



**WORLD ASSOCIATION
OF GIRL GUIDES
AND GIRL SCOUTS**

**WORLD ASSOCIATION OF GIRL GUIDES
AND GIRL SCOUTS
(A Charitable Incorporated Organisation)**

**Trustees' Annual Report
and Financial Statements for the year ended
31 December 2019**

CIO Number: 1159255

Our Mission is...

To enable girls and young women to develop their fullest potential as responsible citizens of the world

Our Vision is...

All girls and young women are valued and take action to change the world

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INTRODUCTION

The trustees are pleased to present the annual report and consolidated financial statements of World Association of Girl Guides and Girl Scouts (WAGGGS), a Charitable Incorporated Organisation (CIO), which was formally registered with the Charity Commission for England and Wales on 18 November 2014.

This report and financial statements cover the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements. The financial statements comply with WAGGGS' constitution, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, second edition – October 2019, effective 1 January 2019). The report and financial statements also comply with the requirements of section 13 of the Charities (Protection and Social Investment) Act 2016.

CHAIR'S REPORT

I am thrilled to present highlights of the incredible impact that Girl Guides and Girl Scouts have made for girls and young women across the world in 2019. These highlights infuse pride and generate excitement across WAGGGS, proving why our worldwide Movement continues to grow.

In 2019, our 150 Member Organisations grew to 10.1 million Girl Guides and Girl Scouts. Tens of thousands of those Girl Guides and Girl Scouts experienced at least one of our amazing five World Centres, as volunteers, as participants in programmes like the Helen Storrow or Juliette Low Seminars, or as visitors.

We put girls firmly in the spotlight and encourage them to share their stories, speak out on the global stage and create changes for the better. We took delegations of young women to high profile international events including the 63rd United Nations Commission on the Status of Women to speak out on matters affecting Girl Guides, Girl Scouts – and girls and young women – everywhere.

Overall, 2019 was a successful year for WAGGGS in delivering its operational plan. A major focus of the year was a redesign of the organisation in order to create a sustainable operating model for WAGGGS that kept the organisation true to its core mission whilst enabling the organisation to be more agile in changing times.

A key highlight in 2019 was our Juliette Low Seminar (JLS) which brought together 500 young people from 104 Member Organisations in 18 different hub locations, far exceeding the numbers reached in previous JLS events. The programme was delivered in every WAGGGS region and in Arabic, English, French, Mandarin, Spanish, Swahili and Thai. Our bold new delivery model for 2019 also extended the global reach of the JLS to 50,000 girls, as each participant now launches their 100 Girls Project after their return home.

Another highlight of the year was the five Regional Conferences held between July to September 2019 in Rwanda, Croatia, Grenada, Taiwan and Tunisia. These conferences provided an opportunity to gather together to share and learn from each other and celebrate the rich diversity of WAGGGS as a global Movement. We also celebrated the Movement on World Thinking Day, the biggest day of the year in the Girl Guiding and Girl Scouting calendar. Members from more countries than ever participated on the day, which this year focused on leadership.

It makes me immensely proud to look back over 2019 and to everything we have achieved as an organisation. Without the continued support of our members, volunteers, staff, donors and of course, Girl Guides and Girl Scouts from across the world, none of what we have achieved would have been possible. We have already accomplished so much, and I know by continuing to work together we can do so much more for girls and young women.

As we look to the future, we see our strong, vibrant, united Movement working to deliver even bigger impact. Girl Guiding and Girl Scouting will continue to convince young women of their unlimited potential and prepare them to meet the challenges of the modern world. We will work to reach more girls and create a more equal, safe and happy world for every girl.

Heidi Jokinen
WAGGGS World Board Chair

OUR PURPOSE AND ACTIVITIES

Our purpose is to further the aims of the Girl Guide and Girl Scout Movement by providing girls and young women with opportunities for self-development through leadership, responsible citizenship and service in their own and world communities.

Our Mission is to enable girls and young women to develop their fullest potential as responsible citizens of the world. Our Vision is that all girls are valued and take action to change the world.

Girl Guiding and Girl Scouting is the world's only movement for every girl and any girl. We believe that each of them deserves to be the best they can be. Free to make what they want of all that the Movement offers, girls can reach for their full potential. In places local to them – safe from judgement, stereotyping and violence – girls learn by doing, make friends and have fun. They become happy and adventurous individuals and develop the skills and attitude to change themselves, their communities and our world.

WAGGGS keeps the global Movement thriving, united and growing. We have Member Organisations in 150 countries worldwide. Between them, they have a combined membership of 10.1 million.

At the core of the Girl Guide and Girl Scout experience is our model of non-formal education, which supports the development of girls and young women in diverse groups. Used well, it creates a learning environment where young people can take the lead and make choices about what they do. By using the method effectively, leaders will empower youth members and any programme activity can become relevant and exciting.

We support advocacy and community action programmes on issues such as prevention of violence against girls and women and body confidence, which support girls and young women to address critical social issues at all levels, including at the United Nations.

We operate World Centres in the UK (Pax Lodge), Switzerland (Our Chalet), India (Sangam); and a fourth centre, in Mexico (Our Cabaña), is operated under license by Guías de México, our Member Organisation there. A fifth centre (Kusafiri) operates as a roaming World Centre delivering events in African countries.

WAGGGS also distributes grants. In 2019, over 444 grants worth approximately £1,045,000 were disbursed to individual Girl Guides and Girl Scouts as well as Member Organisations to participate in programme activities – including at World Centres – and to attend WAGGGS events. Grants are administered in accordance with policy, which requires that they are openly advertised on the WAGGGS website with the method of application. Advice and guidance on eligibility, guidelines and criteria (including any restrictions) are also made available. It is important to add that in some instances this open approach may not be appropriate – e.g. when a donor has restricted their funding to a particular region or country, or when the funds available are very low.

Awarding of grants is made in line with the WAGGGS Scheme of Delegation.

In addition to the volunteer trustees, WAGGGS works through many different types of volunteers – for example on working groups and committees, at World Centres, as well as to develop and deliver programmes and services for our Member Organisations.

WAGGGS works with its Member Organisations based on a shared vision, equal partnership and active promotion of joint initiatives. Extensive consultations take place with Member Organisations, individual members and young women to determine their needs and priorities.

At a World Conference, held every three years, a global strategy is agreed. The strategy sets out how WAGGGS will support its Member Organisations and contribute to the overall strengthening of the Girl Guide

and Girl Scout Movement. In 2017, the World Conference approved three global strategic themes for 2018-2020:

Theme 1 – More Opportunities for More Girls

Theme 2 – Greater Global Influence

Theme 3 – A Strong and Vibrant Movement

Under each of these themes, there are specific objectives setting out what WAGGGS aims to achieve by the end of 2020. There are ten objectives in total across the three thematic areas.

Each year, a business plan is agreed by the World Board to set out how the organisation will deliver its strategy over the coming twelve months. The business plan for 2019 was structured around the three strategic themes, with an additional area of work focusing on governance and administration. Further information on delivery of the business plan is included in the “WAGGGS Performance in 2019” section below.

PUBLIC BENEFIT

The trustees have paid due regard to the Charity Commission's guidance on providing public benefit while reviewing the charity's aims and objectives, deciding what activities the charity should undertake, and assessing how the donations made will help the charity meet its objectives.

This report sets out in some detail the activities undertaken to further the goals set out in WAGGGS' 2018-2020 strategic plan, as well as the types of programmes offered to girls and young women.

The benefits must be related to the Object of the charity. The Object of WAGGGS is to further the aims of the Girl Guide and Girl Scout Movement by providing girls and young women with opportunities for self-development through leadership, responsible citizenship and service in their own communities and the world. The people who receive support are entitled to do so according to criteria set out in the charity's objectives.

Wherever possible, the views and opinions of girls and young women are sought in the design and implementation of programmes. This approach helps to ensure that programmes are targeted to the needs of girls and young women in each of our five regions, and the success of each can be evaluated and assessed.

WAGGGS PERFORMANCE IN 2019

Overall, 2019 was a successful year for WAGGGS in delivering its operational plan. Details of some of these successes can be found in the “Highlights of 2019” section below. However, more information about the challenges encountered in 2019 is provided first.

CHALLENGES IN 2019

During the final quarter of 2018, the 2019 budgeting process highlighted significant questions about the sustainability of WAGGGS’ current operating model. It became clear that, as a result of more than ten years of planned and unplanned unrestricted deficits, WAGGGS had substantially reduced its unrestricted reserves. Although this had limited impact on the delivery of activity in 2018, it raised some concerns about the extent to which WAGGGS would be able to achieve its future priorities. Addressing these questions therefore became the key focus for the World Board and Senior Management Team in 2019.

A redesign of the organisation was initiated, looking at a number of strategic and structural changes to ensure WAGGGS’ longer-term financial sustainability, so we can continue to offer value to our Members. Data collected from previous restructures, feedback from Member Organisations given through World Conferences, Membership Surveys, Working Groups and other international forums, and the insight gained over the last Triennium, was utilised to help create a new operating model.

The reshaping of the organisation gives WAGGGS the ability to scale up and down according to our income, puts the methodology of Girl Guiding and Girl Scouting at the heart of everything we do and places greater emphasis on utilising the skills and expertise of our hugely committed and passionate volunteers to deliver our organisational priorities and meet the needs of our Members.

This redesign resulted in a reduction in the number of salaried posts at WAGGGS, and the scaling back of some of the work we have previously delivered in order to be able to prioritise and focus on our core areas of work. It has also helped to clarify the operational and strategic roles and responsibilities of the Global Team (members of WAGGGS Staff, the World Board, Committees and Working Groups).

We have expanded the role of volunteers in helping deliver the operational work of WAGGGS whilst also giving many more volunteers the opportunity to build networks and learn from others around the world. WAGGGS’ operational volunteer network grew to more than 700 individuals in 2019, all delivering services such as supporting potential Member Organisations, and specialised volunteers supporting existing Member Organisations as capacity assessment tool (CAT) mentors, capacity building experts, facilitators and trainers.

As a result of the redesign and investment in our financial systems, we are now in a more sustainable position with a transparent view on funds associated with specific programmes, unrestricted funds that can be allocated by the World Board and our reserves. The new staff and volunteers structure, coupled with our investment in IT infrastructure, has helped us become more agile as an organisation and able to adjust, just as we have needed to in 2020 in the face of the coronavirus outbreak.

HIGHLIGHTS OF 2019

Some of the main successes across the three strategic areas, as well as highlights from the World Centres, are included below. All these achievements were only made possible through the collaborative efforts of our volunteers on the World Board, Regional Committees, Working Groups and Committees, at World Centres, and in many other operational roles, supported by our committed staff team around the world, generous donors and partners. And, of course, the Girl Guides and Girl Scouts of our 150 Member Organisations.

1. More Opportunities for More Girls

By 2020, we aim to have 12 million active members in 154 countries benefitting from a high-quality Girl Guiding or Girl Scouting experience.

1.1 Work with countries without a Member Organisation

By 2020, our target is to reach girls and young women through Member Organisations in 154 countries and territories – up from 150 in 2017. In 2019, in collaboration with our existing Member Organisations, WAGGGS continued to work with potential Member Organisations in Afghanistan, Algeria, Bulgaria, Comoros, Croatia, Ethiopia, Gabon, Montenegro, Mozambique and Tajikistan.

Our Rapid Response Team of volunteers continued its work in 2019, and has strengthened collaboration and coordination with the Regional Committees. During the year, WAGGGS also provided Potential Member Organisations with access to our Prepared to Learn, Prepared to Lead and World Thinking Day materials, and supported their participation in the five Regional Conferences.

Towards the end of 2019 and into early 2020, our team of Independent Assessors began assessment visits for those potential Member Organisation hoping to be accepted into membership at the World Conference in 2020. Due to COVID-19, the World Conference was postponed to 2021.

1.2 Retain and support the growth of existing Member Organisations

As part of our longstanding partnership with the UPS Foundation on the Diversity, Inclusion and Leadership Development programme, WAGGGS continued to support Member Organisations in Mexico, the Netherlands, Nigeria, the United Kingdom and across the Arab Region to engage with hard-to-reach communities in each country.

In early 2020 we also embarked on a new phase of our UPS partnership to help grow volunteer and girl membership, particularly in harder to reach communities and to increase Member Organisation understanding and capability for equity, empowerment and engagement. This enabled pilots in India, Nigeria, South Africa, Mexico and Rwanda, with additional demand-led grant funding available for other Member Organisations.

The Gender and Diversity Mainstreaming Toolkit, developed in 2018 with Member Organisations in the Europe Region, has now been translated into six languages and is actively being used to support Member Organisations and leaders to reflect on how they are promoting inclusion.

WAGGGS volunteers and staff visited dozens of Member Organisations across all five WAGGGS Regions to provide support and training across a wide range of themes. For example, WAGGGS delivered the workshop “Prepared to Learn, Prepared to Lead: Caribbean Champions for Change” which focused on leadership development and the Girl Guide and Girl Scout experience to help reinvigorate Guiding in the Caribbean. WAGGGS also continued to assist Member Organisations with completing the CAT and provided tailored support where possible.

At the end of 2019, WAGGGS’ total global membership (including girls, young women and adult volunteers) stood at more than 10.1 million, which is the highest for over 25 years and represents an increase of 17% in the last five years alone.

1.3 Offer more opportunities for members of the Movement to connect

The Youth Exchange Programme South to South (YESS) Girls Movement is a WAGGGS international exchange programme, funded by Norec (the Norwegian Agency for Exchange Cooperation) which allows young women aged 18 to 25 to explore their leadership potential at home and overseas. In 2019 this programme continued to support young women from 13 Member Organisations across the Africa and Asia Pacific regions to learn from and share with each other. From 2015 to date, the programme has given 166 Girl Guides and Girl Scouts from 14 different Member Organisations across Africa and the Asia-Pacific region the once in a lifetime opportunity to live and work in another country for six months.

In 2018-2019, YESS programme participants have recruited at least 125,000 new Girl Guide members in nine MOs from activities in unreached, under-reached and hard-to-reach areas. In 2019, more than twenty campaigns and projects were undertaken through the annual "Yes! Girls Can" campaign. This included planting over 40,000 trees and numerous other environmental campaigns.

