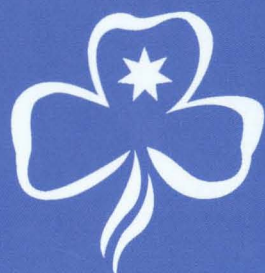
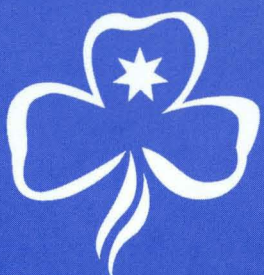
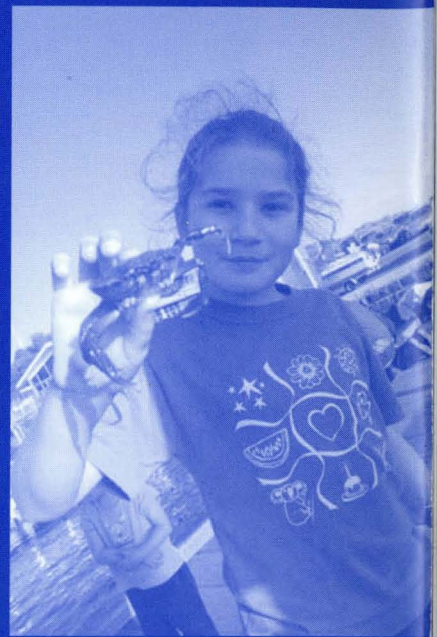


# *Annual Report*



**GUIDES**  
**AUSTRALIA**



**GUIDES**  
**AUSTRALIA**

# *Guides Victoria Annual Report 2002*

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GUIDES  
AUSTRALIA  
VICTORIA

# Appreciation & Thank you

## Sponsorship / Donations

As an Association, we are extremely proud of the countless hours of hard work that Leaders and Guide families volunteer each year.

However this alone is not enough to ensure the delivery of quality programs for girls and adequate support for Guide Leaders. Underpinning their endeavours and strengthening vision is the involvement of supporters from across the business community. Their generous donations not only enhance Guiding programs, but also help us to sustain our position in the wider community. We thank them sincerely for their willingness to endorse our work and look forward to their continued support.

With special thanks to:

## Bequests

The Estate of Mary Austin Lambe  
The Estate of PMG Russell

## Donations

P. Alston  
A. Austin  
Rev. Baker  
J. Cormack  
O. Goodwin  
Bob Halsall  
R. Hodges  
J. Hutchinson  
S. Johnson  
G. Jordon  
R & L. Gregory  
B. Kearney  
Peter McKay Trust  
M. McKellar  
R. McMillan  
N. Needham  
Senator the Hon. K. Patterson  
Lady C Ramsay  
R. Robertson  
S. Seers  
M. Staff  
I. Stewart

ACL Comcork  
Camera Action Camera House  
Colliers International  
Collingwood Football Club  
KPMG  
The Body Shop  
Royal Women's Hospital  
Windmill Education

Barwon Region Committee  
Cork collectors for the Cork Recycling Program  
Lady Delacombe Cup Committee  
Lady Murray Bowls Day Committee  
Mirrabooka Cottage Committee  
Members of The One Hundred Club  
Trefoil Guilds  
Women of Note  
World Day of Prayer - Victorian Committee



# From the State Commissioner



## What is a Guide?

Part of the answer is found in the story of how Robert Baden-Powell decided on the name for that group of girls at the Crystal Palace Rally who refused to go away. His model was a group of Indian Guides, who in BP's words were known for their keenness and courage, their general handiness and their resourcefulness under difficulties. Thus, he named our forebears *Guides* because of what they were...not because of what they did! How brilliant were our Founder and the Chief Guide to then develop a program of activities which focused on growing girls? Girls who would be keen, courageous, industrious, self-reliant and resourceful. But that was nearly a century ago. What about the 21st Century Guide?

Today, Guides is where girls grow strong! The Australian Guide Program develops a girl's physical, spiritual, intellectual, and social strength. It provides a safe and supportive environment in which she can stretch her personal boundaries, discover herself and establish her own set of values. Our mission says it all: *Guides Victoria - helping girls and young women grown into confident, self-respecting, responsible community members.*

More than one million Australian women were Guides. Guiding gave them a valuable edge. Bridgette Muir, the first Australian woman to climb Mt. Everest says that she got her first taste of adventure and freedom when she was twelve years old at a Girl Guide Camp in the Belgium countryside. Gabi Hollows, Board Member of the Fred Hollows Foundation, says that '*Guiding gives you the gift of giving. My Guide Leader made a difference in me that will last my lifetime.*' As Managing Director of John Fairfax Publications, Dee Wilson says that she draws on the skills she learnt as a Guide: communication, leadership, integrity and hard work, to confidently pursue her career in the highly competitive market place of newspapers.

Guiding grows the kind of young woman that society needs. She is autonomous - able to make choices and to control her personal and social life as an individual and a member of society. She is supportive - able to show concern for others, to act with them and for them. She is responsible - able to take responsibility for her actions, keep commitments and complete whatever she undertakes and she is committed - able to assert herself in respect of her values, a cause or an ideal and to act accordingly.

Guides today go beyond tying knots and singing songs. The triennial report of the World Association of Girl Guides and Girl Scouts is filled with reports of Girl Guides and Girl Scouts doing things which are making a real difference in their communities. Guides promote AIDS awareness; they work to improve the health of adolescent refugees; they strive to raise awareness of the issues surrounding adolescent pregnancy; they bring clean water to whole villages, empower people in poverty to generate income, encourage mothers without learning to strive for skills and children without hope to envisage a future.

Baden-Powell wanted to ensure that the Guide Program encouraged the development of the spiritual, moral, physical, mental, social, intellectual and emotional aspects of a girl's character. Our contribution to the healthy future of Victoria is our commitment to the delivery of a world class youth development program. The girls and young women who are members of Guides Victoria are learning skills, developing leadership, challenging themselves, building teams and practising unique organisational methods. From the age of little more than five years, without even realising it, they are growing into confident, self-respecting, responsible, community members...community leaders no less!

## ***GUIDES IS WHERE GIRLS GROW STRONG!***

# Guides: Where girls grow strong

Our mission.....

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

For Guides Victoria, 2002 was a year of growth. Growth in membership, in progress towards the fulfilment of our mission and in celebrating the achievements of the girls and young women who are Guides, have been the highlights of the 91<sup>st</sup> year of Guiding in Victoria.

As the leading non-government organisation for girls and young women, Guides Victoria is proud of its unique program of non-formal education, for it gives every Guide the opportunity for personal growth. Girls develop physical, emotional, spiritual and social strength in Guides. A Guide is a leader in her community for she makes a difference wherever she shares the skills and abilities she learns through the Guide program.

## GUIDES - WHERE GIRLS GROW PHYSICALLY STRONG!

There have been an increasing number of opportunities for Guides to stretch the boundaries of their physical strength at State camps and events. This year, the Guides Victoria Murray Marathon teams again accepted the challenge of competing in the Red Cross Murray River Marathon. Paddlers, supported by land crews, successfully completed the five day race from Yarrowonga to Swan Hill with varied success and heaps of fun. Encouraged by their success, more than twenty young women formed the first Guides Victoria Dragon Boat team. Success for the team in 2002 was recognition as the Victorian Women's Champions and the winning of the City of Melbourne Cup.



