
Salaries	923,526	606,534
Sundry	74,939	56,494
Telephone	38,830	24,115
Travel and Activity Costs	221,109	45,120
Venue Hire and Accommodation Expenses	142,203	43,490
<b>TOTAL EXPENDITURE</b>	<b><u>2,436,031</u></b>	<b><u>1,487,007</u></b>
<b>OPERATING DEFICIT BEFORE ABNORMAL INCOME</b>	<b>(321,196)</b>	<b>(109,618)</b>
<b>ADD ABNORMAL INCOME</b>		
Profit on Sale of Assets (Camp Carnegie, Donvale)	1,289,424	-
Expenditure against Restricted Grants	(36,624)	36,913
Bequests	97,000	379,892
<b>TOTAL ABNORMAL INCOME</b>	<b><u>1,349,800</u></b>	<b><u>416,805</u></b>
<b>NET PROFIT AFTER ABNORMAL INCOMES</b>	<b><u>1,028,604</u></b>	<b><u>307,187</u></b>

# Girl Guides Association of Victoria

## STATEMENT OF RETAIL TRADING ACCOUNT FOR THE 18 MONTHS ENDED 31 DECEMBER 2000

	18 Months 31/12/2000	12 Months 30/6/1999
	\$	\$
<b>SHOP SALES</b>	479,569	383,432
<b>COST OF SALES</b>		
Opening Stock	186,059	209,261
Purchases	302,045	231,753
	488,104	441,014
Less Closing Stock	174,815	186,095
<b>TOTAL COST OF SALES</b>	313,289	254,919
Add Stock Write Off	9,227	5,809
	322,516	260,728
<b>TRADING SHOP PROFIT</b>	<b>157,053</b>	<b>122,704</b>

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