"This exchange has indeed been a journey of a lifetime with so many leadership experiences. I have learnt how to handle my present with so much confidence and face my future without fear, and inspiring other young women to do the same. After this experience of living in a different environment I have learnt to respect and appreciate everyone despite our differences, and to communicate well and value living as part of a family. One of the major lessons I have learnt is that life is full of opportunities, some which are difficult and may test me but these are the most important ones as I can grow from them." Tanaka, Zimbabwe

We offer international experiences, leadership training and events at our World Centres: Our Chalet in Switzerland, Sangam in India, Pax Lodge in the UK, Our Cabaña in Mexico and Kusafiri, our World Centre travelling around Africa. Girls from all over the world come together to learn new skills, share international experiences and form lifelong friendships. Volunteering at one of the World Centres is a great way to develop professional skills, make friends and experience life in another country. Every year, volunteers and interns from across the world bring our World Centres to life.

Tens of thousands of Girl Guides and Girl Scouts from around the world have stayed at our five World Centres, either as part of their unit, as individual travellers or participants in one of our flagship leadership events like the Helen Storrow or Juliette Low Seminars.

In 2019 WAGGGS also helped bring Member Organisations together to learn and share at events such as the Arab Region Camp in Egypt and the Leadership Training for African MOs in Kenya. A Regional Conference under the theme "Unite. Thrive. Grow!" was also held in each region, reaching 472 participants from across 117 Member Organisations. Networking and sharing have always been an important part of Regional Conferences and in 2019, it was at the heart of the Conference programme. For example, through the Forum sessions Member Organisations and topic experts were able to share best practices, highlight innovative ideas, learn new strategies, and recognise common challenges and opportunities.

"I came back full of ideas and contacts, so inspired... It showed us the importance of working together in the region and globally, and I hope to be able to mirror that back in our own country." Regional Conference participant.

1.4 Enrich the lives of girls and young women through the Girl Guiding and Girl Scouting experience

At the core of the Girl Guide and Girl Scout experience is our model of non-formal education, which supports the development of girls and young women in diverse groups. Used well, it creates a learning environment where young people can take the lead and make choices about what they do. By using the method effectively, leaders will empower youth members and any programme activity can become relevant and exciting. In 2019 WAGGGS was a supporting partner of the World Non-Formal Education Forum, the first event of its kind profiling the need for increased recognition, innovation and investment in non-formal education.

In terms of our programmes, WAGGGS' externally partnered curricula remain popular, with Action on Body Confidence, Free Being Me, Girl Powered Nutrition, Menstrual Hygiene Management and Surf Smart all attracting high levels of interest among leaders and Member Organisations and in many cases exceeding targets for level of engagement.

WAGGGS' Girl Powered Nutrition programme – supported by Nutrition International – continued to develop and grow in 2019. The programme focuses on ensuring that through having good knowledge of nutrition, girls can help stop malnutrition from one generation to the next. By mid-2020 we aim for 195,000 Girl Guides across Bangladesh, Madagascar, the Philippines, Sri Lanka and Tanzania to have completed the GPN badge and for a further 390,000 girls/community members to be engaged through community action. As a result of the GPN programme we want a future where healthy and well-nourished girls will be able to reach their full potential and will feel confident and empowered to take actions to break the intergenerational cycle of malnutrition.

Supported by Dove, our 'Free Being Me' programme takes young people through a 'body confidence-boosting journey of discovery'. Through fun and interactive activities, they are encouraged to challenge beauty myths, recognise that confidence and self-esteem come from valuing their bodies, and plan ways to take action to engage their peers and share what they have learned. *Action on Body Confidence* (ABC) was introduced in 2017 in response to feedback from girls and leaders who said they wanted more support, not just on how to spread the message to their peers, but also on how to use their knowledge to influence decision makers. Since 2013, the Movement has reached over 5.2 million young people with body confidence and self-esteem training across 120 countries through these two programmes.

WASH United and WAGGGS are also working in partnership to develop and support the rollout of 'Rosie's World', an educational menstrual hygiene programme funded by the Swedish Postcode Foundation specially adapted to be delivered through Member Organisations in sub-Saharan Africa.

The Red Pride Menstrual Hygiene programme launched in 2019 and has now reached over 27,000 girls in the Africa Region using the Rosie's World activity pack. The Programme focuses on increasing the menstrual hygiene management knowledge of girls and their confidence to manage their menstruation hygienically and safely, as well as building a more positive attitude towards menstruation and MHM in society. The current project funding ends in August 2020 but we are exploring new opportunities as this is an area which African MOs have a great deal of interest in expanding. We have submitted a £3million concept note to DFID for a three-year project (2021-2023) as well as exploring other sources of funding and corporate partnerships.

"I had the best experience. I got to learn how the girls felt about [their periods], hearing and actually sharing their stories; hearing about how myths and taboos have affected the girls was the saddest and quite emotional part. However, getting to see a shift of change and understanding was more overwhelming".
Georgina, Rosie's World Participant, Zambia

2. Greater Global Influence

By 2020, the Girl Guide and Girl Scout Movement will be a leading global voice for positive change on issues important to girls and young women.

2.1 Increase our visibility

During 2019 WAGGGS continued to build the profile of the Movement through the voices and action of girls and young women on topics such as adolescent nutrition and menstrual hygiene management, through local radio, national publications, global webinars and social media. Our social media presence grew to more than 100,000 followers through increased member-led and girl-led content, with particular engagement around key dates such as International Women's Day, International Day of the Girl and Menstrual Hygiene Day.

WAGGGS also completed work on the redesign of its website, providing content and material in all four WAGGGS official languages and a wide range of resources.

Celebrated since 1926, World Thinking Day is a day of international friendship and is an opportunity to speak out on issues that affect young women around the world. World Thinking Day 2019 was dedicated to the group of girls who took the lead in 1909 and demanded Lord Baden-Powell create 'something for the girls'. For the first time, a team of young women helped to write the World Thinking Day pack and it was made available in 11 different languages. The activities they designed created opportunities for participants to practise their leadership skills by exploring the WAGGGS leadership model. Girl Guides and Girl Scouts in more than 100 Member Organisations and potential Member Organisations got involved in 2019.

2.2 Strengthen our global influence

Girl Guides and Girl Scouts around the world are making change happen. In their communities and globally they are taking action, changing laws and influencing decision makers. Because girls are experts in the issues that matter to them, we support them to campaign locally, and enable them to speak to Heads of States and UN officials at the highest global decision-making bodies.

In 2019, young women from our Advocacy Champions programme attended key global forums such as the Commission on the Status of Women and the UN General Assembly. The Commission on the Status of Women event in New York was an amazing opportunity for ten young women to engage with their national decision-makers and lobby for girls' rights to represent the voices of 10 million girls and young women. Lucia from Zimbabwe shared the stage with the Under Secretary-General of the United Nations and the UN Women Executive Director delivering a powerful speech. Rachael from the UK spoke next to the UK Minister for Equalities and Minister for Equal Opportunities for Denmark. They were joined by parallel sessions of "Your Local CSW" held by our Member Organisations in Rwanda and Madagascar, with Chile and Argentina joining in later, bringing the total number of young women experiencing CSW remotely to above 150. Two events organised by WAGGGS on street harassment and action on body confidence were popular and well attended.

In December 2019, we launched our new Girls as Drivers of Change programme by holding two launch events in Uganda, as part of WAGGGS 16 Days of Activism campaign against gender-based violence.

This programme, delivered in partnership with Save the Children, and using WAGGGS' Voices against Violence curriculum will deliver an impactful experience for girls and young women, focusing on ending gender-based violence through education, raising awareness, lobbying and community action.

WAGGGS also provided support and training for Member Organisations' advocacy work in Argentina, Ghana, the Philippines, South Africa and Tanzania. Support was also provided to the Girl Guides of Malaysia for their campaign to end child marriage, and to the Girl Guides of Nigeria for their campaign to reduce child sexual abuse.

Through our externally partnered programmes, WAGGGS was able to increase its advocacy support, including through a joint project of the Free Being Me and Girl Powered Nutrition programmes that took a successful delegation from 10 Member Organisations to the UN 'Women Deliver' conference in Canada in 2019.

"Since returning I have been asked to be the youth representative on our local government's nutrition council. I have spoken on local radio stations about iron-deficiency anaemia and what needs to be done to help adolescent girls." Valentine, WAGGGS delegate at Women Deliver, Tanzania

3. A Strong and Vibrant Movement

By 2020, the Girl Guide and Girl Scout Movement will increase its sustainability by strengthening income, leadership and organisational capacity at the national, regional and global levels.

3.1 Secure our funding

Throughout 2019, WAGGGS continued efforts to diversify our sources of income.

Across 2018 and 2019, WAGGGS' unrestricted income from within the Movement has increased to record levels through the generosity of Member Organisations, individual supporters, the Olave Baden-Powell Society, and the World Foundation.

The Olave-Baden Powell Society (OB-PS) has grown to a total membership of 1,500 from 60 countries. A review of OB-PS was undertaken in 2019 with external consultants to identify new opportunities to develop the Olave-Baden Powell Society further. A successful OB-PS event was held in Canada in June, with more than 350 supporters attending from more than 24 countries. At this event we also launched our updated legacy giving materials, and these have now been rolled out to a wider audience through the WAGGGS website. We will continue to develop and expand our legacy-giving programme in the coming year.

WAGGGS has also continued to work with long established external partners such as Dove, NOREC (formerly FK Norway), Symantec and the UPS Foundation. In addition, new programmes and projects have been established in 2018-2019 through partnerships with Avon, the Global Postcode Trust, Nutrition International and the Swedish Postcode Lottery.

3.2 Strengthen leadership in the Movement

Leadership development is the heart of Girl Guiding and Girl Scouting, and in today's fast changing world, girls and young women across the globe face complex challenges in becoming leaders and changemakers. Over the last two years WAGGGS has redesigned its leadership offer to respond to these challenges, and to make sure our members learn, experience and thrive during their Girl Guiding and Girl Scouting journey. The WAGGGS leadership model uses a system of six mindsets as the main tool to make leadership practice conscious and to consciously influence reactions, reflections, choices and behaviours. It supports girls and women to develop their fullest potential as responsible citizens of the world and to carry out their roles in the Movement.

In 2019 there were over 400 Helen Storrow participants across the five WAGGGS regions, including 36 participants from 28 countries at the main event in Our Chalet. There were eight pop-up seminars (Australia, Libya, Madagascar, Malaysia, Sangam, Taiwan, Trinidad and Tobago, USA). 94.1% of participants said that the experience has increased their confidence in their leadership abilities and 97.1% feel more motivated to contribute to the SDGs.

The Juliette Low Seminar is a huge part of our work to strengthen leadership development across the Movement and champion girl-led approaches, and we aim to reach 100,000 girls with this work by 2021. For 2019, we introduced a brand-new format for the Juliette Low Seminar. Whilst we have previously held one global leadership seminar in one location, in 2019 we brought together 500 young people from 104 Member Organisations in 18 different hub locations, amplifying participation tenfold. The programme was delivered in every WAGGGS region and in Arabic, English, French, Mandarin, Spanish, Swahili and Thai.

The bold new delivery model will extend the global reach of the JLS to 50,000 girls, as each participant launches their 100 Girls Project after their return home. In the next 12 months, we will see these projects take flight, equipping girls with the tools to see themselves as leaders and challenge gender barriers in their lives, whilst contributing to the Sustainable Development Goals (SDGs) through projects ranging from ending gender-based violence, to projects targeting climate action, girls' nutrition, inclusion and equality. Nearly half of the projects will integrate the WAGGGS leadership model into programmes at a national level to build confidence, resilience and leadership practice. After the seminars, 80% of the participants now feel confident calling themselves a change maker, including Miriam from the UK:

"I now know that to #leadoutloud is to raise other leaders up, to share my passions, to connect with others from around the world, to champion other women, to be a change maker within my community."

One of the game-changers for this year's JLS was bringing on board so many volunteers, under the new WAGGGS volunteer empowerment model. 119 volunteers delivered the programme, with an average of six young leaders at each hub. Testament to the quality and strength of these volunteers, by the end of JLS twice as many participants strongly agree they identify themselves as a leader outside Girl Guiding and Girl Scouting.

"I've never seen so much diversity in one place before. I've met so many inspiring people from all over the world. I was learning as much as I was enjoying myself. It was an honour to be a part of JLS 2019. From learning new skills to overcoming fear, I believe I've become a better version of myself." JLS participant, Kusafiri World Centre, Tanzania

Thanks to the generosity of our donors, we were able to offer grants to participants who would otherwise have been unable to take part in the Juliette Low Seminar. 329 participants were awarded full or partial programme scholarships and 334 participants were given full or partial travel grants.

The Academy, a unique training and networking event for Guides and Scouts from the Europe Region took place as planned in November 2019 in Slovenia. During the event, participants were able to choose their own learning pathway and compose their own training plan to match their particular needs. A broad range of sessions dealing with different areas of work including communication, non-formal education, strategies for growth and external relations were offered simultaneously, with enough on offer to make the event relevant for everyone.

We strongly believe in the power of the Girl Guide and Girl Scout Leadership Model, and events such as the Helen Storrow Seminar, the Juliette Low Seminar and The Academy, to inspire and prepare young people to thrive in a complex world and to raise up other girls, and their societies, along the way.

3.3 Strengthen WAGGGS' organisational capacity

As part of WAGGGS' capacity building framework, the CAT allows WAGGGS to better understand Membership Organisations' needs and therefore adapt our membership offer accordingly. This is a self-assessment tool designed to enable Membership Organisations to take an overview of their strengths and to identify any areas that may need improvement or could be further developed. The tool has now been completed by 70 different associations around the world and is now enabling tailored support to be delivered to Member Organisations by our network of capacity building expert volunteers.

WAGGGS also continued to develop its volunteer management framework and associated standards in 2019, with further work planned for 2020 to build on these foundations.

3.4 Improve the WAGGGS Global Team's ways of working

In 2018 WAGGGS established a youth research team to help identify the barriers to participation by young women (under 30) in WAGGGS' governance and decision making. This was in response to Motion 32 at the 36th World Conference in 2017 which called for an investigation into why more young women are not standing for governance positions within the Movement and to develop a concrete set of actions that will significantly increase the number of young women standing for governance and decision-making positions.