Murray Marathon

'Celebration of Ability'. Disabled Guides and their buddies gathered at Britannia Park for a weekend of excitement, fun and activity. Most popular for the weekend was the 'possum flyer', closely followed by the billycart derby and bushwalking. Newly acquired magician skills were presented to an audience of Guides and their friends at the evening performance of the Magic Show.



Girlz Rock concert

Gondwana 'Spark of Life' camps gave girls across the State the opportunity to investigate the Gondwana time period, to develop an understanding of the impact made by the first European settlers and to contribute to environmental projects in their local areas. Guides also developed physical skills at the Horse Riding Camp, at Shindig, the water activities event for older Guides and at canoe trainings. A highlight for Guides with skills in the performing arts was the first ever 'Girlz Rock Concert', where all-girl bands and girl singers entertained friends and families with a range of very professionally presented items.



Celebration of Ability. International Day of People with Disabilities.



Melbourne International Dragon Boat Festival

# GUIDES - WHERE GIRLS GROW MENTALLY AND EMOTIONALLY STRONG

Leadership requires the development of a whole range of skills and in practice, mental and emotional strength. *FLY* - 'Fun Leadership for Youth', *GLEE* - 'Girl Leadership Event Extraordinaire' and Jumbunna - the Guides Australia Girl Leadership Event, each gave Guides the opportunity to develop and practice leadership skills. The Guides Victoria Youth Consultative Committee was formed, giving Guides aged between 14 and 18 years the responsibility of supporting the State Program Adviser in deciding and developing aspects of the Australian Guide Program appropriate to the needs of their peers.

To what extent participation in the Guide Program contributes to adolescent health and well-being, was documented and presented at the Australia and New Zealand Adolescent Health Conference in March. Analysing the links between community, isolation, sense of belonging, social connections and mental health, the paper acknowledged that, basic to the Australian Guide Program, is a commitment to the principles of empowerment and conscious enterprise supporting every one of the fourteen principles of good practice in Youth Development. The Guide Program provides a supportive environment that achieves social connectedness, confidence, self-respect and responsibility, key determinants in mental health and well-being.

To challenge oneself is to seek the opportunity to grow mental strength. This year thirteen young women were presented with the Queen's Guide Award at Government House by the Governor of Victoria, John Landy. Two women were similarly recognised with the Olave Baden-Powell Award. Each awardee had stepped outside her personal comfort zone to reach for new



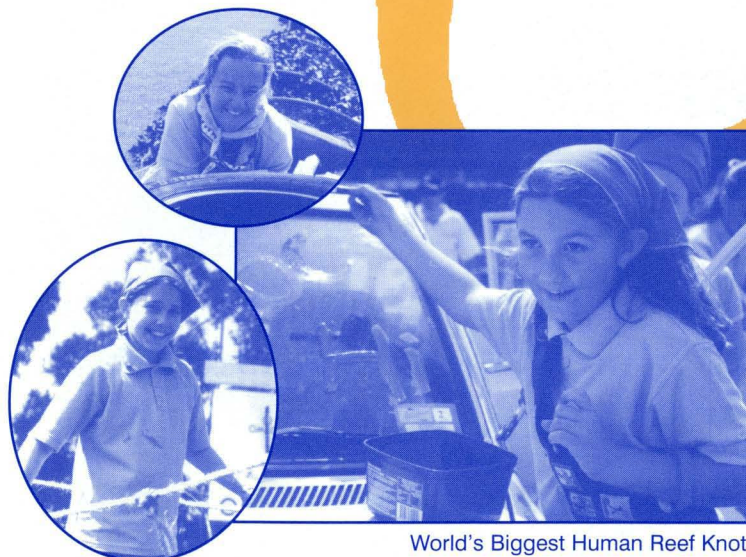
Joan Kirner, guest speaker at the Leaders for Life Gala Dinner



heights of achievement in successfully completing the list of challenges required by the Awards. Two presentations of BP Certificates were required to accommodate all the Guides who successfully completed the BP Award in 2002 and in every Region, girls who achieved the Junior BP were recognised and their success celebrated.

We have the opportunity to grow strong emotionally in the celebration of the traditions of Guiding and the sense of belonging shared by those who are or have been members. The annual World Thinking Day celebrations, the 50th anniversary of the Melbourne Gang Show, and the Whitehorse, Camberwell, Sunraysia and South Metro Showtimes echo and re-echo the spirit of Guiding and Scouting for the hundreds of young people who performed for audiences of peers, families and friends this year.

This year the 'Leaders for Life' project continued to develop and enhance personal and professional skills in the Guide Leader participants. Leaders for Life were empowered to become advocates for women's health and well being, raising funds to establish a scholarship for excellence in nursing care and establishing a mentor program to provide support for participants. The project utilised many of the methods developed by Guides for small group management. Eighteen women who successfully completed the twelve month program, participated in workshops on time-management, public speaking and event organisation. They prepared community displays and ran social events including scavenger hunts, dinners and the 'World's Biggest Human Reef Knot'. The 2002 group celebrated their achievements at a Gala Dinner in October.



World's Biggest Human Reef Knot

# GUIDES - WHERE GIRLS GROW SOCIALY STRONG

The Guide Good Turn is the opportunity for every member to give service or in other words to make a difference in her community.

For more than ten years, Guides have collected cork stoppers for recycling. This year, millions of carefully sorted used corks were sold to ACL Comcork, an Australian owned company, who recycle the corks to produce floor tiles, horse-float mats, boat decking, placemats and 'inners' for cricket and hockey balls. The money from sales was allocated directly to diverse programs for Guides. The Chief Commissioner of Guides Australia and Mr Ian Kiernan of 'Clean up the World' helped celebrate the tenth anniversary of the development of the initiative as a Guides Australia project at a special ceremony in the Melbourne City Square in September.

Hundreds of excited Guides, together with specially invited friends converged on the Melbourne Aquarium for a day exploring the uniqueness of Australia's marine life. Members of the Olave Program again supported the organisers of the annual Peter MacCallum Ball by assisting with fundraising, and the highlight for more than 1000 Guides was the annual Melbourne Citymission Winter Sleepout, held this year at the Melbourne Museum. Guides and their Leaders were sponsored to spend the night under the stars - or inside the walls of the Museum complex - to support the work of Melbourne Citymission in providing shelter for the city's homeless. Country Guides unable to make the journey to Melbourne held similar events in their local communities.



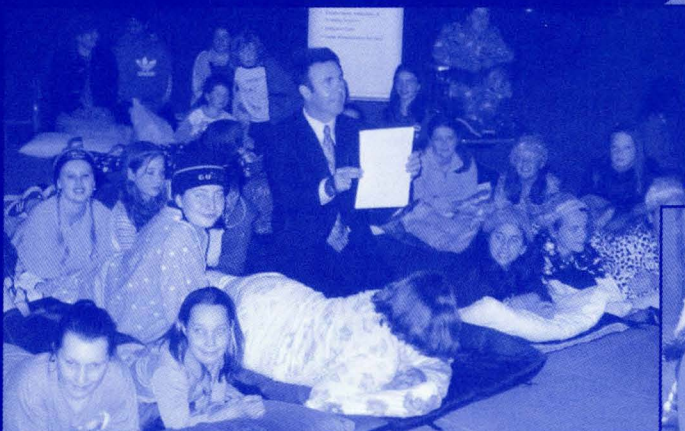
Fun for Kids Festival, Warrnambool

During the year, Units of Guides helped Clean Up Australia, sold daffodils and tokens to support cancer research on Daffodil Day and volunteered to sell merchandise for the Starlight Foundation. They marched in ANZAC parades and the Walk for Want, assisted with the Red Cross Appeal and the Red Shield Appeal and raised funds to support bushfire victims in NSW.

