



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

Trustees' Annual Report  
and Financial Statements for the year ended  
31 December 2020

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 2020.

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

Given the unprecedented nature of 2020 I am proud to be presenting this year's Annual Report highlighting the impact that we have had in the world during the most challenging of circumstances.

First and foremost, I welcome our new Chief Executive, Anna Segall, who brings with her new energy for our vision for the future of Girl Guiding and Girl Scouting. I also give our thanks to our Member Organisations, volunteers, staff, donors and of course, Girl Guides and Girl Scouts from across the world, for their continued support. They have worked incredibly hard throughout this pandemic to ensure WAGGGS is delivering at a high standard, adding value to our Members and girls and young women across the Movement.

Overall, 2020 was a difficult year for WAGGGS and 2021 will also be challenging. The true scale and impact of the pandemic are becoming clearer with the passage of time. In addition to the health, social, educational and emotional burden, the economic and financial consequences are profound. But as the world continues to navigate the impact of the Covid-19 pandemic, so too will WAGGGS demonstrate our commitment to supporting girls and young women across the globe.

I am delighted by the positive news that at the beginning of 2020, the Girl Guide and Girl Scout Movement had 10.2 million reported members. We started the year full of hope and determination and it was this attitude that saw us through.

The pandemic brought with it many challenges for the organisation and the Movement as a whole. We had to pause face to face Girl Guiding and Girl Scouting in most of the world, close temporarily our World Centres and postpone the World Conference due to be held in Uganda, all of which had a significant impact on our work. I am extremely proud of the way the WAGGGS' Global Team and Member Organisations navigated the challenges of the last year and the dedication they showed to moving, where possible, our operations and activities online. Our first ever virtual Global Campfire was the perfect example of this with an exciting evening of activities where Girl Guides and Girl Scouts from around the World could connect and celebrate the Movement.

Another major focus of the year was the creation of our one-year strategy for 2021 to guide our work through the pandemic and better understand its effects on Girl Guiding and Girl Scouting around the world.

In 2020, we undertook two Movement-wide engagement campaigns or surveys to understand the impact of the pandemic on Member Organisations and their needs. Responses from 124 Membership Organisations not only told us a story of how Girl Guiding and Girl Scouting around the world was reacting and managing, but also helped to shape our plans on how we support Members and how to embed strong two-way communications into all of our work.

A key highlight in 2020 was our collaborative work with other leading international youth serving organisations including the Big 6 (Young Men's Christian Association; World Young Women's Christian Association; World Organization of the Scout Movement; World Association of Girl Guides and Girl Scouts; International Federation of Red Cross and Red Crescent Societies; and The Duke of Edinburgh's International Award), to publish the policy paper, 'Young People Championing Post-Pandemic Futures.'

The recommendations from this led us to launch the 'Global Youth Mobilization for Generation Disrupted' in December. This ground-breaking initiative will invest over £ 3.5 million to scale-up youth-led solutions and youth engagement, directing support towards a generation of young people whose education, employment and mental health have been severely impacted by the Covid-19 pandemic.

In these challenging and uncertain times, WAGGGS' role is more important than ever. This past year has reinforced what we already know about the robustness and resilience of youth and the uptake of our online offerings only serves to reinforce this

I look forward to seeing WAGGGS and the Movement go from strength to strength, providing brave and fun spaces for Girl Guides and Girl Scouts to learn by doing, make friendships, grow and develop leadership, help their communities, and contribute to the change they want to see in the world.

*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 152 countries worldwide. Between them, they have a combined membership of 10.2 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 empower youth members and programme activities become relevant and exciting.

We support advocacy and community action programmes on issues such as prevention of violence against girls and women, body confidence, and climate change, supporting 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 licence by Guías de México, our Member Organisation there. A fifth centre (Kusafiri) operates as a roaming World Centre delivering events in the Africa region.

WAGGGS also distributes grants. In 2020, 92 grants worth approximately £587,000 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.

In addition to the World Board members, WAGGGS works through many different types of volunteers who serve in many different ways. For example, on working groups and committees, at World Centres, and developing and delivering 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.

WAGGGS' global strategy is decided by Member Organisations at the World Conference, which is held every three years. The strategy sets out how WAGGGS will support its Members and contribute to the

overall strengthening of the Girl Guide and Girl Scout Movement. In 2017, the 36<sup>th</sup> 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, an operational plan and budget is agreed by the World Board to set out how the organisation will deliver its strategy over the coming twelve months. The operational plan and budget for 2020 was structured around the three strategic themes, with an additional area of work focusing on governance and administration. Further information on its delivery is included in the “WAGGGS Performance in 2020” 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 donations received will help the charity meet its objectives.

This report sets out in some detail the activities undertaken in line with the operational plan and budget to further the goals set out in WAGGGS' 2018-2020 strategic plan, as well as the types of programmes WAGGGS makes available.

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.



# THE CURRENT AND ANTICIPATED IMPACT OF THE COVID-19 PANDEMIC

Covid-19 has had huge consequences across the world and has put immense strain on WAGGGS and Member Organisations.

The pandemic forced Girl Guiding and Girl Scouting worldwide to pause in-person activities and move, where possible, to an online offering. WAGGGS developed digital tools and a compendium of Member Organisations' good practice for adapting to the realities of Covid-19, as well as offering webinars and other support in this space to Members Organisations.

Some of our global programmes were moved online, which poses challenges for maintaining the quality of the youth experience with the shift to e-learning. Delivery of programmes online also depends on adequate infrastructure. For some programmes, there were difficulties in reaching donor agreed targets and deliverables as lockdowns in most countries meant programme activities were either disrupted or cancelled.

To understand fully the impact of the pandemic on our operations and the situation and needs of our Member Organisations, WAGGGS carried out two engagement campaigns. With 115 responses to the first campaign and 124 to the second, they paint a vivid picture of Member Organisations facing enormous challenges in offering activities, in membership numbers and in membership fees. Of Members that responded to the second engagement campaign we found that:

- 8% were able to continue operating as usual.
- 41% were 'coping' with the impact of Covid-19.
- 43% were categorised as "challenged".
- 8% were assessed as being in a critical state, with the greatest pressure coming from financial uncertainty, loss of income and actual or anticipated reduction in membership.

Using the information from the engagement campaigns, WAGGGS pivoted planned activities to focus our efforts on the immediate needs of Member Organisations including:

- We offered webinars on responding to priority needs such as crisis management, developed online activities and transformed some of our programmes so they could be delivered online, providing ways for Members to engage with each other, connect and share learnings and best practice.
- We reached out to Members regularly, and set up a helpdesk Special Support Team of volunteers.
- We also held events such as Global Campfires to connect Girl Guides and Girl Scouts, volunteers and leaders, providing a sense of solidarity and harnessing global connections and international friendship.

Phase II of the engagement campaign was completed in August 2020. The data collected from this informed WAGGGS' workplans, helping us to refine our offer and change our short to medium term plans to better respond to Member needs.

