

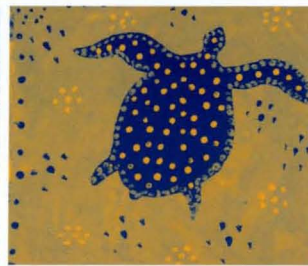
# Celebrate Guiding



HELPING GIRLS AND YOUNG WOMEN GROW INTO CONFIDENT,  
SELF-RESPECTING, RESPONSIBLE COMMUNITY MEMBERS.



**GUIDES**  
AUSTRALIA



# Guides Victoria

## Annual Report 2003



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Celebrate Guiding



GUIDES  
AUSTRALIA  
VICTORIA

GUIDES VICTORIA REPORT JANUARY - DECEMBER 2003

# Appreciation & Thank You



Face painting at 2, 3, Go!



Making new Guiding friends at Winter Sleepout



Labelling potions at Wizard Express



Making new friends at 2, 3, Go!

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 Mabel Cooper  
The Estate of Vera Maude Haddy  
The Estate of Mary Lambe  
The Estate of Doris Trippit

## Donations

V Allan  
PM Alston  
Rev B Baker OAM BTH TPTC  
B Bilney  
NR & JM Cormack  
The Keith Chenhall Foundation - The Perpetual Foundation  
S Johnson  
Leaders for Life  
Lorikeet Trefoil Guild  
Matthew Flinders Girls SC  
RG McMillan  
Melton District Guides  
A Miller  
Mutton Nominees PL  
Sen Kay Patterson  
B Kearney  
Lady C Ramsay  
Miss IE Steward  
DR Walker & JJ Darbyshire  
C Walters  
FM Whitehead  
N Young

## Blackburn Bursary

Acacia Trefoil Guild  
Balwyn Guides  
Barwon Region Guides - May Freeman Trust Account  
Barwon Region Guides - Mirrabooka Account  
Berwick Support Group  
1st Black Rock Guides  
Brimbank District Guides  
Buninyong Support Group  
Daylesford Support Group  
Red Hill Dolphin Trefoil Guild  
Donvale District Guides Support Group  
L Gregory  
Greensborough District Guides  
HAAS  
Hamilton District Guides  
Hamilton Support Group  
1st Heathcote Guides  
Herne Hill District Guides  
B Handson

J Horne  
Kinta Trefoil Guild  
GGA Lady Murray Tournament  
Langwarrin Guides Support Group  
Leongatha Trefoil Guild  
Lyrebird Trefoil Guild  
Mansfield Guides Support Group  
Mooroolbark Support Group  
Morwell 'Rainbow' Guides  
J Raftopoulos  
H Reid  
Rosebud District Guides  
Y Sargood  
Somerville Support Group  
Swan Hill Support Group  
Traralgon Support Group  
Vermont District Guides  
Warrandyte Support Group  
Wentworth Support Group  
Werribee 'Adventure' Guides  
Wimmera Region

## Britannia Park Redevelopment Fund

Barwon Region Guides - May Freeman Trust Account  
1st Cheltenham Guides  
Annie Danks Trust  
Equity Trustees Ltd  
Kinta Trefoil Guild  
S Russell  
GV & MJ Westcott

Comcork  
Colliers International  
John Emerson  
Virginia Kirton  
KPMG  
Lendlease  
Peck von Hartel  
The Body Shop

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

Volunteer Leaders, Support Groups, parents and Trefoil Guild members

# From the State Team

In keeping with the theme of the 2003 Annual Report the State Commissioner and her three Assistants (the State Team) have included in this report how they make a difference to the future planning and activities of Guides Victoria.

The *Flying Geese* theme introduced by the former State Commissioner, Jane Scarlett, and her team aimed to establish strong leadership within the organisation. This was well received and supported throughout the Guiding community during their five year term. Jane's team established a strong foundation for the new State Team to build on this inspiring vision for the future.

Jane was instrumental in the purchase of the new Guide Centre at 101 Clarke Street, South Melbourne and the redevelopment of the Britannia Park project. The support of Jane's team throughout the induction and handover process is greatly appreciated and their hard work during their five years is celebrated and acknowledged by all Guiding members.

At the commencement of their five year term in June 2003, the new State Team introduced the *Blossom Tree* theme to demonstrate the consolidation of the growth and the communication throughout the entire Guiding community. The strong roots of the tree have been established by the enormous contribution and experience of former members of Guiding which forms the foundation of our ongoing growth and development.

The State Council and Executive Committee form the strong trunk where the strategic planning directions are established and implemented.

The boughs and branches of the tree represent the Regions and Districts who through their management ensure the aims and goals are communicated to all Units and members.

All Guiding members form the blossoms on the tree and continue through their own development and the development of others to take Guiding into the next phase of its growth.

The State Team has consolidated the strategic and business planning process to build a strong foundation for membership growth and retention, which is the major focus for the 2004 - 2007 Strategic Plan.

This has been evident in the many activities the State Team has attended within the first six months of their five year term.



Jill Jeffery, Ellen Boyd, Jane Pennington, Shelley Van der Werff

A highlight of these activities was the Queen's Guide Awards and Olave Baden-Powell Award in October at Government House.

Many celebrations were held within the Regions where girls received their BP Awards and many other acknowledgments of their work in the community. These included members from the Black Forest Region being invited to a luncheon with the Prime Minister of Australia, the Hon John Howard.

There are 26 geographical Regions within Victoria in addition to one Lone and one State Region. The Region Leader quarterly meetings are very well attended with members travelling from all areas of Victoria. The October Region Leader's meeting was held in Bendigo in the North Central Region and many enjoyed the opportunity to travel to the country area. The focus of many Regions has been on attracting youth members and the development of new Leaders.

The State Team acknowledges the work of the many volunteers in the Support Groups who through their fundraising efforts and support to Leaders enables Guiding to flourish in their Districts.

The presentation of Long Service Awards demonstrates the long term commitment and supportive service contributed by members over many years. It has been a highlight of the State Team to attend the award ceremonies and to join with the community in honouring these members for their dedicated service.

The Trefoil Guilds membership totals almost 1,000 members in Victoria who continue to contribute to Guiding in various ways. Their financial support, catering, attendance at functions and meetings is greatly appreciated and continues to provide the fellowship to the Guild membership.

The voluntary contribution made by many of our members continues to support our properties, campsites and halls. It is through their hard work these facilities are maintained to enable the girls to enjoy their activities.