Australia Day and the State Flag Raising Ceremony saw Guides serve as official flag raisers and then, carrying the huge Australian Flag, lead the march to Birrarung Marr, the new Melbourne City Park on the banks of the Yarra River. During the afternoon which followed, the Guides Victoria Activity Tent was surrounded by children eager to participate in the range of interesting activities available.

Guiding travelled to Western Victoria to provide a similar range of fun-filled activities at the Fun4Kids festival in Warrnambool. During the ten day festival, hundreds of children shared in the program offered by the Guides Victoria Public Relations and Membership Teams.

The opportunity to experience Guiding overseas is especially valued by Australian Guides and Leaders. This year, a contingent travelled to 'Clan 2002' in New Zealand, to 'Elves and Trolls, the Icelandic Jamboree' in Iceland, and to similar events in England, Canada and India. One Unit travelled to Mexico to visit Our Cabana and participate in service projects, painting murals at a Special School and whitewashing a Community Medical Centre. One Victorian Leader gained Australian selection to participate in the prestigious WAGGGS Juliette Low Seminar, 'Choices in a Changing World' and two Victorian Leaders were chosen as part of the five person Australian delegation to the World Conference in Manila in June. At the Conference, Susan Campbell - former Assistant State Commissioner was appointed to the WAGGGS Constitutions Committee for a three year term.



Winter Sleepout, Melbourne Museum



Melbourne Aquarium Day

# GUIDES - WHERE GIRLS GROW SPIRITUALLY STRONG

Basic to the Australian Guide Program is a Guide's personal commitment to the Guide Promise and Law and the challenge to acknowledge the need to develop strength in a power beyond themselves. At State level, visits to a Buddhist temple and a Jewish temple and the celebration of St George's Day - the traditionally Christian Patron Saint of Guiding and Scouting - helped Victorian Guides explore a variety of religious faiths. The Spiritual Development and Support Committee sponsored a week-long activity in May entitled *'In the middle of difficulty, lies opportunity'*. Based around the clauses of the Faith Awareness Badge, the range of activities set out in Guide Centre, encouraged each participant to explore her own personal understanding of aspects of the Guide Promise and Law.



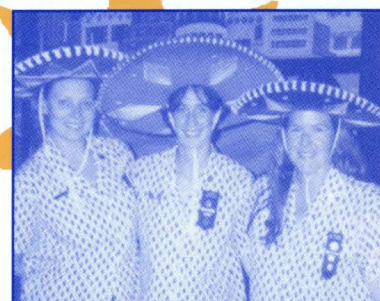
Australia Day celebrations



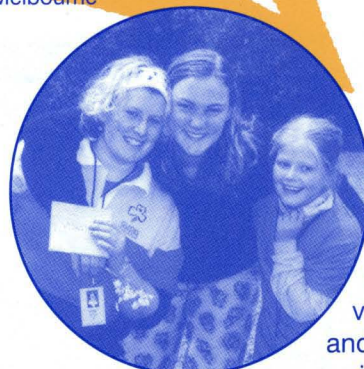
Guide Centre: 20 Russell Street, Melbourne



State Commissioner Jane Scarlett and Senator the Hon. Kay Patterson at the Guides Victoria AGM

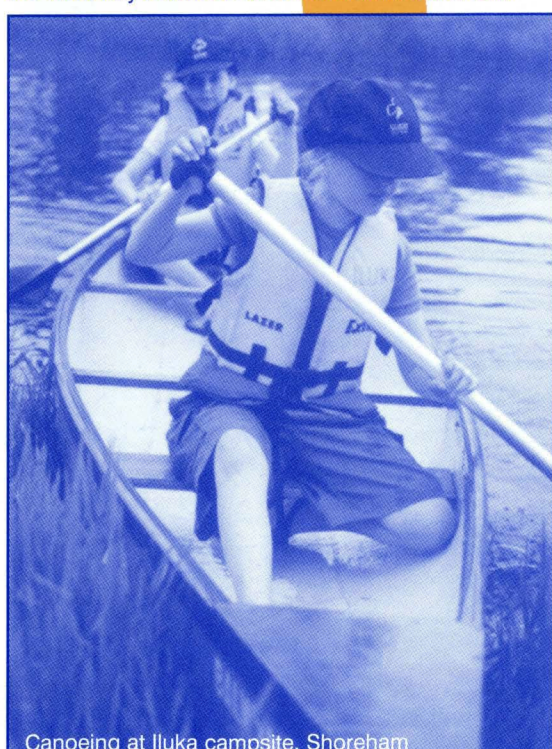


Coobara Rangers in Mexico

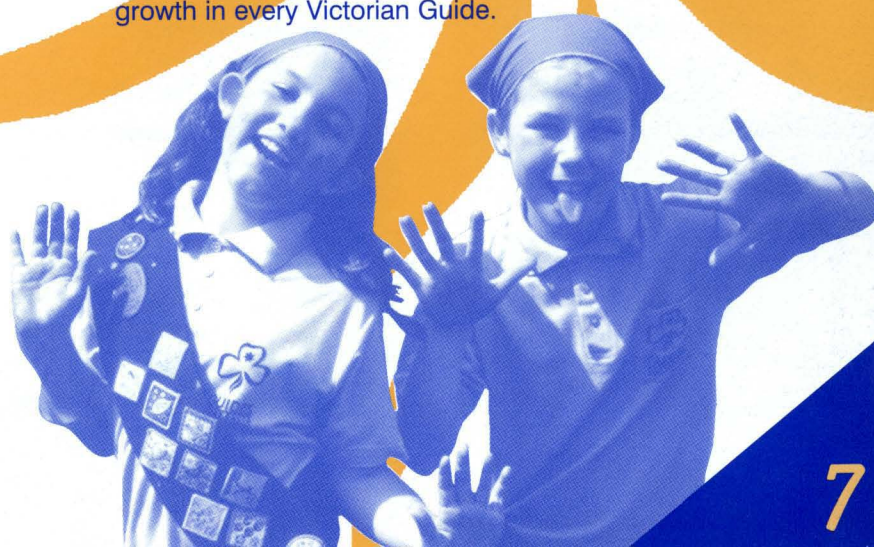


*Guides Victoria - helping girls and young women grow physical, emotional, social and spiritual strength.*

The leadership of the Executive Committee, the partnership between volunteer Advisers and Region Leaders and the staff at Guide Centre, the weekly commitment by Guide Leaders in providing exciting and challenging weekly meetings and the tireless support of District Support Groups and Trefoil Guilds creates a synergy that has promoted growth in membership and financial security and raised community profile in an environment which supports and encourages personal growth in every Victorian Guide.