One consequence of the pandemic was that WAGGGS lost significant income in 2020 (e.g., World Centres, events and decreased revenue from membership fees, fund development and investment income). In response, WAGGGS temporarily closed World Centres, and the World Bureau in London and the Brussels Office.

Nearly half of all eligible staff were placed into short-term government-supported job protection schemes and alternative arrangements were put in place in areas where these schemes were not available.

A number of regional activities planned for 2020 had to be postponed, redesigned or cancelled due to Covid-19, including Regional Symposiums.

The current Covid-19 crisis has also hit the World Centres very hard. By the end of the first quarter of 2020 the pandemic was being felt deeply and we made the difficult decision to repatriate all volunteers and close the World Centres until further notice. We refocused and moved our work online, continuing to successfully engage audiences and acting as a source of inspiration to girls, young women and the Movement during this difficult time through our social media channels.

# WAGGGS' PERFORMANCE IN 2020

Overall, 2020 was a challenging year for WAGGGS in delivering its operational plan but there were also successes. Details of these can be found below.

## CHALLENGES IN 2020

The impact of Covid-19 had a profound effect on the delivery of our overall objectives for 2020 as WAGGGS had to pivot its focus to areas that would better support Members' immediate needs, take the difficult decision to close or "hibernate" the World Centres, and place staff in the UK and Europe on government supported employment schemes.

We faced challenges in staffing, resource mobilisation, governance, service and programme delivery arising from the pandemic.

### Governance

The pandemic brought with it certain governance challenges. Most notably, we were unable to hold our 37<sup>th</sup> World Conference in July 2020 in Uganda as originally planned. This meant that WAGGGS was unable to present the Movement's new 12-year vision (Compass 2032) and WAGGGS three-year global strategy to Member Organisations for adoption at World Conference in 2020. As a result, in 2020, we had to develop a one-year operational plan and budget for 2021, approved by Member Organisations by written resolution (as provided for in the constitution).

Postponement of the World Conference also meant that elections could not be held for new World Board members, and the World Board continued with a reduced number of trustees from July 2020.

As WAGGGS constitution did not allow virtual meetings, the World Board decided to hold a General Meeting in December 2020 to consider a constitutional amendment to enable online meetings in future. While this motion was not passed, emergency UK law provisions allowed us to begin planning and delivery of a virtual World Conference in 2021.

### Support to Member Organisations

The pandemic saw the halting of face-to-face guiding and scouting leading us to pivot our efforts where possible to offer a digital service.

In April and August 2020, we conducted engagement campaigns with our Member Organisations to assess the impact the pandemic was having on their operations and activities. Responses from Members showed some were severely or critically impacted, with loss in membership numbers and revenue and an inability to conduct face-to-face activities, which have always been a key element of the Girl Guiding and Girl Scouting experience. WAGGGS looked at how to align our support to Members', reprioritising different areas of work and offering training and workshops to Member Organisations to help manage through the pandemic.

With the help of lead volunteers, we recruited, trained and deployed two cohorts of core mission volunteers; we now have over 50 trained volunteers actively working with Member Organisations to provide capacity development and tailored support.

### Staffing

WAGGGS has staff in 30+ countries. As the enormous impact of the pandemic become clear, WAGGGS had to look carefully at the consequences for its delivery of services and programmes, operations, and finances and the needs of Member Organisations. We had to review our staff

complement around the world to work out which services and activities to prioritise and how to retain and protect livelihoods of staff in a completely changed world.

WAGGGS made effective use of Covid-19 employment support schemes in the UK and Europe, with approximately 30% of staff fully or partly funded through these schemes during initial periods of lockdown. These schemes required tight coordination and management to ensure compliance with a set of regularly changing environments and conditions.

In 2020, following the redesign in 2019, WAGGGS continued to consolidate our staff contracting arrangements and modalities to ensure compliance with national labour law as well as a greater degree of consistency across the organisation. We have done this using the services of a specialised external agency to undertake benchmarking exercises and develop contract templates suitable to different labour markets.

With staff furloughed for long periods of time, it was necessary to ensure a high level of support also upon their return to work. When staff started to return to work (remotely) after September, we set up a series of “re-induction” sessions designed to facilitate and ease return to work, and to give an opportunity for all staff to familiarise themselves with the changes in the organisation required to respond strategically and operationally to Covid-19.

## **Finance and IT**

With the furlough of finance staff from April to September 2020, key improvement projects that had been started could not be completed in totality or at the pace required. This included improvements to the accounting software PSF, introduction of new policies and processes and developing the Finance Team as a core business partner for the organisation.

WAGGGS had sought and received World Board approval for significant IT renewal in 2020. When Covid-19 struck, all IT projects, with the exception of the SharePoint transition, were halted.

## **World Centres**

Although the year started strongly for our World Centres, when international travel halted in the second quarter of 2020, we temporarily closed the World Centres and then took the difficult decision in November 2020 to close on-site operations at World Centres for the whole of 2021.

To mitigate the reduction in World Centre income, we quickly developed and delivered on-line programmes and focused on identifying different revenue streams such as partner funding and individual donations. We pared down our staff teams in each of the World Centres to the bare minimum required to ensure security and maintenance of land and premises and compliance with local requirements for government assistance schemes.

## **Fundraising**

The impact of the pandemic on WAGGGS’ fundraising across 2020 was significant. The fact that we were unable to hold the Olave Baden-Powell Society annual event and other in-person meetings around World Thinking Day affected both the recruitment of new supporters and the amount of donations. In 2020, World Thinking Day raised just £51,000 compared with £131,000 the previous year. The WAGGGS Shop also saw a significant decrease in sales.

As with the charitable sector generally, WAGGGS saw donors scaling back or pausing investments and refocusing their support on current portfolio partners. This significantly impacted new business generation.

In partial mitigation, WAGGGS concentrated its efforts on effective stewardship of current donors (individuals, trusts and foundations and corporates). This included, for example, renewing the Free Being Me partnership with Unilever brand Dove for a new five-year phase, and stewarding current donors and offering them more engagement opportunities to stay connected with the Movement.

The internal environment for fundraising at WAGGGS was also impacted. Part of the 2019 re-design was to increase our investment in fund development with a number of new roles due to be filled. Recruitment was paused in 2020 as a result of the uncertainty due to Covid-19.

## HIGHLIGHTS OF 2020

In the face of the pandemic, WAGGGS increased its support to Member Organisations and shifted to an online delivery model against certain of our donor-funded programmes.

At the beginning of 2020, WAGGGS' total global membership (including girls, young women and adult volunteers) stood at 10.2 million reported members. The pandemic was clearly having a significant negative effect on membership numbers in 2020.

### 1. More Opportunities for More Girls

By 2020, we aimed 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

As new membership proposals are only considered every three years at World Conference, our work to support new associations through the membership process concluded by the end of 2019. In the first quarter of 2020, we therefore carried out a limited number of assessments and focused our work on writing the membership proposals and ensuring the internal approvals for submitting to World Conference were complete.