The Executive Committee has worked diligently to ensure the governance and management of Guides Victoria continues to preserve the principles of Guiding. The Sub-Committee's have attracted membership from the community which has broaden the scope of their work.

Guides Victoria values the generous financial support received from donations and bequests to enable special projects to be implemented.

The State Team is committed to the growth and development of Guiding and looks forward to sharing the journey of Guiding in Victoria with all members.

The State Team

**Ellen Boyd** - State Commissioner

**Jill Jeffery** - Assistant State Commissioner

**Jane Pennington** - Assistant State Commissioner

**Shelley Van der Werff** - Assistant State Commissioner

# Guides Victoria Making a Difference

Guides Australia's mission statement - helping girls and young women grow into confident, self-respecting, responsible community members. With these objectives in mind, a range of challenging activities and events were offered in an action packed year, to Guides throughout Victoria, at all levels - Unit, District, Region, State, national and international.

Every year we have a variety of activities and events on offer to all members of Guides Victoria. The aim is to cater for all ages within the movement throughout the year and this year we had, yet again, some fantastic events available. Part of our program is the Outdoors. As you can see from this report, members have enjoyed many camps and events in the outdoors, building new friendships, and skills along the way.

## Making a difference..... in the wider community



Keeping warm at *Winter Sleepout*



Mike Larkin presents the Channel Ten weather update live from *Winter Sleepout*



Noble Park Guides collect donations for bushfire victims



Olave Program members at the Pioneering Women's Ceremony

Service is very much a part of our program and Guides are encouraged to participate in the many activities that provide service to the community. Our members take part in events such as Anzac Day Parades, Star Day, Daffodil Day, Red Nose Day, MS Read-a-thon, Red Shield Appeal and Red Cross Appeal, to raise much needed funds for charity.

Guides and Leaders alike participated in many parades and ceremonies during 2003 to show that Guiding was alive and well in their local communities. To honour the Pioneer Women of Australia, Olave Program members provided the Colour Party for the raising and lowering of the Australian Flag at the Pioneering Women's Ceremony, held each January in the Pioneer Women's Memorial Garden in King's Domain. On Australia Day, over 50 Guides and Leaders gathered at the Guide Centre in Russell Street dressed in full uniform ready to march in the parade. 20 of last year's recipients of the Queen's Guide and BP Awards were also given the opportunity to participate in the flag raising ceremony.

An important aspect of the Olave Program is to be of service to the community. Throughout the last year, members of the Olave Program have enjoyed many opportunities to give service whether as a Unit Leader, Unit Helper, volunteer of community/State events, fundraising and helping at charity events or taking part in service projects here and overseas. The Victorian Olave Program members had an enjoyable night volunteering at the *Peter Mac Ball*, and Starlight Foundation's *All That Glitters Ball*.

On a larger scale, two State-wide fundraising events were organised in 2003 for Guide members - *Winter Sleepout* and *Walk for the World*. During *Winter Sleepout*, Guides from across Victoria gathered at Scienceworks for a cold night camping in tents and cardboard boxes to raise money for the homeless. This State-run event raised an outstanding \$6000 for Melbourne Citymission, to help homeless people and those at risk of becoming homeless. Despite the rain and cold, there were a variety of activities offered. These included craft workshops in the Pumping Station and DVD movies in the auditorium. Some Regions who were unable to attend the State *Winter Sleepout* held their own successful events at various locations around Victoria. *Walk for the World*, a World Association of Girl Guides and Girl Scouts initiative, was held in the Melbourne CBD in conclusion to the *Farewell to Russell Street* celebrations. A fantastic time was had by all participants as they walked around the CBD and did some networking along the way.

Guides all over Victoria participated in their own service projects. A very special project was organised by Maroondah Region this year - The Maroondah Region Drought Relief Service Project. It involved sourcing and packing donations (a total of 132 boxes) that were then distributed to farmers in Northern Victoria. An immense effort was put in by the entire Region and it was greatly appreciated by the farmers who received the assistance.

# Making a difference.....

## to the Guides of today

"... the open air, the health, the enjoyment of life, the happy friendships, the appreciation of nature, the knowledge of our country, the self-reliance and resourcefulness ... that camping brings in its train." Lord Baden-Powell.

Britannia Park, Yarra Junction, was the location for many of these events. *2, 3 Go!* - a camp for Guides aged 10 to 15, organised by South Metropolitan Region, included such activities as go-carting, abseiling, archery, ropes course and possum flyer. Then there was a Leaders *Try It* day in May organised by the Outdoors Team - especially for adult members who had a secret wish to descend the Abseiling Tree or whiz through the air on the Possum Flyer at Britannia Park. And, *Wizard Express*, a Harry Potter themed school holiday camp, which ran during the July school holidays for girls aged 8 to 12. This camp was so immensely popular, that a second one had to be organised at Iluka campsite, Shoreham, to cater for the growing list of young Harry Potter fans. Over 100 girls participated in the week-long camp, which was an enormous success.

Camping opportunities were provided for all ages. During the Easter school holidays, 128 youth (aged 12 to 17) and 36 adults from Guides Victoria took part in the international Guide camp, *Bundarra, Under the Southern Skies*, held in Sydney. This special opportunity of experiencing an international Guide camp on home soil was thoroughly enjoyed by all participants. They were adventurous and some of the activities they tried included white water rafting, indoor rock climbing, canoeing and mountain biking. With final exams behind them and summer in front, it was time to head for Hawaii.... or failing that, to the 20th *Shindig* held at Moggs Creek: the next best thing. Guides aged 13 and over joined Olave Program members for a fabulous weekend of relaxation and fun in the sun. Organised by Coobara Rangers, highlights of this annual event include horse riding, surfing, mountain-bike riding, relaxing on the beach and a huge campfire on the Saturday night.

There are also many other State outdoor events, not just camping, organised and participated by members of Guides Victoria. The first ever *Mad, Mystery Mayhem* was held in October. The teams of Olave Program members started at Federation Square and were given a disposable camera and various scenarios to photograph before being let loose on the streets of Melbourne. The photographic results of this creative event were very eye-catching. *Ensnare the Senses*, which was based on the five senses - sight, smell, taste, touch and hearing was held at Albert Park Lake in October and 200 Guides attended this very enlightening and entertaining event. Rain threatened to stop the fun but the nearby Albert Park Sea Scout Hall proved to be an excellent venue choice for the participants to take part in the various activities.