Canoeing at Iluka campsite, Shoreham





# Congratulations - Awards

## Long Service Awards

55 years: 2 awards

50 years: 2 awards

45 years: 4 awards

40 years: 4 awards

35 years: 9 awards

30 years: 19 awards

25 years: 16 awards

20 years: 32 awards

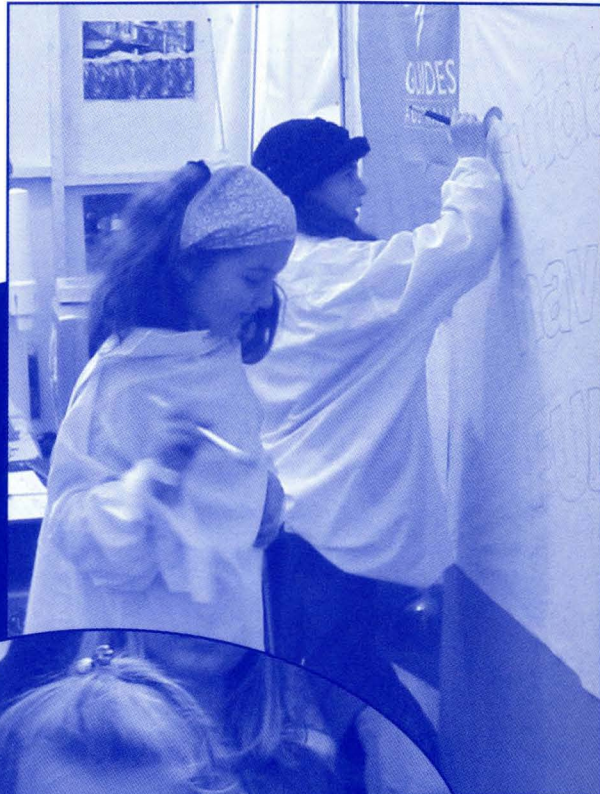
15 years: 26 awards

10 years: 54 awards

5 years: 49 awards

**Total number of awards: 217 awards**

**Combined number of years these members  
have contributed to the organisation: 3650 years**



## Guide Awards

### **The Emu:**

Janeanne Lee  
Jenny Mills  
Linda Wilkinson

### **The Wattle:**

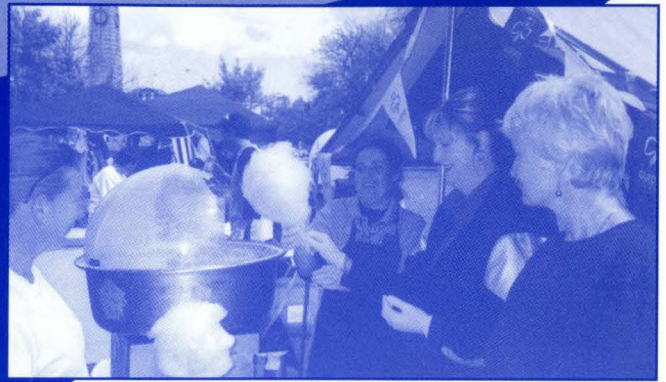
Lola Johnston  
Jonice Mander  
Sybil Moyle  
Roslyn Smithers

### **The Banksia:**

Jenny Bassett  
Judith O'Keefe

### **The Boronia:**

Glenys Leviston



Olave Baden-Powell Awardees with Guides Victoria State Commissioner Jane Scarlett

## 2002 Olave-Baden Powell Awardees

Tammy Culpitt  
Jenny Cummings

## 2002 Queen's Guide Awardees

Anna Baranowski  
Julia Baranowski  
Petina Blackwell  
Rebecca Bowyer  
Sarah Bradley  
Fiona Edwards  
Penelope Gear  
Natasha Hay  
Nicole Healey  
Alison Holloway

Lauren Iannelli  
Sally Markham  
Christine McKechnie  
Shannon Rule  
Shae Skinner  
Rebecca Steel  
Rosemary Thom  
Jane Torney  
Rebecca Westendorf

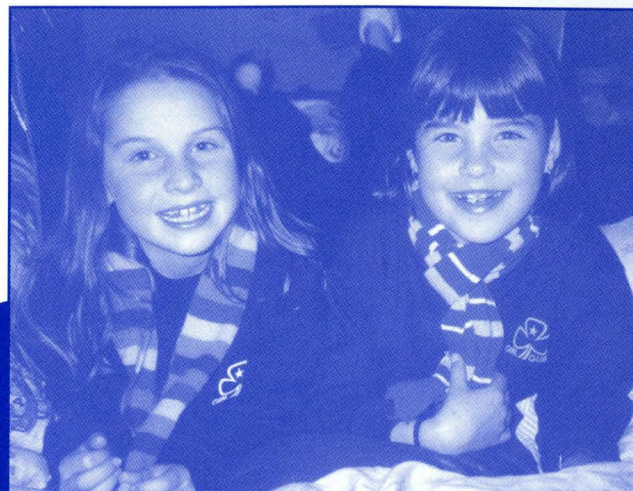


Queen's Guides Awardees with Guides Victoria State Commissioner Jane Scarlett

# State Personnel

## Management Team (as at 31 December 2002)

<b>State Commissioner:</b>	Jane Scarlett AM
<b>Assistant State Commissioners:</b>	Libby Howlett Judi Tuppen Elizabeth Adnams Carol Smith
<b>State Executive Officer:</b>	Karen Chatto
<b>Program Adviser:</b>	Annmarie Tracey
<b>Program Co-ordinator:</b>	Sue Wilson
<b>Membership Adviser:</b>	Janet Halsall
<b>Membership Development Officer:</b>	Lena Topp
<b>Training Adviser:</b>	Brenda Price
<b>Training Co-ordinator:</b>	Melanie Mills
<b>PR Adviser:</b>	Ed Aspell
<b>Finance Co-ordinator:</b>	Karen Foo
<b>Treasurer:</b>	



## Guides Victoria Appointees

(as at 31 December 2002)

<b>Archivist:</b>	Sybil Moyle
<b>Arts Consultant:</b>	Suzie Hill
<b>Awards Chairman:</b>	Jan Allitt
<b>Biscuit Co-ordinator:</b>	Mary-Anne Wellington
<b>Campsites - State Chair:</b>	Julie Armstrong
<b>Cork Co-ordinator:</b>	Barb Grove
<b>Disability Support Adviser:</b>	Brenda Price
<b>Environment Consultant:</b>	Janine Livingston
<b>Friends of World Centres Liaison:</b>	Louise Cherry
<b>Funds Liaison:</b>	Glenda Vuillermin
<b>Gang Show Liaison:</b>	Ro Willis
<b>Guide Centre Tours Organizer:</b>	Norma Marsh
<b>Guide/Scout Sailing Centre:</b>	Helen Reid
<b>Historical Uniforms:</b>	Lois Medlin
<b>Hospitality Convenor:</b>	Loris McDonald
<b>International Adviser:</b>	Jane Withers
<b>International Uniforms:</b>	Ros Waterman
<b>Lones Adviser:</b>	Karen Chatto
<b>Membership Adviser:</b>	Sue Wilson
<b>Mobile Shop Co-ordinator:</b>	Bernice Gilbert
<b>National Council of Women (Vic) Rep.:</b>	Joan Baden-Powell
<b>Olave Program Chairman:</b>	Penny Ferris
<b>Outdoor Activities Adviser:</b>	Jill Livingston
<b>Post Box Secretary:</b>	Barbara Reynolds
<b>Program Adviser:</b>	Karen Chatto
<b>Assistant Program Adviser:</b>	Sandy Thornton
<b>Assistant Program Adviser:</b>	Ro Willis
<b>Public Relations Adviser:</b>	Melanie Mills
<b>PR C'mittee:</b>	
<b>Special Events Adviser:</b>	Emma Cornell
<b>Radio Activities Consultant:</b>	Joy Savill
<b>Spiritual Dev. &amp; Support C'tte:</b>	Vicki Trembath-Callaway
<b>Support Group Adviser:</b>	Lauris Doyle
<b>Training Adviser:</b>	Lena Topp
<b>Trefoil Guild Adviser:</b>	Irene Kerry
<b>Water Activities Representative:</b>	Joanna Pearce
<b>Women of Note Chairman:</b>	Deb Pietsch
<b>Women of Note Regional Co-ordinator:</b>	Pauline Burren
<b>World Day of Prayer Representative:</b>	Elizabeth Cook