As World Conference was postponed, our main task in 2020 was to continue to support potential Member Organisations in Montenegro and Mozambique, and associations in Algeria, and Afghanistan through our team of expert volunteers (Rapid Response Team) and regions.

During 2020 we received external financial support for this work from the Olave Baden-Powell Society, the World Foundation and Arlene Barlow's Fund.

#### 1.2 Retain and support the growth of existing Member Organisations

In 2020 we reached out to all Member Organisations through two engagement campaigns and the capacity assessment tool (CAT), to understand the impact of the pandemic on their associations.

Based on the results of the engagement campaigns, we shaped services and supported Members through regional webinars and workshops designed to take account of their most pressing needs. This included sessions on moving onto an online environment, communications in times of crisis, maintaining volunteer motivation, and fund development. We also adapted larger training events to the virtual context such as Academy 2020 in the Europe Region.

We continued to expand, upskill and mobilise the pool of capacity building expert volunteers, as well as expanding the tools and resources available in line with the new situation Member Organisations were facing. We offered Member Organisations the possibility to benefit from tailored support from volunteer experts and provided virtual opportunities for them to engage and feel more connected to the Movement. These expert volunteers also supported Member Organisations to work on their

image and visibility leading towards recruitment and retention goals. Despite the impact of the pandemic, the regional teams in Europe and the Western Hemisphere continued supporting the Associate Members in Georgia, Ukraine and Suriname through the membership process. All three were accepted as Full Members of WAGGGS via a written resolution process (announced at the General Meeting in December 2020).

WAGGGS also partnered with the World Guide Foundation to drive growth in a number of Member Organisations in the Africa and Asia Pacific Regions.

### **1.3 Offer more opportunities for Members of the Movement to connect**

Our Core Mission and Global Programmes Teams together scoped and commissioned a new digital learning and community platform for the Movement (named Campfire in 2021). Development of this will continue through 2021, ready to launch fully to the Movement at the beginning of 2022.

Despite the constraints of the pandemic, we managed to open up opportunities for our Members to connect with each other. We brought Girl Guiding and Girl Scouting online to deliver more than 25 sessions including webinars, workshops and networking opportunities through the Regional Teams. In addition to providing opportunities for capacity-building, they served to strengthen connections and relationships during difficult times – bringing people together across the Movement, reinforcing the feeling of being part of a global sisterhood during a time of isolation.

*“It’s nice to know what other Movement Organisations are also doing in coping with the Covid-19. Truly, Girl Guides and Girl Scouts are doing their best to adapt to the situation. In the Girl Scouts of the Philippines, we have come up with Fight Covid-19 GSP Challenge Badge. Likewise, we have celebrated our 80<sup>th</sup> Founding Anniversary virtually, providing our Members with interactive, week-long online activities.”*

Representative from Girl Scouts of Philippines who attended #ForHerDigitalWorldWebinar II

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

Our World Centres provide a unique space to meet with others and really see what it means to be part of a global Movement. The first quarter of 2020 started very strongly for our World Centres as they reached over 2,517 Girl Guide and Girl Scout Members, delivered over 19 empowerment programme events, nurtured 33 young leaders through volunteer and internship programmes and worked with many different Member Organisations.

In 2020, WAGGGS designed and delivered high quality global programmes that empowered girls and young women with the values, behaviours, and capabilities to take the lead on issues that matter to them including nutrition, body confidence/self-esteem, menstrual hygiene management, gender-based violence, and the environment and climate change. We also facilitated connections and identified opportunities to participate in international experiences and programmes for a number of Member Organisations.

We entered the third year of WAGGGS' Girl Powered Nutrition programme – supported by Nutrition International. The programme focuses on ensuring that girls and leaders learn about good nutrition and what girls need at different stages of their lives to stay healthy and happy and the importance of good nutrition in their communities. It also empowers Girl Guides and Girl Scouts to influence decision makers so that girls' nutrition is prioritised at a national and global level.

The programme successfully delivered on its goals for the year creating three age-appropriate badge curriculums, each adapted and translated for use in participating countries; developing and rolling out leaders' training on the curriculum; co-creating a brand and badge with girls; identifying and establishing eight Action Hubs; establishing and administering an Action Fund for girls and

implementing national and global campaign activities. Four Member Organisations in Tanzania, Madagascar, the Philippines and Sri Lanka took part and 103,853 girls received their cloth badge on completion of the curriculum including community action in 2020.

*"It [GPN] has many useful information...it will not end in the session but also continue to other generation and stop the cycle of malnutrition."* Troop Leader, the Philippines

In August 2020, we concluded our successful partnership with WASH United and the Swedish Postcode Foundation to deliver The Red Pride Menstrual Hygiene Programme. The programme was delivered through Member Organisations in Sub-Saharan Africa using the menstrual hygiene management Education Guide, 'Rosie's World'.

With the aim of educating 54,000 girls and young women in Sub-Saharan Africa on how to manage their periods safely, hygienically and with confidence as well as building a more positive attitude towards menstruation and menstrual hygiene management in society, the programme exceeded its targets, reaching more than 78,000 girls and young women. This represented an unprecedented scale for the investment made. This result was even more impressive given that from mid-March 2020, due to Covid-19 restrictions, only one of the Member Organisations in 10 Sub-Saharan African countries were able to carry out any face-to-face activities with Girl Guides and Girl Scouts. During this time the project activities were redesigned into innovative online approaches which enabled the programme to continue.

'Rosie's World' is now a resource with the potential to be scaled across the whole of the WAGGGS network. We intend to continue to work with WASH United to scale the impact of 'Rosie's World' in the future.

*"Before 'Rosie's World' training I thought it [menstruation] is a disease and I was shy about it but now I am strong and I can talk about it freely I talk to my senior female teachers, mothers, and sisters."*

(Focus group discussion Girls-English 2)

Every year, the Movement celebrates World Thinking Day. Celebrated since 1926, it is a day of international friendship, an opportunity to speak out on issues that affect girls and young women. The theme of World Thinking Day 2020 was "Diversity, Equity and Inclusion".

Our World Centres celebrated World Thinking Day in different ways. As well as national celebrations, our World Centres each hosted a World Thinking Day event, reaching 1,000 participants around the world. Our Cabaña

In April and July, World Centres hosted virtual Global Campfires on Zoom and YouTube. To date the campfires have been viewed over 23,000 times. We also held a host of live events with different Member Organisations and their members. These sessions, on Zoom or Facebook, introduced the World Centres and what they have to offer through virtual tours and interactive Q&A sessions.

## **2. Greater Global Influence**

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

### **2.1 Increase our visibility**

Through specific global programmes, we have supported Member Organisations to tell the story of the Movement in a way that demonstrates our values and principles and that is appealing to girls and young women in their own country. These were in the form of blogs, social media posts, or news

articles. For example, WAGGGS helped #MHD2020 reach 1.1 billion people around the world by social media alone.