Guides proved that after months of physical endurance training, they can do almost anything! On the Yarra River, Guides Victoria once again entered a team in the *Melbourne International Dragon Boat Festival*. This year the team was among the finalists in the City of Melbourne Women's Cup, coming third and winning the Bronze Medal in the Crown International Women's Cup. *Murray River Marathon*, the world's longest annual canoe race, proved to be another successful event that Guides participated in. The Guides paddled a total of 404km from Yarrowonga to Swan Hill to raise much needed money for Red Cross. What an excellent effort from both teams!

Each year many international opportunities are given to members of Guides Australia and 2003 was no exception. We had 19 Victorians travel to England, Thailand, New Zealand, Brunei and India. Five Leaders and nine Guides from the City of Whitehorse visited the Girl Scouts in their Sister City of Matsudo, Japan early in the year. This exchange occurs every two years between the Guides and Girl Scouts. Each girl and adult who participated in these exciting and adventurous international events have experienced something they will never forget, and made some new lifelong friends.



Climbing the Abseiling Tree at 2, 3, Go!



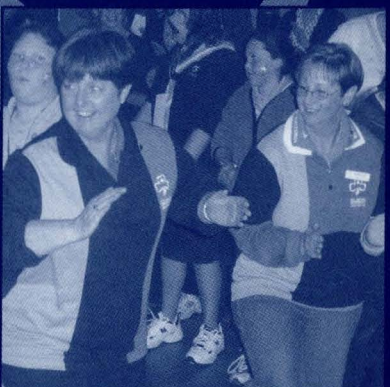
Climbing the ropes at 2, 3, Go!



Wizard Express: a big hit with the Harry Potter fans



Guides participate in the Melbourne International Dragon Boat Festival



Ensnare the Senses provided a fun day out for both Guides and Leaders

# Making a difference..... to the future of Guiding



Rebecca Chee pins the World Badge onto a new Guide who has just made her Promise



Rebecca Chee visits 5th Brighton Guides



State Commissioner Ellen Boyd, President Lynne Landy, Chief Commissioner Barbara Horsfield OAM at the Guides Victoria AGM



Victorian State Commissioners: Ellen Boyd (2003-current), Jane Scarlett AM (1998-2003), Marjorie West AM (1978-1983), Heather Barton AM (1993-1998), Maren Chandler AM (1983-1988). Bottom row: Charlotte Renshaw-Jones OBE (1968-1973), Dot Woolley AM (1988-1993).



State Team 1998-2003: Elizabeth Adnams, Libby Howlett, Judi Tuppen and State Commissioner Jane Scarlett AM.

Every three years, the World Association of Girl Guides and Girl Scouts Progress Review is conducted by the Regional Committee. Rebecca Chee, the representative from the Asia Pacific Committee, carried out the Guides Australia Review for 2003. Guides Australia Chief Commissioner Barbara Horsfield OAM and Guides Victoria State Commissioner Jane Scarlett AM accompanied Rebecca on her official visit to Melbourne. Guides Australia received an excellent report, reflecting the hard work and dedication of all Guide members throughout Australia.

Our 2003 Annual General Meeting was held at the YWCA and the official changeover of the Victorian State Commissioner was completed by Chief Commissioner Barbara Horsfield. The achievements of the former State Team and what they had accomplished in their five-year term were highly commended. A celebratory dinner was held at the Chifley on Flemington to welcome the new Team and farewell the old.

There comes a time when we all need to move on and such was the case with 20 Russell Street, our home for 50 years. On 3 August we filled the premises with people and memories as we said *Farewell to Russell Street*. Advisers, State Executive Officers and State Teams shared stories from the past and present. From the building plans on the 20 Russell Street site as told by Joyce Price, the opening of the building as related by Charlotte Renshaw-Jones, and the painting of the car park. These stories illustrated how important it was for us to commemorate our time at the site. Also, after much deliberation, Tapestry campsite was prepared to be sold at auction. This campsite held fond memories for hundreds of Guides who had camped there since it was bequeathed to Guides Victoria in 1969 by Ann Rylah. *Tapestry Wake* was held in September and it gave a great opportunity to catch up with old friends and reminisce about times spent at the campsite.

Rangers in Victoria took time to celebrate their 80th anniversary at the *Ranger Reunion* in July. Guest speakers included former Ranger Adviser Margaret Callister and National Olave Program Chair Annmarie Tracey. There were past uniforms on display and guests brought along memorabilia from past and present adventures, capturing memories of their time in Rangers.

The future of Guiding depends greatly on our membership and how enticing and varied the program is that is available to the girls. The Australian Guide Program is based on the recognition that all girls are capable of planning and implanting their own program. The girl is central focus of the Program. By encouraging the girls to be fully involved in the decision making, planning, implementation and evaluation of all their activities, it helps them grow into confident, self-respecting and responsible community members.

The Membership Team had but one thing on their mind when they organised the State-wide *Registration Weekend* in March - to increase Victorian membership. All Districts were encouraged to take part and the 48 that took up the challenge were rewarded with a discounted day out in May at the Melbourne Zoo. Almost 650 members went along and thoroughly enjoyed the sights, sounds and wonders of the Zoo. A fantastic win-win campaign.



King Khalid School Guides at *Farewell to Russell Street*



Ellen Boyd, Charlotte Renshaw-Jones and Lady Joyce Price at *Farewell to Russell Street*



Historical Ranger uniforms at *80th Ranger Reunion*

# Making a difference..... for the Leaders of tomorrow

*"Leadership through personal touch is the keynote of our success in the Movement. Remember that you must give them the lead and not the push."* Lord Baden-Powell

As it is in our society - Our Youth are Our Future - so it is in Guiding.

Our Guide Leaders play a vital role in fostering and supporting the girls as they grow in confidence and maturity. The Training Department spent 2003 consolidating and endeavouring to provide the ever-increasing training requirements of our Leaders, both youth and adult. Leadership Development, First Aid and Camping are just a few of the vast areas of training available from Guides Victoria, which is run by volunteers. And, for the younger leaders (Guides aged 14 to 18), FLY (Fun Leadership for Youth) trainings, develop skills necessary for time management, organisational, networking and personal development. The ongoing development of new training sessions in the future will see more Leaders qualify to participate in our exciting Australian Guide Program.