## Guides Victoria Staff

(as at 31 December 2002)

<b>Accounts Assistant:</b>	Gaylene Thompson
<b>Administrative Support &amp; Services Co-ordinator:</b>	Kaye Lasa
<b>Britannia Park Warden:</b>	Judy Poulsen
<b>Campsites Bookings Co-ordinator:</b>	Bernie McPhee
<b>Database Co-ordinator:</b>	Chris Brennan
<b>Finance Co-ordinator:</b>	Edward Aspell
<b>Legal/Property:</b>	Robyn Lang
<b>Membership Development Co-ordinator:</b>	Janet Halsall
<b>Personal Assistant to SEO:</b>	Joanne Psaila
<b>Program Co-ordinator:</b>	Annmarie Tracey
<b>Publications Co-ordinator:</b>	Narelle Browne
<b>Receptionist:</b>	Jenny Duffin
<b>Retail Manager - Guide Shop:</b>	Trisha Steele
<b>State Executive Officer:</b>	Carol Smith
<b>Training Co-ordinator:</b>	Brenda Price



# State Council

## State President

Mrs Lynne Landy

## Life Members

Lady Price CMG OBE

Senator Hon Kay Patterson

## State Commissioner

Jane Scarlett AM

## Assistant State Commissioners

Libby Howlett

Judi Tuppen

Elizabeth Adnams

## State Executive Officer

Carol Smith

## Honorary Treasurer

Karen Foo

## Honorary Solicitor

Phillips Fox

## Auditor

McInnes, Graham & Gibbs

## Executive Committee

Sally Alston

Fiona Bennett

Karen Chatto

Glenda Culley AO

Jenny Cummings

Jennifer Darbyshire

Margaret Fitzgerald

Barb Grove (retired)

Jill Jeffery

Jo Jephcott (retired)

Corinne Ong

Genevieve Overall (casual vacancy)

Tamara Rees (casual vacancy)

Helen Reid

Helen Rowe

Annette Swaffield OAM

Lena Topp

Annmarie Tracey (retired)

Shelley Vanderwerff

Glenda Vuillermin

Sandra Wilson (retired)

## Ex-Officio Members of State Council

Karen Chatto

Lauris Doyle

Lola Johnston

Jill Livingston

Melanie Mills

Annmarie Tracey

Sue Wilson

Jane Withers

## Region Delegates

Thea Allen

Belinda Abbott

Helen Anderson

Kelly Armitage

Greer Barrow

Lorraine Barrow\*

Marion Bayles

Joy Bennett

Pat Brincat

Sue Campbell

Judy Chatto

Karen Chatto\*

Lorna Chester

Kim Coleman

Sonia Crockford

Raelene Curry

Raelene Curtis

Lyn Daly

Julie Dawson

Margaret Denis

Jean Espie\*

Judy Fielder\*

Margaret Fitzgerald\*

Debra Fleming

Shelley Ford

Jill Graham

Linda Hall

Andrea Hardwicke

Dianne Harrison

Joy Hayes\*

Lillian Heflingers

Margaret Henson\*

Sheryn Holloway

Ruth Humphreys

Raywin Jamieson\*

Julie Jasper\*

Candida Jarvis

Leanne Jenvey\*

Elizabeth Kennedy

Grace Kenworthy\*

Marianne Kosmider

Laraine Leask\*

Leanne Leonard\*

Melda Lewis

Jan Lineker\*

Carolyn Machin

Jillian Malin

Melanie Matthews

Della McGraw\*

Anne McGregor

Debbie McLaren\*

Dorothy Murdoch

Ros Nicholson\*

Jill Parker\*

Brenda Payne\*

Jane Pennington

Leoni Price

Dianne Radford

Sandra Roach\*

Sharon Roxburgh

Marion Smith\*

Sjanie Smith

Bronwyn Smithers

Gail Stanley

Annette Swaffield OAM\*

Louisa Taylor

Maureen Thomas

Gaylene Thompson

Margery Thomson

Rebecca Thornton

Judith Torney

Anne Tredrea

Joy Vinnicombe

Jan Vonarx

Anne Watt\*

Kathy Webb

Marjorie West AM

Carolyn Weston

Grace Williams

Gwen Williams\*

Kerry Williams

Penny Williams\*

Jan Withers\*

Margaret Wyborn\*

\* Denotes Region Leader

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

**Scope**

We have audited the financial report of Girl Guides Association of Victoria for the year ended 31 December 2002 comprising the Statement of Financial Position, the Statement of Financial Performance, the Statement of Cash Flows and the Notes to the Financial Statements. The State Executive 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 misstatement. 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 received until their initial entry into the accounting records. Accordingly, our audit in relation to such items was limited to amounts recorded in the accounting records.

**Qualified Audit Opinion**

In our opinion, except for the effects (if any) 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 2002, and the results of its operations and its cash flows for the year then ended.

*McInnes, Graham & Gibbs*

McInnes Graham & Gibbs  
Chartered Accountants

*Simon C Trivett*  
Simon C Trivett  
Partner

28 March 2003

## Statement of Financial Position as at 31 December 2002

	Notes	2002 \$	2001 \$
<b>CURRENT ASSETS</b>			
Cash assets	2	1,934,388	1,800,839
Receivables	3	56,384	18,493
Inventories	4	69,312	117,689
Other financial assets	5	855,635	974,979
Other assets	6	3,587,389	79,891
<b>Total current assets</b>		<u>6,503,108</u>	<u>2,991,891</u>
<b>NON-CURRENT ASSETS</b>			
Receivables	3	10,744	19,572
Property, plant and equipment	7	834,812	1,024,981
<b>Total non-current assets</b>		<u>845,556</u>	<u>1,044,553</u>
<b>TOTAL ASSETS</b>		<u>7,348,664</u>	<u>4,036,444</u>
<b>CURRENT LIABILITIES</b>			
Payables	8	392,063	453,631
Interest bearing liabilities	9	259,818	261,261
Provisions	10	41,593	42,542
<b>Total current liabilities</b>		<u>693,474</u>	<u>757,434</u>
<b>TOTAL LIABILITIES</b>		<u>693,474</u>	<u>757,434</u>
<b>NET ASSETS</b>		<u>6,655,190</u>	<u>3,279,010</u>
<b>ACCUMULATED FUNDS</b>			
Restricted bequest reserves	11	363,280	300,936
Net surplus	12	6,291,910	2,978,074
<b>TOTAL EQUITY</b>		<u>6,655,190</u>	<u>3,279,010</u>

The above statement of financial position should be read in conjunction with the accompanying notes.