The Research Team, based on a youth participation methodology, was formed of ten researchers - young women under 30 from all five WAGGGS Regions. The team was given rigorous research training and has been supported by WAGGGS research specialists and external researchers from partner organisation KAICIID. Their research involved a survey completed by more than 2,600 young people, in-depth interviews with key stakeholders and 14 focus groups spanning more than 60 Member Organisations. The Research Team met in

December 2019 to review the research data and identify ways forward. Their findings will be shared with Member Organisations in 2020 and it is hoped that their recommendations will be approved at the 37th World Conference.

In August 2019, the World Board approved an investment case for developing WAGGGS' IT infrastructure. Implementation began in the final quarter of 2019. This was put on hold in April 2020 due to COVID-19.

FINANCIAL REVIEW

NET INCOME / EXPENDITURE

The figures below are a summary of the Statement of Financial Activities (SOFA) figures, which can be found in more detail on page 35. This shows, however, across all funds net expenditure for 2019 of £1.09 million, which is a marginal increase from a net loss of £1.06 million in 2018.

Item	2019	2018
Income	+ 8.877m	+ 7.580m
Cost of raising funds	- 0.626m	- 0.777m
Charitable spend	- 9.621m	- 7.636m
Net expenditure before gains and losses	- 1.370m	- 0.833m
Investment gains/(losses)	+ 0.284m	- 0.224m
Net expenditure for the year	- 1.086m	- 1.057m

4. Income

Income in 2019 totalled £8.88 million, 17% higher than in 2018 (£7.58 million). This was due to movements in unrestricted and restricted income. With regard to the former, unrestricted income was £4.81 million, corresponding to a marginal increase from 2018 of £0.04 million (0.75%). However, underlying this was increases in donations/legacies (£0.91 million) being defrayed by a corresponding decrease within charitable activities and investments (-£0.73 million). Restricted income performed far better, and amounted to £4.05 million, which was a marked increase from 2018 (£1.7 million, +73%) and due to increases in programme grants and donation/legacies.

Investment income is reported within unrestricted income. This was £0.19 million, which is a reduction of £0.09 million (-33%) from 2018. Overall, this represents a return of 3.6% (2018: 4%) on the opening value of the portfolio. Investments were bought and sold throughout the year to manage risks in an increasingly volatile market alongside the funding of capital withdrawals of £1.5m. Gains on investments, comprising realised gains on disposals and unrealised revaluation gains, totalled £0.28 million (2018: £0.22 million loss).

No new endowments were received in 2019.

5. Expenditure

Total expenditure across all funds for the year was £10.25 million (2018: £8.41 million), with £6.18 million being funded from unrestricted funds (2018: £5.32m). The overall increase in expenditure is also due to delivery of more restricted activities in 2019 at £4.07 million (2018: £3.09 million), where restricted funds had been received in prior years and for unrestricted activities, cost arose from the redesign. The table below shows the analysis of spend against strategic outcomes.

Strategic Outcome	2019	2018
Expenditure on raising funds	0.626m	0.777m
Strategic Theme 1 - More Opportunities for More Girls	4.286m	3.372m
Strategic Theme 2 - Greater Global Influence	2.093m	1.727m
Strategic Theme 3 - Strong & Vibrant Movement	3.242m	2.537m
Total Expenditure	10.247m	8.413m

WAGGGS continued to subsidise Our Cabaña in Mexico, which has been operated by the national Girl Guiding Association Guías de México since early 2014. Under the new Collaboration Agreement, signed January 2019, Guías de México intrinsically retains all income generated from bookings and pays for the day-to-day running costs of the Centre. In addition, Guías de México pays WAGGGS a percentage share of that income, at an

increasing rate year on year to enable WAGGGS to meet legal, accountancy and audit costs related to the property and the two legal entities that exist in Mexico.

For clarity, WAGGGS' 2019 unrestricted funds deficit before investment gains and losses and transfers was £1.37 million (2018: deficit of £0.55 million). After investment gains and losses, the 2019 deficit was £1.12 million (2018: deficit of £0.77 million).

RESERVES POLICY

At the World Board meeting in January 2018, the Trustees further developed the charity's reserves policy by adopting a risk-based reserves policy.

Since April 2019, the Audit, Finance and Risk Committee maintains an overview of the reserves position during the year and reviews the suitability of the reserves set by the policy as part of the annual business plan and budgeting process. Prior to April 2019, this oversight was provided by the Finance Committee.

Four categories of reserves are held by the charity:

- Restricted reserves are those funds given by donors / grant givers whereby the terms of the funding agreement specify that the funds be restricted for a particular purpose.
- Endowment reserves are those funds given to the charity by an external donor, which must be applied in accordance with the donor's intentions and where one of those intentions is the preservation of the original capital given. WAGGGS holds an endowment fund (i.e. Cheryl Watkins) which is highly restrictive in nature and can only be applied for travel for women over 60.
- Designated reserves are funds set aside for particular purposes by the Trustees.
 - WAGGGS' risk-based designated reserve is the amount of reserves deemed necessary by the Board to fund working capital requirements, unexpected expenditure, or shortfalls in income that might arise when income does not reach expected levels. The risk-based reserves are reviewed annually by the Board and adjusted based on the certainty of income sources, expenditure commitments and the charity's risk register. The risk-based reserve is a specifically designated fund.
- General unrestricted reserves are the balance of reserves held by the charity.

At 31 December 2019 WAGGGS' risk-based reserves amounted to £2.95 million (2018: £2.95 million) as shown in note 18. WAGGGS is currently reviewing this position.

In addition, WAGGGS has been carrying a loss of approximately £1.00 million per annum (unrestricted reserves). In 2019 the Board agreed to review this unsustainable position, and undertook the redesign to balance unrestricted income and expenditure year on year.

INVESTMENT POLICIES AND PERFORMANCE

The WAGGGS' constitution enables the World Board to invest any funds that are not immediately required for its purposes in such investments as may be thought fit, subject to any conditions and consents as may be required by law. The World Board has previously set an ethical investment policy, driven by WAGGGS' principles and consistent with Trustees' responsibilities under the Charities Act.

Our investment managers, Quilter Cheviot Asset Management, are instructed to take all reasonable measures to avoid investing in companies for which it is possible to determine that a material proportion of revenue is derived from the following activities: tobacco, alcohol, illicit drugs, pornography, gambling, armaments or war-producing items. The ethical policy was reviewed during 2013 and a decision taken in early 2014 to add companies involved in the retail of alcohol, gambling supplies and services and in causing environmental damage to a list of preferred exclusions. In addition, our investment managers are aware that

WAGGGS wishes to avoid investment in regions or companies that have material dealings that breach human rights, particularly those of women and girls.

In setting the performance criteria against which the investment portfolio is managed, consideration is given to achieving capital growth and the target to provide up to five per cent of WAGGGS' total income requirements in the year. The allocation of assets is reviewed each year taking into account advice from the investment managers. The degree of risk considered appropriate for WAGGGS investments and performance is reviewed against industry benchmarks.

In managing the portfolio, Quilter Cheviot have been given a balanced investment mandate, which means that they should avoid unnecessary risks to the investment portfolio overall and that they should target long term growth through a combination of income and capital growth. The Trustees have adopted a low to medium tolerance to risk in the investment strategy. The Investment Managers are required to apply the ethical considerations, as agreed with the Trustees.

The consolidated balance sheet shows investments at reporting date end of £5.3 million. The majority of investments are held in the main portfolio which stood at £4.3 million at the end of 2019 and during 2019 delivered a net capital return of 4.3% (2018: -3.6%), a net income return of 4.2% (2018: 4.2%) and, consequently, a total return of 8.5% (2018: 0.6%). The year-on-year total return figure has increased significantly, following a strong recovery in equity markets throughout the year. The income return was identical to last year and the fund outperformed the long-term return objective of Consumer Price Index (CPI)+3.5%. During the year, the benchmark moved from a bespoke 75% UK gilts and 25% UK equity benchmark to the QC Cautious benchmark. This rose by 10.2% (2018 Bespoke benchmark: -1.9%), meaning the total return performance was behind benchmark. Separately, £1 million was held in endowment, the Cheryl Watkins Fund. Quilter Cheviot have been given a balanced investment mandate aiming to target long term growth through a combination of income and capital growth. The Trustees have adopted a medium tolerance to risk in this fund's investment strategy. The fund assets were transferred and invested throughout the year; from the start of the 1 April 2019 to 31 December 2019 the fund delivered a net capital return of 8.2% and a net income return of 0.9% - thus a total return of 9.1%. This compared to a movement in the benchmark (QC charity composite) which rose by 8.6%.

The long-term statistics remain favourable; since appointment of Quilter Cheviot in November 2012, the portfolio has enjoyed annualised returns of 7.3%, as against 5.4% for the benchmark. The trustees have moved to a more international basis amongst the equity component of the portfolio, targeting a higher overall total return, than might be achieved by remaining focused on domestic, high yielding investments.

In 2019, WAGGGS established an investment sub-committee of the Audit, Finance and Risk Committee to provide further advice and guidance in this area. The first full meeting of the investment sub-committee was held in October 2019. With COVID-19 significantly affecting WAGGGS' finances and financial markets, investment sub-committee meetings in 2020 focused on how best to minimise risk to the investment portfolio.

GOING CONCERN

As noted on page 23 the COVID pandemic has affected the operations of WAGGGS and in particular how its member organisations have carried out their activities. This has impacted on the group and charity income received in 2020 and that anticipated for 2021. Forecasts have been prepared for the period to 31 December 2021 which show that the forecast outcome for 2020 and forecast for 2021 are deficits. Management have taken action during 2020 to reduce the ongoing cost base of the group and charity to minimise these deficits. Despite the forecast deficit position, due to cash and investment resources available, the Trustees have prepared these financial statements on the going concern basis.

INTERNAL CONTROL

The trustees are responsible for ensuring that WAGGGS has a sound system of internal controls to safeguard its assets and will use their best endeavours to ensure its policies and procedures are strengthened and its aims and objectives met. It is recognised that the systems can only provide reasonable but not absolute assurance that major risks have been adequately managed. Internal control processes include:

- Separation of duties within the finance team
- Access controls in respect of the financial system and bank accounts
- Physical checks and audits, e.g. in respect of petty cash
- Use of standardised documentation
- Use of trial balances and regular reconciliations
- A regularly maintained scheme of delegated financial authority

In addition, there is regular monitoring of the delivery of the 2018-2020 Strategic Plan by the Senior Management Team, Chair's Team and World Board, and regular monitoring of WAGGGS' financial performance by the Senior Management Team, Audit, Finance and Risk Committee (prior to April 2019 the Audit and Risk Committee and Finance Committee) and World Board.

RISK MANAGEMENT

WAGGGS structured its risk register and reporting around the three global strategic themes and ten objectives outlined in the 2018-2020 global strategic plan. An additional section focused on administration and governance. There were 23 risks across these four headings in 2019.

The World Board approves the risk register annually and it delegates quarterly oversight to the Audit, Finance and Risk Committee, on which the Chief Executive, World Board Chair and Treasurer sit as non-voting members. The Board also reviews a high-level summary of the risk register on a quarterly basis. The Audit, Finance and Risk Committee scrutinises the mitigating actions taken by WAGGGS to address the identified risks (prior to April 2019 the Audit and Risk Committee provided this scrutiny). The Committee also highlights ongoing concerns and suggests additional areas of focus.

The overall risk level in WAGGGS' risk register was lower at the end of 2019 than it was at the end of 2018, but remained above the target level. However, for the first three quarters of 2019, the risk level was higher than that of 2018. This heightened level of risk reflected the significant questions raised at the end of 2018 about the sustainability of WAGGGS' current operating model.

During the first three quarters of 2019 there were three areas of risk in the highest category:

- Inability to recruit, retain or develop sufficient staff with the skills needed to deliver the global strategy
- Ineffective budget planning and / or management leads to significant overspend
- WAGGGS electronic systems fail or are not adaptable to new ways of working or fail to keep data secure and confidential

However, significant efforts were made to address these risks in the first three quarters of 2019 and by Q4 2019 there were no areas in the highest risk category. These entailed:

- The redesign which looked to create a scalable structure and rebalance the unrestricted reserve position. The former also introduced roles better equipped to support a global strategy which have been fully recruited to, e.g. Deputy CEO, International Operations, Membership and Regional Support, and Specialised Fundraisers.
- A specialised IT Project Manager was recruited and is implementing a comprehensive IT strategy to address infrastructure weaknesses.

Through the risk management processes that have been established, the World Board is satisfied that major risks are being managed appropriately. This is inclusive of Covid-19.

INCLUSION OF FOUNDATIONS

WAGGGS' audited accounts include the figures for Our Chalet Foundation (OCF), a foundation set up under Swiss law in 1997. The purpose of the Foundation is to manage the buildings and surroundings belonging to the property of the Our Chalet World Centre. It focuses on the preservation and development of Our Chalet as a meeting place for young people from all over the world and particularly for members from Member Organisations.

FUNDRAISING STATEMENT

WAGGGS' mission is to enable girls and young women to develop their fullest potential as responsible citizens of the world. We can only work to achieve this mission as result of the commitment of our Member Organisations, partners and our valued individual supporters.

We are committed to fundraising responsibly. We are proudly registered with the Fundraising Regulator, uphold the Fundraising Promise and comply with all the relevant standards set out in the Code of Fundraising Practice. There are currently no areas of non-compliance.

WAGGGS does not work with external fundraisers or commercial participators. Our fundraising effort primarily involves encouraging donations from individual supporters, our Members and Friends groups, corporate partners, trusts, foundations and legacies. We do not currently carry out door-to-door, street or telephone fundraising.

We take our responsibility towards our donors very seriously. We strongly believe that no one should ever feel pressured into giving and take steps to ensure that the vulnerable are protected. We will not contact anyone unless they have requested or consented to receiving fundraising communications. Supporters can opt out of receiving fundraising or any other communications at any time. We will never sell, swap or share their data.

