



2022 ANNUAL REPORT



GIRL GUIDES
AUSTRALIA
SOUTH AUSTRALIA

www.girlguidessa.org.au

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STATE COMMISSIONER REPORT

What a year 2022 was. We saw face to face Guiding pick up and be embraced as Units, Districts, Regions and State events increased and flourished. We had our State Commissioner Emma Gillett resign and Tina Brown was appointed interim State Commissioner.

The 2022 Annual Report highlights what Girl Guides in South Australia both did and achieved. It is through our dedicated volunteers that Guiding in South Australia still exists. 2022 saw Girl Guides South Australia turn 110.

I would like to say a massive thank you to all of our members who continue to share the Guiding Spirit, who continue to encourage our girls and young women to grow in confidence and resilience, who help these same girls and young women to develop leadership skills and the ability to work as part of a team.



GGSA STATISTICS

SOCIAL MEDIA REACH...

GGSA reached
on Facebook
and 2K
on Instagram



3K



TOP COUNTRIES WATCHING

Australia 35%
UK 12%
Nigeria 8.1%
Canada 5.9%
Greece 3.6%



Age range of viewers
25-44

816 Guides went
on camp

Indoor camps 33%

27% at Douglas

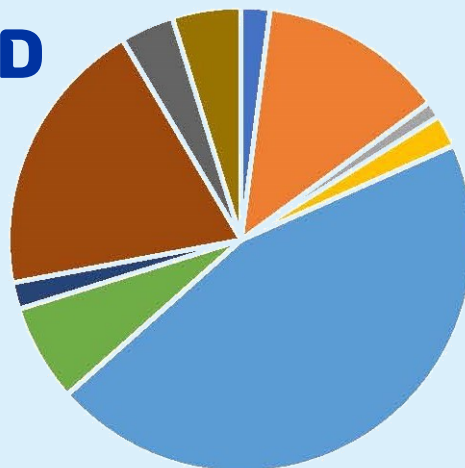
& GTS Dolphin 19%

46% of Guides
attended
events in
2022

Events ranged from visiting
Bounce, Zoo Snooze,
kayaking, canoeing,
Treeclimb and swimming.

239 GUIDES
joined
& 9 ADULTS

GRANTS RECEIVED



SOCIAL IMPACT REPORT

In 2022 Youth Members and Adult Members from across Australia were invited to participate in the Girl Guides Australia social impact survey. Data collection and analysis was conducted across four measurement groups:

- Young Girls aged 8-12 years
- Teens aged 13-17 years
- Adult Members aged 18-30 years
- Adult Members aged 30 years+

Measuring wellbeing allows Girl Guiding in Australia to better understand the holistic needs of members. Through the measurement approach, opportunities are identified for resource allocation to support enhanced member benefit.

The impact report project was supported by Huber Social.

PRIORITY NEEDS OF YOUTH MEMBERS

CONNECTION & FRIENDSHIP



for Young Girls

SELF WORTH

crucial for
Teens



Youth members scored

4.8 OUT OF 5

for feeling safe at Girl Guides

Young women

NEED SUPPORT

in the transition
from Member
to Leader

PARENTS RECOMMEND GIRL GUIDES



63*

***60-80 = Excellent**

(Bain and Company - creators of
Net Promoter Score)

GIRLS ATTITUDES SHIFTS* 2021 VS 2022

YOUNG GUIDES



+8.6%
SELF-VALUE

Self-worth not dependent on the views of others

+4.7%
SELF-LOVE

Liking oneself

+4.8%
EMOTIONAL INTELLIGENCE

Having the skills to calm oneself down when upset

+1.9%
SUPPORTED BY OTHERS

Having people in life who support and encourage

+2.5%
PEOPLE TO TURN TO

Knowing where to get help when feeling upset, angry or worried

+2.0%
COMMUNITY CONNECTION

Feeling part of the Girl Guides Community

+10.8%
FRIENDSHIP

Having a strong friendship group

+4.7%
COMMUNITY CONNECTION

Feeling part of the Girl Guide Community

-6.2%
ACTIVE LISTENING

Ability to listen to others before responding

11%
SELF-VALUE

Self-worth not dependent on the views of others

-9.3%
PROBLEM SOLVING

Ability to find solutions for problems

-6.8%
EMPATHY

The ability to understand another person's point of view, despite not agreeing with it

+7%
ACCEPTANCE BY OTHERS

Having friends who accept one as they are

TEENS



*The data used to produce the above shifts was an average of responses who responded in 2021 and 2022, meaning the comparison is primarily between different individuals. The Young Girls age group experienced no negative shifts, with a number of statistically significant positive changes. The teen group saw more variability, yet none of their predictors of wellbeing showed a negative result.

YOUTH PROGRAM OUTCOMES*

well rounded
**+ ADVENTUROUS
GIRLS**

+4%

LIFE SKILLS

Skills to help around the house

+7%

ENJOYMENT

The opportunity
for adventure

+6%

SELF- DEVELOPMENT

Strategies and tools to
manage one's emotions



YOUNG GUIDES

+7%

SELF-WORTH

Mistakes do not
impact self-worth

+7%

LIFE SKILLS

Ability to handle
many things at
one time

TEENS

+16%

LEADERSHIP

Resistance to peer
pressure if one doesn't
agree with friends
behaviour

+16%

LEADERSHIP

Ability to
communicate
feelings with others

+18%

LIFE SKILLS

Ability to handle many
things at one time

+18%

RESILIENCE

Ability to solve problems

+17%

RESILIENCE

Self-discipline to
complete tasks
one knows are
important, despite
not necessarily
want too