## Statement of Financial Performance for the year ended 31 December 2002

	Notes	2002 \$	2001 \$
<b>SALES REVENUE</b>			
Shop sales		306,013	349,038
Biscuit sales		89,643	88,185
		<u>395,656</u>	<u>437,223</u>
<b>OTHER OPERATING REVENUE</b>			
Membership subscriptions		566,772	476,777
Property income		157,700	248,149
Program, event, activity and training fee		114,554	638,433
Interest		84,362	84,171
Bequests		318,026	48,597
Donations and grants		147,438	164,884
Dividends		36,619	27,591
Cork recycling		15,613	14,141
Sale of non-current assets			
- investments		87,514	219,283
- property, plant and equipment		3,500,800	10,501
Other		124,029	115,772
		<u>5,153,427</u>	<u>2,048,299</u>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>		<u>5,549,083</u>	<u>2,485,522</u>
Cost of goods and services sold		258,564	285,297
Administration expenses		873,658	1,130,986
Property expenses		105,726	130,614
Employment expenses		659,142	646,489
Depreciation		90,249	84,639
Borrowing costs		10,432	10,087
Other expenses		175,132	169,096
<b>Total expenses from ordinary activities</b>		<u>2,172,903</u>	<u>2,457,208</u>
<b>NET SURPLUS BEFORE INCOME TAX</b>		<u>3,376,180</u>	<u>28,314</u>
Income tax relating to ordinary activities	12	-	-
<b>NET SURPLUS</b>		<u>3,376,180</u>	<u>28,314</u>
Total changes in equity		<u>3,376,180</u>	<u>28,314</u>

The above statement of financial performance should be read in conjunction with the accompanying notes.

## Statement of Cash Flows for the year ending 31 December 2002

	Notes	Inflows/ (outflows) \$	Inflows/ (outflows) \$
<b>OPERATING ACTIVITIES</b>			
receipts from members and fundraising activities		1,797,729	1,509,206
payments to suppliers, employees and fund raising activities		(1,767,325)	(1,646,184)
dividends received		36,619	27,591
interest received		84,362	84,171
interest paid/borrowing costs		(10,432)	(10,087)
net cash flows from operating activities	17	<u>140,953</u>	<u>(35,303)</u>
<b>INVESTING ACTIVITIES</b>			
payments for property, plant and equipment		(7,963)	(134,806)
payments for investment portfolio		(95,530)	(442,123)
proceeds from building pool funds		-	8,785
proceeds from repayment of building pool advances		7,385	6,175
proceeds from sale of property, plant and equipment		1,190	10,501
proceeds from sale of investments		87,514	219,283
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<u>(7,404)</u>	<u>(332,185)</u>
<b>TOTAL CASH FLOWS FROM ACTIVITIES</b>		<u>133,549</u>	<u>(367,488)</u>
cash at beginning of the financial year	2	1,800,839	2,168,327
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	2	<u>1,934,388</u>	<u>1,800,839</u>

The above statement of cash flows should be read in conjunction with the accompanying notes.

## Notes to the financial statements

### NOTE 1 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES GENERAL

The financial report is a general purpose financial report and has been prepared in accordance with applicable Australian Accounting Standards, Urgent Issues Group Consensus Views and compliance with the Girl Guides Act 1952. The financial report has been prepared on the basis of historical cost, except where stated. Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies adopted are consistent with those of the previous years, unless otherwise stated.

### CHANGE IN ACCOUNTING POLICY INVESTMENTS

Investments in listed securities, debenture stocks and bonds, are carried at current market value. Revaluation increments, on a class of assets basis are recognised in the asset revaluation reserve except for amounts reversing a decrement previously recognised as an expense, which are recognised as revenues. Revaluation decrements are only offset against revaluation increments relating to the same class of asset and any excess is recognised as an expense. Last year, they were stated at cost. There was no financial effect of the change as fair value is less than cost at 31 December 2002 and a writedown recognised (see Note 14).

### REVENUE

Revenues are recognised at fair value of the consideration received net of the amounts of goods and services tax.

*Sale of goods* - revenue from the sale of goods is recognised when control of the goods passes to the customers.

*Interest* - Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

*Membership subscriptions* - income is recognised upon receipt of funds from members and not 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.

*Programs, events, activity and training fees* - revenue is recognised upon commencement of the program.

*Property income* - revenue is recognised upon occupation of campsites.

*Sale of non-current assets* - the gross proceeds of non-current assets are included as revenue at the date control of the asset passes to the buyer. The gain or loss is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal.

*Dividends* - revenue from dividends from investments is recognised when received.

*Bequests* - revenue is recognised upon receipt of funds when control is obtained.

*Restricted donations and grants* - the funds received are initially booked as a liability. Revenue is only recognised upon fulfilment of the specific objectives for which the funds have been provided.

## CASH

For the purposes of the statement of cash flows, cash includes cash at bank, on hand and on short term deposits at call with financial institutions and other highly liquid investments with short periods to maturity which are readily convertible to cash on hand and are subject to an insignificant risk of changes in value.

## RECEIVABLES

All trade debtors are recognised at the amount receivable as they are due for settlement within 60 days.

Collectability of trade debtors is reviewed on an ongoing basis and a provision is raised for all debts over 120 days. Debts which are known to be uncollectable are written off. Interest is not charged.

## INVENTORIES

Inventories are valued at the lower of cost and net realisable value.

**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.

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

The carrying amounts of all non-current assets have been reviewed and, where appropriate, relevant assets have been written down to their recoverable amount (based on future use and disposal as appropriate). In assessing recoverable amounts, the Executive Committee has elected not to take into account the effect of discounting expected net cash flows to their present value.

## DEPRECIATION

Items of property, plant and equipment are depreciated using the straight line method over their estimated useful lives. Freehold buildings used in the production of income and which are to be retained are depreciated at rates which vary with the circumstances. Depreciation rates and methods are reviewed annually for appropriateness.

The depreciation rates used for each class of asset are as follows:

	2002	2001
Freehold buildings and improvements	2.5%	2.5%
Guide-Scout Sailing Centre	2.5%	2.5%
Campsite buildings and improvements	2.5%	2.5%
Plant, motor vehicles, furniture and equipment	10-20%	10-20%

## VALUATIONS OF LAND AND BUILDINGS

The basis of valuation of land and buildings is fair value being the amounts for which the assets could be exchanged between willing parties in an arm's length transaction.

## PAYABLES

Liabilities are recognised for amounts to be paid in the future for goods and services. Trade account payables are normally settled within 60 days.

## EMPLOYEE NUMBERS

The company has 16 (18 in 2001) full-time equivalent employees at period end.

## EMPLOYEE ENTITLEMENTS

Liabilities for employees' entitlements to wages and salaries, annual leave, sick leave and other current employee entitlements are accrued at current pay rates in respect of each employee's service up to balance date.

