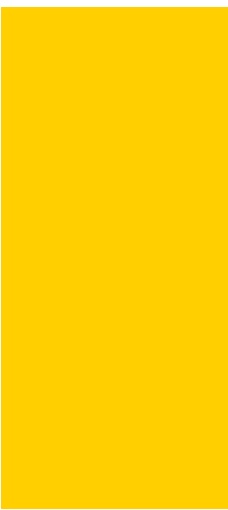


Girl Guides South Australia Inc

ANNUAL REPORT 2023



GIRL GUIDES
AUSTRALIA
SOUTH AUSTRALIA



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CHAIR OF THE BOARD REPORT

2023 the year that I would best describe as a year of 2 parts. This being before the 2023 AGM and after the 2023 AGM.

I was pleased to be elected as Chair of the Board with effect from 1 June 2023, whilst in position as Elected Board member for the previous 12 months. As a result, it is a privilege to pen my first Annual Report for GGSA. I would like to thank and acknowledge Lisa Dallow for her time in the role before myself.

Girl Guides South Australia continues to face many challenges. These challenges have been ongoing since before, during and after the pandemic. The Board has managed many areas of organisational risk in the past 12 months that were not necessarily foreseen. I would like to thank the Board (incoming and outgoing) for their continued time, effort, commitment, and knowledge as we navigate these challenges and apply appropriate governance to the organisation.

The new Strategic Plan 2023 – 2026 was formulated, finalised, and launched. We believe the 4 pillars will be the key to the future of our organisation. These being –

Youth

Adult

Guiding Sustainability

Operations and Governance

We welcomed Melanie Dancer to our Organisation as CEO. Since Melanie joined us, she has proven that she can engage with internal and external stake holders for maximum impact, adapt proactively, and has grasped full knowledge of our organisation right from the beginning, across all areas of Guiding. Melanie leads a small team within GGSA that mainly operate out of Guide House but also offsite at Douglas Scrub, we look forward to continuing to work in the operational side of Guiding with this team and the support they offer

During 2023 we forged ahead with our Douglas Scrub cabin development. During the construction of the cabins, we managed sudden changes and lengthy vacancies across the Senior Leadership Team – however the project that had been committed to by previous personnel, was partially complete, and as a result had to continue. The anticipated construction handover of cabins was delayed from mid-2023, to end 2023 and now sits mid-2024. The original construction project plan would have seen an income being generated from the cabins well in advance of this date had the delays and lead time blow outs not impacted. Many areas are still being delicately balanced – overall the project is nearing completion and will become an asset to our organisation – this however has all come at a cost to our finances due to cost increases seen across the construction industry over the past 2 years

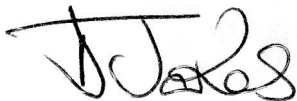
GGSA has been running a deficit budget for over half of the last decade. We have had to draw down on funds/investments to ensure we can keep covering our expenses. This is not sustainable. We must work our way towards a funding structure that, at a minimum, ensures we are covering each years running costs to ensure that Guiding can continue to operate in our State.

What is certain though, under the leadership of our State Commissioner Tina Brown, GGSA will continue to offer quality Girl-Led programs with the training and support that is needed to assist our members to facilitate this. We will also continue to provide, to our Youth Members, the tried and tested Australian Guiding Program that also includes local, national, and international opportunities. As well as offering local, national, and international opportunities to our Adult Members.

We continue to work with Girl Guides Australia across many areas and have representation in forums. Child Safe Child Friendly (CSCF) remains front and centre of our National and State Girl Guide Organisations. This framework ensures we can continue to deliver and enable a safe space to offer Guiding.

GGiA is a member of the National Redress Scheme, our CEO leads this area supported by her team at Guide House. We ensure we respond quickly, thoroughly, respectfully, and efficiently to requests for information.

I thank you all for your support to Girl Guides South Australia and all that you do for our organisation, for each other and for our youth members. Being a volunteer-based organisation (including the Board) may I also extend those thanks to the people who support 'us' and allow 'us' to give our time freely to GGSA.