+19%

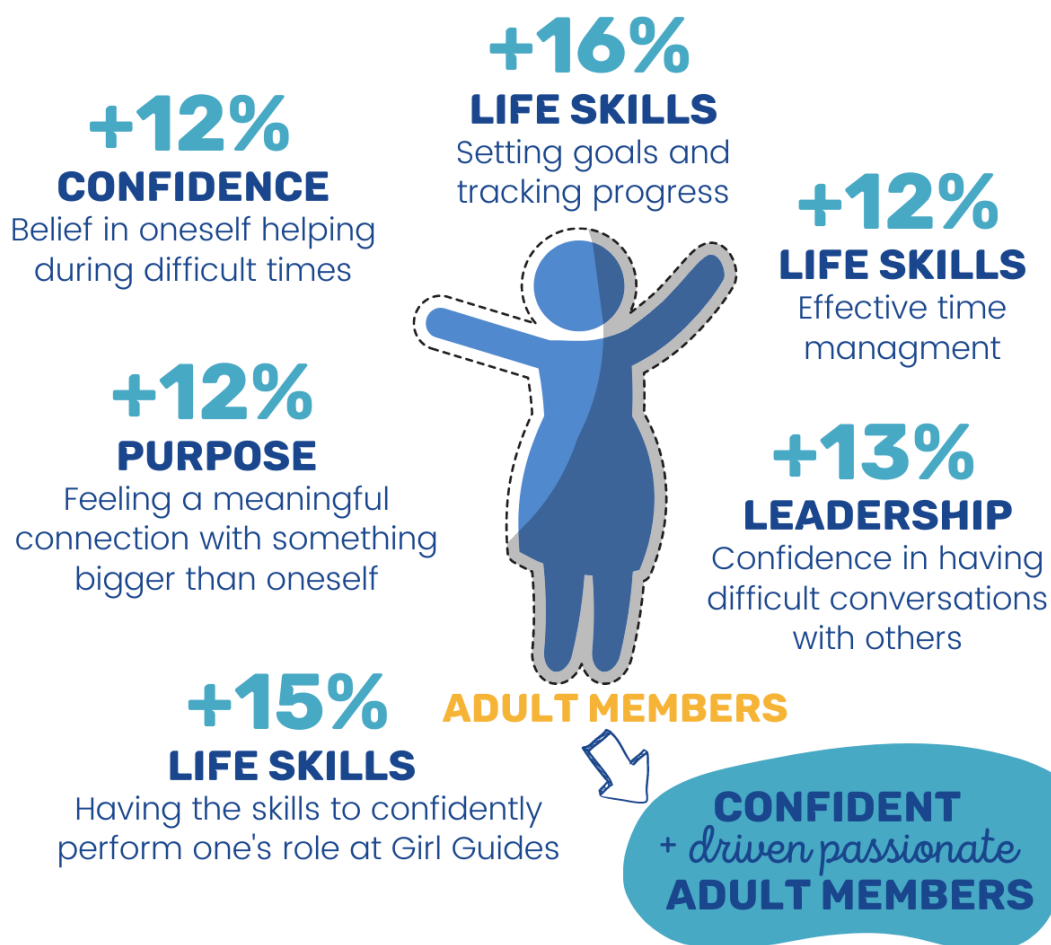
RESILIENCE

The ability to adapt
when unexpected
events occur

resilient
LEADERS

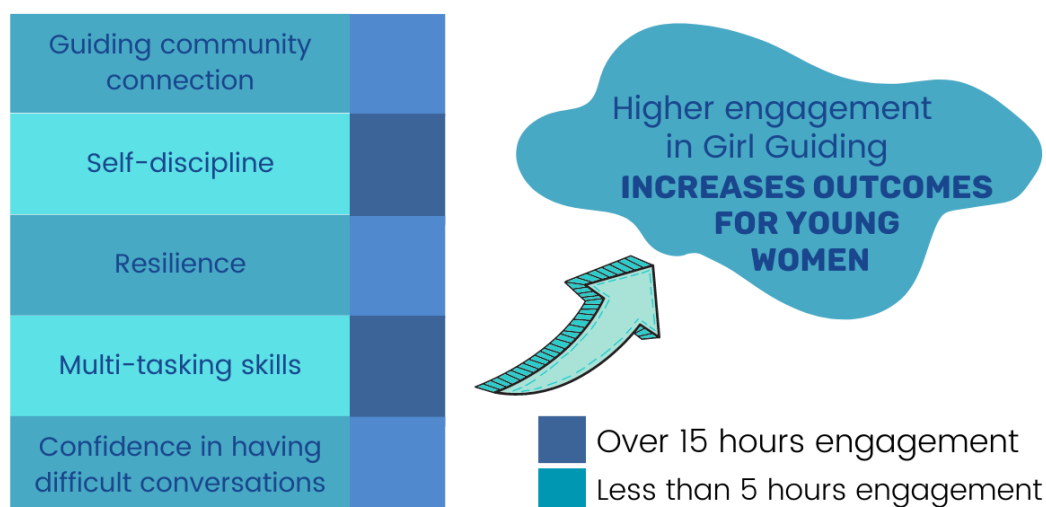
*Largest positive shifts that Youth Members experienced between the first year at Girl Guides and after three years.

ADULT MEMBERS OUTCOMES* 30 year olds+



ADULT MEMBERS OUTCOMES 18-30 year olds

IMPROVEMENT IN OUTCOMES BY ENGAGEMENT



*Largest positive shifts in Adult Members who joined Girl Guides within a year and those who have been volunteering with Girl Guides or five or more years.

EXECUTIVE REPORT

2022 was the year of change.

We celebrated the Queen's Jubilee and then were saddened with the passing of the Queen. We saw Emma Gillett step down as State Commissioner and Tina Brown pick up the reigns. There were a series of staffing changes with staff returning from maternity leave, staff leaving and new staff coming onboard. Guides returned to face-to-face meetings and camps. We sold Light Pass and put Blackwood and Renmark (land) on the market. The cabins at Douglas Scrub continue to be in the planning stages, development of Tuckerway and the installation of 'Beach Huts' continue in to be developed and GTS Dolphin has seen a slight rise in occupancy.

There were a number of new policies and the rollout of the Child Safe Child Friendly Framework and Corporate Email Addresses. South Australian Members took up the challenge of going online and completing the CSCF modules with great gusto. We have over 96% of Adult Members and to date 86% of Trefoil Members compliant. The introduction of corporate email addresses for every Unit, Region and District is inline with our Privacy and Confidentiality policies. This enables us to maintain confidentiality of information while providing safe and supportive Guiding for girls and adults in South Australia.

We had some success during the year with grants which saw the Archives Shed at Douglas Scrub completed and the installation of two sets of compactus. Many thanks to Jan Forrest and the Archive Team who have moved the archives and set up the shed. Work continues on the archives and setting up the Archive Database. This project would not have been possible without funding through History Trust of South Australia.

We had two successful workshops throughout the year including the Fullstop. Period event held at GTS Dolphin with the support of the Commissioner for Children and Young People. This was a period education event to celebrate World Menstrual Hygiene Day with presentations from Bright Girl Health, Taboo Period Products, a yoga session and watching the movie "Turning Red". The first Positive Vibes Workshop was held at the Kilkenny Guide Hall, and then further workshops were held in Mount Gambier and the Adelaide Hills.

There was a Girl Guides Wellbeing Survey which provided us with an insight into what is most important to the well-being of our members. We found that joining Guides during primary or secondary school leads to increased resilience for our younger members.

Girl Guides who have been with us over three years have a stronger ability to adapt, problem solve and cope when faced with difficulties. We also listened for where we could maximise our impact. Across the ages of 8 to 17 our young Guides faced challenges around self-worth, and confidence in their abilities. This identifies an opportunity for us to provide more support in these areas.

We have been advocating for inclusion in the Sport Voucher scheme, thank you to our Adult Members and Guides who have written and spoken with their MP's and the Minister for Sport and Recreation about the importance of this issue. We still have not been able to get Girl Guides included in the scheme.