We want everyone who donates to WAGGGS to have a positive experience of doing so. We thank supporters appropriately and demonstrate the difference their money makes.

We genuinely appreciate feedback from supporters and the public and have procedures in place to review our fundraising activities in light of feedback and complaints we may receive. We are committed to investigating any complaints and resolving them as quickly as possible. Complaints are dealt with in-line with our fundraising complaints policy with the most serious complaints being escalated to our Senior Management Team (SMT) and Board so they can consider lessons learnt. We report to the Fundraising Regulator on the totality of our complaints. We are pleased to say that we did not receive any complaints in 2019.

We are registered with the Fundraising Preference Service to enable individuals to opt out from receiving fundraising communications from us. There were no requests to action from this service last year.

We have an agreed policy/operating procedure to protect vulnerable people. Our fundraising staff are familiarised with the code of conduct to ensure that it is applied properly.

PLANS FOR 2020 AND BEYOND

Below is a summary of planned key activities set at the end of 2019 for 2020 under each of the three strategic themes. As explained in the next section, the impact of COVID-19 has already seen a significant impact on the ability to deliver some of these activities.

More Opportunities for More Girls

We aim to have 12 million active members in 154 countries benefitting from a high-quality Girl Guiding or Girl Scouting experience.

In order to achieve this, we will go to more countries, support Member Organisations to engage more girls and young women and provide more international experiences for our members. We will demonstrate more effectively how becoming a Girl Guide or Girl Scout can help address girls' and young women's developmental and social needs in both single-sex and co-educational environments.

In 2020, priority work included:

- Continuing to support Potential Member Organisations and Associate Member Organisations in their membership journey, including carrying out assessment visits for those hoping to become an Associate or Full Member at the 2020 World Conference (postponed to 2021).
- Continuing to support other Member Organisations through the capacity building framework as well as through visits and face-to-face and online activity, meetings, activities and trainings.
- Connecting members across the Movement through the delivery of World Thinking Day 2020 resources and activities.
- Providing opportunities for leaders of Member Organisations and for girls and young women to connect with each other at events and online through existing and new global programmes that respond to the needs and aspirations of girls, young women and our Member Organisations. This will include continuing delivery of programmes including Free Being Me, Action on Body Confidence, Stop the Violence, Surfsmart and YESS (including Menstrual Hygiene Management).
- Updating and simplifying the WAGGGS Membership Policy.
- Continuing to host or co-host events for Girl Guides and Girl Scouts and adult volunteer leaders to come together such as the World Conference in Uganda, the Latin American Gathering in Mexico, and the European Jamboree in Poland.
- Sharing our 'Global Girl' research on the value of Girl Guiding and Girl Scouting.
- Seeking additional funding and new partnerships to continue to deliver high quality girl programmes that meet the needs of Member Organisations and of girls.
- Build the WAGGGS non-formal education offer on the sustainable development goals for leaders and for girls, so that they can learn and take action. We will do this through identifying and developing the best high-quality material from Member Organisations, from girls and from external organisations and making it available to all in the Movement.

Greater Global Influence

The Girl Guide and Girl Scout Movement will be a leading global voice for positive change on issues important to girls and young women.

In order to achieve this, we will raise our public profile – demonstrating to all the value of being a Girl Guide or Girl Scout and our relevance to critical issues highlighted in the media. Informed by a strong evidence base, we will use our experience and knowledge to advocate at a global level on issues relevant to girls and young women everywhere.

In 2020, priority work included:

- Continuing to raise our social media profile
- Strengthening WAGGGS communications to Member Organisations and communications between Member Organisations.
- Continuing to provide support and training to Member Organisations to develop and run their own advocacy campaigns, including girl-led campaigns in Argentina, South Africa and the Philippines through our global partnership with Avon.
- Supporting Member Organisations to continue to create spaces and opportunities for girls and young women to be agents of change.
- The importance of advocacy in our externally partnered programmes will continue, for example through Girl Powered Nutrition, Menstrual Hygiene, Girls as Drivers of Change, Free Being Me and the Stop the Violence campaign.
- Continuing to partner with other leading international organisations to highlight the value of non-formal education.
- Continuing to work with our global partners (such as Dove, UPS, The Goals.Org and WASH United) to raise the visibility of what Girl Guides and Girl Scouts are doing to improve their lives and the lives of others, shaping the world they want to see.

A Strong and Vibrant Movement

The Girl Guide and Girl Scout Movement will increase its sustainability by strengthening income, leadership and organisational capacity at the national, regional and global levels.

In order to achieve this, we will diversify our income, as well as increase the quality and number of leaders and volunteers. We will also strengthen our organisational capacity and improve our ways of working.

In 2020, priority work included:

- Continue to offer opportunities for leadership development such as the Helen Storrow Seminar, the Academy and YESS programme.
- Report to the 2020 World Conference (postponed to 2021) on the barriers to young women under 30 becoming involved in governance and decision making in the Movement, and take action in WAGGGS to remove those barriers.
- Support Member Organisations to develop the leadership potential of Girl Guides and Girl Scouts by embedding the leadership mind-sets in the Girl Guide and Girl Scout Experience and developing new innovative programmes that use the leadership model as an integral component to the delivery of these programmes.
- Supporting Member Organisations to complete the CAT, and access appropriate tailored services particularly focusing on the “core mission” elements of leadership development and girl experience, as well as girl-led advocacy. We will use the CAT results to help us shape the services and support we provide to Member Organisations, through informing the Regional Action Plans, global events and through externally partnered programmes.
- Growing and evolving current partnerships with partners like Dove and AVON
- Continue to expand our unrestricted fundraising, for example through the Olave Baden-Powell Society and in the future developing budget-relieving opportunities within partnerships.
- Continue prospecting for new income from corporate partnerships and global trusts and foundations, strengthening the connection with and scale of numbers of Member Organisations involved.
- Reviewing our membership fee income model to ensure equitable balance between what Member Organisations can pay and WAGGGS’ ability to meet its Members’ ambitions.

- Continuing to improve financial accountability and communications with the Movement to build trust among Member Organisations.
- Continuing the investment in WAGGGS' information technology and other infrastructure projects to make sure is able to meet the challenges and opportunities it encounters, including roll out of customer relationship management system and a digital 'global hub'.
- Strengthening the volunteer management and support systems to make sure that Member Organisations, volunteers and WAGGGS all benefit.
- Reviewing the ethical investment policy

Current and Anticipated Impact of the COVID-19 pandemic

COVID-19 has and will have continued wide and ongoing effects on our operating model and our activities, with implications for our 2020 activities, 2021-2023 strategy and beyond. We are continuing to assess the different scenarios, make adaptations looking ahead to the 'new normal' and reflect this in our planning process.

COVID-19, and its global impact, became the all-encompassing focal point in 2020. For girls and young women, the pandemic created huge social, emotional, health and financial anxiety, and even now, we are still only beginning to understand its true scale.

Girls, volunteers and leaders from around the Movement responded quickly, supporting communities, delivering food and care packages, creating essential equipment for frontline workers, the elderly and the vulnerable, and all the while remaining a positive beacon of light.

The pandemic drove our Member Organisations across the world to pause in-person activities in its near entirety and move, where possible, to an online offering. It has put immense strain on our Members; as a Movement, we were not sufficiently web-ready, many Members do not have the financial and organisational resources needed to weather this period, and the financial uncertainty caused by the economic slowdown has in turn affected workforce and income sources.

We adapted our staff and organisational model to ensure that we could continue to meet the immediate needs of our Members during this time, focusing our efforts on these key areas:

- Above all, helping our Members to navigate the pandemic through **day-to-day support and regular communication** about key developments and the actions that girls globally are taking to respond to the crisis
- Uphold our role as **keeper of the flame**, keeping the sisterhood connected internationally and ensuring that the spirit of Girl Guiding and Girl Scouting is held high
- **Amplifying the voices** of our members on the issues that affect them and provide a platform for girls to speak out as agents of change
- **Connecting and sharing** learnings, best practices and activities across the Movement so that all members had access to the ideas, activities and resources to continue to deliver for girls
- Securing our **financial future** by building on the foundations set through the redesign and adapting our fundraising efforts.

To understand fully the impact of the COVID-19 pandemic on our Movement, WAGGGS undertook a two-month engagement campaign with Member Organisations across the world. With response from 115 Members, the campaign paints a vivid picture of our Movement. 95% of Members suspended all in-person activity. Just 45% of our Movement is "coping" with the impact of COVID-19, but 12% are assessed as being in a critical state, with the greatest pressure coming from financial uncertainty, loss of income and anticipated reduction in membership. The data collected from this campaign will inform WAGGGS' workplans, helping us to refine our offer and change our short to medium term plans to better respond to Member needs.

At the centre of the pandemic, we were able to demonstrate the immense value in strengthened collaboration between staff and volunteers. Regional Committees worked alongside staff to gather and analyse information from the Engagement Report. Our Capacity Build Special Support team took the lead in offering consultancy support to members, providing advice on fundraising, leading in a crisis and navigating the effects of COVID-19 on their membership. Experts within the Capacity Build volunteer network have worked on a range of resources to bring together tips and strategy for Member Organisations when navigating a global crisis and looking ahead to the 'New Normal' and will support in delivering these through a series of regional COVID-19 response webinars.

We have heard from girls worldwide about the impact of our leadership programming and events, like JLS, on their response to COVID-19 in their communities. Girls and volunteers around the world have joined the WAGGGS Positivity Patrol, bringing the WAGGGS leadership mindsets to their daily lives and participating in worldwide challenges that give every girl the opportunity to feel empowered, learn and develop.

Whilst all our global programme topics remained incredibly relevant for girls during the pandemic, some such as gender-based violence and internet safety have become even more topical. WAGGGS has worked closely with our strategic partners to seek ways to adapt our programme delivery and timelines in response to the crisis. We have innovated to deliver Stop the Violence training for the first time through e-learning and increased our support to Member Organisations on GBV through webinars and clinics.

We heard from girls through a U-Report poll on internet safety, which has helped inform updates to the Surf Smart programme. Online challenges related to body confidence and girls' nutrition have provided local leaders and our Member Organisations with suitable material to maintain engagement with girls during lockdown. The 45 YESS girls have remained in their host countries and been tireless in making noise, inspiring and motivating so many through digital communications. In May 2020, they published their COVID-19 Survival Strategies book, translated to Arabic, French and Spanish for all Member Organisations to access.

On 18 April 2020, the five World Centres joined forces to hold the first ever WAGGGS Global Online Campfire, to provide a quality virtual international experience to connect and build solidarity within the movement at a difficult time. 6,500 people from 102 countries registered for the event. Almost 3,000 people attended the campfire in real time, and over 20,000 have participated by joining the recorded YouTube event since April. World Centres also launched the self-led International Travel Adventures Activity Pack for members to learn about our World Centres, and develop a range of practical skills, such as travel planning, and soft skills such as resilience building. By completing the pack, members will also have a better idea of the international opportunities available at the World Centres and how to access them.

COVID-19 also has wide and ongoing effects upon our financial model. Clearly, any contraction of the world economy has effects upon our cashflows, investments, current funders and opportunities for new funders. In essence, these impacts go to the heart of WAGGGS being viable, sustainable and being a going concern.

To manage this risk, WAGGGS has undertaken the following activities:

- **Financial Appraisal** – in April 2020 WAGGGS undertook a financial review of its operations to ascertain: a) the quantum of the potential loss for the year; and b) what a reasonable and achievable level of reserves would be as at 31 December 2020 to support WAGGGS in 2021 and beyond. This was taken to the April 2020 World Board meeting as a series of options, where it was agreed that all designated reserves would be undesignated and become unrestricted in nature, i.e. these reserves can be applied to any WAGGGS' activities as deemed appropriate by management, and that the target unrestricted reserves' level for 31 December 2020 and 2021 was GBP £1.6m and £0.7m GBP, respectively.
- **Governance** –the Audit, Finance and Risk Committee (the "AFR") is the delegated governance body that oversees, inter alia, financial performance within WAGGGS. From March 2020 seven (7) AFR meetings have been convened: early March meeting covered general high-level risks within

WAGGGS; late March covered income risks via a COVID-19 Income Impact paper; the May meeting discussed Quarter 1 financial performance with specific discussion on the year end position; the June meeting examined the effect of COVID-19 on Membership Fees (2020 and 2021); the August meeting discussed Quarter 2 financial performance and 2020 reforecast; the September meeting focused on Trustees' Report and Accounts and 2021 budget; the November meeting discussed Quarter 3 financial performance and 2020 reforecast.

- **Investment Committee** – Investment Committee meetings in June and October examined effects of COVID-19 upon the WAGGGS's portfolio for 2020 and 2021.
 - **Forecasting** – WAGGGS has completed a number of forecasts most recently in October 2020.
 - **Measures** – some of the high-level measures identified to reduce costs comprised of:
 - Temporary closure of the World Bureau (March-September 2020); extended closure of the Brussels office (March 2020-mid 2021); extended closure of the World Centres (March 2020-early 2021).
 - Furlough - Where available, we placed nearly half of our eligible staff into government-supported job protection programmes.
 - A number of staff was made redundant in the World Centres and World Bureau.
 - Reaching out to programme funders to renegotiate project delivery (restricted funds).
 - Temporary cessation of non-critical projects (unrestricted funds).
 - Deferral of the 2020 World Conference to 2021, now to be held virtually, with reduced costs.
 - Deferral in filling vacant posts.
 - Reductions in non-essential costs/renegotiations of contracts to achieve savings.
 - Application for deferral of VAT payments.
 - **Budget Setting** – WAGGGS developed its 2021 plan and budget taking account of the impact of COVID-19 and the organisation's financial position. The same approach will be followed to develop the 2022-2023 biennium plan and budget, which will be submitted to the World Conference for adoption by Member Organisations in July 2021.
- Cashflow** – As part of its budget-setting exercise, WAGGGS has undertaken careful high level cashflow forecast and analysis.

Beyond 2020: Strategy for 2021-2023

In 2018 WAGGGS identified the need to move away from our traditional three-year planning cycle and make us all more accountable for the long-term, sustainable future of our organisation. As part of the Vibrant Regions work, we agreed to a new WAGGGS 12–6–3 planning process and introduced a 12-year vision “Compass 2032” for the Movement, with a six-year strategic cycle for WAGGGS.