We also developed a '16 Days of Activism' online campaign and activity pack. The resources were designed to help girls and young women understand that they are not to blame for violence against them and support victims of violence. During '16 Days of Activism', we partnered with UNICEF's U-Report Global to launch a poll gathering young people's views and attitudes around victim blaming to inform our work, and gain data to be incorporated in campaigns planned for 2021.

Reinforcing our role as a global influencer, we continued collaboration work with leading international youth serving organisations in response to the unique challenges facing young people as a result of the pandemic. We worked closely with the Big 6 (Young Men's Christian Association; World Young Women's Christian Association; World Organization of the Scout Movement; World Association of Girl Guides and Girl Scouts; International Federation of Red Cross and Red Crescent Societies; and The Duke of Edinburgh's International Award) to publish the policy paper, 'Young People Championing Post-Pandemic Futures.'

The paper was a joint call to action on behalf of 250 million children and young people that make up the Big 6 youth organisations and included recommendations concerning education, employment, mental health and digital inclusion. In December 2020, this alliance, together with the World Health Organization and the United Nations Foundation, launched a new ground-breaking global youth mobilization to invest in and scale up youth-led solutions and engagements in response to Covid-19. The Global Youth Mobilization aims to support young people to engage in and design efforts to turn around the impact of the pandemic. This global youth led movement was designed to feature convening of a Global Youth Summit in April 2021, and a fund of £3.6 million to support local and national youth organisations, grants for youth-led solutions and an accelerator programme to scale up specific response efforts.

## 2.2 Strengthen our global influence

Through our advocacy work, we increased the involvement of Girl Guides and Girl Scouts in key global fora that focus on girls' and young women's issues. In 2020, WAGGGS' Advocacy Champions attended UNGA and the Scaling Up Nutrition Conference.

In 2020 we developed the highest number of youth consultations since establishing our partnership with UNICEF's U-Report. After the outbreak of Covid-19, we designed and co-developed five U-Report polls alongside young women from our Movement helping us to better understand the impact of Covid-19 on different areas of girls' lives. They were designed to give us data that could be used in 2021 to give girls' views greater global influence and prominence, incorporating them into our events, activities, and advocacy messaging.

A team of Advocacy Champions and staff developed 'Hear Me Now' activities to mark International Day of the Girl, as well as the Listen to Girls tool for leaders launched for International Women's Day.

Girls as Drivers of Change is a unique partnership between WAGGGS and Save the Children, which aims to raise the voices of girls and young women to end gender-based violence in Uganda and Jordan. Although we had to pause the project for the first two quarters of 2020 due to Covid-19, we still delivered Solution Labs to 146 girls in Uganda and Jordan and Training of Trainers for facilitators of the Solutions Labs.

Delivered using WAGGGS' Voices against Violence curriculum, this is a comprehensive programme, focused on ending gender-based violence through education, awareness raising, lobbying and community action through which girls are given the power to be the drivers of change and come up with the solutions they need to tackle the threat and fear of violence that they face in their lives.



WAGGGS' Girl Powered Nutrition programme in Tanzania, Madagascar and the Philippines, saw 53 Girl Guides and Girl Scouts trained as Advocacy Champions during the year, to take action and speak out on a national level. They designed and implemented campaign initiatives to engage with regional and national decision makers around issues specific to their country. The programme will ensure that girls and young women have improved knowledge of nutrition to enable them to reach their full potential and are empowered to take action to break the intergenerational cycle of malnutrition.

Our Free Being Me and Action on Body Confidence programmes, delivered in partnership with the Dove Self-Esteem Project, continued to grow. They are one of WAGGGS' most well-established programmes across all five regions and heavily integrated into Girl Guiding and Girl Scouting globally. Free Being Me gives girls and young women improved body confidence and self-esteem and empowers them to influence community members and decision makers to change their perceptions and take decisions towards a world free of appearance-related anxiety. This programme was particularly important in response to the extreme impact Covid-19 has had on our ways of life, and issues such as the global body-image crisis, low self-esteem and mental health.

*"Before the training on body confidence and leadership, the girls did not believe in themselves they looked so scared, but after teaching them what beauty is and how beautiful they look and how they can also be good leaders, their confidence has really improved and they learnt to speak out."*

Barbra Nabukala, Project Assistant Uganda, remarking on an October 2020, training event in Kamuli Girls School, Kamuli District, Uganda

In phase 2 of the programme (from June 2017-September 2020), we reached 2.9 million young people and members of their community through the badge programme, resulting in a cumulative reach of 6.5 million young people. We also continued partnership amplification and global advocacy opportunities with more than 30 young women working on National Advocacy Campaigns launched in New Zealand, Mexico, United Kingdom and Japan and large global media coverage including Refinery 29, BBC News, Irish Times, The Guardian, Pakistan Radio and Rwandan News. The curriculum has now been translated into 25 languages and has been delivered in more than 128 countries. We also reached more than 500 people in 24 hours through our online Image Pressure and Inequality Girl-Led Panel Event in August and shifted the 2020 Young Women's Advocacy Forum online.

*"I feel more powerful because this event made me realise that I can really make a difference and it really helped me plan for something that could help address the issues we have in the society. The Young Women's Advocacy Forum really boosted my self-confidence when it came to talking with leaders and decision-makers."* (Young woman, Philippines)

We partnered with the Avon Foundation for Women for the Together We Rise programme which aims to give young women and girls from WAGGGS Member Organisations in Argentina, Philippines and South Africa the training and mentoring they need to run public campaigns to end specific forms of violence that are most important and/or relevant to them. The programme challenges harmful norms and beliefs whilst raising awareness about specific forms of violence and influencing those in power to make changes that improve the lives of girls at a local and national level. This partnership is grounded on the principle that girls and young women are the experts in their own lives and therefore should have the opportunity to identify, choose and shape the campaigns themselves.

Our goal in 2020 was to deliver our Voices Against Violence training to 30 girls and young women from each country so that they could then train others and deliver girl-led campaigns of their choice. This involved designing and developing their own campaign messaging including infographics, videos and interactive games designed to get both girls and boys involved. Due to the global pandemic, we

were only able to carry out training in the Philippines during 2020. We had to redesign the whole programme in order to adapt to the global situation. We supported the girls to take their campaigns to social media platforms and organised dozens of webinars to give girls access to experts on violence against women and girls, and to explore the impact Covid-19 was having on violence against women and girls. These webinars/panels were all live streamed on YouTube allowing us to engage an audience beyond programme participants. In the Philippines, the programme launched on International Women's Day with a chant and choreographed dance with over 2,000 girls and young women taking part across the country. Following lockdown, they adapted their campaigning activities and actively used social media to get their campaign information to reach a broader audience instead.