Liabilities for other employee entitlements, which are not expected to be paid or settled within 12 months of the reporting date, are accrued in respect of all employees at the present value of future amounts expected to be paid. The entity contributes to employee benefit funds at government rates.

## 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.

## RESTRICTED BEQUEST RESERVES

Restricted bequests comprise an accumulation of specific donations received over a period of time. These funds are invested on behalf of the Association in short term deposits at call accounts and the returns generated are available for use in specified operations of its business.

## GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the statement of financial position. Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

	2002	2001
	\$	\$

## NOTE 2 - CASH ASSETS

at bank and on hand	324,853	148,216
short term deposits	1,609,535	1,652,623
	<u>1,934,388</u>	<u>1,800,839</u>

Cash at bank bears an average floating interest rate of 2.0% (2001: 2.0%) and short term deposits bear an average fixed rate of 4.4% (2001: 4.1%)

## NOTE 3 - RECEIVABLES

### Current

trade debtors	58,285	18,493
provision for doubtful debts	(1,901)	-
	<u>56,384</u>	<u>18,493</u>

### Non-current

building pools advances	10,744	19,572
	<u>10,744</u>	<u>19,572</u>

Building pools advances bear a fixed interest rate of 4.0% (2001: 4.0%)

## NOTE 4 - INVENTORIES

### Current

finished goods		
. at cost	72,843	122,689
. provision for stock obsolescence	(3,531)	(5,000)
current inventories	<u>69,312</u>	<u>117,689</u>

## NOTE 5 - OTHER FINANCIAL ASSETS

### Current

quoted shares - at current market value	790,324	-
debenture stocks, bonds and others - at current market value	65,311	-
quoted shares - at cost	-	931,569
debenture stocks, bonds and others - at cost	-	43,410
	<u>855,635</u>	<u>974,979</u>

Debenture stocks and bonds bear a fixed interest rate of 7.0% (2001: 7.0%).

### market value - quoted investments

. shares	996,464
. debentures	42,733

## NOTE 6 - OTHER ASSETS

### Current

prepaid expenses and accrued revenue	87,389	79,891
amount receivable under sale of contract of Russell Street property	3,500,000	-
	<u>3,587,389</u>	<u>79,891</u>

## NOTE 7 - PROPERTY, PLANT AND EQUIPMENT

Reconciliation of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below:

	Land	Russell St buildings & improvements	Guide Scout Sailing Centre	Campsites buildings & improvements	Plant, furniture & equipment	Motor vehicles	Total
Opening balance - cost	130,540	257,591*	64,812	1,025,155	585,726	145,770	2,209,595
Additions					7,963		7,963
Disposals	(100,000)	(257,591)			(1,075)	-	(358,666)
Assets written off							-
Transfers					(13,155)		(13,155)
Closing balance - cost	<u>30,540</u>	<u>-</u>	<u>64,812</u>	<u>1,025,155</u>	<u>579,459</u>	<u>145,770</u>	<u>1,845,736</u>
Opening balance - accum depreciation	-	250,401	35,647	364,954	477,254	56,357	1,184,613
Depreciation expense		188	1,620	25,629	42,727	20,085	90,249
Depreciation expense transfers							-
Writebacks on disposals		(250,589)			(194)		(250,783)
Assets written off							-
Transfers					(13,155)		(13,155)
Closing balance - accum depreciation	<u>-</u>	<u>-</u>	<u>37,267</u>	<u>390,583</u>	<u>506,632</u>	<u>76,442</u>	<u>1,010,924</u>
Non-current	30,540	-	27,545	634,572	72,827	69,328	834,812
							<u>834,812</u>

### Valuation of land and buildings

The independent valuation of land carried out as at 31 December 2001 on the basis of open market values for existing use resulted in a valuation of land of \$895,000.

As land and buildings are recorded at cost, the valuation has not been brought to account. This valuation does not include halls and properties held by Regions, Divisions, Districts or Units in the name of The Girl Guides Association of Victoria as they are not included in property, plant and equipment.

\*In adopting the new requirements of AASB 1041 Revaluation of non-current assets, the carrying value of Russell Street was deemed to be at cost.

## NOTE 8 - PAYABLES

### Current

	2002 \$	2001 \$
trade creditors	22,498	50,006
other creditors	71,404	103,197
restricted grants, donations and revenue received in advance	<u>298,161</u>	<u>300,428</u>
	<u>392,063</u>	<u>453,631</u>

## NOTE 9 - INTEREST BEARING LIABILITIES

### Current

	2002 \$	2001 \$
building pool deposits at call	<u>259,818</u>	<u>261,261</u>
	<u>259,818</u>	<u>261,261</u>

Building pools deposits at call bear a fixed interest rate of 4.0% (2001: 4.0%)

## NOTE 10 - PROVISIONS

### Current

	2002 \$	2001 \$
employee entitlements	<u>41,593</u>	<u>42,542</u>
	<u>41,593</u>	<u>42,542</u>

## NOTE 11 RESTRICTED BEQUEST RESERVES

	2002 \$	2001 \$
Details of movements		
opening balance	300,936	300,936
less: transfers from net surplus	<u>62,344</u>	<u>-</u>
closing balance	<u>363,280</u>	<u>300,936</u>
Closing balance comprises:		
Amy Bush Memorial Fund	10,372	-
Blackburn Fund	111,569	108,073
Coralie Caple Trust Fund	2,463	2,463
Otway Region Camping Fund	25,736	-
Margaret Shaw Fund	133,047	123,962
TC Lothian Fund	<u>80,093</u>	<u>66,438</u>
	<u>363,280</u>	<u>300,936</u>

## NOTE 12 - NET SURPLUS

	2002 \$	2001 \$
Details of movements		
net surplus at the start of the year	2,978,074	2,949,760
net surplus	3,376,180	28,314
aggregate of amounts transferred to reserves	<u>(62,344)</u>	<u>-</u>
net surplus at the end of the year	<u>6,291,910</u>	<u>2,978,074</u>

## NOTE 13 - OPERATING SURPLUS

Operating surplus has been arrived at after (charging) and crediting depreciation of

	2002 \$	2001 \$
. Russell Street buildings & improvements	(188)	-
. Guide-Scout Sailing centre	(1,620)	(7,970)
. campsites buildings and improvements	(25,629)	(25,450)
. plant, motor vehicles, furniture and equipment	<u>(62,812)</u>	<u>(51,219)</u>
	<u>(90,249)</u>	<u>(84,639)</u>

amounts set aside to/transfers from provisions for

	2002 \$	2001 \$
. inventory fluctuations		
- write-back/(write-down) in value of		
inventory	(1,469)	14,582
. employee entitlements	(949)	(398)
auditors' remuneration		
. auditing the financial statements	(15,000)	(13,508)
net gain on disposal of		
. property, plant and equipment	3,393,294	4,763
. investments	19,384	55,925
interest paid	(10,432)	(10,087)
interest received	84,362	84,171
dividends received	36,619	27,591

## NOTE 14 - SIGNIFICANT ITEMS

Individually significant items included in the operating surplus from ordinary activities:

	2002 \$	2001 \$
. Mary Lambe bequest	318,026	48,597
. profit on sale of Russell St property	3,392,998	-
. additional stock written-off	-	(53,158)
. provision for diminution in investments	<u>(146,744)</u>	<u>-</u>
	<u>3,564,280</u>	<u>(4,561)</u>

## NOTE 15 - COMMITMENTS & CONTINGENT LIABILITIES

There is an estimated \$30,000 capital commitment for road works on the Iluka property at 31 December 2002. (2001: \$30,000). There are approximately 200 Districts with lease rentals of halls averaging \$150pa with local community and government bodies with rental commitments for a period of up to 10 years. There is an agreement with The Scout Association of Australian Victorian Branch Council to lease computer equipment for a period of 4 years at estimated cost of \$76,300.