As part of the new planning cycle, it is our intention to update and extend the existing ambitious 2018-2020 strategy to 2023. The strategy was reviewed and updated in 2020. It had been planned to take this to Member Organisations for approval at World Conference in 2020, but due to the global COVID-19 pandemic we have had to postpone our World Conference to mid-2021. In light of this, a one-year budget and activity plan for 2021 was instead circulated to Member Organisations in late 2020 for written resolution approval. Plans for 2022-2023 will be considered at the World Conference in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The authority of WAGGGS is exercised through delegates appointed by Member Organisations of WAGGGS. The World Board acts on behalf of the World Conference in between triennial meetings and its members are the trustees of the charity.

During 2019, WAGGGS' governing instrument was the CIO Constitution and Bye-Laws that were approved at the World Conference in July 2014 and came into effect in January 2015. The 36th World Conference approved amendments to the Constitution and Bye-Laws in September 2017. The amended constitution was submitted to the UK Charity Commission in October 2017.

WORLD BOARD

The main purpose of the World Board is to provide strategic oversight of the implementation of the global strategic plan. This includes reviewing performance and monitoring progress towards the achievement of objectives and targets set out in the strategic plan that is approved by voting delegates at the World Conference. The World Board also maintains an oversight of all aspects of the financial health of the organisation as well as compliance with all legal requirements.

Member Organisations nominate candidates for election to the World Board and to Regional Committees. Prior to elections, Member Organisations are informed of the experience and specific expertise required of potential candidates in order to have an effective and skilled World Board. They also nominate skilled members to serve on other committees such as the Audit, Finance and Risk Committee and Working Groups of the World Board. If the World Board considers there is a lack of a particular expertise, it may co-opt external expertise to fill the gap.

The World Board consists of 17 voting members: 12 are elected by ballot at the World Conference for a term of six years, and the five Chairs of the Regional Committees are elected by ballot at their respective Regional Conferences and serve for three years. Regional Chairs may serve for an additional term of three years on the World Board if re-elected to their Regional Committee and subsequently re-elected Chair according to agreed procedures. The Chief Executive also attends World Board meetings without a vote. Other individuals are invited as required, also as non-voting attendees.

All new trustees are required to undertake an induction programme which sets out their duties as trustees and provides a wide understanding of the strategic priorities as well as of the risks and opportunities facing WAGGGS.

Throughout the year a programme of workshops keeps trustees up to date with new practices and other developments applicable to WAGGGS' work and the requirements of the charity sector within the United Kingdom (UK). This is particularly important given the diverse background of the international World Board.

During 2019, the World Board's responsibilities were those as set out in Article 13 of the CIO constitution. Other matters relating to the World Board are set out in articles 14-16 of the CIO constitution, including the process for removing a World Board member.

CHAIR'S TEAM

The Chair's Team, comprising the Chair, Vice Chairs and the Treasurer of the World Board and the Chief Executive, provides leadership and oversight of the work of the organisation between meetings of the World Board. It takes action to manage risk to reputation and ensures effective management of new and emerging issues across the global organisation. The Chair's Team develops, proposes and implements procedures for the World Board and Board member development and considers any proposals for a significant shift in staffing or organisational structure.

REGIONAL COMMITTEES

The five Regional Committees – for Africa, Arab, Asia Pacific, Europe and Western Hemisphere – are responsible for promoting quality Girl Guiding and Girl Scouting within their Region. In addition to electing the Regional Committee Chairs to sit on the World Board, the Regional Committees oversee – and deliver – many of WAGGGS' activities within each Region. These activities are set out in regional plans developed by the Regional Committees to support WAGGGS' strategic objectives.

FUNCTIONAL COMMITTEES

WAGGGS' constitution sets out the World Board's authority to delegate certain responsibilities to different functional committees. In 2019, the functional committees of the World Board were as follows:

6. Audit, Finance and Risk Committee

A new Audit, Finance and Risk Committee was established in April 2019 merging the former Audit and Risk Committee and Finance Committee.

The Audit, Finance and Risk Committee is responsible for formulating and reviewing financial policy and plans and maintains financial oversight of the strategies and operations of WAGGGS. The Audit, Finance and Risk Committee is also responsible for making recommendations regarding appointment of the external auditors. Each year the Committee advises the World Board on the appropriate level of free reserves and the appropriate asset allocation for WAGGGS' investment portfolio. The Committee also recommends the appointment of WAGGGS' investment managers to the World Board and, with support from the investments sub-committee, monitors the performance of the investment portfolio.

The Audit, Finance and Risk Committee also recommends to the World Board the formal approval of the Trustees' Annual Report and Financial Statements and meets with the external auditors periodically to review the effectiveness of current processes and practice. The Committee is also responsible for overseeing WAGGGS' policies and processes for managing risk and recommending actions to the World Board.

7. Governance Committee

The Governance Committee is responsible for providing advice to the World Board on the ongoing improvement of WAGGGS' governance structures and practices. Through its Constitutions sub-committee, it maintains oversight of all issues relating to Member Organisations' constitutions and byelaws.

8. Nominations Committee

The Nominations Committee is responsible for the process to identify and nominate qualified individuals for election to the World Board and Regional Committees. In 2019, the Nominations Committee focused on arrangements for the 2019 Regional Conferences, which elected Regional Committee members for 2019-2022, and preparing for nominations for the World Board for 2020-2026. In mid-2020, the World Board decided to transform this committee into a People Committee, which will look at issues relating to staff and volunteer management.

9. Volunteer Resources Committee

The Volunteer Resources Committee provides oversight and strategic direction on all human resources matters pertaining to WAGGGS' global volunteers, including recruitment, retention, reward and removal. This committee was established in 2018.

WORKING GROUPS

In 2017, the World Board established a number of working groups to provide strategic direction on key areas of WAGGGS' work.

- **Vibrant Regions:** in partnership with regional leadership and WAGGGS staff, this working group conducted a comprehensive review in 2018/2019 of regional structure, resources, governance and operations. The Vibrant Regions Working Group worked to remove barriers and identify opportunities to increase Regional Committees' effectiveness and influence. The group also led the work on reviewing WAGGGS' strategic planning cycles and improving the coordination of planning between Regional Committees and

the rest of the organisation. This Working Group was disbanded by the World Board in 2019 as they considered its remit to be complete.

- **Growth and Retention Strategies:** provides strategic oversight and extends the ongoing work begun by the Membership Growth Working Group to capture new and existing opportunities for membership retention and growth. Through the rapid response team of volunteers, the Working Group has played a key part in working with potential Member Organisations.

OLAVE BADEN-POWELL SOCIETY

The Olave Baden-Powell Society (OB-PS) is an international group of donors who have committed to support the work of WAGGGS financially. OB-PS cooperates closely with the WAGGGS World Board and Individual Giving Team.

WAGGGS WOSM CONSULTATIVE COMMITTEE

The WAGGGS – World Organisation of the Scout Movement (WOSM) Consultative Committee facilitates communication and collaboration between the two organisations. The members of the committee are two trustees from each organisation and the two chief executive officers.

SENIOR MANAGEMENT TEAM

The day-to-day running of WAGGGS, its operational decisions, the implementation of approved strategy and the exercise of executive responsibility is delegated to the Chief Executive and her Senior Management Team (SMT).

In June 2019, the World Board approved the introduction of a new operating model, which incorporated a flatter structure and a different Leadership Team. Changes included disbandment of all director roles which, were subsumed within heads of department roles, and the introduction of a new Deputy Chief Executive position. The new SMT was introduced between July and December 2019.

Details of the arrangements for setting the pay and remuneration of employees including key management personnel are included in note 8.

GOVERNANCE REVIEW

As part of the 2018-2020 strategy, Member Organisations tasked WAGGGS with clarifying and simplifying WAGGGS' governance structures and decision-making processes and this has been a major focus of the World Board in 2018-2019.

The Governance Committee and a small task group of expert volunteers worked closely with the Board to identify possible ways to streamline and strengthen WAGGGS' governance. This resulted in a number of proposed changes to WAGGGS' Constitution and Bye-Laws relating to membership criteria and categories, as well as the size, composition and term of office of members of the World Board, including specific provision in future for women under 30. These proposed changes will be debated and voted upon by Member Organisations at the next World Conference in 2021.

TRUSTEES, OFFICERS AND PROFESSIONAL ADVISORS

WORLD BOARD

Ana Maria Mideros	(Chair) retired July 2020
Jayne Wachira	(Vice Chair until August 2020)
Connie Matsui	(Vice Chair) retired July 2020
Tashia Batstone	(Treasurer until August 2020, Vice-Chair from August 2020)
Natasha Hendrick	retired July 2020
Haifa Ourir	retired July 2020
Nadine Kaze	retired July 2020
Heidi Jokinen	(Chair from August 2020)
Aikaterini Agorogianni	
Normala Baharudin	
Ntombizine Madyibi	
Chamathya Fernando	retired July 2020
Zoe Rasoaniaina	(Chair, Africa Region) retired July 2019
Larissa Byll Catarina	(Chair, Africa Region) elected July 2019
Raeda Bader Ismael Issa	(Chair, Arab Region) retired September 2019
Libya Ahmed Sbia	(Chair, Arab Region) elected September 2019
Marybelle Mariñas	(Chair, Asia Pacific Region) retired August 2019
Sui Lan Winnie She Tsui	(Chair, Asia Pacific Region) elected August 2019, retired April 2020
Bronwyn Hughes	(Chair, Asia Pacific Region) elected April 2020
Marjolein Sluijters	(Chair, Europe Region) retired August 2019
Eline Grøholt	(Chair, Europe Region) elected August 2019
Joanne Carter Rosenberg	(Chair, Western Hemisphere Region) retired July 2019
Cindy-Ann Alexander	(Chair, Western Hemisphere Region) elected July 2019

OTHERS

Fiona Bennett	(Audit and Risk Committee Chair up to April 2019, Interim Treasurer from August 2020)
Grace-Ann Crichlow	(Nominations Committee Chair)
Jillian van Turnhout	(Approved Person)
Catherine Irwin	(Approved Person)

OLAVE BADEN-POWELL SOCIETY

Patron:	HRH Princess Benedikte of Denmark
President:	Marlies Allan, retired June 2020 Susan Campbell, elected June 2020

SENIOR MANAGEMENT TEAM (SMT) – STAFF

Sarah Nancollas	Chief Executive (to August 2020)
Anna Segall	Chief Executive (from September 2020)
Guy Holloway	Deputy Chief Executive (from January 2020)
Louise Harris	Director of Corporate Services (to July 2019)
Matthew Reynolds	Interim Director of Corporate Services (from July 2019 to December 2019)
Adam Heuman	Director of Engagement (to July 2019), interim Deputy Chief Executive (from July 2019 to December 2019)

Cristal de Saldanha
Helen Clark

Director of Global Programmes (to July 2019)
Director of Membership (to May 2019)

BANKERS AND PROFESSIONAL ADVISORS

Bankers

- National Westminster Bank plc, 141 Ebury Street, London SW1W 9QP

Independent Auditors

- RSM UK Audit LLP, The Pinnacle, 170 Midsummer Boulevard, Milton Keynes, Buckinghamshire MK9 1BP

Investment Managers

- Quilter Cheviot Investment Management, One Kingsway, London WC2B 6AN

Solicitors

- BDB Pitmans LLP, One Bartholomew Close, Barts Square, London EC1A 7BL (previously at 50 Broadway, Westminster, London SW1H 0BL until June 2020)

PRINCIPAL OFFICE

World Bureau
Olave Centre
12c Lyndhurst Road
London NW3 5PQ

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The World Board (as the Board of Trustees) is responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have agreed to prepare the financial statements in accordance with UK generally accepted accounting practice (UK Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity as at the end of the financial year, and of its incoming resources and application of those resources, including income and expenditure for the year. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the Financial Statements on a going concern basis unless it is inappropriate to presume that the charity will continue its activities.

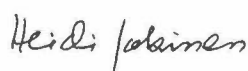
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and that disclose, with reasonable accuracy at any time, the financial position of WAGGGS and enable them to ensure that the financial statements comply with the Charities Act 2011, the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and for their proper application, as required by charity law, and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charity's auditors are unaware.
- The trustees have taken all steps they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved and authorised for issue by the Board of Trustees on 17th December 2020.



Heidi Jokinen
WAGGGS World Board Chair



Fiona Bennett
WAGGGS Treasurer

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE WORLD ASSOCIATION OF GIRL GUIDES AND GIRL SCOUTS

Opinion

We have audited the financial statements of World Association of Girl Guides and Girl Scouts (the 'charity') and its subsidiaries (the 'group') for the year ended 31 December 2019 which comprise the consolidated Statement of Financial Activities, the consolidated and parent charity Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and charity's affairs as at 31 December 2019 and of their incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept by the parent charity; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' responsibilities set out on page 31, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 ISAs (UK) 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 these financial statements.