There are three Peak Achievement Awards available for youth members to strive towards. The Junior BP, BP and Queen's Guide Awards. This year there were 299 Junior BP recipients, 83 BP recipients and 19 Queen's Guide recipients. The presentation of the Junior BP Award is conducted within the relevant Region, the BP Award was held at the Yarraville Guide Hall, and the Queen's Guide Award Certificates were presented by the Governor of Victoria, Mr John Landy, at Government House. The Peak Achievement for Olave Program members is the Olave Baden-Powell Award. This year there was one OBP Awardee and she was also presented with her certificate by the Governor of Victoria, Mr John Landy. Each of these young women took the opportunity to achieve, develop, to stretch their personal boundaries and continue to grow into confident, self-respecting, responsible community members. They accepted the challenge to extend themselves beyond their limits and to dream the dream to achieve these awards.

Leaders for Life 2003, which in its second year, concentrated on developing the personal and professional skills of women who took the initiative to extend themselves through the program by participating in workshops such as public speaking, approaching sponsors, presenting a resume and undergoing a mock interview. Their year culminated in a celebration dinner at Hotel Grand Chancellor where each of the participants spoke about some of their experiences and the benefits they had gained from the program. All were presented with their awards by our State Commissioner Ellen Boyd and Guides Victoria Life Member Senator Kay Patterson.

All this, plus more, could not have possibly been achieved without the commitment and assistance of many people. From those that are the Executive Committee, Advisers, State appointees and all Leaders, who give enormous amount of volunteer hours to Guides Victoria - to the assistance given by the staff at Guide Centre and the tireless efforts of the Support Groups and Trefoil Guilds. Not forgetting the weekly commitment by Unit Leaders in nurturing the girls, assisting them to create and run their own weekly version of the Australian Guide Program and giving them opportunities to grow and have fun. We are a movement which is strong in membership, leadership, commitment and achievement and are proud to encourage personal development within members of Guides Victoria. The youth we train today will be the leaders of our future tomorrow.



Australia Day Parade



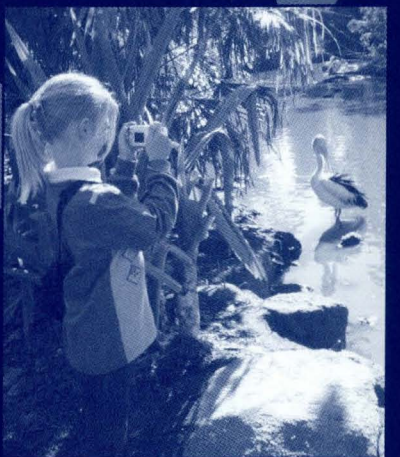
Leaders for Life Gala Dinner



Australia Day festivities at Federation Square



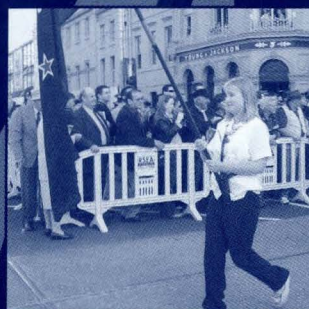
Guides Victoria: face painting at Birrarung Marr



Guides have a fun day out at Melbourne Zoo courtesy of the Membership Department



Queen's Guide Awardees celebrate their achievement at an afternoon tea held at Chadstone Guide Hall



Guides participate in the Melbourne ANZAC Day parade

# Congratulations - Awards

## Long Service Awards

60 years: 5 awards

55 years: 3 awards

50 years: 5 awards

45 years: 9 awards

40 years: 13 awards

35 years: 26 awards

30 years: 25 awards

25 years: 26 awards

20 years: 33 awards

15 years: 22 awards

10 years: 40 awards

5 years: 39 awards

Total number of awards: 246 awards

Combined number of years these members have contributed to the organisation: 5535 years

## Guide Awards



Toni Peters with her Emu Award

### The Emu:

Toni Peters  
Brenda Price

### The Wattle:

Dorothy Holms  
Julie Jasper  
Jill Jeffery

### The Banksia:

Margaret Campe  
Margaret Eklund  
Joan McDermaid  
Joy Savill

### The Boronia:

Daphne Drake  
Beverley Farquarson  
Joyce Snyder



## 2003 Queen's Guide Awardees

**Leah Adolph**

Macedon Ranges Ranger Guides

**Elizabeth Anning**

Eumemmerring 'Emu' Ranger Guides

**Christine Browne**

Hoppers Crossing Ranger Guides

**Hannah Dannatt**

3rd Victorian Lone Ranger Guides

**Kelly Douglass**

Ferntree Gully 'Froggeys' Guides

**Erin Foley**

Wangaratta 'Monak' Guides

**Robyn Gardner**

Bentleigh 'Aruna' Ranger Guides

**Rachel Hazeldene**

1st Croydon Hill

**Amanda Holmes**

Bentleigh 'Aruna' Ranger Guides

**Catherinè Mc Nab**

1st Brighton Ranger Guides

**Jenna Moors**

Ballarat 'Choc Chick' Ranger Guides

**Mara Pattison-Sowden**

Ferntree Gully 'Froggeys' Guides

**Katherine Pickhaver**

1st Banksia Guides

**Emily Robinson**

2nd Victorian Lone Ranger Guides

**Caity Rourke**

Ferntree Gully 'Froggeys' Guides

**Rebecca Sheen**

Noble Park RACES Ranger Guides

**Rebecca Steel**

Barree 'Kyeema' JL Guides

**Nicole Tye**

Pearcedale 'Redback' Ranger Guides

**Charlotte Walker**

3rd Victorian Lone Ranger Guides



Mara Pattison-Sowden receives her Queen's Guide Record of Achievement certificate from State Commissioner Ellen Boyd



Narelle Browne receives her Olave Baden-Powell Award from Governor Landy and is congratulated by State Commissioner Ellen Boyd



## 2003 Olave Baden-Powell Awardee

**Narelle Browne**

Shalgamac Rangers

## 2003 Baden-Powell Awardee

**Irene Kerry**

Trefoil Guild



Irene was nominated for the Baden-Powell Award by the Baden-Powell Scout Guild of Victoria for long standing service to Guiding