Debra Jakes

Chair of the Board

Girl Guides South Australia

GGSA BOARD OF DIRECTORS 2023

Chair

Lisa Dallow (to May 2023)

Debra Jakes (from June 2023)

State Commissioner

Tina Brown (from May 2023)

Tina Brown – Acting State Commissioner (to May 2023)

GGSA CEO

Kerrie Akkermans (to March 2023)

Melanie Dancer (from September 2023)

State Treasurer

Lisa Mudaliar (to May 2023)

Heather Price (from July 2023)

Elected Members

Debra Jakes

Natasha Payne (to May 2023)

Kelly Thompson (from May 2023)

Lisa Dallow (to May 2023)

Lisa Birch (from July 2023)

SA Director on GGA Board – Non-voting

Beverley Severin

Board Business

Heather Jensen (to May 2023)

Joel Rauer (from July 2023)

Board Legal

Bianca Geppa

Board Member – Intern – Non-voting

Emily Easton

Board Member – Young Women – Voting

Emily Hack (till July 2023)

Vacant (from July 2023)

Assistant State Commissioner – Board Member

Nicole Young (till May 2023)

Vacant (from May 2023)



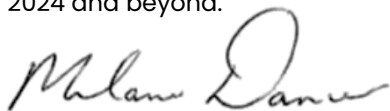
CHIEF EXECUTIVE OFFICER REPORT

It's been a rapid integration into role since commencing in September 2023. Moving at a fast pace to 'hit the ground running' was a great way to learn quickly, meet people, and make some imperative operational decisions quickly in preparation for 2024.

My observations demonstrated that GGSA is a vibrant and energetic organisation with a rich history and a wonderful legacy from which to keep building. Our Board is professional and caring. Our staff are loyal, knowledgeable, and want the best for our Members. Our Volunteers are passionate and want to continue in their roles well supported, and well resourced. We have an asset base that is diverse and exciting. All these observations come with benefits and challenges in continuing to speak to our current and future Membership while operating business as usual each day. Coupled with the economic realities that exist for families and caregivers we need to maintain our influence and relevance in South Australia to enable a next phase of growth.

I was humbled to have been granted the opportunity to be trusted with a curated budget that will benefit the organisation and give us the ability to drive our property development to realisation and value add for Members and our Volunteer workforce. We moved quickly before the end of 2023 and launched a new staff structure, created clearer lines of delegation, improved reporting to the Board and increased over all communication with Members on the topics that meant the most to them as individuals. Operations looks forward to building on this and creating enhanced ways to service our members in an intuitive and collegiate way into 2024 and beyond.

Our Membership landscape is both changing and challenging. We have legislative pressures and national Policies which create logistical pressures for compliance, and gaps in understanding that we need to assist people through gently and respectfully. I have been pleased with the way that Members have responded to the requirements that Federal and State government have emphasised with respect to creating the best Child Safe Child Friendly Environment that we can. This provides a great challenge in my role to create and provide a way of moving forward together as a team where no one person is more important than the other, but that by working together we can maintain GGSA as strong and healthy in the eyes of our Membership, the community, and our funders. As such, we are in this together, walking alongside each other. I look forward to building more success into 2024 and beyond.



Melanie Dancer

CEO

Girl Guides South Australia



NUMBER OF VOLUNTEER HOURS CONTRIBUTED TO GUIDING

12%



of Girl Guide members
are less likely to feel
nervous in new
situations than girls who
aren't in Guiding.*

GUIDES PARTICIPATED IN ...



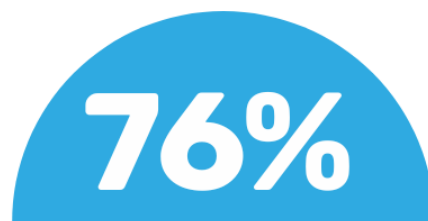
Overnight Stays Indoor Camping Outdoor Camping

276

New Youth Members

9

New Adult
Members



Online Shop sales are badges



103 people attended



Visitors to our Campsites

3059 - Douglas Scrub

878 - GTS Dolphin

578 - Tuckerway

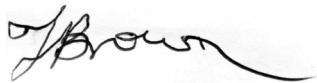
GGSA ATTENDED THE FOLLOWING EVENTS | BUNNINGS BBQ'S | DEFENCE FAMILIES DAY | LUNCH ON THE LAWNS | ANZAC EVENTS | ROYAL SHOW | CHRISTMAS PAGEANTS | LOCAL FETES & FAIRS



STATE COMMISSIONER REPORT

Girl Guides South Australia strives to ensure we are offering Girls and Young Women access to the Australian Guiding Program in an environment that is both child safe and child friendly.