*"By creating engaging activities for girls and focusing our efforts on social media, we reached members of the public who we would have never reached before, and girls even started to share their first-hand experiences for the first time. The engagement was truly overwhelming. It became clear to everyone - to older Girl Guides like me and those in leadership positions - girls really want to work on this."*

Cearlovey Granali, Together We Rise Advocate Girl Scouts of the Philippines

### **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.

This year saw the sixth year of our YESS Girls Movement, supported by the Norwegian Agency for Exchange Cooperation (NOREC), which gives young women (18-25 years old) from Member Organisations in the Africa and Asia Pacific regions an opportunity of a six-month international exchange. This experience gives the young women a platform to be change agents and make meaningful contributions to both their home and host countries.

In 2020, 45 participants took part in the exchange programme with the total number of participants since the programme began increasing to 211 women from 15 Member Organisations.

Particular highlights from this programme included that even amidst the lockdown, the Yes! Girls Can campaign against all forms of violence was undertaken in 10 countries in Africa and the Asia Pacific. The young women were able to speak out and create awareness of the need to end violence, especially during the pandemic when violence had soared. In addition, young women spearheaded action on global concerns, for example on sustainable cities and communities and climate change with 11,300 trees planted.

*"This exchange has impacted me positively in every area of my life. I have known better ways to handle issues, plan my life and work schedules. It has also shaped my character to deal with the world ahead of me."*

Valentina Araba Segua Monnie, YESS Girls' Movement exchange participant, Ghana to Madagascar, 2020

#### **3.1 Secure our funding**

Throughout 2020, WAGGGS continued efforts to diversify income sources, especially in light of the pandemic. We continued to work with long established partners such as Dove, The UPS Foundation and Norton Life Lock but also secured new support including the AKO Foundation and Wizards of the Coast (Hasbro).

Particular highlights included securing a significant unrestricted donation from Wizards of the Coast, part of the brand Hasbro, via International Women's Day and a Cause Related Marketing partnership

as well as a multi-year grant from a new donor, AKO Foundation, to establish a new climate change programme. We also raised £125,000 through our two-month WAGGGS Solidarity Appeal as a response to Covid-19. This was the largest and most successful appeal that our Individual Giving team has run to date. With the Olave Baden-Powell Society Bergen event cancelled due to Covid-19, participants had the opportunity to donate their potential event refund to the appeal. We saw 364 individual donations from 29 countries; 42% of these were first-time donors.

Our Strategic Partnerships Team worked on building robust processes and lines of communication to engage Member Organisations in potential new partnership opportunities across a range of global programmatic or thematic areas.

For International Day of the Girl in October, we ran a two-week fundraising appeal and raised over £12,000 from 73 donors, a significant increase from the year before with fewer than 10 donations to the appeal. The pandemic led to a real increase in online engagement activities and saw us connect with supporters more than in previous years.

WAGGGS launched 11 webinars for supporters. Each webinar focused on a different WAGGGS programme or work area, attracting over 500 attendees. Cultivation of major donors continued online and brought in a £100,000 unrestricted gift. The introduction of a Customer Relationship Management system saw real improvements in donor stewardship, cultivation and communication.

WAGGGS also secured grants from new donors to pilot our new leadership model as well as launching a brand-new prospecting strategy and pipeline of over 100 prospective donors.

### **3.2 Strengthen leadership in the Movement**

Leadership development continues to be at the core of our work and at the heart of Girl Guiding and Girl Scouting.

In 2020, we published a Leadership Development Framework and set of supporting tools Member Organisations can use to embed the Girl Guide and Girl Scout leadership model into their work. This has proven a great success with more than 40 Membership Organisations embedding the leadership model into their work either with girls, adults, or both.

We also started a pilot project with Kenya Girl Guides Association to mainstream the leadership model into their Girl Guide and Girl Scout Experience, supported by the Barrett Family Foundation and the Eric Frank Trust.

The Juliette Low Seminar is our flagship leadership development event for young people, providing those who join us with adventures, cultural experiences and the opportunity to make friends for life. Despite this year's restrictions due to the pandemic, the Seminar still reached over 20,000 girls aged 12+ with leadership development opportunities through the post-seminar 100 girls' projects. A brilliant result, given the global circumstances.

During the year we continued to receive support from the Barrett Family Foundation, Eric Frank Trust and World Foundation which all funded some core mission areas of work.

### **3.3 Strengthen WAGGGS' organisational capacity**

Thanks to the support of the World Foundation, we developed new volunteer management policies and a supporting toolkit to improve the experience of volunteering with WAGGGS. We also further developed our support to the 800+ volunteers of the WAGGGS Volunteer Network Members through learning, development and networking opportunities.

### 3.4 Improve the WAGGGS Global Team's ways of working

In response to a motion passed at the 36th World Conference in 2017, WAGGGS conducted a research project to investigate barriers to young women's participation in governance and decision-making.

A mixed-methods study was conducted across the five WAGGGS regions between March 2019 and December 2019, virtually and at in-person events across the world. The report and recommendations from this were developed during 2020. They showed that:

- 97% stated that they strongly believe that it is important to include young women at the national, regional and global levels of decision-making.
- Two-thirds of respondents stated there should be a minimum quota in place for the number of young women within these decision-making bodies.
- More than half (54%) of the young women felt ready to take up decision-making roles.
- When exploring the top motivating factors for young women to apply for these roles, the general conclusions include having representation of young people's voices, inspiring other young people, as well as personal experience and development. However, a number of barriers were identified by young women to take up these roles, including lack of awareness on decision-making role opportunities (national-level, 63%; regional/global-level, 60%), followed by imposter syndrome (57%) and lack of time (57%).

Our research findings indicated that there is a strong desire to see young women involved at the national, regional and global levels of decision-making in the Movement and that more coherent actions are recommended to ensure these roles are attainable, attractive and beneficial for young women and the Movement. It was also recommended that Member Organisations conduct a similar study at the national level to consider local contexts and more in-depth data collection with local volunteers and members. These findings will be fed into recommendations to be considered at the 37<sup>th</sup> World Conference in 2021.

# 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 40. This shows net income across all funds for 2020 of £1.38 million, which is a significant change from net expenditure of £1.09 million in 2019.

Item	2020	2019
Income	+ 8.001m	+ 8.877m
Cost of raising funds	- 0.540m	- 0.626m
Charitable spend	- 5.969m	- 9.621m
Net expenditure before gains and losses	+ 1.492m	- 1.370m
Investment gains/(losses)	- 0.112m	+ 0.284m
<b>Net income / (expenditure) for the year</b>	<b>+ 1.380m</b>	<b>- 1.086m</b>

### Income

Income in 2020 totalled £8.00 million, 10% lower than in 2019 (£8.88 million). Unrestricted income was £3.46 million, a decrease from 2019 of £1.35 million (28%) reflecting the impact of the Covid-19 pandemic on limiting Girl Guiding and Girl Scouting activity. Restricted income performed far better and amounted to £4.51 million, which was an increase from 2019 (+11%), and was due to increases in programme grants, in particular the recognition of £0.47 million of income from UPS and £0.55 million from the AKO Foundation in relation to programme funding for activity to be carried out in 2021 and 2022. Under the Charity SORP grant income is recognised immediately if there are no material performance conditions and not in line with when the expenditure is incurred.