# State Personnel

## Management Team (as at 31 December 2003)

<b>State Commissioner:</b>	Ellen Boyd
<b>Assistant State Commissioners:</b>	Jill Jeffery Jane Pennington Shelley Van Der Werff
<b>State Executive Officer:</b>	Carol Smith
<b>Program Adviser:</b>	Karen Chatto
<b>Program Co-ordinator:</b>	Donna Tracey
<b>Membership Adviser:</b>	Sue Wilson
<b>Membership Development Officer:</b>	Janet Halsall
<b>Training Adviser:</b>	Glenda Vuillermin
<b>Training Co-ordinator:</b>	Brenda Price
<b>PR Adviser:</b>	Melanie Mills
<b>PR Co-ordinator:</b>	Kirsten McLennan
<b>Finance Co-ordinator:</b>	Ed Aspell
<b>Acting Honorary Treasurer:</b>	Fiona Bennett



## Guides Victoria Appointees

(as at 31 December 2003)

<b>Archivist:</b>	Sybil Moyle
<b>Arts Consultant:</b>	Lisa List
<b>Awards Chairman:</b>	Jan Allitt
<b>Biscuit Co-ordinator:</b>	Pam Woodhams
<b>Campsites - State Chair:</b>	Julie Armstrong
<b>Communicating Editor:</b>	Toni Peters
<b>Cork Co-ordinator:</b>	Barb Grove
<b>Disability Support Adviser:</b>	Julie Jasper
<b>Environment Consultant:</b>	Janine Livingston
<b>Funds Liaison:</b>	Glenda Vuillermin
<b>Gang Show Liaison:</b>	Ro Willis
<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>	Suzie Hill
<b>Support Group Adviser:</b>	Joan Blackley
<b>Training Adviser:</b>	Glenda Vuillermin
<b>Trefoil Guild Adviser:</b>	Irene Kerry
<b>Water Activities Representative:</b>	Helen Manning
<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 2003)

<b>Accounts Assistant:</b>	Lesley McCubbin
<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>Program Co-ordinator:</b>	Donna Tracey
<b>PR Co-ordinator:</b>	Kirsten McLennan
<b>Publications Co-ordinator:</b>	Narelle Browne
<b>Receptionist:</b>	Joanne Psaila
<b>Retail Manager - Guide Shop:</b>	Glenys Duke
<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

Ellen Boyd

## Assistant State Commissioners

Jill Jeffery  
Jane Pennington  
Shelley Van Der Werff

## State Executive Officer

Carol Smith

## Honorary Treasurer

Fiona Bennett (Acting)

## Honorary Solicitor

Phillips Fox

## Auditor

HLB Mann Judd

## Executive Committee

Sally Alston  
Fiona Bennett  
Glenda Culley AO  
Jenny Cummings ^  
Jennifer Darbyshire ^  
Margaret Fitzgerald  
Maree McEvoy #  
Corinne Ong ^  
Tamara Rees ^ ^

Helen Reid  
Helen Rowe ^ ^  
Sharon Roxborough ^  
Annette Swaffield OAM\*\*  
Annmarie Tracey ^  
Glenda Vuillermin  
Sue Wilson ^

\* State Team  
\*\* Region Leader  
^ Commenced May 2003  
^ ^ Retired May 2003  
# Casual vacancy  
## Retired March 2003  
### Retired October 2003

## Ex-Officio Members of State Council

Elizabeth Adnams\* ^ ^  
Ellen Boyd\* ^  
Karen Chatto  
Karen Foo##  
Libby Howlett\* ^ ^

Jill Jeffery\* ^  
Genevieve Overell###  
Carolyn Parker#  
Jane Pennington\* ^  
Jane Scarlett, AM\* ^ ^

Carol Smith  
Lena Topp ^ ^  
Judi Tuppen\* ^ ^  
Shelley Vanderwerff\*  
Sandra Wilson

## Region Delegates

Cindy Adeney  
Elizabeth Adnams\*\*  
Thea Allen  
Belinda Abbott  
Helen Anderson  
Greer Barrow  
Lorraine Barrow\*\*  
Sandy Bateman  
Marion Bayles  
Erica Brandon  
Pat Brincat  
Sue Campbell  
Karen Chatto\*\*  
Lorna Chester  
Susan Coe  
Kim Coleman  
Barbara Cornell  
Julie Dawson  
Margaret Denis  
Leone Derriman\*\*  
Claire Elso\*\*  
Lyn Emblin  
Jean Espie\*\*  
Judith Falcke  
Robyn Farnsworth\*\*  
Judy Fielder\*\*  
Debra Fleming

Joanne Gittins  
Jill Graham  
Corrie Gramlick  
Barbara Handson  
Andrea Hardwicke  
Nicole Haspell  
Joy Hayes\*\*  
Lillian Heflingers  
Jill Hills\*\*  
Marilyn Hornsby  
Raywin Jamieson\*\*  
Grace Kenworthy\*\*  
Eleri Kerr  
Kathy Koschel  
Marianne Kosmider  
Kaye Lasas\*\*  
Laraine Leask\*\*  
Jan Lineker\*\*  
Melanie Matthews  
Berry McDade  
Jaydine McDiarmid  
Anne McGregor  
Debbie McLaren  
Dorothy Murdoch  
Lorrie Murphy  
Ros Nicholson\*\*  
Jill Parker\*\*

Brenda Payne\*\*  
Sandra Roach\*\*  
Olive Saunders\*\*  
Jacquie Siebel  
Helen Smith\*\*  
Marion Smith\*\*  
Gail Stanley  
Janet Strohbeck  
Annette Swaffield OAM\*\*  
Louisa Taylor  
Gaylene Thompson  
Rebecca Thornton  
Sarah Thurlow  
Jan Vonarx  
Jo Wade  
Leone Walbran  
Anne Watt\*\*  
Kathy Webb  
Marjorie West AM  
Rebecca Whitehead  
Linda Wilkinson\*\*  
Grace Williams  
Gwen Williams\*\*  
Jan Withers\*\*  
Margaret Wyborn\*\*

\*\* Denotes Region Leader

## **Independent audit report to the members of Girl Guides Association of Victoria**

### **Scope**

#### ***The financial report and Executive Committee's responsibility***

The financial report comprises the statement of financial position, statement of financial performance, statement of cash flows, accompanying notes to the financial statements, and the Executive Committee's declaration for the Girl Guides Association of Victoria (the association), for the year ended 31 December 2003.