2023, as you will see from this report, saw many opportunities where our Youth Members were given the space to grow and develop not just as an individual, but as a community member. Building on leadership skills, along with their strength and courage to learn and to try something new and challenging to themselves.



Tina Brown

State Commissioner

Girl Guides South Australia

PROGRAM REPORT

Lots of fabulous events were held in 2023. Thank you to all the leadership teams who make sure our Guides are offered lots of different opportunities.

In April Kiwanis Camp Amity was held at GTS Dolphin with 13 Guides and 16 buddies in attendance. We are very fortunate to have ongoing sponsorship for the camp from the Kiwanis Clubs of South Australia. The theme was 'Sail Away'. A highlight for those in attendance was dolphin sightings during breakfast and going on a pirate themed treasure hunt.

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.

In May we celebrated with this year's BP Award recipients. At GTS Dolphin, 26 Guides received this peak achievement. We were very lucky to have Helen Reid, Chief Commissioner, as the guest speaker. This ceremony was well attended and a huge BRAVO to the Guides who were recognized for their achievement.

In August Guides from Dover Groovy and Knightsbridge Narwhal joined together for the GGSA Winter sleepout. The aim of this sleepover was to raise funds and awareness about homelessness. The Guides had to build their own shelter to sleep in (inside a Guide hall) and cook their dinner on a campfire. Guides were encouraged to sleep on the wooden floor to gain a deeper understanding of how fortunate they are. After the sleepover they were all looking forward to having a pillow and mattress at bedtime.

In September Earthkeepers Camp was held at Douglas Scrub. Guides from Kadina, Prospect, Knightsbridge Narwhal, Port River, Strathalbyn, Goodwood, and Greenwith Rocket Guides joined together to earn their Earthkeepers keys. Thank you to the wonderful team who make sure this camp runs every year for Guides aged 9-11.

In October we celebrated Children's week with 'The Enchanted Garden' in the Adelaide Botanic Gardens. 17 Guides from five different Units - Highgate, Lockleys Second, Magill Nightingale, Port River, and Victor Harbor Dolphin joined the celebration. The Guides had some fairy fun making dancing ribbons and magic wands. They also participated in a nature scavenger hunt and prepared their own afternoon tea of decorated biscuits and fairy fruit wands.

The amazing water activities team organized a Wet and Wild Wide game day at GTS Dolphin. Guides were given the opportunity to try dragon boating, kayaking, raft building, and powerboating. The Guides worked in patrols to complete a variety of water and land-based challenges. The Guides who attended had a great time challenging themselves to try something new.

Emma Vine

Program Manager

LEARNING & DEVELOPMENT REPORT

L&D completed 32 face to face or online courses and we have 11 newly qualified Leaders!

2023 started with a major change to the way that new Leaders and Managers complete their Leadership and Management qualification training as it moved online and is now being done monthly on Zoom, Australia wide. This change has been a major re-learning curve for the L&D team as we are now much more familiar with using Teams for online trainings.

As well as these trainings the L&D team have been busy visiting Broken Hill, Flinders Eyre and North Met Regions where Leaders enjoyed learning more about Girl Led Guiding, Making connections, A bit of adventure, Technology, Eating outdoor cooking and Singing in between sessions aka M.A.T.E.S! Leaders got to play with technology which included working out a message that had been written using emojis and to how to create a scavenger trail using their mobile phones, slack lining, different methods of outdoor cooking and some songs both old and new. Leaders were also shown how to use the SharePoint Resource site so hopefully more people will use it to find some wonderful resources.

6 Leaders requiring their camp training as part of the module attended a successful Conduct a Camp Training at Douglas Scrub, in perfect weather. Trainers went 'old school' and didn't use any technology due to the limited access to power, shed walls became pin-up boards using posters and blu tack, meals were eaten by (battery) lantern light. Kerosine lanterns made an appearance, Leaders were taught how to use and clean them. Knotting skills were revised or learnt, and meals cooked on a campfire.

Due to the move to online Leadership Qualification (LQ) training, Mentors were upskilled to enable facilitation online. Several trainings both face to face and online were held for Leaders who wished to take on the role of Mentor. We now have 20 Mentors across the state, which is fantastic - a big thank you to those Leaders who have taken up or have chosen to continue in this role.!