We have the Guide Shop online and in Guide House. We have seen the introduction of new merchandise in the form of the Girl Guide Candle, Gabi Socks, Sticker Sheets, Fridge Magnets, Gabi earrings, necklaces, and bracelets. Gabi Guide merchandise has moved steadily with little stock remaining. The Guide Candles are part of the fundraising effort for Guides, currently the uptake interstate has been well received.

There was the installation of the new telephone system and new on-hold messaging, we upgraded our database to the cloud, moved our internal computer system and resources to SharePoint and initiated the upgrade of the website and online shop.

"Progress is impossible without change, and those who cannot change their minds cannot change anything."

George Bernard Shaw

This is something that Girl Guides SA have embraced. We are not standing still and waiting for the inevitable, but rather we are improving and moving forward to ensure that there will be a future for Girl Guides in South Australia. It will be through our members' continued support and efforts that we will be successful.



CHAIR OF THE BOARD REPORT

2022 has held multiple challenges for Girl Guides South Australia. We've now got through Covid. However, we have the challenges of increasing cost of living and interest rates increasing through the roof. This has made it difficult for everyone, including our Girl Guides SA.

Unfortunately, the current situation necessitated increasing our membership fees, as our costs have also increased. In 2022 the Board continued to review the cost and benefits of each of our properties. This culminated in the decisions to sell Blackwood and Elizabeth Parks halls. The intention with the disposal of assets is to invest in the upgrade of properties that are being retained and to further Guiding activities. As an organisation, we will need to continue our focus on costs to ensure that we are viable into the future.

In terms of increasing our revenue, the organisation is progressing with the development at Douglas Scrub. This should be completed towards the end of 2023 and open to visitors for the Christmas holidays. The redevelopment of Tuckerway will also be progressed.

We have come to the end of our previous Strategic Plan, and the Board has been in the process of developing a new one. Our new Strategic Plan will be

focused on our fundamentals; the purpose for which we are here and the Girl Guide Vision in Australia.

Our relationship with Girl Guides Australia developed further in 2022, as all the State Girl Guides organisations across Australia worked on a new MOU. The MOU impacts the way we work, and how our organisation interacts with the other State Girl Guide organisations around Australia.

We have also continue to work with Girl Guides Australia on privacy. The data breaches in Optus and Medibank gave us all pause to re-think the way that we manage our data. GGSA have moved our data to the cloud, and our emails into a more secure corporate email system. Our organisation will continue this process going forward in order to make your information and the way we do business more secure.

I thank you all so much for your support of your Board over the last year, and on behalf of the Board, thank you for the work you do every day for our organisation and for our Guides.

BOARD MEMBERS

Board Members to May 2023

Chair

Lisa Dallow

State Commissioner

Emma Gillett (until August 2022)

Tina Brown (from August 2022)

State Treasurer

Lisa Mudaliar

Assistant State Commissioner

Tina Brown (until August 2022)

Nicole Young (from August 2022)

Board Member: Business

Heather Jensen

Board Member: Legal

Bianca Geppa

Elected Board Members

Natasha Payne

Debra Jakes

SA Director GGA Board

Beverley Severin

Girl Guides SA CEO

Kerrie Akkermans

REGION AND STATE MANAGERS

2022 Region Managers

Broken Hill Region

Heather Picken

Eastern Region

District Managers -

Margie Philpott & Leanne Sheard

Fleurieu Region

Sue Gillett (until August 2022)

Trish Cawthorn & Angela Higgins
(from August 2022)

Flinders-Eyre Region

Colleen Pattingale

Limestone Coast Region

Heather Lowndes

Midland Region

Sue Cruickshank

North Met Region

Claire de la Perrelle

Riverland Region

Julie Ahrens

South Met Region

Jane Boroky & Jan Childs

Western Met Region

Bev Severin

2022 State Managers

State Commissioner

Emma Gillett (until August 2022)

Tina Brown (from August 2022)

State Assistant Commissioners

Tina Brown (until August 2022)

Nicole Young

Megan Davies & Rebecca Warne
(from August 2022)

State Program Manager

Heather Barnes

State Outdoors Activities

Manager - Vacant

State Learning & Development Manager

Charlotte Firth

State Olave Program Manager

Jessica Rogers & Renee Wichmann

State International Manager

Debra Jakes

State Trefoil Guild Adviser

Lee Camburn

State Awards Committee Chairperson

Angela Higgins & Angela Rogers

State Risk Management Committee Chairperson

Golda Munro

AWARDS

Service Awards

Boronia

Sheralie Alekna
Carolyn Dalton
Gemma Hutchinson
Claire Farrell
Renee Diprose
Mhairi Hall
Beverley Boag
Tamara Daunt
Allison Roberts
Sally Cowan
Jodie Trimple
Fiona Nash
Amelia Benn

Grey Kangaroo

Golda Munro
Judy Harris

Red Kangaroo

Wendy Davis

Asia Pacific Award

Julie Ahrens
Janice Forrest
Nicole Young

Years of Service

45 Years

Ella Evans
Janet Burdon

60 Years

Helen Goldney
Sylvia Virgo

65 Years

Sally Porter

Queen's Guide

Brooke Cocker
Shae-Lee Frost
Sarah Grenfell
Emma Latimer
Danielle Little
Lily McClafferty-Jackson
Scarlett Partridge-Powell
Grace Rolfe
Victoria Severin
Alanah Tovo
Charlotte Vink
Sarah Watson



PROGRAM REPORT

The Guiding year started with some uncertainty and continued Covid-19 restrictions. However, we were able to get back to face to face Guiding. There were no big State events organised by the Program Team in 2022 but there was still lots happening.

We celebrated World Thinking Day at a Region/District/Unit level and recognised the importance of 'Our World, Our Equal Future'.

The Water Activities Team helped Guides aged 13-17 earn their Trefoil 3 in Kayaking.

In April ANZAC Dawn Services were attended across the state with some youth members standing vigil overnight. Girl Guides were honored to carry banners once again in the Adelaide ANZAC march.

Camp Amity was held at Douglas Scrub with 17 Guides and 16 buddies in attendance. The theme was 'colour our world' and Douglas Scrub was a kaleidoscope of colour. A highlight for those in attendance was an indoor disco.

In May we celebrated with this year's BP Award recipients. At GTS Dolphin, 13 Guides received this peak achievement. This ceremony was well attended and a huge BRAVO to the Guides who were recognized for their achievement.

We celebrated Queen Elizabeth's Platinum Jubilee with a special badge. Units had to complete a series of five challenges to earn their Royal Connections badge.

In July GTS Dolphin hosted Kalori patrol leader training. Earth keeper's camp at Douglas Scrub was well attended during the October long weekend.

Members of the Program Team were involved in SALE and were able to share some of the exciting IT developments and programs that have been recently launched.

Our Guides and Leaders are preparing to attend the National Jamboree in January 2023. Kari-Karrung will be held in Ballarat and Guides from across the state are looking forward to challenging themselves and making new friends.