No new endowments were received in 2020.

### Expenditure

Total expenditure across all funds for the year was £6.51 million (2019: £10.25 million), with £3.68 million being funded from unrestricted funds (2019: £6.18 million), and restricted activities in 2020 at £2.83 million (2019: £4.07 million). As noted above the Covid-19 pandemic caused a slowdown in Girl Guiding and Girl Scouting activity and hence our ability to deliver grant funded projects. In addition, the 2019 redesign resulted in significant reductions in core costs and WAGGGS made use of UK government Covid-19 support measures, primarily the ability to furlough staff. The table below shows the analysis of spend against strategic outcomes.

Strategic Outcome	2020	2019
Expenditure on raising funds	0.540m	0.626m
Strategic Theme 1 - More Opportunities for More Girls	2.650m	4.286m
Strategic Theme 2 - Greater Global Influence	1.269m	2.093m
Strategic Theme 3 - Strong & Vibrant Movement	2.050m	3.242m
<b>Total Expenditure</b>	<b>6.509m</b>	<b>10.247m</b>

### Net Result

WAGGGS' 2020 unrestricted funds deficit before investment gains & losses and transfers was £0.22 million (2019: deficit of £1.37 million). After investment gains and losses, the 2020 deficit was £0.33 million (2019: deficit of £1.12 million). The redesign in 2019 was designed to stem large unrestricted

losses over several previous years as well as mitigate the impact of the Covid-19 pandemic on in-year income.

## Cashflow

Cash and cash equivalents (short term investments) increased by £0.66 million, primarily due to investments being sold and bringing in £0.90 million. Large increases in accrued income (income booked but cash not received) and reductions in deferred income (cash received but income not booked) meant that the cash position did not reflect the net income improvements despite a large receipt from UPS in December, representing advance programme funding.

## 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.

The Audit, Finance and Risk Committee reviews 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.

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 to be applied in accordance with the donor's intentions and where one of those intentions is the preservation of the original capital. WAGGGS holds an endowment fund, the Cheryl Watkins Fund, which is highly restrictive in nature and can only be applied to travel for women over 60.
- Designated reserves are funds set aside for particular purposes by the Trustees. At the 146<sup>th</sup> World Board Meeting in April 2020 a decision was taken to remove all designated reserves by transferring them into general unrestricted reserves.
- General unrestricted reserves are the balance of reserves held by the Charity.

Unrestricted reserves amounted to £3.4m at 31 December 2020 (2019: £3.7m).

## 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 (QC), are instructed to take all reasonable measures to avoid investing in companies or assets for which it is possible to determine that a material proportion of revenue is derived from the following activities: tobacco, alcohol, pornography, gambling, armaments or damage to the environment. 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, QC 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 £4.3 million (2019: £5.3million). The majority of investments are held in the main portfolio which stood at £3.3 million at the end of 2020 and during the year delivered a net capital return of -3.3% (2019: 4.3%), a net income return of 2.9% (2019: 4.2%) and, consequently, a total return of -0.3% (2019: 8.5%). The year-on-year total return figure has decreased significantly following poor performance in UK equity markets in the year. The fund underperformed the benchmark QC Cautious Index (1.0%).

Separately, £1.0 million was held in an endowment, the Cheryl Watkins Fund: QC 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. In 2020 the fund delivered a net capital return of 0.5% (2019: 8.2%) and a net income return of 3.3% (2019: 0.9%), thus a total return of 3.8% (2019: 9.1%). This compared to a movement in the benchmark QC Charities Composite of 3.2%.

The investment sub-committee of the Audit, Finance & Risk Committee provides advice and guidance in this area. 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 9 the Covid-19 pandemic has affected the operations of WAGGGS and member organisations. Management took action during 2019 and 2020 to reduce the underlying cost base of the Group and Charity to minimise deficits, and this has resulted in a deficit on unrestricted funds of £336k compared to £1,109k in 2019. Initial financial forecasts for 2022 and 2023 indicate similar deficits to 2020's on unrestricted funds, though management are continuing to seek ways to reduce these. The cash and investment resources available to the Trustees mean that WAGGGS is able to sustain deficits of this magnitude over period concerned and so they have prepared these financial statements on a 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, the Audit, Finance & Risk Committee and the 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 29 risks across these four headings in 2020.

As per the risk policy, 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 World 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. The Committee also highlights ongoing concerns and suggests additional areas of focus.

The pandemic disrupted operations for much of 2020 with approximately 30% of staff being furloughed (or the local equivalent), the closure of the World Centres and our offices, and pivoting of much of our strategy and plans for 2020. This meant that the regular quarterly risk review by the Audit, Finance and Risk Committee and the World Board was superseded by ongoing discussions at the World Board level about how to manage the changing landscape of Covid-19.

In 2020, WAGGGS completed a quarter 1 risk register and then submitted for approval at the end of 2020 a forward looking risk register for 2021. Risk level at the end of 2020 was higher than the same point in 2019. This heightened level of risk reflected the significant level of uncertainty associated with Covid-19 and WAGGGS finances.

- Global economy impacts negatively on value of and income from investment
- Ineffective budget planning and / or management leads to significant overspend

Significant efforts were made to address the impacts of Covid-19 throughout 2020. These entailed:

- Maximising the use of job retention schemes in the UK, Belgium and Switzerland to protect staff roles during a downturn in work.
- The closure of our World Centres, in line with global travel and movement restrictions. Closure of our offices in the UK and Belgium, with the stopping of all outsourced services (e.g. cleaning) to reduce costs.
- Renegotiation with all funders to reflect the changes to programme delivery timelines and outcomes.
- Realignment of staff to meet the new needs of the Covid-19.

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 2020.

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 2021 AND BEYOND

Below is a summary of planned key activities set at the end of 2020 for 2021 under each of the three strategic themes. The impact of Covid-19 continues to have a significant impact on the ability to deliver some of these activities, but the Movement has risen to the challenge creatively, bringing programmes and activities online where possible.

## 1. More Opportunities for More Girls

In 2021 we aim to have 10 million active Members in 152 countries benefitting from a high-quality Girl Guiding or Girl Scouting experience. This will be achieved by focusing on increasing and diversifying our membership as well as strengthening the quality of Girl Guide and Girl Scout experience.

We will support Members by adapting our programmes for online delivery and developing the digital community as part of our role as a global hub. One of our key goals is to support and enhance the meaningful involvement of young women in governance and decision-making. Our virtual 37<sup>th</sup> World Conference will see an opportunity for the Movement to move this agenda forward with consideration of Motion 32.