8 Leaders completed a refresher course in Mental Health First Aid. Held by Girl Guides SA and Scouts SA. All had very positive things to say about the course and strongly recommend that other Leaders do this course as well.

A big thank you to all the Members of the Learning & Development Team for all the work done this year.

Charlotte Firth

Learning and Development Manager

INTERNATIONAL REPORT

TRAVELThe most beautiful word for travel is exploration – it implies a sense of adventure and discovery.

Big news story of 2023 was that GGA advised (effective 01 June 2023 and subject to requirements and risk management considerations) that International travel may resume to approved Girl Guiding events (including camps and jamborees) by Youth Members, Adult Members, contingents, and individuals. Huge and exciting news!

This led to contingent travel applications commencing for 2024 traveler's – an overwhelming number of applications for 3 opportunities meant many hours of application checking, reference checks, applicant interviews. Thank you to all who assisted the State International Manager, Debra Jakes.

International Travel Opportunities Round Up – applications 2023 for travel in 2024. GGSA has applicants for all 3 events.

Essex International Jamboree 2024

Discover Incredible India 2024

Pacific Exploration in STEM 2024

WAGGGS World Centres welcomed visitors once again. They also offered other opportunities to connect and work with them –GGSA has representation in all of the below –

Joining the Volunteer Pool

Explore, Inspire, Lead – Girls as changemakers in STEM.

Olave Baden-Powell Society webinars

Volunteering at World Centres

GGSA members even attended an International opportunity without leaving Australia – we had members take part in "19th Girl Scout International Camp – Travel to Korea"– on online 'camp' back in October 2023.

Sangam Travelling Suitcase!

The Travelling Sangam activity case certainly put in a few "kilometres" – during its travels it visited (not limited to) Highgate, Goodwood, Colonel Light Gardens, Belair, Knightsbridge, Bordertown and other areas in the Southeast of SA.

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.

World Thinking Day 2023 – Our World, Our Peaceful Future Girl Guides South Australia State Event, Government House Saturday 18th February 2023

For World Thinking Day 2023 we were privileged to be given exclusive use of the grounds of Government House to hold our State Thinking Day Event. We were also privileged to have Her Excellency the Honourable Frances Adamson AC, Our Patron, join us.

Her Excellency showed a lot of interest in our theme and was very keen to hear about the part we played in ensuring Our World, Our Peaceful Future. It has been a number of years since a State event has been held in South Australia and our members, both youth and adults enjoyed the face-to-face connection and the opportunity to share World Thinking Day activities together once again.

There were approximately 120 people in attendance, a mixture of youth ranging from ages 5 years to 17 years together with adult members and supporters.

GGSA was invited to celebrate Thinking Day with Polish Girl Guides and Girl Scouts.

International Day of the Girl and Jota/Joti regularly feature in unit calendars – BRAVO to those units who took part.

Many units took the opportunity to “travel” to international countries during unit meetings – food was cooked, games played, craft completed, passports created, songs sung, new languages learned, and many, many fun times had!

The King’s coronation was celebrated – this marked a momentous occasion after the passing of Queen Elizabeth in 2022.

Debra Jakes

International Manager



TREFOIL GUILD REPORT

Mid-year Lee Camburn completed her term as State Trefoil Guild Adviser and Jan Forrest OAM was appointed. The change-over took place at a ceremony in June at GTS Dolphin in the presence of thirty plus members. In attendance was the Australian Trefoil Guild Adviser and State Advisers. Sincere thanks go to Lee for her three years as State Adviser.

Trefoil Guild members continue support guiding in the State include Leaders, Managers, administrative state roles, camps, units, fundraising, propagating, tree planting and possum walks at Douglas Scrub, state archives, Carry on Guides, Police Scouters, Earthkeepers. During 2023 Trefoil Guild members donated \$33,113 to Guiding including \$202 to Sangam.

Community Service organisations include fundraising and volunteering for: cancer morning tea, purple bin project, Vinnies, Mary Potter, Breast Screen SA, Meal on Wheels, youth and womens centres, SAPOL, Animal Welfare League, Law Courts, State Library, Unley RSL, Rotary Clubs, Disabled adults, Butterfly Conservation, Trees for Life, Bushcare, Friends Botanic Garden, Friends of different national parks, National Tree Day, Clean Up Australia day. During 2023 Trefoil Guild members donated a total of \$1,450 to the community of South Australia.