The Executive Committee of the association is responsible for the preparation and true and fair presentation of the financial report in accordance with the *Girl Guides Act 1952*. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

#### ***Audit approach***

We conducted an independent audit in order to express an opinion to the members of the association. Our audit was conducted in accordance with Australian Auditing and Assurance Standards, in order to provide reasonable assurance as to whether the financial report is free of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitation of internal controls, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We performed procedures to assess whether in all material respects the financial report presents fairly, in accordance with the *Girl Guides Act 1952*, Accounting Standards and other mandatory financial reporting requirements in Australia, a view which is consistent with our understanding of the association's financial position, and of its performance as represented by the results of its operations and cash flows.

We formed our opinion on the basis of these procedures, which included:

- examination on a test basis, information to provide evidence supporting the amounts and disclosures in the financial report, and
- assessing the appropriateness of the accounting policies and disclosures used and the reasonableness of significant accounting estimates made by the Executive Committee.

While we considered the effectiveness of management's internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

Our audit did not involve an analysis of the prudence of business decisions made by the Executive Committee or management.

### **Independence**

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

### **Audit opinion**

In our opinion, the financial report of Girl Guides Association of Victoria presents fairly in accordance with Accounting Standards and other mandatory financial reporting requirements in Australia the financial position of the Association as at 31 December 2003 and the results of its operations and its cash flows for the year then ended.

*HLB Mann Judd*  
**HLB Mann Judd**

  
**DAVID NAIRN**  
Partner

22 March 2004  
Melbourne

Membership subscriptions - income is recognised upon receipt of funds from members and not the date of invoice.

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.

#### CHANGE IN ACCOUNTING POLICY

The Association changed its accounting policy in the financial year ending 31 December 2003 relating to its membership subscriptions. Previously, membership subscriptions were allocated over the next 12 months irrespective of the actual membership anniversary. The new policy recognised membership subscription upon receipt. The financial effect of this change in accounting policy has been to recognise an additional \$259,797 as revenue for the financial year ending 31 December 2003, which increased net surplus by the same amount.

#### CHANGE IN COMPARATIVES

Dedicated reserves have been reclassified from non-current liabilities to equity in 2002 and 2003. Refer Note 12.

#### 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 uncollectible 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 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:

	2003	2002
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	10.0-20.0%	10.0-20.0%

#### 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 BENEFITS

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

Liabilities for other employee benefits, 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.

#### EMPLOYEE NUMBERS

The company has 16 (2002: 16) full-time equivalent employees at period end.

#### RESTRICTED BEQUEST RESERVES

Restricted bequests comprise an accumulation of specific donations received over a period of time. They are recognised as revenue initially with a subsequent transfer to reserves. These funds are invested on behalf of the Association in short term deposits at call accounts 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.

	2003	2002
	\$	\$
<b>NOTE 2 - CASH ASSETS</b>		
At bank and on hand	1,091,296	324,853
Short term deposits	<u>1,672,509</u>	<u>1,609,535</u>
	<u>2,763,805</u>	<u>1,934,388</u>

Cash at bank bears an average floating interest rate of 2.0% (2002: 2.0%) and short term deposits bear an average fixed rate of 4.55% (2002: 4.4%).

#### NOTE 3 - RECEIVABLES

##### Current

Trade debtors	294,814	58,342
Provision for doubtful debts	<u>(1,395)</u>	<u>(1,901)</u>
	<u>293,419</u>	<u>56,441</u>

##### Non-current

Building pools advances	<u>10,060</u>	<u>10,744</u>
	<u>10,060</u>	<u>10,744</u>

Building pools advances bear a fixed interest rate of 4.0% (2002: 4.0%).

#### NOTE 4 - INVENTORIES

##### Current

Finished goods		
. at cost	88,843	72,843
. provision for stock obsolescence	<u>(4,374)</u>	<u>(3,531)</u>
Current inventories	<u>84,469</u>	<u>69,312</u>

## Statement of Financial Position as at 31 December 2003

	Notes	2003 \$	2002 \$
<b>CURRENT ASSETS</b>			
Cash assets	2	2,763,805	1,934,388
Receivables	3	293,419	56,441
Inventories	4	84,469	69,312
Other financial assets	5	836,179	855,635
Other assets	6	545,234	3,587,389
<b>Total current assets</b>		<u>4,523,106</u>	<u>6,503,165</u>
<b>NON-CURRENT ASSETS</b>			
Receivables	3	10,060	10,744
Property, plant and equipment	7	3,327,622	834,812
<b>Total non-current assets</b>		<u>3,337,682</u>	<u>845,556</u>
<b>TOTAL ASSETS</b>		<u>7,860,788</u>	<u>7,348,721</u>
<b>CURRENT LIABILITIES</b>			
Payables	8	223,958	354,838
Interest bearing liabilities	9	265,647	259,818
Provisions	10	49,612	41,593
<b>Total current liabilities</b>		<u>539,217</u>	<u>656,249</u>
<b>TOTAL LIABILITIES</b>		<u>539,217</u>	<u>656,249</u>
<b>NET ASSETS</b>		<u>7,321,571</u>	<u>6,692,472</u>
<b>ACCUMULATED FUNDS</b>			
Restricted bequest reserves	11	380,281	363,280
Dedicated reserves	12	54,345	37,225
Net surplus	13	6,886,945	6,291,967
<b>TOTAL EQUITY</b>		<u>7,321,571</u>	<u>6,692,472</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 2003

	Notes	2003 \$	2002 \$
<b>SALES REVENUE</b>			
Shop sales		248,650	306,013
Biscuit sales		83,697	89,643
		<u>332,347</u>	<u>395,656</u>
<b>OTHER OPERATING REVENUE</b>			
Membership subscriptions		931,284	566,772
Property income		174,834	157,700
Program, event, activity and training fee		183,333	114,554
Interest		104,050	84,362
Bequests		116,013	318,026
Donations and grants		71,858	147,438
Dividends		47,081	36,619
Cork recycling		15,548	15,613
Sale of non-current assets			
- investments		61,330	87,514
- property, plant and equipment		451,000	3,500,800
Other		144,368	124,086
		<u>2,300,699</u>	<u>5,153,484</u>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>		<u>2,633,046</u>	<u>5,549,140</u>
Cost of goods and services sold		211,110	258,564
Administration expenses		927,714	873,658
Property expenses		79,122	105,726
Employment expenses		647,918	659,142
Depreciation		82,156	90,249
Borrowing costs		13,442	10,432
Other expenses		42,559	175,132
<b>Total expenses from ordinary activities</b>		<u>2,004,021</u>	<u>2,172,903</u>
Net surplus before income tax	13	629,025	3,376,237
Income tax relating to ordinary activities		-	-
<b>NET SURPLUS</b>		<u>629,025</u>	<u>3,376,237</u>
Total changes in equity		<u>629,025</u>	<u>3,376,237</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 2003