A further description of our responsibilities for the audit of the financial statements is provided on the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

RSM UK Audit LLP

RSM UK Audit LLP

Statutory Auditor

Chartered Accountants

The Pinnacle

170 Midsummer Boulevard

Milton Keynes

Buckinghamshire

MK9 1BP

Date: 18 December 2020

RSM UK Audit LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2019

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL YEAR TO 31/12/19	TOTAL YEAR TO 31/12/18
		£'000	£'000	£'000	£'000	£'000
INCOME & ENDOWMENTS						
<i>Donations, Legacies and Endowments</i>	4	1,494	1,632	-	3,126	2,485
<i>Income from charitable activities</i>	5	2,742	2,426	-	5,168	4,282
<i>Income from other trading activities</i>		379	-	-	379	523
<i>Investment income</i>	6	194	-	10	204	290
Total Income		4,809	4,058	10	8,877	7,580
EXPENDITURE						
<i>Raising funds</i>	7	521	105	-	626	777
<i>Charitable activities</i>	7	5,654	3,961	6	9,621	7,636
Total Expenditure		6,175	4,066	6	10,247	8,413
Net (outgoing)/incoming resources before gains/(losses) on investments		(1,366)	(8)	4	(1,370)	(833)
Net gains/(losses) on investments	9	244	-	40	284	(224)
NET (EXPENDITURE)/INCOME FOR THE YEAR		(1,122)	(8)	44	(1,086)	(1,057)
Transfer between funds	18	23	(23)	-	-	-
Other (losses)/gains	9	(10)	(20)	-	(30)	7
NET MOVEMENT IN FUNDS		(1,109)	(51)	44	(1,116)	(1,050)
Total Funds at 1 January		4,844	6,013	929	11,786	12,836
Total Funds at 31 December		3,735	5,962	973	10,670	11,786

The notes on pages 38 to 58 form an integral part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEETS

as at 31 December 2019

CIO number: 1159255

	NOTES	GROUP 2019 £'000	GROUP 2018 £'000	CHARITY 2019 £'000	CHARITY 2018 £'000
FIXED ASSETS					
Intangible Assets	10	48	85	48	85
Tangible Assets	11	3,963	3,994	3,546	3,551
Investments	12	5,300	5,354	5,219	5,270
Total fixed assets		9,311	9,433	8,813	8,906
CURRENT ASSETS					
Stocks	14	267	295	22	27
Debtors	15	397	1,221	833	1,063
Short Term investments		564	793	106	325
Cash at Bank and in hand		2,824	1,840	1,796	860
		4,052	4,149	2,757	2,275
CURRENT LIABILITIES					
CREDITORS - amounts falling due within one year	16	(2,615)	(1,707)	(2,726)	(1,441)
Net Current Assets		1,437	2,442	31	834
LONG-TERM CREDITORS	17	(78)	(89)	(5)	(5)
NET ASSETS		10,670	11,786	8,839	9,735
FUNDS of the Group and Charity					
Endowment Fund	18	973	929	968	929
Restricted Funds					
Restricted Property	18	3,361	3,390	3,264	3,293
Restricted Funds	18	2,601	2,623	1,991	1,878
Total Restricted		5,962	6,013	5,255	5,171
UNRESTRICTED					
General Funds	18	(32)	921	(1,102)	(250)
Designated Funds	18	3,767	3,923	3,718	3,885
Total Unrestricted		3,735	4,844	2,616	3,635
TOTAL FUNDS		10,670	11,786	8,839	9,735

Approved and authorised for issue by the Board of Trustees on 17th December 2020 and signed on its behalf by

Heidi Jokinen

Heidi Jokinen
WAGGGS World Board Chair

CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 December 2019

	NOTES	YEAR TO 31/12/2019 £'000	YEAR TO 31/12/2018 £'000
OPERATING ACTIVITIES			
Cash generated from/(used in) operations	19	316	(2,606)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES		316	(2,606)
INVESTING ACTIVITIES			
Purchase of intangible assets		-	(50)
Purchase of tangible fixed assets		(84)	(9)
Proceeds on disposal of intangible fixed assets		-	3
Proceeds on disposal of tangible fixed assets		-	2
Purchase of investments		-	(316)
Proceeds from sale of investments		339	1,600
Dividends received		156	235
Interest received		48	55
NET CASH FROM INVESTING ACTIVITIES		459	1,520
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		775	(1,087)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		2,633	3,764
Effect of foreign exchange rate changes		(20)	(44)
CASH AND CASH EQUIVALENTS AT END OF YEAR		3,388	2,633

NOTES TO THE ACCOUNTS

for the year ended 31 December 2019

1. ACCOUNTING POLICIES

1.1 Charity information

World Association of Girl Guides and Girl Scouts (WAGGGS) is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales (no. 1159255). Details of the registered office are on page 30 of the Trustees' Report that accompanies these financial statements. The charity's operations and principal activities are described in the Trustees' Report.

1.2 Basis of accounting and consolidation

These financial statements have been prepared under the historical cost convention, as modified by the revaluation of listed investments, and are drawn up in accordance with the Charities Act 2011 and the Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019). The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in (£) Sterling which is also the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1,000.

The consolidated financial statements incorporate those of WAGGGS and all its subsidiaries (i.e. entities that the Group controls through its power to govern the financial and operating policies in order to obtain benefits from its activities).

All financial statements of the group are made up to 31 December 2019. All intra-group transactions, balances and unrealised gains on transactions between group entities are eliminated on consolidation.

The financial results of the following entities are consolidated in these financial statements:

- World Association of Girl Guides and Girl Scouts (charity registered with the Charity Commission of England and Wales, number 1159255)
- WAGGGS Trading Limited (company registered in England and Wales, number 07533080)
- Our Chalet Association (founded 15 December 1930 under Article 60ff of the Code Civil Suisse)
- Foundation for Girl Guides and Girl Scouts Centre Our Chalet Association (registered as a foundation – "stiftung" – in Switzerland)
- Nuestra Cabaña, A.C. (Asociación Civil) (non-profit association registered in Mexico, Tax Identification number NCA880620IF4)
- The Cabaña, S.A. DE C.V. (Sociedad Anónima de Capital Variable) (company registered in Mexico, Tax Identification Number CAB5407071W6)
- Sangam World Centre of the World Association of Girl Guides and Girl Scouts (charitable public trust registered in India, registration number E-35498 (M)).
- World Association of Girl Guides and Girl Scouts (Europe Region) (registered in Belgium, company number BE 0457.323.425)

Please see note 13 for further details.

WAGGGS has control of a dormant company, WAGGGSMEX Limited (share capital £3), incorporated in Great Britain (company registered in England and Wales, number 01650327). The entity has not traded in the year.

1.3 Reduced disclosures

The charity has taken advantage of the exemption from disclosing the following information in its charity only accounts, as permitted by the reduced disclosure regime within FRS 102:

- Section 7 'Statement of Cash Flows' – Presentation of a Statement of Cash Flows and related notes and disclosures
- Section 11 'Basic Financial Instruments' – Carrying amounts, interest income/expense and net gains/losses for each category of financial instrument

1.4 Going concern

The Trustees have assessed whether the Charity and Group is a going concern by preparing budgets and cashflow forecasts covering the period to 31 December 2021. As noted on page 19 deficits are forecast for 2020 and 2021. As at the date of signing these financial statements the Group and the Charity have adequate unrestricted cash and investment resources to absorb these forecast deficits. Management have also taken action during 2020 to reduce the ongoing cost base of the group and charity to minimise these deficits. Therefore, the Trustees believe that the group and charity have sufficient resources to continue to operate for at least 12 months from the date of approval of these financial statements and therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

1.5 Fund Accounting

Restricted funds – are those funds given to the charity by an external donor, which must be applied in accordance with the donor's intentions. The purposes and uses of these funds are set out on page 56 in the notes to the accounts.

Endowment funds – are those funds given to the charity by an external donor, which must be applied in accordance with the donor's intentions and where one of those intentions is the preservation of the original capital given. The purposes and uses of these funds are set out on page 56 in the notes to the accounts.

Designated unrestricted funds – are those reserves specifically set aside by the World Board for a particular purpose, over which they have full discretion. The purposes and uses of these funds are set out on page 56 in the notes to the accounts.

General unrestricted funds - are the remaining unrestricted funds of the Charity (including its subsidiaries) that are freely available to spend in furtherance of the Objects of WAGGGS, and which have not been designated by the World Board and are not tied up in fixed assets.

1.6 Income

All income is included in the accounts when the charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and the receipt of income is probable. The following specific policies apply to categories of income:

- Membership fee income relates to the annual fee payable by Membership Organisations as a condition of membership. This is accounted for on a receivable basis, net of provisions.
- Legacies are credited to the Statement of Financial Activities on a case by case basis in accordance with the requirements of the SORP (being probability, entitlement and measurement). Entitlement is taken as the earlier date on which either:
 - the charity receives a distribution from the estate or
 - the charity has received notification in writing from the Estate Executors of the amount to be received by the charity from the estate.
- Donations are accounted for where there is adequate probability of receipt.

- Grants for specific purposes are recognised as income when receivable and are shown as restricted income. The exception to this rule is where grants are received with preconditions attached, and where the preconditions have not been met and as such the charity is not entitled to the income by the balance sheet date. Such grants are included in creditors as deferred income.
- Investment income, primarily from dividends and interest, is included gross and accounted for when receivable.
- Sale of materials and goods includes charitable trading income from the sale of publications, uniform and other items purely for charitable purposes. These are accounted for at the point of sale.
- World Centres Operating Income consists primarily of receipts for board, lodging and event costs. This is accounted for on a receivable basis.

1.7 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category, inclusive of any irrecoverable VAT.

Expenditure on raising funds includes those expenses which are directly attributable to the generation of funds. These include Investment Fund Manager fees and the salaries and overheads of the staff that directly undertake fundraising activities plus allocated support costs.

Charitable Activities expenditure is allocated against global outcomes and activities on the basis noted above.

Support Services represent the central costs not directly attributable to WAGGGS' global outcomes but are in support of WAGGGS' charitable activities.

Governance costs include the direct costs of the administration of WAGGGS and compliance with constitutional and statutory requirements including an appropriate share of support costs. These costs include audit, legal advice for trustees and costs associated with Board meetings, the governance element of the World Conference and the preparation of the statutory accounts.

The allocation of staff salaries, other benefits and overheads not directly attributable to a particular functional activity are apportioned over the relevant categories on the basis of management estimates of time spent by individual staff on various activities in support of the WAGGGS' global outcomes.

Pensions are provided through money purchase schemes and costs recognised when payments into those schemes are due and payable.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The expected cost of holiday entitlement is recognised in expenditure in the period in which the employee's services are received. Any unused entitlement is recognised as a liability.

The best estimate of the expenditure required to settle an obligation for termination benefits is recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Foreign Currencies

Transactions in foreign currencies other than the functional currency are recorded at the rate ruling at the date of the transaction. All translation differences are taken to the income and expenditure account.

Assets and liabilities of overseas operations are translated into the charity's presentation currency at the rate ruling at the reporting date. Income and expenses of overseas operations are translated at the average rate for the year as the directors consider this to be a reasonable approximation to the rate at the date of the transaction. Translation differences are recognised in other gains and losses.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments" and Section 12 "Other Financial Instruments Issues" of FRS 102, in full, to all of its financial instruments.

Financial instruments are classified and accounted for according to the substance of the contractual arrangement.

Financial assets

Basic financial assets, which include other debtors, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost, being transaction price less amounts settled and less any impairment losses.

Investments are a basic financial instrument, and are included in the balance sheet initially at transaction value and subsequently recognised at their fair value at the end of the financial period which is the bid price quoted on a recognised stock exchange. Realised and unrealised gains and losses are credited or debited to the Statement of Financial Activities in the year in which they arise.

Financial liabilities

Basic financial liabilities, which include trade creditors, employees' salaries provision and other creditors, are initially measured at transaction price and subsequently measured at amortised cost, being transaction price less amounts settled.

1.11 Intangible Fixed Assets

Purchased intangible assets are recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Intangible assets are amortised to Statement of Financial Activities on a straight-line basis over their useful lives, as follows:

Purchased computer software	3 – 5 years
-----------------------------	-------------

1.12 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated initially measured at cost, and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Freehold land is not depreciated.

Impairment of Tangible Fixed Assets

An assessment is made at each reporting date of whether there are indications that a fixed asset may be impaired or that an impairment loss previously recognised has fully or partially reversed. If such indicators exist, the charity estimates the recoverable amount of the asset.

Shortfalls between the carrying value of fixed assets and their recoverable amounts, being the higher of fair value less costs to sell and value in use, are recognised as impairment losses.

Depreciation is provided in equal annual instalments over the estimated useful lives of the assets as follows:

- Freehold buildings - 50 years
- Leasehold buildings - the length of the lease
- Leasehold improvements - 20 years or length of remaining lease if shorter
- Fixtures and fittings - 5 years
- Office equipment other than computers - 5 years
- Computer equipment - 3 years

All tangible fixed assets are capitalised subject to a cost threshold of £1,000.

1.13 Stocks

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

1.14 Taxation

WAGGGS is a registered charity and as such its income and gains falling within sections 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxable and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable activities.

1.15 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition of the deposit or similar account.

2. JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3. STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE INFORMATION FOR 2018

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2018 £'000
INCOME FROM:				
Donations & Legacies	580	1,445	460	2,485
Income from charitable activities	3,382	900	-	4,282
Income from other trading activities	523	-	-	523
Investment income	289	1	-	290
Total income	4,774	2,346	460	7,580
EXPENDITURE ON:				
Raising funds	425	352	-	777
Charitable activities	4,896	2,740	-	7,636
Total expenditure	5,321	3,092	-	8,413
Net losses on investments	(224)	-	-	(224)
NET (EXPENDITURE)/INCOME	(771)	(746)	460	(1,057)
Transfer between funds	(553)	553	-	-
Other (losses)/gains	(19)	26	-	7
NET MOVEMENT IN FUNDS	(1,343)	(167)	460	(1,050)
Total Funds at 1 January	6,187	6,180	469	12,836
Total Funds at 31 December	4,844	6,013	929	11,786

4. INCOME FROM DONATIONS, LEGACIES AND ENDOWMENTS

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2019 £'000	TOTAL 2018 £'000
Donations	474	1,391	-	1,865	1,736
World Thinking Day	131	-	-	131	128
Olave Baden-Powell Society	349	97	-	446	398
Regions	523	105	-	628	47
World Centres	17	39	-	56	176
	1,494	1,632	-	3,126	2,485

5. INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2019	TOTAL 2018
	£'000	£'000	£'000	£'000	£'000
Membership fees	1,689	-	-	1,689	1,680
World Centres Operating income	472	-	-	472	360
Grants for specific programmes	-	2,121	-	2,121	975
Conference, Event fees and other	581	305	-	886	1,267
Total income from charitable activities	2,742	2,426	-	5,168	4,282

6. INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2019	TOTAL 2018
	£'000	£'000	£'000	£'000	£'000
Dividend income	156	-	-	156	235
Interest income	38	-	10	48	55
Total investment income	194	-	10	204	290

7A. ANALYSIS OF EXPENDITURE BY CATEGORY

	GRANTS PAID	OTHER DIRECT COSTS	DIRECT STAFF COSTS	SUPPORT COSTS	TOTAL 2019	TOTAL 2018
	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure on raising funds	6	327	192	101	626	778
Strategic Theme 1 - More Opportunities for More Girls	474	1,781	1,415	616	4,286	3,374
Strategic Theme 2 - Greater Global Influence	202	643	682	566	2,093	1,727
Strategic Theme 3 - Strong & Vibrant Movement	363	1,201	1,080	598	3,242	2,534
Total Expenditure	1,045	3,952	3,369	1,881	10,247	8,413

Support costs not directly attributable to the charitable activities, generating funds which include governance costs, have been allocated to each of the categories shown above on the basis of estimated time and number of staff employed during the year on each of the relevant activities.