Early in the year the previous Trefoil Guild Shelter built 37 years ago was demolished, and a new shelter constructed. This new shelter is 30²m larger and termite proof. Cost to Trefoil Guild as of 31st December was \$32,030. At the Bunnings Christmas Cake stall an additional \$1,800 was raised to fund benches, a hot water service and sink. Thanks go to those that supported the 'Buy a Brick Campaign' which raised over \$2,000 towards the shelter's paving.

In May the Bunnings cake stall raised \$1,374.50 for the **Outreach Fund** and applications for Earthkeepers and State camps have been made through Region Managers.

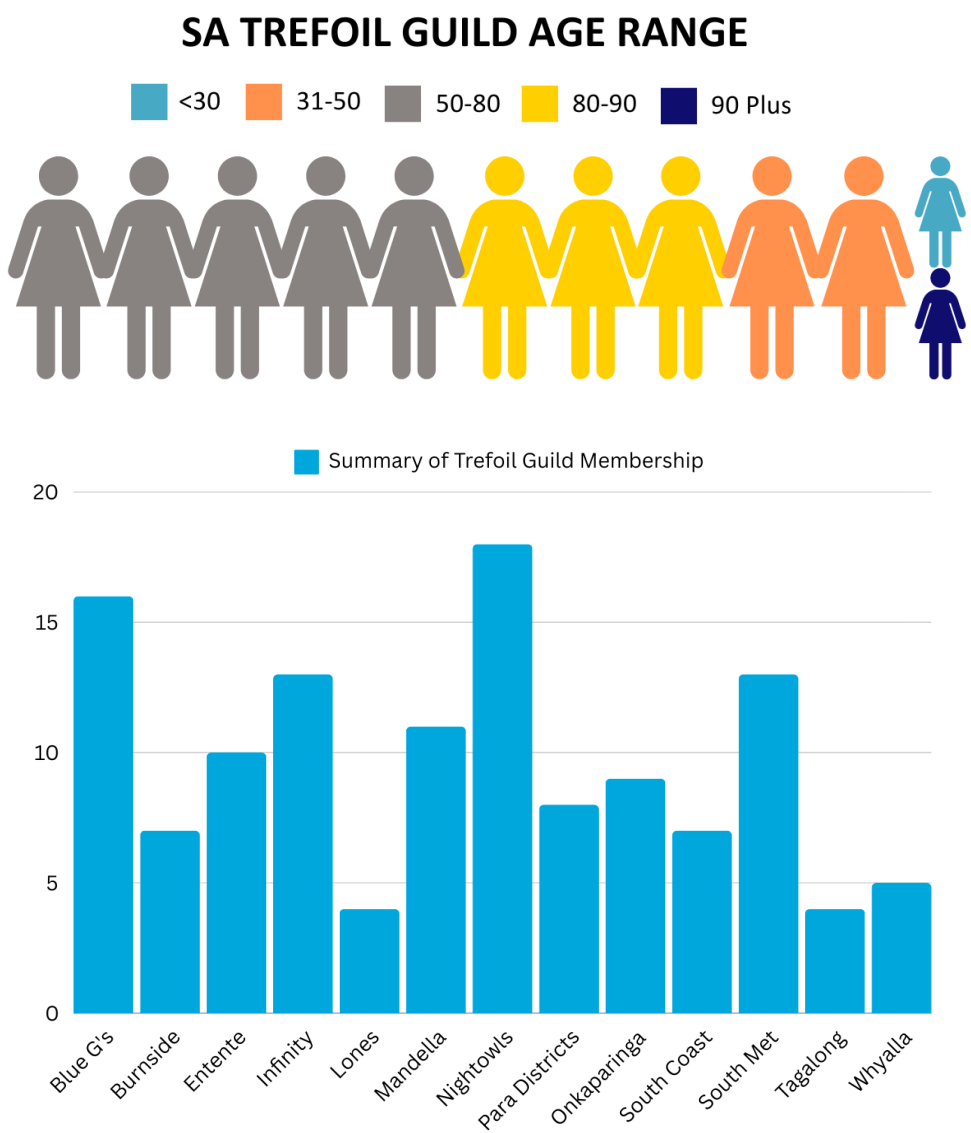
In the **SAGG Archives** we now have teams working on the Pam Taunton Vintage Uniform collection, Books, Memorabilia and Flags and Banners. Material housed in the Archives Centre at Douglas Scrub still needs work including new acquisitions, CD's, photograph albums, films, tapes, periodicals, and papers. Provision of a data management system is now critical to the ongoing development of the collection.