	Notes	Inflows/ (outflows) 2003 \$	Inflows/ (outflows) 2002 \$
<b>OPERATING ACTIVITIES</b>			
receipts from members and fundraising activities		1,551,379	1,797,729
payments to suppliers, employees and fund raising activities		(1,839,816)	(1,767,325)
dividends received		47,081	36,619
interest received		104,050	84,362
interest paid/borrowing costs		(13,442)	(10,432)
<b>net cash flows from (used in) operating activities</b>	18	<u>(150,748)</u>	<u>140,953</u>
<b>INVESTING ACTIVITIES</b>			
payments for property, plant and equipment		(2,580,752)	(7,963)
payments for investment portfolio		(7,000)	(95,530)
proceeds from building pool funds		-	-
repayment of building pool advances		6,587	7,385
proceeds on disposal of investments		61,330	87,514
proceeds on disposal of russell street		3,500,000	-
proceeds on disposal of property, plant and equipment		-	1,190
<b>net cash flows from (used in) investing activities</b>		<u>980,165</u>	<u>(7,404)</u>
<b>NET INCREASE IN CASH HELD</b>		829,417	133,549
cash at beginning of the financial year	2	1,934,388	1,800,839
<b>CASH AT THE END OF THE FINANCIAL YEAR</b>	2	<u>2,763,805</u>	<u>1,934,388</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 covers Girl Guides Association of Victoria, as an individual entity. Girl Guides Association of Victoria is an association incorporated in Victoria under the Girl Guides Act 1952.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair value of the consideration given in exchange for assets.

The following is a summary of the material accounting policies adopted by the association in the preparation of the financial report. The accounting policies adopted are consistent with those of the previous years, unless otherwise stated.

### 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.

### 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.

	2003	2002
	\$	\$
<b>NOTE 5 - OTHER FINANCIAL ASSETS</b>		
<b>Current</b>		
Quoted shares - at current market value	770,984	790,324
Debenture stocks, bonds and others - at current market value	<u>65,195</u>	<u>65,311</u>
	<u>836,179</u>	<u>855,635</u>

Debenture stocks and bonds bear an adjustable interest rate of 6.37% (2002: 7.0%).

#### 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	Guide Centre buildings & improvements	Guide Scout Sailing Centre	Campsites buildings & improvements	Plant, furniture & equipment	Motor vehicles	Total
Opening balance - cost	30,540	-	64,812	1,025,156	579,459	145,770	1,845,737
Additions	26,026	2,346,134	-	168,533	40,061	-	2,580,754
Disposals	-	-	-	(8,356)	-	-	(8,356)
Assets written off	-	-	-	-	(84,964)	-	(84,964)
Transfers	-	-	-	-	-	-	-
Closing balance - cost	<u>56,566</u>	<u>2,346,134</u>	<u>64,812</u>	<u>1,185,333</u>	<u>534,556</u>	<u>145,770</u>	<u>4,333,171</u>
Opening balance - accum depreciation	-	-	37,267	390,583	506,632	76,442	1,010,924
Depreciation expense	-	-	1,620	25,629	39,522	15,385	82,156
Depreciation expense transfers	-	-	-	-	-	-	-
Writebacks on disposals	-	-	-	(2,738)	-	-	(2,738)
Assets written off	-	-	-	-	(84,793)	-	(84,793)
Transfers	-	-	-	-	-	-	-
Closing balance - accum depreciation	<u>-</u>	<u>-</u>	<u>38,887</u>	<u>413,474</u>	<u>461,361</u>	<u>91,827</u>	<u>1,005,549</u>
Non-current	56,566	2,346,134	25,925	771,859	73,195	53,943	<u>3,327,622</u>
							<u>3,327,622</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 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.

	2003	2002
	\$	\$
<b>NOTE 8 - PAYABLES</b>		
<b>Current</b>		
Trade creditors	13,673	22,498
Other creditors	131,085	71,404
Restricted grants, donations and revenue received in advance	<u>79,200</u>	<u>260,936</u>
	<u>223,958</u>	<u>354,838</u>

#### NOTE 9 - INTEREST BEARING LIABILITIES

	2003	2002
<b>Current</b>		
Building pool deposits at call	<u>265,647</u>	<u>259,818</u>
	<u>265,647</u>	<u>259,818</u>

Building pools deposits at call bear a fixed interest rate of 4.0% (2002: 4.0%)

#### NOTE 10 - PROVISIONS

	2003	2002
<b>Current</b>		
Employee benefits	<u>49,612</u>	<u>41,593</u>
	<u>49,612</u>	<u>41,593</u>

#### NOTE 11 - RESTRICTED BEQUEST RESERVES

	2003	2002
<b>Details of movements</b>		
Opening balance	363,280	300,936
less: transfers from net surplus	17,001	62,344
Closing balance	<u>380,281</u>	<u>363,280</u>
Closing balance comprise:		
Amy Bush Memorial Fund	10,767	10,372
Blackburn Fund	123,827	111,569
Coralie Caple Trust Fund	1,987	2,463
Otway Region Camping Fund	26,658	25,736
Margaret Shaw Fund	134,335	133,047
TC Lothian Fund	<u>82,707</u>	<u>80,093</u>
	<u>380,281</u>	<u>363,280</u>

#### NOTE 12 - DEDICATED RESERVES

	2003	2002
	\$	\$
<b>Details of movements</b>		
Opening balance	37,225	12,996
less: transfers from net surplus	17,046	24,229
less: transfers from District In Recess	<u>74</u>	<u>-</u>
Closing balance	<u>54,345</u>	<u>37,225</u>
Closing balance comprises:		
Corks - Regions Profit Share	15,524	7,855
Women of Note - Mentor Breakfast	19,989	10,613
Development Account	<u>18,832</u>	<u>18,757</u>
	<u>54,345</u>	<u>37,225</u>