Total grant payments made during 2019 were £1,045k (2018: £821k). Grants paid to Member Organisations amounted to £915k (2018: £625k) and were predominantly project grants. The remainder are smaller grants to individuals who receive support to attend WAGGGS events and to carry out other activities in line with our charitable objects.

LIST OF GRANTS PAID	NUMBER OF GRANTS	WORLD BUREAU	WORLD CENTRES	GRAND TOTAL
		£'000	£'000	£'000
Delegates & Individuals	317	96	34	130
Member Organisations	127	915	-	915
TOTAL Grants Paid	444	1,011	34	1,045

DETAILED ANALYSIS OF GRANTS	2019 NUMBER OF GRANTS	DELEGATES & INDIVIDUALS	MEMBER ORGANISATIONS	TOTAL 2019
		£'000	£'000	£'000
JLS project	96	59	98	157
Advocacy events	25	8	2	10
Africa projects	5	1	5	6
Anne Scott project	35	7	2	9
Arab project	6	1	4	5
Asia Pacific projects	20	3	13	16
FK Norway project	50	4	223	227
Miscellaneous projects	12	1	5	6
Nutrition International project	24	9	100	109
Girl Guides Canada project	15	4	14	18
Swedish Post code foundation project	19	4	32	36
Postcode Global Trust project	3	-	59	59
Goals Org project	5	2	11	13
Stop the Violence project	6	-	17	17
Surf Smart project	7	-	5	5
UPS project	12	-	170	170
Western Hemisphere projects	2	1	-	1
Pax Lodge	101	27	-	27
Dove project	1	-	154	154
	444	131	914	1,045

7B. ANALYSIS OF SUPPORT COSTS BY FUNCTIONAL EXPENDITURE

The support costs shown below are comprised of governance costs and the cost of finance and management time in overseeing charitable activities, office costs covering the cost of running the World Bureau, HR costs including staff training and other central staff related expenses and IT costs including all general IT support costs.

	FINANCE & MANAGEMENT COSTS	OFFICE COSTS	HR COSTS	IT COSTS	GOVERNANCE COSTS	TOTAL SUPPORT COSTS 2019	TOTAL SUPPORT COSTS 2018
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure on raising funds	32	14	32	11	12	101	74
Strategic Theme 1 - More Opportunities for More Girls	167	76	171	58	144	616	529
Strategic Theme 2 - Greater Global Influence	164	75	167	57	103	566	450
Strategic Theme 3 - Strong & Vibrant Movement	166	76	170	58	128	598	502
Total Expenditure	529	241	540	184	387	1,881	1,555

7C. ANALYSIS OF TOTAL EXPENDITURE BY FUND	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL	TOTAL
	FUNDS	FUNDS	FUNDS	2019	2018
	£'000	£'000	£'000	£'000	£'000
Expenditure on raising funds	521	105	-	626	777
Strategic Theme 1 - More Opportunities for More Girls	2,361	1,922	3	4,286	3,372
Strategic Theme 2 - Greater Global Influence	1,336	756	1	2,093	1,727
Strategic Theme 3 - Strong & Vibrant Movement	1,957	1,283	2	3,242	2,537
Total Expenditure	6,175	4,066	6	10,247	8,413

8. EMPLOYEES

AVERAGE EMPLOYEE NUMBERS

	GROUP 2019	GROUP 2018	CHARITY 2019	CHARITY 2018
	No.	No.	No.	No.
Charitable activities	80	75	64	63
Fundraising	9	8	9	9
Support services	13	15	13	14
Total	102	98	86	86

TOTAL STAFF COSTS

	GROUP 2019	GROUP 2018	CHARITY 2019	CHARITY 2018
	£'000	£'000	£'000	£'000
Wages and salaries	3,690	3,415	3,023	2,828
Social security costs	398	324	311	271
Pension costs	163	170	128	117
Total	4,251	3,909	3,462	3,216

The group incurred the following in relation to redundancy and termination payments in the year:

TOTAL STAFF COSTS

	GROUP 2019	GROUP 2018
	£'000	£'000
Statutory redundancy	91	-
Payment in lieu of notice	121	-
Ex-gratia payments	16	-
Total	228	-

No amounts were outstanding at the reporting date.

One ex gratia payment of £16k was made during the year to one employee concerning an employment matter.

Remuneration policy and benefits

The Association bases its reward policies and strategies on the needs of the organisation. Salaries are benchmarked against other comparable organisations to ensure that WAGGGS pays a suitable rate of pay to all the staff in relation to the environment in which they work. The Association has a separate Group personal pension plan set up in 1998 with Aviva Life Services UK Limited, which is a contributory money purchase scheme to which the majority of staff belong. A small number of staff contribute to the money purchase pension scheme with Countrywide Assured plc, which commenced in 1984. The assets of both schemes are in independently administered funds. Contributions totalling £33k (2018: £23k) were payable at the year end and are included in other creditors. Where appropriate the World Centres contribute to local pension arrangements for senior staff.

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 were as follows:

	2019 Number	2018 Number
£120,001 - £130,000	1	
£90,001 - £100,000	1	-
£80,001 - £90,000	2	1
£70,001 - £80,000	2	3
£60,001 - £70,000	1	1

Pension contributions of £29k were paid in 2019 (2018: £15k) to the seven (2018: five) employees earning more than £60,000 within the year.

The Trustees did not receive any remuneration or benefits in kind, other than the reimbursement of expenses. During the year, 20 (2018: 18) Trustees were reimbursed for travelling and accommodation expenses incurred on the Association's business, which amounted to £55k (2018: £81k).

Key management personnel

The key management personnel of the group and the charity comprise of the Trustees and the Senior Management Team (SMT) (see page 28).

The total employee benefits of the key management personnel of the charity during the year, which comprised salary, pension benefits, benefits in kind and employer's National Insurance were £548,574 (2018: £488,172).

Auditor's Remuneration

Audit fees payable for the year ended 31 December 2019 were £64k in total (2018: £69k). Additional fees of £16k (2018: £nil) were paid for accounts assistance and £14k was paid in the year for other tax advice (2018: £35k). A breakdown of audit fees by entity for 2018 and 2019 is included below:

Entity	2019 £'000	2018 £'000
Charity	34	30
WAGGGS Europe AISBL	6	7
Our Chalet Association	12	13
Our Chalet Foundation	1	1
Sangam	1	13
WAGGGS Trading	5	5
Nuestra Cabana and The Cabana	5	-
Total	64	69

9A. OTHER(LOSSES)/GAINS	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2019 £'000	TOTAL 2018 £'000
Exchange and revaluation movements	(10)	(20)	-	(30)	7
Total other (losses)/gains	(10)	(20)	-	(30)	7

9B. NET GAINS/(LOSSES) ON INVESTMENTS	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2019	TOTAL 2018
	£'000	£'000	£'000	£'000	£'000
Realised gains/(losses) on investments	88	-	-	88	(26)
Unrealised gains/(losses) on investments	156	-	40	196	(198)
Total Net (losses) / gains	244	-	40	284	(224)

10. INTANGIBLE ASSETS

	GROUP PURCHASED SOFTWARE & TRADEMARKS	CHARITY PURCHASED SOFTWARE & TRADEMARKS
	£'000	£'000
Cost		
Brought forward 1 January 2019	158	153
Additions	-	-
Disposals	-	-
Carried forward 31 December 2019	158	153
Amortisation		
Brought forward 1 January 2019	73	68
Charge for year	37	37
Carried forward 31 December 2019	110	105
Net Book Value:		
31 December 2019	48	48
31 December 2018	85	85

11. TANGIBLE ASSETS – GROUP

	FREEHOLD LAND & BUILDINGS	LEASEHOLD LAND & BUILDINGS	FURNITURE & EQUIPMENT	TOTAL
	£'000	£'000	£'000	£'000
Cost				
Brought forward 1 January 2019	2,084	4,495	471	7,050
Additions	-	-	84	84
Disposals and fully depreciated assets	-	-	-	-
Exchange difference	(24)	-	(13)	(37)
Carried forward 31 December 2019	2,060	4,495	542	7,097
Accumulated Depreciation				
Brought forward 1 January 2019	1,718	982	356	3,056
Charge for year	12	43	47	102
Disposals and fully depreciated assets	-	-	-	-
Exchange difference	(14)	-	(10)	(24)
Carried forward 31 December 2019	1,716	1,025	393	3,134
Net Book Value:				
31 December 2019	344	3,470	149	3,963
31 December 2018	366	3,513	115	3,994

TANGIBLE ASSETS – CHARITY	LEASEHOLD LAND & BUILDINGS	FURNITURE & EQUIPMENT	TOTAL
Cost	£'000	£'000	£'000
Brought forward 1 January 2019	4,495	215	4,710
Additions	-	60	60
Carried forward 31 December 2019	4,495	275	4,770
Accumulated Depreciation			
Brought forward 1 January 2019	982	177	1,159
Charge for year	43	22	65
Carried forward 31 December 2019	1,025	199	1,224
Net Book Value:			
31 December 2019	3,470	76	3,546
31 December 2018	3,513	38	3,551

The total value of land in the group that is not depreciated is £153k (2018: £153k).

	TOTAL 2019	TOTAL 2018
	£'000	£'000
12. INVESTMENTS – GROUP		
Market value at 1 January	5,354	6,819
Purchases at cost	1,169	316
Disposals	(1,418)	(1,600)
Net unrealised gain/(loss) on revaluation	195	(181)
Market value as at 31 December	5,300	5,354
At the balance sheet date, the portfolio was invested as follows		
UK Equity shares	1,703	2,061
UK Fixed Interest Bonds and Deposits	1,828	2,113
Property Unit Trusts	1,099	1,001
Overseas Mutual Funds	487	84
Overseas Fixed Interest Bonds and Deposits	183	95
Market value as at 31 December	5,300	5,354
INVESTMENTS - CHARITY	TOTAL 2019	TOTAL 2018
	£'000	£'000
Market value at 1 January	5,270	6,762
Purchases at cost	1,169	316
Disposals at book value	(1,415)	(1,610)
Net unrealised gain/(loss) on revaluation	195	(198)
Market value as at 31 December	5,219	5,270
At the balance sheet date, the portfolio was invested as follows		
UK Equity shares	1,703	2,061
UK Fixed Interest Bonds and Deposits	1,828	2,113
Property Unit Trusts	1,099	1,001
Overseas Equities and Mutual Funds	487	-
Overseas Fixed Interest Bonds and Deposits	102	95
Market value as at 31 December	5,219	5,270

In both the Group and Charity, there are no restrictions on the realisation of any of the investments. Within these investments there is a material holding in GlaxoSmithKline, which makes up 3.3% of the total investments. Our investment managers have confirmed that, as the price of this investment is tied to the movement of the underlying index, in theory even a large disposal of the holding would have no effect on the price.

13. SUBSIDIARY UNDERTAKINGS

The financial performance and position of the Charity's subsidiary undertakings for the year ended 31 December 2019 were as follows:

	% age Control	Net assets / (liabilities) £'000	Total Income £'000	Total Expenditure £'000	Net income/ (expend- iture) £'000
WAGGGS Trading Limited	100%	-	820	640	180
AISBL (WAGGGS - Europe Region)	100%	140	389	538	(149)
Nuestra Cabaña	100%	(32)	-	3	(3)
The Cabana S.A. DE C.V.	100%	98	1	34	(33)
Our Chalet Association	100%	1,187	834	827	7
Foundation for Girl Guides and Girl Scouts Centre Our Chalet Association	100%	214	37	20	17
Sangam WAGGGS	100%	224	305	264	41
WAGGGSMEX Limited	100%	-	-	-	-

14. STOCKS

	GROUP TOTAL 2019 £'000	GROUP TOTAL 2018 £'000	CHARITY TOTAL 2019 £'000	CHARITY TOTAL 2018 £'000
Uniforms, publications, badges and souvenirs	258	283	22	27
Other	9	12	-	-
Total Stocks	267	295	22	27

15. DEBTORS

	GROUP TOTAL 2019 £'000	GROUP TOTAL 2018 £'000	CHARITY TOTAL 2019 £'000	CHARITY TOTAL 2018 £'000
Trade debtors	151	326	85	120
Accrued income	125	650	101	650
Other debtors	49	77	22	12
Prepayments	72	168	68	93
Amounts owed by group undertakings	-	-	557	188
Total Debtors	397	1,221	833	1,063

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP TOTAL 2019 £'000	GROUP TOTAL 2018 £'000	CHARITY TOTAL 2019 £'000	CHARITY TOTAL 2018 £'000
Trade creditors	276	293	232	163
Other creditors	232	85	43	65
Employees' salaries provision	23	34	-	-
Tax and social security	194	86	170	70
Accruals & Deferred Income	1,890	1,209	1,453	435
Amounts owed by group undertakings	-	-	828	708
Total Creditors	2,615	1,707	2,726	1,441

Under Charities SORP FRS 102, the Group and Charity are required to recognise a holiday pay accrual for any holiday entitlement not taken by staff at the year-end date. The Employees' salaries provision represents this holidays provision not taken during the year and owed to the employees at the end of financial year.

CREDITORS: DEFERRED INCOME	GROUP TOTAL	GROUP TOTAL	CHARITY TOTAL	CHARITY TOTAL
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Balance as at 1 January	457	650	80	77
Amounts released to income in year	(457)	(650)	(80)	(77)
Amounts deferred in year	1,387	457	1,117	80
Balance as at 31 December	1,387	457	1,117	80

The majority of deferred income as at 31 December 2019 relates to member organisation fees paid in advance.