Events include Christmas High Tea, a grand affair with an amazing array of savories and cakes and the hosting of a Girl Guide Reunion celebrating 100 years of the Ranger Section. Held in the Festival Centre at Findon this was a splendid event with ninety former and present members attending.

AWARDS

SA Police Volunteer Rosemary (Rose) Hime JP from Nightowls Guild was this year’s recipient of the Commissioners Volunteer of the Year award for 2023 Rose commenced volunteering in a public relations role at the Holden Hill Police Station in January 2010. She is the first volunteer to achieve the milestone of 4000 hours of volunteering service to SAPOL.

STATISTICS

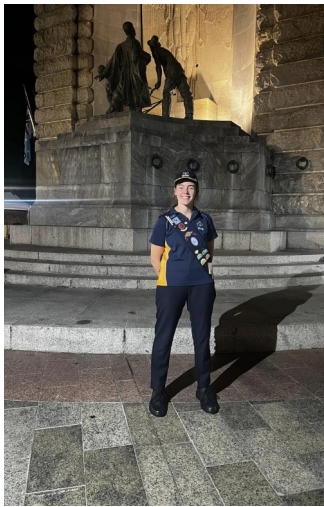


Trefoil Guild in South Australia has 125 Members.

Jan Forrest (OAM)
Trefoil Guild Advisor

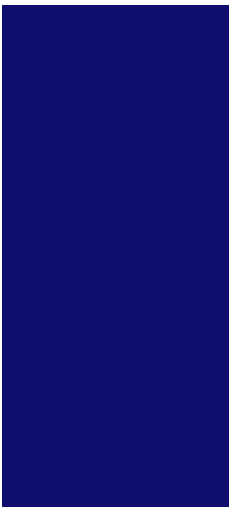
OLAVE REPORT

Nothing submitted



AWARDS COMMITTEE REPORT

Nothing submitted









GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

FINANCIAL REPORT - 31 DECEMBER 2023

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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 2023

	Note	2023 \$	2022 \$
ASSETS			
Current assets			
Cash and cash equivalents	6	697,021	622,303
Trade and other receivables	7	42,253	61,597
Financial assets	8	720,574	970,026
Inventories	9	140,712	155,951
Non-current assets classified as held for sale	11	-	933,793
<i>Total current assets</i>		<u>1,600,560</u>	<u>2,743,670</u>
Non-current assets			
Property, plant and equipment	10	6,099,545	4,229,774
<i>Total non-current assets</i>		<u>6,099,545</u>	<u>4,229,774</u>
TOTAL ASSETS		<u>7,700,105</u>	<u>6,973,444</u>
LIABILITIES			
Current liabilities			
Trade and other payables	12	304,513	236,275
Employee benefits	13	84,008	85,473
<i>Total current liabilities</i>		<u>388,521</u>	<u>321,748</u>
TOTAL LIABILITIES		<u>388,521</u>	<u>321,748</u>
NET ASSETS		<u>7,311,584</u>	<u>6,651,696</u>
FUNDS			
Reserves	14	4,299,945	3,532,431
Accumulated funds		<u>3,011,639</u>	<u>3,119,265</u>
TOTAL FUNDS		<u>7,311,584</u>	<u>6,651,696</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 2023

	Note	2023 \$	2022 \$
Revenue	4	868,123	696,610
Other Income	4	69,948	47,149
		<u>938,071</u>	<u>743,759</u>
Expenses			
Administration expenses		(226,936)	(256,248)
State camp expenses		-	-
Grant expenses		(3,471)	(17,281)
Depreciation expenses	5	(55,177)	(49,657)
Insurance expenses		(81,763)	(30,973)
Property expenses		(84,656)	(82,270)
Public relations, advertising and marketing expenses		(1,901)	(4,660)
Salaries and employee benefits		(458,349)	(500,244)
Retail expenses		(133,408)	(144,441)
		<u>(1,045,661)</u>	<u>(1,085,774)</u>
Surplus (deficit) before income tax		(107,590)	(342,015)
Income tax expenses		-	-
		<u>-</u>	<u>-</u>
Surplus (deficit) for the year		<u>(107,590)</u>	<u>(342,015)</u>
Other comprehensive income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Fair value gain/(loss) on financial assets		17,477	(23,452)
Gain on revaluation of land and buildings		750,001	487,326
Other comprehensive income for the year		<u>767,478</u>	<u>463,874</u>
Total comprehensive (loss) income for the year		<u>659,888</u>	<u>121,859</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 2023