CARRY ON GUIDES REPORT

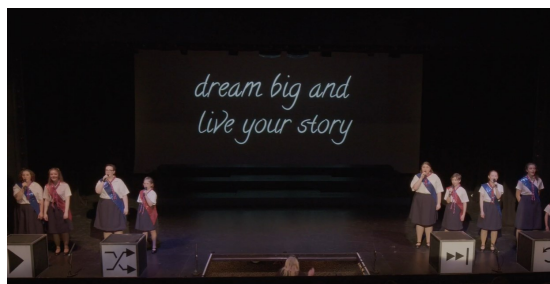
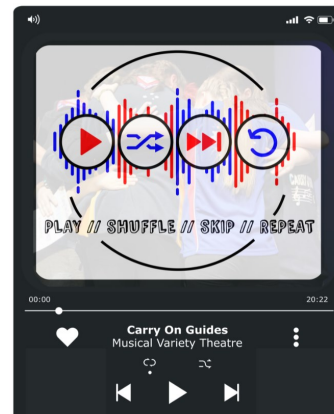
2020 and 2021 were interesting times for us as both of these seasons were devastatingly interrupted by COVID. And just to keep us on our toes COVID reared its ugly head again (a couple of times) during our 2022 Season but this time we didn't let it stop us!! Thankfully, with a small cast of around 40, we had an extremely successful season both performance wise and financially. The 2022 season was titled –
PLAY // SHUFFLE // SKIP // REPEAT.
As always Chantelle and her team put together an amazing show and the girls all had a great time!

We are extremely grateful to our amazing Executive Team and our dedicated Crew who always put in hours and hours of time and effort, we couldn't have the show without them!!

We are grateful too, for the support of our families who continue to bring the girls to rehearsals each week, and who support our Fundraising events.

2023 is a milestone year for us!! 50 Years...WOW!! Please join us at our 50th celebration night at The Grand Central on 5th August and come along to our Theatre Season from 23 to 26 August at the Shedley Theatre, Elizabeth. We look forward to seeing you there!!

Carry On Guides
presents...



INTERNATIONAL REPORT

Girl Guides South Australia saw Debra Jakes appointed to the state role with effect from 21 March. Deb has been a Girl Guide since aged 7 years and brings a wealth of experience in Guiding. Like many of us she has held many roles in Guiding and worn many hats (leadership and management)

World Thinking Day 2022 was held locally in units and had the theme “Our World, Our Equal Future”. Girls took the opportunity to learn about gender and environment through seven changemakers from all around the world and discover the link between climate change and gender equality.

International travel resumed for adult members effective from 1 June 2022. GGA acknowledged the importance of international opportunities in Guiding and focused on balancing the value of those opportunities with risk management considerations. GGSA members have strong connections with World Centres, and it was wonderful for our members to be able to visit once again and take part in programs such as Sangam – Coming Home.

2 online ‘drop in’ sessions were held in May – these were open to girls/ members of all ages and the opportunity was taken to chat ‘all things international’. These were very informal

and gave girls the opportunity to connect with each other and learn a little about how Guiding happens around the world outside of Australia.

Units took part in the WAGGGS Resource – Bring in the Girls! (Girls and Young Women’s views on climate change). WAGGGS launched a global consultation to better understand girls’ and young women’s thoughts and opinions on climate change. In total, 33,523 girls and young women from 90 countries shared their views and raised their voices.

The Queen’s Platinum Jubilee was celebrated in 2022. Her Majesty the Queen became the first British Monarch to celebrate a Platinum Jubilee, seventy years of service, having acceded to the throne on 6th February 1952 when Her Majesty was 25 years old. Two badges were available to members with one being the Royal Connections 2022 Challenge. This celebrated the amazing achievement of a Platinum Jubilee and Her Majesty’s long-standing relationship with Girl Guiding. Many units took part and enjoyed activities such as special high teas including lots of cake.

Sadly, on 8th September 2022, Girl Guides across Australia were greatly saddened by the passing of Her Majesty Queen Elizabeth II. Many units took the

opportunity to celebrate her connection to Guiding throughout her 70 years on the throne. We remember her dedication to public service and her example to each of us as Girl Guides – striving to do her best, living by her Girl Guide Promise.

SALE (South Australian Leaders Event) took place in September, and this saw an opportunity to host an International Round table at SALE. This was a great opportunity to connect with leaders and gain some insights into what international Guiding means for them, their units, and the girls they work with.

Units helped our Guiding sisters in Ukraine by holding fund raising events such as cake making, cookie stalls and garage sales. WAGGGS continued with their emergency appeal for Ukraine.

Held on the 3rd weekend of October every year - Jota/Joti (Jamboree of the Air/Jamboree of the Internet) is an “original” radio and digital event that attracts Girl Guides & Scouts with worldwide connections. In 2022, GGSA had 7 registered groups who took part in many activities. It was wonderful to hear about girls and leaders in regional units who took the opportunity to join in – the activities were varied and included code cracking, craft, general chat, and also interactive video games – a sleepover was also incorporated into the weekend. BRAVO!

With ten million Girl Guides and Girl Scouts from 152 countries across the world, the World Association of Girl Guides and Girl Scouts (WAGGGS) is the largest voluntary movement dedicated to girls and young women in the world.

ASIA PACIFIC REGION Australia
Bangladesh Brunei Darussalam
Cambodia Cook Islands Fiji Hong Kong
India Japan Kiribati Korea Malaysia
Maldives Mongolia Myanmar Nepal New Zealand Pakistan Papua New Guinea
Philippines Singapore Solomon Islands
Sri Lanka Taiwan Thailand and Tonga.



LEARNING AND DEVELOPMENT REPORT

The Learning & Development team had a quiet start to 2022. As the year progressed, we ran a very successful Camp Leader Module training and a Midland Region training that involved lots of singing as the participants moved between the various sessions! A number of trainings were also run over zoom for Managers.

Several Leadership Qualification courses were run including one in the Limestone Coast Region with a trainer and participant from Girl Guides Victoria crossing the border to take part. A total of 7 leaders completed their Leadership Qualification training during the year.



In conjunction with the Program Team, headed by Heather Barnes at the time, as successful SALE (South Australian Leaders Event) was held in September. It was a great time for everyone to reconnect with old Guiding friends and make new ones.

A total of 40 leaders attended over the weekend of September 9 – 11 at Douglas Scrub. Various topics were covered including traditional ones of: outdoor cooking, wide games, International and Queens Guide. Other sessions/activities on the program included geocaching, Leadership Mindsets and how they fit into the Girl Led Program, Bush Blitz & Biodiversity at Douglas Scrub, Surf Smart/Code like a Girl.