In 2021, priority work includes:

- Retaining and supporting the growth of existing Member Organisations and working with countries without a Member Organisation to make it quicker and easier for new groups to join in a Covid-19 environment.
- Supporting Member Organisations through the capacity building framework (see Strategic aim three below).
- Developing and delivering the first ever virtual World Conference with Member Organisations.
- Launching a digital space (now called Campfire) to enable more effective communications, collaboration and sharing of information across the Movement.
- Working with existing and new global programmes, to provide opportunities for leaders of Member Organisations and for girls and young women to connect on issues affecting them including body confidence and self-esteem, internet safety, environment and climate change, gender-based violence, menstrual hygiene, and diversity & inclusion
- Having World Centres implement and embed a new joint strategic vision ensuring exceptional, immersive international experiences that are relevant and accessible across the Movement. Taking account of Covid-19, World Centres will develop an innovative package of online international experiences from multi-country learning opportunities to global solidarity events for greater reach across the Movement.
- Aligning the WAGGGS non-formal education offering to the WAGGGS leadership outcomes framework.
- Working with Member Organisations to replace existing resources, policies and guidelines on educational programmes (girl experience) and adult training, learning and development to create a single supportive framework.
- Providing tailored support to Member Organisations wishing to review and update their girl experience and/or leadership training in line with the WAGGGS leadership outcomes framework.
- Maximising the reach and impact of our current programmes and launch new opportunities for Member Organisations to be part of the UPS-funded diversity and inclusion programme and launch a new Girl-Led Action on Climate Change programme
- Seeking additional funding and new partnerships to continue to deliver high quality programmes focusing on the areas prioritised by girls and young women and Member Organisations.

## 2. Greater Global Influence

In 2021 we will continue to increase our visibility by building the Movement's public profile and highlight the unique contribution and value to society of Girl Guiding and Girl Scouting and WAGGGS' contribution to the Movement.

The Girl Guide and Girl Scout Movement will use our strength as an international Movement to show leadership on global issues – including the UN Sustainable Development Goals – that are most relevant to girls and young women and we will continue to work closely to support Member Organisations to create spaces and opportunities for girls and young women to be agents of change.

Advocacy will remain an essential component in our externally partnered programmes such as Red Pride (menstrual hygiene), Free Being Me/Action on Body Confidence, Surf Smart (internet safety), Tide Turners (plastics pollution), Girl-led Action on Climate Change and our Stop the Violence campaign including the Girls as Drivers of Change programme.

In 2021, priority work includes:

- Providing support and training to Member Organisations to develop and run their own advocacy campaigns. Our girl-led Advocacy Team will provide tailored support and training to Member Organisations and help them share their girl-led advocacy expertise, resources and successes.
- Working partnerships with Generation Unlimited and UNICEF, to increase the evidence base about what girls need and want, drawing evidence together from Member Organisations, partner organisations and girls and young women.
- Sending a delegation of young women to the UNFCCC's Conference of Parties (COP) climate change conference in November 2021 through the AKO Foundation funded Girl Led Action on Climate Change. In 2021 delegates from the UK and Sweden will be attending.
- Developing a Communications Strategy to strengthen communications with Member Organisations, amplify their voice through social media, and support strong external relationships.
- Celebrating and sharing successes across the Movement, raise the unique contribution of the Movement in key international spaces.
- Increasing expert volunteers to support Member Organisations in external relations.
- Developing an Advocacy Strategy to grow and support girl-led advocacy at the national, regional and global levels. Contribute to greater understanding and visibility of the Movement and issues of concern to girls and young women.
- Continuing to partner with other leading international organisations, including the Big 6 (Young Men's Christian Association; World Young Women's Christian Association; World Organization of the Scout Movement; World Association of Girl Guides and Girl Scouts; International Federation of Red Cross and Red Crescent Societies; and The Duke of Edinburgh's International Award), to highlight the value of non-formal education and ensure we take account of the impact of Covid-19 on girls and young women.
- Innovating with our global funding and delivery partners (such as Dove, UPS, FAO and UN Environment) whilst engaging new partners to raise the visibility of what Girl Guides and Girl Scouts are doing to improve their lives and the lives of others.
- Ensure WAGGGS website remains relevant, up to date and engaging.

## 3. A Strong and Vibrant Movement

A key priority to ensure a strong and vibrant Movement at national, regional and global levels will be to work with Member Organisations to develop the new 12-year strategic vision: Compass 2032. We will also focus on improving responsiveness and delivering on Member Organisations' desire to see

more tools and more connections within the Movement and between Members, taking account of the Covid-19 engagement campaign results, the capacity assessment tool, and other resources.

We will also work to ensure WAGGGS' financial strength and sustainability by improving the capability of our systems, processes and policies, and by working to diversify our income to supplement membership fee income. We will update key HR policies and procedures, ensuring they meet the ongoing needs of WAGGGS staff.

In 2021, priority work includes:

- Strengthening leadership in the Movement by mainstreaming the WAGGGS Leadership Model in all our work, so girls and adult volunteers have space to practise leadership and reach common leadership and development outcomes.
- Providing virtual learning opportunities and establishing communities of practice around the WAGGGS Leadership Model, non-formal education and girl-led advocacy.
- Launching the new WAGGGS facilitator scheme and offer training to Member Organisations.
- Offering opportunities for leadership development through World Centre programmes, global programmes, the Helen Storrow Seminar, the Academy and YESS Girls' Movement, making use of digital opportunities to reach more girls and young women.
- Preparing and fundraising for the next Juliette Low Seminar.
- Promoting and facilitate the participation of young women in Movement governance and decision-making, including taking recommendations to World Conference.
- Securing our funding by improving systems and processes and working to diversify our income to supplement membership fee income.
- Developing a Fundraising Strategy which brings together the three arms of the Fund Development Team.
- Reviewing of the membership fee income model to ensure equitable balance between what Member Organisations can pay and WAGGGS' ability to meet their ambitions.
- Improving the WAGGGS Global Team's ways of working by finalising the Movement's new 12-year strategic vision, articulating the value of Girl Guiding and Girl Scouting and providing a strong basis for effective working relationships across the Movement.
- Rolling out new systems to develop WAGGGS' capacity to act as a 'global hub' for leaders of Member Organisations to access non-formal education tools and learning opportunities and share their content for the benefit of others.
- Working closely with Member Organisations to develop Compass 2032, the Movement's new 12-year vision, for consideration at World Conference 2021. After adoption of Compass 2032, implement the new WAGGGS strategy and planning cycle with six-year strategic plans and three-year rolling business plans at regional and global levels.
- Sharing proposals, for consideration at World Conference 2021, for a new WAGGGS governance model to create an agile, skills-based Board that is diverse and inclusive.
- Working to strengthen the WAGGGS volunteer experience to make it more inclusive, consistent and enriching.
- Ensuring that the World Board and the Audit Finance and Risk Committee receive timely, accurate financial information and providing the Senior Management Team with strong finance information and analysis so that we can effectively manage the organisation through the pandemic and beyond.
- Implementing a revised staff working culture taking into account the new pan-organisation remote working reality caused by Covid-19. This includes the use and promotion of a digital first organisation.