17. CREDITORS: AMOUNTS FALLING DUE MORE THAN ONE YEAR	GROUP TOTAL	GROUP TOTAL	CHARITY TOTAL	CHARITY TOTAL
	2019	2018	2019	2018
	£'000	£'000	£'000	£'000
Accruals and deferred income	-	5	-	5
Other creditors	78	84	5	-
Total Creditors	78	89	5	5

Other creditors comprise deposits received to secure accommodation booked for 2021 onwards.

18A: ANALYSIS OF MOVEMENTS OF FUNDS - GROUP	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
	£'000	£'000	£'000	£'000	£'000	£'000
WAGGGS Endowments Fund	929	10	(6)	-	40	973
<hr/>						
RESTRICTED FUNDS	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
Restricted Property						
World Bureau - Property	1,588	-	(14)	-	-	1,574
Pax Lodge - Property	1,705	-	(15)	-	-	1,690
Our Cabana - Property	97	-	-	-	-	97
Total Restricted Property Funds	3,390	-	(29)	-	-	3,361
<hr/>						
World Bureau						
A Bartlow legacy	388	-	(109)	-	-	279
Advocacy	34	23	(47)	(10)	-	-
GS USA Environmental Project	15	-	(15)	-	-	-
Leadership	324	582	(609)	11	-	308
Membership	342	100	(184)	(24)	-	234
Nutrition International	158	390	(438)	-	-	110
Other donations	119	1,673	(1,066)	-	1	727
UPS Signature Programme	319	250	(423)	-	-	146
World Conference and other travel grants	39	109	(86)	-	-	62
YESS Girls Movement	4	446	(418)	-	-	32
	1,742	3,573	(3,395)	(23)	1	1,898
<hr/>						
World Centres & Europe						
Our Cabana - others	25	-	-	-	-	25
Our Chalet Foundation	55	-	-	-	(1)	54
Our Chalet	351	34	(46)	-	(7)	332
Pax Lodge - others	82	42	(48)	-	-	76
Sangam	118	20	(12)	-	(3)	123
Europe	250	389	(536)	-	(10)	93
Other Restricted Funds	881	485	(642)	-	(21)	703
<hr/>						
Total Restricted Funds	6,013	4,058	(4,066)	(23)	(20)	5,962
<hr/>						
General	921	4,379	(5,027)	(368)	63	(32)

DESIGNATED FUNDS	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
Designated Funds						
Regional Funds	70	131	(459)	286	(3)	25
Finance Systems Investment Case	174	-	(113)	156	-	217
Fund Development Investment Case	310	-	(123)	-	-	187
Strategic Investment	419	299	(454)	(51)	175	388
Risk Based Reserve	2,950	-	-	-	-	2,950
Total Designated Funds	3,923	430	(1,149)	391	172	3,767
Total Unrestricted Funds	4,844	4,809	(6,175)	23	234	3,735
Total Funds	11,786	8,877	(10,248)	-	255	10,670

A decision to release designated funds back into general unrestricted funds has been taken in 2020 and will be recognised in the accounts for that year.

The table below provides explanations for each of the transfers between funds:

LINE	TRANSFER BETWEEN FUNDS £'000	EXPLANATION
Restricted - World Bureau - Membership	(23)	Correction of fund category restricted to designated regional funds
Restricted - World Bureau - advocacy	(10)	Transfer to Leadership to utilise remaining funds in other projects
Restricted - World Bureau - leadership	11	Transfer from Advocacy to utilise remaining funds in other projects
Designated – Regional Funds	263	Designated to regions from unrestricted
Designated – Regional Funds	23	Correction of fund category restricted to designated regional funds
Designated - Finance Investment system	156	Designated to IT upgrade from unrestricted
Designated – Strategic Investment	(281)	Transfer funds to finance systems investment case
Designated – Strategic Investment	231	Transfer for change management programme

18B - ANALYSIS OF MOVEMENTS OF FUNDS - CHARITY	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
	£'000	£'000	£'000	£'000	£'000	£'000
WAGGGS Endowments Fund	929	-	-	-	39	968
RESTRICTED FUNDS						
	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
Restricted Property						
World Bureau - Property	1,588	-	(14)	-	-	1,574
Pax Lodge - Property	1,705	-	(15)	-	-	1,690
Total Restricted Property Funds	3,293	-	(29)	-	-	3,264
	BALANCE 1.1.19	INCOME	EXPENDITURE	TRANSFERS	GAINS AND LOSSES	BALANCE 31.12.19
World Bureau						
A Bartlow legacy	388	-	(109)	-	-	279
Advocacy	34	23	(47)	(10)	-	-
GS USA Environmental Project	15	-	(15)	-	-	-
Leadership	377	196	(252)	11	-	332
Membership	342	100	(184)	(24)	-	234
Nutrition International	158	390	(438)	-	-	110
Other donations	119	1,673	(1,066)	-	1	727
UPS Signature Programme	319	250	(423)	-	-	146
World Conference and other travel grants	39	109	(86)	-	-	62
YESS Girls Movement	5	446	(418)	-	-	33
	1,796	3,187	(3,038)	(23)	1	1,923
World Centres						
Pax Lodge - others	82	26	(40)	-	-	68
	82	26	(40)	-	-	68
Total Other Restricted Funds	1,878	3,213	(3,078)	(23)	1	1,991
Total Restricted Funds	5,171	3,213	(3,107)	(23)	1	5,255
General	(250)	3,105	(3,677)	(368)	88	(1,102)
DESIGNATED FUNDS						
Designated Funds						
Regional Funds	31	130	(471)	285	-	(25)
Finance Systems Investment Case	175	-	(113)	156	-	218
Fund Development Investment Case	310	-	(123)	-	-	187
Strategic Investment	419	299	(454)	(51)	175	388
Risk Based Reserve	2,950	-	-	-	-	2,950
Total Designated Funds	3,885	429	(1,161)	390	175	3,718
Total Unrestricted Funds	3,635	3,534	(4,838)	22	263	2,616
Total Funds	9,735	6,747	(7,945)	-	302	8,839

A decision to release designated funds back into general unrestricted funds has been taken in 2020 and will be recognised in the accounts for that year.

19. RECONCILIATION OF NET INCOME TO NET CASH GENERATED FROM / (USED IN) OPERATIONS

	2019 £'000	2018 £'000
Net movement in funds during the year	(1,116)	(1,050)
Adjustments for:		
Depreciation of tangible fixed assets	102	99
Amortisation of intangible assets	37	20
Fair value (gains)/losses on financial instruments	(284)	224
Foreign exchange losses/(gains)	33	(7)
Less Investment income	(204)	(290)
Operating cash flows before movement in working capital	(1,432)	(1,004)
Decrease / (Increase) in stock	28	(45)
Decrease / (Increase) in debtors	824	(757)
Increase / (Decrease) in creditors	896	(800)
Cash generated from/(used in) operations	316	(2,606)

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS - GROUP	ENDOWMENT FUNDS £'000	RESTRICTED FUNDS £'000	GENERAL FUNDS £'000	DESIGNATED FUNDS £'000	TOTAL 2019 £'000
Tangible Fixed Assets	-	3,361	602	-	3,963
Intangible Assets	-	-	48	-	48
Investments	983	-	469	3,848	5,300
Long-Term Liabilities	-	-	(78)	-	(78)
Net Assets/(Liabilities)	(10)	2,601	(1,073)	(81)	1,437
Total	973	5,962	(32)	3,767	10,670

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CHARITY	ENDOWMENT FUNDS £'000	RESTRICTED FUNDS £'000	GENERAL FUNDS £'000	DESIGNATED FUNDS £'000	TOTAL 2019 £'000
Tangible Fixed Assets	-	3,265	281	-	3,546
Intangible Assets	-	-	48	-	48
Investments	983	-	388	3,848	5,219
Long-Term Liabilities	-	-	(5)	-	(5)
Net Assets (Liabilities)	(15)	1,990	(1,814)	(130)	31
Total	968	5,255	(1,102)	3,718	8,839

21. FINANCIAL PERFORMANCE OF THE CHARITY

The consolidated statement of financial activities includes the results of the charity's wholly owned subsidiaries as listed in note 13. The net expenditure for the year for the charity only is £896k (2018: net expenditure of £703k).

22. RELATED PARTY TRANSACTIONS

During the year the charity had the following transactions and balances with the subsidiaries listed in note 13.

	2019 £'000	2018 £'000
Income received from subsidiaries	75	140
Distribution of surplus from subsidiaries	180	117

23. PURPOSE OF RESTRICTED AND DESIGNATED FUNDS

The prime purpose of the restricted funds and designated funds and the estimated timeframe in which these funds are expected to be utilised are shown below:

Restricted Funds	Purpose	Period to be used
World Bureau - Property	To be used for the upkeep and depreciation of the World Bureau.	Over the period of the remaining lease
Arlene Bartlow Development Fund	Primarily to support guiding activities in African Member Organisations.	Within 1 to 5 years
Advocacy	Primarily to support the delivery of advocacy campaigns	Within 1 to 2 years
GS USA Forever Green Project	Global environment projects to be executed by girls and young women.	Within 1 year
Leadership	Primarily for workshops, seminars and training.	Within 1 to 2 years
Membership	Primarily to support guiding activities in Member Organisations.	Within 1 to 2 years
Nutrition International	Primarily to support nutritional activities in Member Organisations.	Within 1 to 2 years
Other Donations	Other strategic related issues not specifically in relation to leadership, membership and advocacy.	Within 1 to 2 years
UPS Signature Programme	Major project on volunteering.	Within 1 year
Vibeke Reimer Fund	Leadership & Enterprise of Member Organisations.	Within 3 to 10 years
World Conference	Primarily for the provision of grants to girls and young women.	Within 1 to 2 years
YESS Girls Movement	Leadership exchange programme to girls and young women.	Within 1 to 2 years
World Centres		
Pax Lodge & Our Cabaña - Property	To be used for the upkeep and depreciation of the World Centres.	Over the period of the remaining lease or life of the property
World Centres other Restricted funds	Primarily for the provision of scholarships and support for training events held at the World Centres and building improvements.	Between 1 and 3 years
Designated Funds	Purpose	Period to be used
Regional Funds	Funds set aside for a range of projects and events that specifically enhance the ability of WAGGGS to provide the best possible service to the five main regional areas as they work with Member Organisations in those regions and the movement as a whole.	Within 1 to 2 years
Finance Systems Investment Case	Funds set aside for the development of the finance systems.	Within 1 to 5 years
Fund Development Investment Case	Funds set aside for the development of the fund raising for WAGGGS.	Within 1 to 3 years
Strategic Investment	Funds set aside for the development for further strategic investments for WAGGGS.	Within 1 to 3 years
Risk Based Reserve	Balance of funds set aside for safeguarding the continuing development, promotion and expansion of WAGGGS, which was previously held under Olave Baden-Powell Society Fund.	As and when required.

24. POST BALANCE SHEET EVENT

The Covid-19 pandemic, which was declared on 11th March 2020 is considered to be a non-adjusting post balance sheet event. Its impact on the group and charity has been covered in the Trustees' Report.

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Her Royal Highness Princess Benedikte of Denmark

Her Majesty Queen of Malaysia Seri Paduka Baginda The Raja Permaisuri Agong Tunku Hajah Azizah Aminah Maimunah Iskandariah

THE PRINCESS BENEDIKTE AWARDEES

The Schroder Foundation
Barbara J. Bonifas (USA)
Dale Satake (USA)
Dr. Marianne Edmond-van Maarschalkerweerd (The Netherlands)
Ellen H. Petrino (USA)
Elspeth Henderson (Ireland)
Gail Tsuboi (USA)
Ginny Radford QSO, JP (New Zealand)
In Kyung Kim (South Korea)
Kate Marx (USA)
Sally Catherine Palm (Canada)
Sandra L. Craighead (USA)
Teresita B. Choa (Philippines)
Young Joo Kim (South Korea)

THE BENEFACTORS' CIRCLE SUPPORTERS

10. The Visionaries' Circle

Vibeke Riemer and Lars Kolind (Denmark)
The Oak Foundation

11. The Innovators' Circle

Dianne M. White (USA)
Betsy LaMacchia (USA)
Connie Matsui (USA)

12. The Leaders' Circle

Elaine and Jim Paterson (Canada)
Ameé Chande (UK)
Joan Webb (UK)
Wendy Smibert (Australia)
Ann von Rettig (Finland)

LEGACIES

We would like to remember the many individuals who left a gift in their will to the World Association of Girl Guides and Girl Scouts (WAGGGS) in 2019. Their generosity ensures that we are able to continue our work supporting girls and young women to develop their full potential as responsible citizens of the world.

OUR MANY SUPPORTERS INCLUDING

The many volunteers serving on committees, working groups, training pools and other roles
Friends of the World Centres, Regions and WAGGGS
International Guide and Scout Fellowship
Member Organisations
Olave Baden-Powell Society
World Foundation for Girl Guides and Girl Scouts Inc.
The Girl Guides of Canada – Guides du Canada – (Canadian World Friendship Fund)

AND OUR MANY PARTNERS AND DONORS INCLUDING

Avon Foundation for Women
Council of Europe, European Youth Foundation
Dove (Unilever)
Duke of Edinburgh's International Award Foundation
Erasmus+
European Youth Council
Food and Agriculture Organisation (FAO)
International Federation of Red Cross and Red Crescent Societies (IFRC)
King Abdullah bin Abdulaziz International Centre for Interreligious and Intercultural Dialogue (KAICIID)
Lidelldale Discretionary Trust
Norton LifeLock (formerly Symantec)
Norwegian Agency for Exchange Cooperation (Norec)
Nutrition International
Office of the United Nations Secretary-General's Envoy on Youth
Oak Foundation
Players of People's Postcode Lottery; funds awarded through Global Postcode Trust
Save the Children
Swedish Postcode Foundation
TheGoals.org
UN Environment Programme (UNEP)
UN Women
UNICEF
University of Exeter Economic and Social Research Centre
UPS Foundation
UK Trefoil Guild
WASH United
World Organisation of the Scout Movement (WOSM)
Young Men's Christian Association (YMCA)
Young Women's Christian Association (YWCA)