**NOTE 16 - RELATED PARTY DISCLOSURES**

The following persons held office as Members of the State Executive Committee for the year ended 31 December 2002.

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\* and Region Leaders\*\*, each of whom receives an honorarium. No payments were received by members or their related entities for services provided to the Association during the year.

Members: Sally Alston, Fiona Bennett, Glenda Culley AO, Jenny Cummings, Jennifer Darbyshire, Margaret Fitzgerald\*\*, Barbara Grove, Jill Jeffery, Corinne Ong, Tamara Rees#, Helen Reid, Helen Rowe, Annette Swaffield OAM\*\*, Annmarie Tracey, Shelley Vanderwerff, Glenda Vuillermin. Ex-officio members: Elizabeth Adnams\*, Karen Chatto, Karen Foo, Libby Howlett\*, Genevieve Overell, Jane Scarlett AM\*, Carol Smith, Lena Topp, Judi Tuppen\*, Sandra Wilson.

Total honorarium paid \$5,700 (2001: \$5,350)

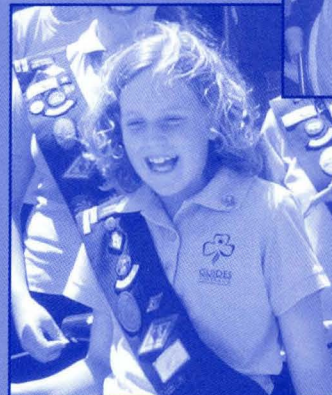
# casual vacancy



**NOTE 17 - STATEMENT OF CASH FLOWS**

Reconciliation of net cash flows from operating activities to operating surplus

	2002	2001
	\$	\$
operating surplus/(deficit)	3,376,180	28,314
add/(subtract) non-cash items		
depreciation	90,249	84,639
(gain)/loss on sale of non-current assets	(3,412,678)	(60,688)
provision for diminution in inventory	3,531	(10,000)
provision for diminution in investments	146,744	-
provision for doubtful debts	1,901	-
provision for employee entitlements	(949)	398
change in assets and liabilities, net of effect of acquisitions/disposals of controlled entities		
. trade and other debtors	(39,792)	10,146
. trade and other creditors	(61,581)	(246,694)
. inventories	44,846	58,690
. other assets	(7,498)	99,892
net cash flows from operating activities	<u>140,953</u>	<u>(35,303)</u>



**NOTE 18 - FINANCIAL INSTRUMENTS**

**Net fair values**

Listed shares and debentures included in "other financial assets" are traded in an organised financial market.

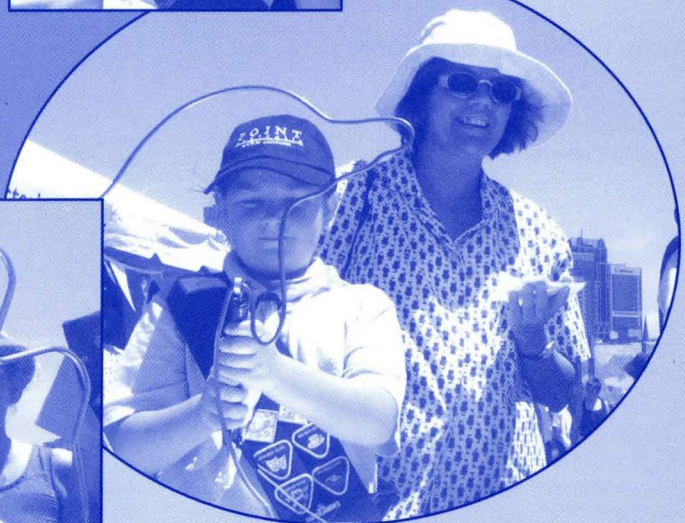
The new fair value of listed shares is determined by valuing them at the current quoted market bid prices, adjusted for transaction costs to realise the asset. Monetary financial assets and liabilities not readily traded in an organised market are valued at the present value of contractual future cash flows on amounts due to customers (reduced for expected credit losses) or due to suppliers. The carrying amounts of cash assets, receivables, payables and interest bearing liabilities approximate net fair value.

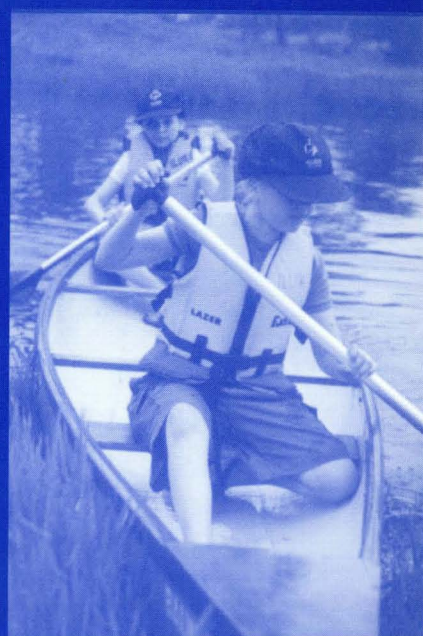
**Credit risk**

Credit risk 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 financial statements represent the Association's maximum exposure to credit risk in relation to those assets.

**NOTE 19 - SUBSEQUENT EVENTS**

There was a further distribution of \$55,000 received from the proceeds of the sale of shares from the Estate of Mary Lambe after year end.





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## Guides Tasmania

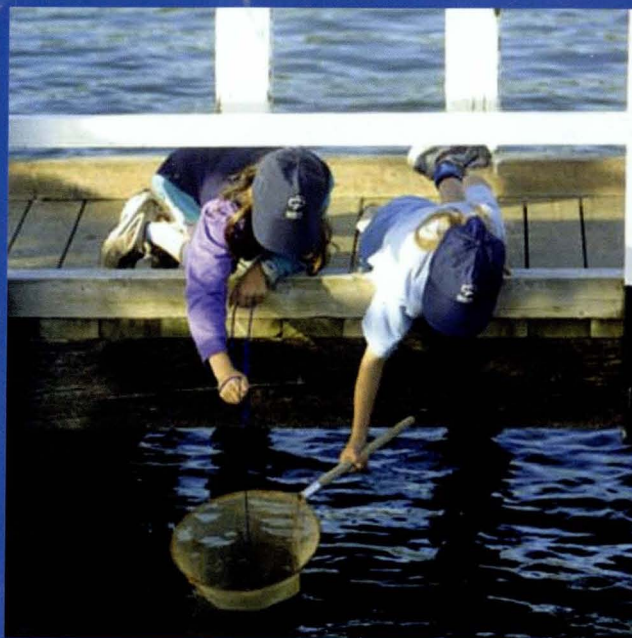
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*Helping girls and young women  
grow into confident, self-respecting,  
responsible community members.*