	Asset Revaluation Reserve \$	Other Reserves \$	Financial Assets Reserves \$	Accumulated Funds \$	Total \$
Balance as at 1 January 2022	2,250,675	804,428	37,260	3,437,474	6,529,837
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 as at 31 December 2022	2,738,001	780,622	13,808	3,119,265	6,651,696
Balance at 1 January 2023	2,738,001	780,622	13,808	3,119,265	6,651,696
Comprehensive income					
Surplus (deficit) for the year	-	-	-	(107,590)	(107,590)
Other comprehensive income	750,001	-	17,477	-	767,478
Total comprehensive income (loss) for the year	750,001	-	17,477	(107,590)	659,888
Transfer to/from reserves	-	36	-	(36)	-
Balance at 31 December 2023	3,488,002	780,658	31,285	3,011,639	7,311,584

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 2023

	Note	2023 \$	2022 \$
Cash flows from operating activities			
Receipts from customers		811,399	673,260
Payments to suppliers and employees		(927,321)	(1,066,613)
Donations received		94,523	131
Dividends received		49,745	43,990
Interest received		20,597	3,159
Net cash flows from/ (for) operating activities	15	<u>48,943</u>	<u>(346,073)</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(1,279,947)	(125,498)
Proceeds from sale of property, plant and equipment		1,038,793	301,634
Proceeds from sale of financial assets		266,929	248,250
Net cash flows from investing activities		<u>25,775</u>	<u>424,386</u>
Net increase (decrease) in cash and cash equivalents		74,718	78,313
Cash and cash equivalents at the beginning of the financial year		<u>622,303</u>	<u>543,990</u>
Cash and cash equivalents at the end of the financial year	6	<u><u>697,021</u></u>	<u><u>622,303</u></u>

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 2023

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 18 April 2024.

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 with the changes in fair value being recognised directly to equity.

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 2023

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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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

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
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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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Note 4 - Revenue and other income	2023	2022
	\$	\$
Revenue		
Grant income	136,414	40,954
Membership income	162,362	159,883
Property fees	248,579	227,622
Administration and training	25,737	32,126
Donations received	94,524	131
Retail revenue	187,729	214,735
Other operating revenue	12,778	21,159
<i>Total revenue</i>	<u>868,123</u>	<u>696,610</u>
Other income		
Dividends received	49,745	43,990
Interest income	20,203	3,159
<i>Total other income</i>	<u>69,948</u>	<u>47,149</u>
<i>Total revenue and other income</i>	<u><u>938,071</u></u>	<u><u>743,759</u></u>
Note 5 - Expenses		
Auditor's remuneration	9,000	8,000
Depreciation expenses	55,177	49,657
Note 6 - Cash and cash equivalents		
Cash at bank and on hand	633,078	558,520
Term deposits	63,943	63,783
<i>Total cash and cash equivalents</i>	<u>697,021</u>	<u>622,303</u>
Note 7 - Trade and other receivables		
<u>Current</u>		
Trade receivables	27,146	46,455
Provision for doubtful debts	-	(4,037)
Prepayments and other receivables	15,107	19,179
<i>Total current trade and other receivables</i>	<u>42,253</u>	<u>61,597</u>

GIRL GUIDES SOUTH AUSTRALIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Note 8 - Financial assets	2023	2022
	\$	\$
<u>Current</u>		
Financial assets at fair value through other comprehensive income		
Equity investments	720,574	970,026
<i>Total current financial assets</i>	<u>720,574</u>	<u>970,026</u>

Note 9 - Inventories

Stock on hand at lower of cost and net realisable value	140,712	155,951
<i>Total inventories</i>	<u>140,712</u>	<u>155,951</u>