New topics/sessions were introduced to GGSA such as Canva & using the SharePoint website, How to use Guiding for your career, Bumblebee Project (Youth Mental Health) written by Barbara Harrisson from Girl Guides Tasmania/GGSA, and Generation Alpha & how to reach them. We also had outside guests from Shine SA who did a session on LGBTQIA+ and a Welcome to Country by Rosemary Wanganeen.





As a result of the sale of the Blackwood Guide Hall which the GGSA L & D team used as a training centre we had to find a new home. The move meant that we had to pack up all of the training equipment, remove the memorial plaques so that they could be placed in a new location and say farewell to our good friends and neighbours of 5 years the Adelaide Hills Amateur Radio Society (AHARS). We moved everything to numerous locations including to our new home at Kurralta Park Guide Hall and Apex Park, Lockleys as well as some items going to the archives. None of this could have been achieved in what



became a very short time frame if it hadn't been for the excellent planning carried out by Janet Simmons, who also organised all the cupboards for us at Kurralta Park. A big thank you to the members of the Learning & Development team who gave up several weekends and many days to packing, as well to all the other helpers William Firth, Owen Firth, Dave Rogers, Kate Hall, James Hall, Justin Hall, and Trevor Pratt who packed, cleaned, sorted and disposed of items for us.



TREFOIL REPORT

In 2022 we continued the quest for developing a suitable archival arrangement at Douglas Scrub. Archives in its varied forms was the main area of our concerted efforts for the year.

The main focus was the Trefoil picnic shelter and the problems associated with its proposed renovation. Council approvals for plans, discussions with builders, GGSA CEO and Board were needed.

The Trefoil Shelter had deteriorated into a state of disrepair that meant it was unsafe to use. Repairing it was a matter of urgency. It was the first topic on the AGM agenda when I became Trefoil Adviser for South Australia.

A long drawn-out exercise requiring extensive planning approvals and several revisits to Council and the Board followed, with much of the interaction being done by Jan Forrest OAM. There were some setbacks over the following years which resulted in rising costs. The building company withdrew from the project. A decision was made by the Executive to look at a completely new building, a prefabricated shed designed to our requirements.

Jan Forrest OAM researched the options and the decision was made to approach Olympic Industries.

They undertook to supply the structure, obtain council approvals, and have it erected within a discussed time frame. The GGSA Board approved this decision. The Guild members at the 2022 AGM had extended approval for the costs of the renovation of the existing building from our funds, and with approval from the members at the Combined Meeting later in the year, the decision was made to purchase an Olympic Built shed which will be more environmentally friendly. The total costs of the shed is less than the approved amount we were expecting to spend. The manager at Douglas Scrub will arrange removal of the current structure and preparation of the site. The new shed is expected to be in situ by May 2023.

With the imminent sale of the Blackwood Guide Hall where some Archival materials were stored along with the uniform collection. The uniforms became our next project. Blue G's TG volunteered to oversee the sorting and eventual preservation. With assistance from several members of other Guilds, the uniforms were sorted and packed in individual boxes and transported to Dover Gardens Guide Hall where a storage container had been provided by Guides CEO. Though started in 2022 this will be an ongoing project in 2023.

After the earlier move from Norwood to Henley Beach Guide Hall, the Archives which had been in storage there were packed and dispersed to a container at Douglas Scrub as well as Blackwood Hall as mentioned. GGSA approved to transform the canoe shed to a lined, air-conditioned room where their archives could then be relocated. This was undertaken by Trefoil members along with several husbands providing the 'muscle'. Jan was at the forefront organising grants to furnish the structure with shelving, work tables and the technology requirements to record items as they are stored. Trefoil Guild has undertaken to do the initial work in preserving the collection but not the position as Archivist. This is a professional position that needs to be appointed by GGSA Board.

At the AGM Jan Forrest OAM was appointed Chair of the working committee for the following twelve months. Jan began the process of getting assistance to further our knowledge of archival methods by joining MAC (Museum of Arts and Collections), this gave us access to various grants as required for the project.

Several members of this committee have expertise in their working fields which enables sorting and classifying materials as they are discovered. Jan was also instrumental in obtaining grants from other organisations to assist with other requirements as they were noted.

Backpacks for Kids was our chosen charity for the year and several Guilds contributed to the aim. All SA Guilds provide charitable contributions to either the state charity or the one(s) they prefer to assist.

On a general note, we began the year by attending Thinking Day at Knightsbridge Guide Hall where Burnside and South Met Guilds hosted the event, finishing at GTS Dolphin that was the venue of the Christmas event hosted by Nightowls Guild.

In 2023 we will continue the Archival projects especially uniforms, having applied for and received a grant to have a Conservator come to assist us with correct identification and storage of the uniforms in our care.

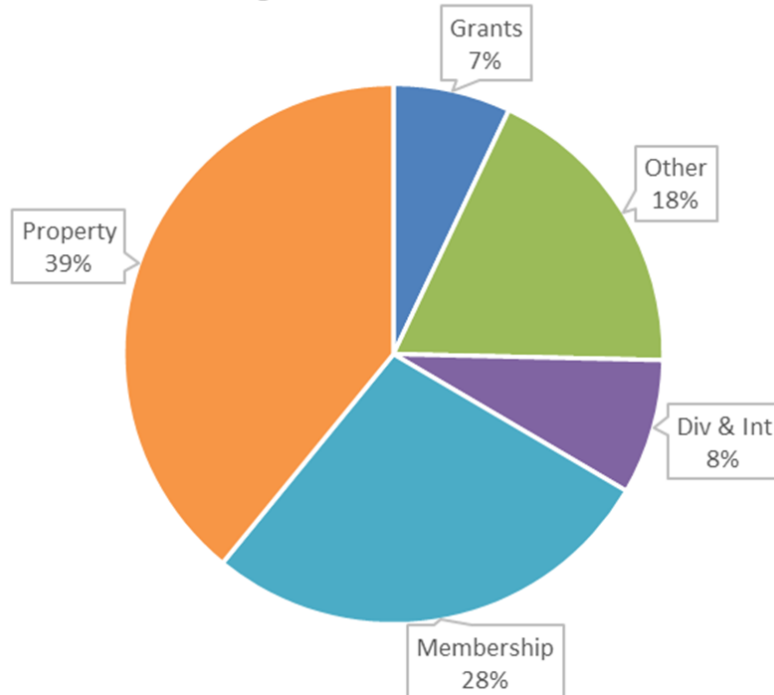
In September 10 Guild members travelled to Newcastle for the 50th National Gathering. It was a weekend full of fun, friendship and food.

A cake stall was held at Bunnings Mile End to raise much need funds for Outreach Fund, it was an amazing success.

There have been many Guild members with long service achievements and too many have gone home. We have all enjoyed getting back to face-to-face meetings.