#### NOTE 13 - NET SURPLUS

	2003	2002
<b>Details of movement</b>		
Net surplus at the start of the year	6,291,967	2,978,074
Net surplus	629,025	3,376,237
Aggregate of amounts transferred to restricted bequest reserves	(17,001)	(62,344)
Aggregate of amounts transferred to dedicated reserves	(17,046)	-
Net surplus at the end of the year	<u>6,886,945</u>	<u>6,291,967</u>

#### NOTE 14 - OPERATING SURPLUS

Operating surplus has been arrived at after (charging) and crediting		
Depreciation of		
. Russell Street buildings and improvements	-	(188)
. Guide-Scout Sailing centre	(1,620)	(1,620)
. Campsites buildings and improvements	(25,629)	(25,629)
. Plant, motor vehicles, furniture and equipment	<u>(54,906)</u>	<u>(62,812)</u>
	(82,155)	(90,249)

	2003	2002
	\$	\$
Amounts set aside to/transfers from provisions for		
· inventory fluctuations		
· write-back/(write-down) in value of inventory (843)		(1,469)
· employee benefits (8,019)	(8,019)	(949)
Auditors' remuneration		
· auditing the financial statements (13,500)	(13,500)	(15,000)
Net gain (loss) on disposal of		
· property, plant and equipment (5,788)	(5,788)	3,393,294
· investments 24,560	24,560	19,384
Interest paid (13,442)	(13,442)	(10,432)
Interest received 104,050	104,050	84,362
Dividends received 47,081	47,081	36,619

#### NOTE 15 - SIGNIFICANT ITEMS

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

##### Revenues

· Mabel Cooper bequest	25,000	-
· Mary Lambe bequest	55,054	318,026
· Doris Trippit bequest	34,871	-
· profit on sale of Russell St property	-	3,392,998
· profit on sale of Tapestry property	445,383	-
· provision for diminution in investments	10,314	(146,744)
	<u>570,622</u>	<u>3,564,280</u>

##### Expenses

Fundraising costs	<u>164,016</u>	<u>16,000</u>
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#### NOTE 16 - COMMITMENTS & CONTINGENT LIABILITIES

There are approximately 200 Units with lease rentals of halls averaging \$150 pa with local community and government bodies with rental commitments for a period of up to 10 years. There is an agreement with The Scout Association of Australian Victorian Branch Council to lease computer equipment for a period of 3 years at an estimated cost of \$62,115.

#### NOTE 17 - RELATED PARTY DISCLOSURES

The following persons held office as Members of the State Executive Committee for the year ended 31 December 2003.

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\*\*, Maree McEvoy#, Corinne Ong ^, Tamara Rees ^^, Helen Reid, Helen Rowe ^^, Sharon Roxborough ^, Annette Swaffield OAM\*\*, Annmarie Tracey ^, Glenda Vuillermin, Sue Wilson ^. Ex-officio Members: Elizabeth Adnams\* ^^, Ellen Boyd\* ^, Karen Chatto, Karen Foo##, Libby Howlett\* ^^, Jill Jeffery\* ^, Genevieve Overell###, Carolyn Parker#, Jane Pennington\* ^, Jane Scarlett, AM\* ^^, Carol Smith, Lena Topp ^^, Judi Tuppen\* ^^, Shelley Vanderwerff\*, Sandra Wilson.

^	Commenced May 2003	^^	Retired May 2003
##	Retired March 2003	###	Retired October 2003
#	casual vacancy		

Total honorarium paid \$5,771 (2002: \$5,700)

#### NOTE 18 - STATEMENT OF CASH FLOWS

##### Reconciliation of net cash flows from operating activities to operating surplus

	2003	2002
	\$	\$
Operating surplus/(deficit)	629,025	3,376,294
Add/(subtract) non-cash items		
Depreciation	82,156	90,249
(Profit)/loss on disposal of fixed assets	5,789	(3,412,678)
(Profit)/loss on disposal of investments	(24,560)	-
Provision for doubtful debts charge	(506)	1,901
Provision for stock obsolescence	843	3,531
Provision for diminution in investments	(10,314)	146,744
Movements in provisions	8,019	(949)
Change in assets and liabilities		
· trade and other debtors	(687,471)	(39,849)
· pre-paid expenses	(6,848)	(7,498)
· stock	(16,000)	44,846
· trade and other creditors	50,855	(59,314)
· pre-paid revenue	(181,736)	(2,267)
Net cash flows from (used in)		
operating activities	<u>(150,748)</u>	<u>141,010</u>

#### NOTE 19 - 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 futures 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 20 - SEGMENT REPORTING

The Association operates predominately in one business and geographical segment, being in the youth services sector providing services to members of the Association in Victoria.

#### NOTE 21 - ASSOCIATION DETAILS

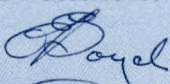
The principal place of business of the Association is:  
 Girl Guides Association of Victoria  
 Level 4, 71 Palmerston Crescent  
 South Melbourne VIC 3205

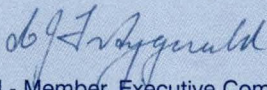
#### Executive Committee's Declaration

In the opinion of the Executive Committee the financial report which comprises of the statement of financial performance, statement of financial position, statement of cash flows and accompanying notes to the financial statements:

1. Presents fairly the financial position of the Girl Guides Association of Victoria as at 31 December 2003 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that the Girl Guide Association of Victoria will be able to pay its debts as and when they fall due.

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

  
 Ellen Boyd - Chairperson, Executive Committee  
 Dated this 22nd day of March 2004

  
 Margaret Fitzgerald - Member, Executive Committee

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**Guides Queensland**

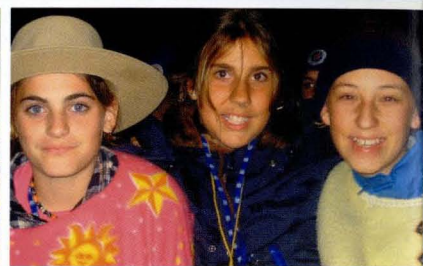
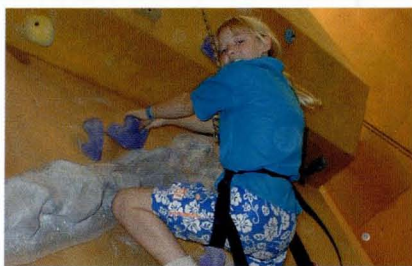
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HELPING GIRLS AND YOUNG WOMEN GROW INTO CONFIDENT,  
SELF-RESPECTING, RESPONSIBLE COMMUNITY MEMBERS.