Note 10 - Property, plant and equipment	Capital WIP	Land and buildings	Plant and equipment	Motor vehicles	Total
	\$	\$	\$	\$	\$
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>
Movements in carrying amounts					
Opening net carrying amount	110,735	3,888,000	223,408	7,631	4,229,774
Additions	1,220,546	29,134	30,266	-	1,279,946
Revaluation	-	750,001	-	-	750,001
Disposals	-	(105,000)	-	-	(105,000)
Transfers (from)/to Capital WIP	(12,263)	-	12,263	-	-
Depreciation charge for the year	-	-	(53,095)	(2,081)	(55,176)
Closing net carrying amount	<u>1,319,018</u>	<u>4,562,135</u>	<u>212,842</u>	<u>5,550</u>	<u>6,099,545</u>
At 31 December 2023					
Cost	1,319,018	4,562,135	529,471	26,015	6,436,639
Accumulated depreciation	-	-	(316,629)	(20,465)	(337,094)
<i>Net carrying amount</i>	<u>1,319,018</u>	<u>4,562,135</u>	<u>212,842</u>	<u>5,550</u>	<u>6,099,545</u>

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

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

The property situated at 85-87 Hannaford Road, Blackwood SA was for sale as at 31 December 2022 and subsequently settled on 17 January 2023.

GIRL GUIDES SOUTH AUSTRALIA INC
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Note 12 - Trade and other payables	2023	2022
	\$	\$
<u>Current</u>		
Trade payables	201,037	21,107
Accrued expenses	12,131	10,072
Liabilities to employees	1,072	8,383
Other payables	(51,457)	88,156
Property deposits	26,300	17,900
Membership income received in advance	84,199	72,997
Grants received in advance	31,231	17,660
<i>Total current trade and other payables</i>	<u>304,513</u>	<u>236,275</u>

Note 13 - Employee benefits

<u>Current</u>		
Annual leave	48,501	69,315
Long service leave	35,507	16,158
<i>Total current employee benefits</i>	<u>84,008</u>	<u>85,473</u>

Note 14 - Reserves

Asset revaluation reserve	3,488,101	2,738,100
Financial assets reserve	31,285	13,808
Other reserves	780,559	780,523
<i>Total reserves</i>	<u>4,299,945</u>	<u>3,532,431</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 2023

Note 15 - Cash flow information

	2023	2022
Reconciliation of net surplus for the year to net cash flows from operations	\$	\$
Surplus (deficit) for the year	(107,590)	(342,015)
<i>Adjustments for:</i>		
Depreciation	55,177	49,657
<i>Changes in assets and liabilities</i>		
(Increase) decrease in trade and other receivables	15,666	(9,586)
(Increase) decrease in prepayments	3,678	(8,393)
(Increase) decrease in inventories	15,239	(16,014)
Increase (decrease) in income in advance	22,527	(13,633)
Increase (decrease) in trade and other payables	45,711	(27,758)
Increase (decrease) in employee benefits	(1,465)	21,669
Net cash from operating activities	<u>48,943</u>	<u>(346,073)</u>

Note 16 - Key management personnel

The aggregate compensation made to the Board and other members of key management personnel of the Association is set out below:

Aggregate compensation	<u>60,677</u>	<u>133,540</u>
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Note 17 - Contingencies

In prior periods, 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. No contribution was made by the Association during the financial year (2022: nil).

Furthermore, there is a mutual understanding between the Association and The Scout Association of Australia, South Australian Branch Incorporated ('Scouts SA') regarding Penola Hall which is owned by Scouts SA, such that, the Association will be entitled to 50% of the proceed earnt from the disposal of this property. As the Association does not have a current right to the property, no assets have been recognised regarding this arrangement in the financial statements.

GIRL GUIDES SOUTH AUSTRALIA INC
ABN 80 350 498 335

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Note 18 - Events occurring after balance date

There were no significant events occurring after balance date.

Note 19 - 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

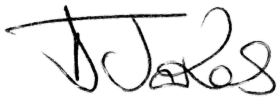
FINANCIAL REPORT - 31 DECEMBER 2023
STATEMENT BY MEMBERS OF THE BOARD

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 2023, 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 2023 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:



Debra Jakes
Chair



Heather Price
Treasurer

April 2024

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 2023, 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 material accounting policy information, 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 2023 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 Regulations 2022*.

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.

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 stylized blue ink signature of the BDO firm, consisting of the letters 'BDO' in a cursive, handwritten style.

BDO Audit Pty Ltd

A blue ink signature of Linh Dao, written in a cursive, handwritten style.

Linh Dao
Director

Adelaide, 23 April 2024



GIRL GUIDES SA INC

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