FINANCIAL REPORT

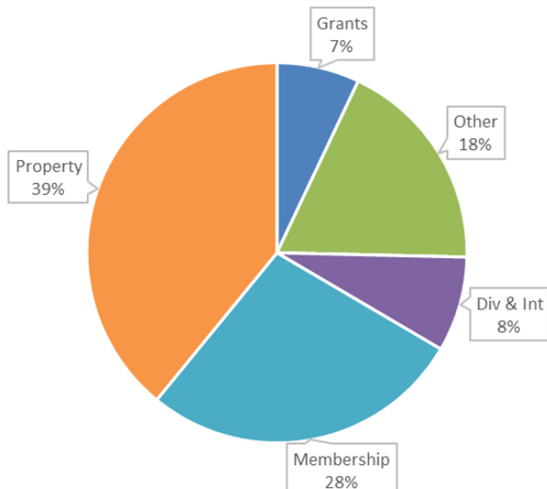
What generates our income?



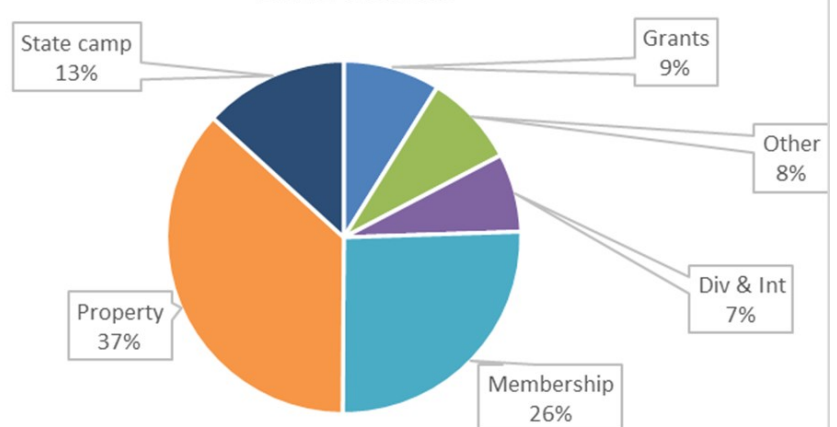
2022 Financial Results

- Operating loss \$342,015
- Net asset position \$6.6m
- Cash balances \$622,303
- Property values \$4.2m
- Liabilities \$321k

2022 Income



2021 Income



2022 income compared to 2021

- Income has dropped by \$179k
- School camps cancelled for Term 1 - huge lost revenue
- As a result property income down by \$51k
- Membership income down by \$35k
- No State Camp this year
- Dividend and interest income continues to decrease



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GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

FINANCIAL REPORT - 31 DECEMBER 2022

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The accompanying special purpose financial report has been prepared for the exclusive use of the Members of Girl Guides South Australia Inc. This financial report is not to be used by any other party unless accompanied with additional information concerning the Association's financial position.

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2022

	Note	2022 \$	2021 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	622,303	543,990
Trade and other receivables	7	61,597	43,618
Financial assets	8	970,026	1,241,728
Inventories	9	155,951	139,937
Non-current assets classified as held for sale	11	933,793	-
<i>Total current assets</i>		<u>2,743,670</u>	<u>1,969,273</u>
Non-current assets			
Property, plant and equipment	10	4,229,774	4,902,034
<i>Total non-current assets</i>		<u>4,229,774</u>	<u>4,902,034</u>
TOTAL ASSETS		<u>6,973,444</u>	<u>6,871,307</u>
LIABILITIES			
Current liabilities			
Trade and other payables	12	236,275	277,666
Employee benefits	13	85,473	63,804
<i>Total current liabilities</i>		<u>321,748</u>	<u>341,470</u>
Non-current liabilities			
<i>Total non-current liabilities</i>		<u>-</u>	<u>-</u>
TOTAL LIABILITIES		<u>321,748</u>	<u>341,470</u>
NET ASSETS		<u>6,651,696</u>	<u>6,529,837</u>
FUNDS			
Reserves	14	3,532,431	3,092,363
Accumulated funds		<u>3,119,265</u>	<u>3,437,474</u>
TOTAL FUNDS		<u>6,651,696</u>	<u>6,529,837</u>

The accompanying notes form part of these financial statements

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 \$	2021 \$
Revenue	4	696,610	814,151
Other Income	4	47,149	54,817
		<u>743,759</u>	<u>868,968</u>
Expenses			
Administration expenses		(256,248)	(200,068)
State camp expenses		-	(76,208)
Grant expenses		(17,281)	-
Depreciation expenses	5	(49,657)	(46,501)
Insurance expenses		(30,973)	(19,200)
Property expenses		(82,270)	(71,832)
Public relations, advertising and marketing expenses		(4,660)	(815)
Salaries and employee benefits		(500,244)	(468,131)
Retail expenses		(144,441)	(97,934)
		<u>(1,085,774)</u>	<u>(980,689)</u>
Surplus (deficit) before income tax		(342,015)	(111,721)
Income tax expenses		-	-
Surplus (deficit) for the year		<u>(342,015)</u>	<u>(111,721)</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Fair value gain/(loss) on financial assets		(23,452)	99,865
Gain on revaluation of land and buildings		487,326	431,000
Other comprehensive income for the year		<u>463,874</u>	<u>530,865</u>
Total comprehensive (loss) income for the year		<u>121,859</u>	<u>419,144</u>

The accompanying notes form part of these financial statements

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

STATEMENT OF CHANGES IN FUNDS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Asset Revaluation Reserve \$	Other Reserves \$	Financial Assets Reserves \$	Accumulated Funds \$	Total \$
Balance as at 1 January 2021	1,819,675	843,838	(60,161)	3,507,341	6,110,693
Comprehensive income					
Surplus (deficit) for the year	-	-	-	(111,721)	(98,742)
Other comprehensive income	431,000	-	99,865	-	530,865
Total comprehensive income (loss) for the year	431,000	-	99,865	(111,721)	432,123
Transfer to/from reserves	-	(39,410)	(2,444)	41,854	-
Balance as at 31 December 2021	2,250,675	804,428	37,260	3,437,474	6,542,816
Balance at 1 January 2022	2,250,675	804,428	37,260	3,437,474	6,542,816
Comprehensive income					
Surplus (deficit) for the year	-	-	-	(342,015)	(342,015)
Other comprehensive income	487,326	-	(23,452)	-	463,874
Total comprehensive income (loss) for the year	487,326	-	(23,452)	(342,015)	121,859
Transfer to/from reserves	-	(23,806)	-	23,806	-
Balance at 31 December 2022	2,738,001	780,622	13,808	3,119,265	6,651,696

The accompanying notes form part of these financial statements

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Receipts from customers		673,260	776,737
Payments to suppliers and employees		(1,066,613)	(949,979)
Donations received		131	2,259
Dividends received		43,990	54,586
Interest received		3,159	625
Net cash flows from operating activities	15	(346,073)	(115,772)
Cash flows from investing activities			
Purchase of property, plant and equipment		(125,498)	(32,440)
Proceeds from sale of property, plant and equipment		301,634	-
Proceeds from sale of financial assets		248,250	46,157
Net cash flows from investing activities		424,386	13,717
Net increase (decrease) in cash and cash equivalents		78,313	(102,055)
Cash and cash equivalents at the beginning of the financial year		543,990	646,045
Cash and cash equivalents at the end of the financial year	6	622,303	543,990

The accompanying notes form part of these financial statements

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Note 1 - Reporting entity

The Board have prepared the financial statements on the basis that the Association is a non-reporting entity because there are no users dependent on general purpose financial statements. These financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

The financial statements were approved by the Board on 5 May 2023.

Note 2 - Basis of preparation

Statement of compliance

The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The functional and presentation currency of the Association is Australian dollars.

Basis of measurement

The financial statements, except for the cash flow information, have been prepared on an accrual basis unless stated otherwise and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Comparatives

Where required by Accounting Standards comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Critical accounting estimates and judgements

The Board evaluates estimates and judgments incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Association.

Key estimates

Impairment

The Board assesses impairment at the end of each reporting period by evaluation of conditions and events specific to the Association that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions.

Valuation of land and buildings

The Association determines the valuation of land and buildings at the end of each reporting period by reference of their rates notices. The revaluation amounts are recorded in the financial statements.

Estimation of useful lives of assets

The estimation of the useful lives of assets has been based on historical experience as well as manufacturers' warranties (for plant and equipment) and turnover policies (for motor vehicles). In addition, the condition of the assets is assessed at least once per year and considered against the remaining useful life. Adjustments to useful lives are made when considered necessary.

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Note 3 - Significant accounting policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Income Tax

The Association is a not-for-profit Charity and is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Amounts disclosed as revenue are net of returns, trade allowances and duties and taxes including goods and services tax (GST). Revenue is recognised for the major business activities as follows:

Membership fees

Revenue from membership fees is recognised on a basis that reflects the timing, nature and value of the benefits provided.

Property fees

Revenue from properties is recognised upon the use of the property by the customer.

Grants

Grant revenue is recognised in profit or loss when the Association satisfies the performance obligations stated within the grant agreements. If conditions are attached to the grant which must be satisfied before the Association is eligible to retain the contribution, the grant will be recognised in the statement of financial position as a liability until those conditions are satisfied.

Donations

The timing of the recognition of donations depends upon the point in time at which control of these monies is obtained. Control would normally occur upon the earlier of the receipt of the monies or notification that the monies have been secured.

Sale of goods:

Revenue from the sale of goods is recognised as revenue when the performance obligation is satisfied (generally being shipping of the goods). Payment terms for the sale of goods are generally cash on payment.

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Note 3 - Significant accounting policies (continued)

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Trade receivables

Trade receivables include amounts due from members and other customers. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned on a first-in, first-out basis.

Investments

Investments that are not held for trading are eligible for an irrevocable election at inception to be measured at fair value through other comprehensive income. Subsequent movements in fair value are recognised in other comprehensive income and are never reclassified to profit or loss. Dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss unless the dividend clearly represents return of capital.

Property, plant and equipment

Recognition and measurement

Each class of property, plant and equipment is carried at cost or valuation less, where applicable, any accumulated depreciation and impairment losses. The carrying amount of property, plant and equipment is reviewed annually by the Association to ensure it is not in excess of the recoverable amount of those assets. Recoverable amount is the greater of fair value less costs to sell and value in use.

Land and buildings are measured as one class of asset, and are revalued annually based on the closest rates notice to the end of the financial reporting period. Any revaluation surplus arising upon appraisal is recognised in other comprehensive income and credited to the revaluation reserve in equity.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Association and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of profit or loss and other comprehensive income during the financial period in which they are incurred.

Depreciation

The depreciable amount of all plant and equipment, excluding land and buildings is depreciated on a straight line basis over the asset's useful life to the Association commencing from the time the asset is held ready for use.

The estimated depreciation rates for each class of depreciable assets as follows:

Plant and equipment	10 - 33%
Motor vehicles	8%

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Note 3 - Significant accounting policies (continued)

Property, plant and equipment (continued)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Non-current assets classified as held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs of disposal. For non-current assets to be classified as held for sale, they must be available for immediate sale in their present condition and their sale must be highly probable.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

Non-current assets classified as held for sale are presented separately on the face of the statement of financial position, in current assets.

Trade and other payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability. The carrying amount of trade and other payables is deemed to reflect fair value.

Income received in advance

Income that is received before the service to which the payment relates has been provided is recorded as a liability until such time as the service has been provided, at which time it is recognised in the statement of profit or loss and other comprehensive income.

Employee Benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

The Association recognises employees with a service period of 7 years or longer as a current liability. The Association does not recognise a balance for employees with less than a 7 year service period, and hence, does not have a non-current employee benefits balance.

Leases

The Association does not recognise leases that have a lease term of 12 months or less or are of low value as a right-of-use asset or lease liability. The lease payments associated with these leases are recognised as an expense in the statement of profit or loss and other comprehensive income on a straight-line basis over the lease term.

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 4 - Revenue and other income

	2022	2021
	\$	\$
Revenue		
Grant income	40,954	67,239
Membership income	159,883	195,099
Property fees	227,622	279,516
Administration and training	32,126	29,828
Donations received	131	2,259
State Camp income	-	100,463
Retail revenue	214,735	141,165
Other operating revenue	21,159	(1,418)
<i>Total revenue</i>	<u>696,610</u>	<u>814,151</u>
Other income		
Dividends received	43,990	54,586
Interest income	3,159	231
<i>Total other income</i>	<u>47,149</u>	<u>54,817</u>
<i>Total revenue and other income</i>	<u><u>743,759</u></u>	<u><u>868,968</u></u>

Note 5 - Expenses

Auditor's remuneration	8,000	7,800
Depreciation expenses	49,657	46,501

Note 6 - Cash and cash equivalents

Cash at bank and on hand	558,520	480,366
Term deposits	63,783	63,624
<i>Total cash and cash equivalents</i>	<u>622,303</u>	<u>543,990</u>

Note 7 - Trade and other receivables

Current

Trade receivables	46,455	36,868
Provision for doubtful debts	(4,037)	(4,037)
Prepayments and other receivables	19,179	10,787
<i>Total current trade and other receivables</i>	<u>61,597</u>	<u>43,618</u>

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 8 - Financial assets

	2022	2021
	\$	\$
<u>Current</u>		
Financial assets at fair value through other comprehensive income		
Equity investments	970,026	1,345,638
<i>Total current financial assets</i>	<u>970,026</u>	<u>1,345,638</u>

Note 9 - Inventories

Stock on hand	155,951	139,937
<i>Total inventories</i>	<u>155,951</u>	<u>139,937</u>

Note 10 - Property, plant and equipment	Capital WIP	Land and buildings	Plant and equipment	Motor vehicles	Total
	\$	\$	\$	\$	\$
At 31 December 2021					
Cost	8,262	4,634,000	466,014	26,015	5,134,291
Accumulated depreciation	-	-	(215,954)	(16,303)	(232,257)
<i>Net carrying amount</i>	<u>8,262</u>	<u>4,634,000</u>	<u>250,060</u>	<u>9,712</u>	<u>4,902,034</u>

Movements in carrying amounts

Opening net carrying amount	8,262	4,634,000	250,060	9,712	4,902,034
Additions	102,581	-	20,817	-	123,398
Reclassification to asset held for sale	-	(933,793)	-	-	(933,793)
Revaluation	-	487,326	-	-	487,326
Disposals	-	(299,533)	-	-	(299,533)
Depreciation charge for the year	(108)	-	(47,469)	(2,081)	(49,658)
Closing net carrying amount	<u>110,735</u>	<u>3,888,000</u>	<u>223,408</u>	<u>7,631</u>	<u>4,229,774</u>

At 31 December 2022

Cost	110,843	3,888,000	486,832	26,015	4,511,690
Accumulated depreciation	(108)	-	(263,424)	(18,384)	(281,916)
<i>Net carrying amount</i>	<u>110,735</u>	<u>3,888,000</u>	<u>223,408</u>	<u>7,631</u>	<u>4,229,774</u>

Note 11 - Non-current assets classified as held for sale

Property held for sale	933,793	-
	<u>933,793</u>	<u>-</u>

The property situated at 85-87 Hannaford Road, Blackwood SA was currently for sale as at the reporting date and is expected to be settled within one month from the reporting date.

GIRL GUIDES SOUTH AUSTRALIA INC

ABN 80 350 498 335

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Note 12 - Trade and other payables

	2022	2021
	\$	\$
<u>Current</u>		
Trade payables	21,107	73,050
Accrued expenses	10,072	8,777
Liabilities to employees	8,383	3,110
Other payables	88,156	71,440
Property deposits	17,900	17,000
Membership income received in advance	72,997	70,563
Grants received in advance	17,660	33,726
<i>Total current trade and other payables</i>	<u>236,275</u>	<u>277,666</u>

Note 13 - Employee benefits

<u>Current</u>		
Annual leave	69,315	56,270
Long service leave	16,158	7,534
<i>Total current employee benefits</i>	<u>85,473</u>	<u>63,804</u>

Note 14 - Reserves

Asset revaluation reserve	2,738,100	2,250,675
Financial assets reserve	13,808	37,260
Other reserves	780,523	804,428
<i>Total reserves</i>	<u>3,532,431</u>	<u>3,092,363</u>

Nature and purpose of reserves

- (a) Asset revaluation reserve records realised gains and losses on the revaluation of property, plant and equipment recorded at fair value.
- (b) Financial assets reserve records changes to the fair value in financial assets, which are recorded in other comprehensive income.
- (c) Other reserves represent funds set aside for a variety of purposes, primarily the development of Guides SA properties, GTS Dolphin and Douglas Scrub, and to provide travel assistance to members and the operation of various Guide camps and activities. Revenue and expenses in relation to these activities are recognised through the statement of profit or loss and other comprehensive income and transferred to other reserves at reporting date.

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Note 15 - Cash flow information

	2022	2021
	\$	\$
Reconciliation of net surplus for the year to net cash flows from operations		
Surplus (deficit) for the year	(342,015)	(98,742)
<i>Adjustments for:</i>		
Depreciation	49,657	46,501
<i>Changes in assets and liabilities</i>		
(Increase) decrease in trade and other receivables	(9,586)	7,010
(Increase) decrease in prepayments	(8,393)	(378)
(Increase) decrease in inventories	(16,014)	(76,510)
Increase (decrease) in income in advance	(13,633)	709
Increase (decrease) in trade and other payables	(27,758)	(1,253)
Increase (decrease) in employee benefits	21,669	6,891
Net cash from operating activities	<u>(346,073)</u>	<u>(115,772)</u>

Note 16 - Contingent liabilities

In 2022, Girl Guides South Australia Inc joined the National Redress Scheme which helps people who have experienced institutional child sexual abuse gain access to counselling, a direct personal response, and a Redress payment. When an organisation joins the Scheme, they are assessed for a contribution amount which will be payable in the unlikely event of a claim. The Association has been assessed by the Scheme for a compensation amount of \$80,000.

Note 17 - Events occurring after balance date

After the reporting date, the Association settled the contract to dispose of the property at 85-87 Hannaford Road, Blackwood as disclosed at Note 11 of the accounts.

Furthermore in March 2023, the Association executed a building contract to further develop Douglas Scrub site.

Finally, subsequent to the reporting date, the Board approved a strategy to exit the Retail shop. A working committee has been established to investigate the exit strategy in detail however, no decision has been made regarding the timing and the extent of the strategy at the date of these financial statements.

Note 18 - Association details

The registered office and principal place of business of the Association is:-

Girl Guides South Australia Incorporated
311 Military Road
Henley Beach SA 5022

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

FINANCIAL REPORT - 31 DECEMBER 2022
STATEMENT BY MEMBERS OF THE BOARD

The Board have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the statement of compliance and basis of preparation described in Notes 2 and 3 to the financial statements.

The Board of the Association declare that:

1. The financial statements, which comprises the statement of financial position as at 31 December 2022, and the statement of profit or loss and other comprehensive income, statement of changes in funds and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes are in accordance with the Australian Charities and Not-for-profits Commission Act 2012, to the extent disclosed in Note 2 and 3 of the financial statements:
 - (a) comply with the Australian Accounting Standards; and
 - (b) give a true and fair view of the financial position as at 31 December 2022 and of the performance for the year ended on that date in accordance with the statement of compliance and basis of preparation described in Notes 2 and 3 of the financial statements.
2. In the opinion of the Board there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Board:



Lisa Dallow
Chair



Lisa Mudaliar
Treasurer

May 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GIRL GUIDES SOUTH AUSTRALIA INC

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Girl Guides South Australia Inc (the registered entity), which comprises the statement of financial position as at 31 December 2022, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the responsible entities' declaration.

In our opinion the accompanying financial report of Girl Guides South Australia Inc, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) Giving a true and fair view of the registered entity's financial position as at 31 December 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards to the extent described in Note 2, Note 3 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of matter - Basis of accounting

We draw attention to Note 2 and Note 3 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the registered entity's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Other matter

The financial report of Girl Guides South Australia Inc, for the year ended 31 December 2021 was audited by another auditor who expressed an unmodified opinion on that report on 21 April 2022.



Responsibilities of responsible entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the registered entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

A handwritten signature in blue ink that reads 'BDO'.

BDO Audit Pty Ltd

A handwritten signature in blue ink, appearing to read 'Linh Dao'.

Linh Dao
Director

Adelaide, 18 May 2023