## BEYOND 2020: STRATEGY FOR 2022-2023

In our 2021 plan the Movement's first ever virtual World Conference in July is the moment for adoption of a new 12-year vision – Compass 2032 - and a six-year strategic cycle.

The 12-year Compass sets the direction of travel for everyone in the Movement whilst the WAGGGS Strategy sets the agenda for the WAGGGS Global Team to support delivery of the Compass. It is an opportunity, in these difficult times, to reaffirm the value and purpose of girl guiding and girl scouting.

The WAGGGS 2021 plan includes a set of key performance indicators so that we can report our progress and achievements in our 2021 report. These are to:

- Develop substantive activity with at least 65% of Member Organisations through delivery of content, activity or engagement with Members, leaders, volunteers and young women and girls.
- Work with at least 50 Member Organisations to connect, share and learn from each on operational work to improve resilience through the global hub, regional committees, working groups, and shared learning experiences.
- Support the Movement in bringing the Girl Guides and Girl Scouts experience and the voice of the girl to four global policy spaces.
- Mobilise at least £1.5m in new funds and partnerships for unique girl-led programmes for the Movement.
- Confirm at least 25% of Member Organisations take up tailored capacity building support based upon the results of Capacity Assessment Tool findings.
- Ensure 80% of attendees are satisfied or better with the first virtual 37th World Conference.

The 2022-2023 WAGGGS strategy will include a more fully developed set of indicators, which will enable us to report against progress and achievements in the first two years of the life of Compass 2032.

Within this strategy our focus will be on creating an empowering environment for girl-led impact as well as spaces where girls feel braver. We will also concentrate on building inclusive and connected Girl Guide and Girl Scout communities to ensure our leaders of today are ready for the future.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

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

During 2020, 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 November 2014. The 36<sup>th</sup> 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.

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.

During 2020 the World Board was temporarily reduced to 11 members due to six members of the World Board having completed their term of office and delays in holding elections for new Board members as a result of the Covid-19 pandemic. Elections were able to take place at the postponed 37<sup>th</sup> World Conference in July 2021 bringing the total number of Board members back to 17.

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 2020, 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.

## 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 2020, the functional committees of the World Board were as follows:

### **Audit, Finance & Risk 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 the 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.

### **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 the Constitutions Coordinator it maintains oversight of all issues relating to Member Organisations' constitutions and byelaws.

### **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 2020, the Nominations Committee coordinated the nominations process for the election of six new members of the World Board at the 37<sup>th</sup> World Conference.

### **People Committee**

In 2020 the World Board established a new People Committee to replace the Volunteer Resources Committee. The People Committee will begin its work in 2021. It will provide oversight and strategic direction of WAGGGS' People Strategy, policy and practice, to ensure that the organisation is managing its human resources (both volunteers and staff) effectively, in keeping with best practice.

## **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 trustees of the two organisations and the two chief executive officers. The Committee meets at least annually.

## **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).

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.

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 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 have been debated and voted upon by Member Organisations at the 37<sup>th</sup> World Conference in 2021.



# TRUSTEES, OFFICERS AND PROFESSIONAL ADVISORS

## WORLD BOARD

Ana Maria Mideros	(Chair) retired July 2020
Heidi Jokinen	(Chair from August 2020)
Connie Matsui	(Vice Chair) retired July 2020
Jayne Waithira Kabue	(Vice Chair until August 2020, Vice Chair from July 2021)
Candela Gonzalez	(Vice Chair) elected July 2021
Tashia Batstone	(Treasurer until July 2020, Vice-Chair from August 2020-July 2021)
Natasha Hendrick	retired July 2020
Haifa Ourir	retired July 2020
Nadine Kaze	retired July 2020
Medhavi Chamathya Fernando	retired July 2020, elected July 2021
Aikaterini (Katerina) Agorogianni	
Normala Baharudin	
Ntombizine Madyibi	
Debra Nakatomi	elected July 2021
Fiona Bradley	elected July 2021
Christiane Rouhana	elected July 2021
Jessica Bond	elected July 2021
Larissa Byll Catarina	(Chair, Africa Region)
Libya Ahmed Sbia	(Chair, Arab Region)
Sui Lan Winnie She Tsui	(Chair, Asia Pacific Region) retired April 2020
Bronwyn Hughes	(Chair, Asia Pacific Region) elected April 2020
Eline Grøholt	(Chair, Europe Region)
Cindy-Ann Alexander	(Chair, Western Hemisphere Region)

## OTHERS

Fiona Bennett	Chair of the Audit, Finance and Risk Committee from August 2020 Interim Treasurer from August 2020 to July 2021
Grace-Ann Crichlow	Chair of the Nominations Committee
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)
Paul Bigmore	Head of Global Programmes
Leslie Boodram	Head of Finance and Corporate Services (to March 2021)
Andrew Corti	Interim Head of Finance (April 2021 to September 2021)
Imogen Fitzpatrick	Head of Strategic Partnerships
Nicola Lawrence	Head of Governance
Tamara Nelson	Head of Global Foundation Partnerships
Inga Pikse	Head of Philanthropy and Individual Giving
Natalia Plou	Head of Membership and Regional Support
Magdalene Thomas	Head of International Operations
Andii Verhoeven	Head of Core Mission
Steve Webster	Interim Head of Finance (April 2021)

## 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.

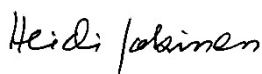
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and that disclose, with reasonable accuracy at any time, the financial position of WAGGGS and enable them to ensure that the financial statements comply with the Charities 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 25 September 2021.



Heidi Jokinen  
WAGGGS World Board Chair



Fiona Bennett  
Chair of Audit, Finance & Risk Committee

# 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 the World Association of Girl Guides and Girl Scouts (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated and parent charity Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including 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 2020 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

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

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 35, 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.

## The extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud, the group audit engagement team and component auditors:

- obtained an understanding of the nature of the sector, including the legal and regulatory frameworks, that the group and parent charity operates in and how the group and parent charity are complying with the legal and regulatory frameworks;
- inquired of management, and those charged with governance, about their own identification and assessment of the risks of irregularities, including any known actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud .

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, Charities SORP (FRS 102), Charities Act 2011, the parent charity's governing document, tax legislation and Charities (Protection and Social Investment) Act 2016. We performed audit procedures to detect non-compliances which may have a material impact on the financial statements which included reviewing the financial statements including the Trustees' Report and remaining alert to new or unusual transactions which may not be in accordance with the governing documents.

The most significant laws and regulations that have an indirect impact on the financial statements are those in relation to the Health and Safety. We performed audit procedures to inquire of management whether the group is in compliance with these law and regulations.

The group audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments, evaluating the business rationale in relation to significant, unusual transactions and transactions entered into outside the normal course of business, challenging judgments and estimates.

All relevant laws and regulations identified at a Group level and areas susceptible to fraud that could have a material effect on the financial statements were communicated to component auditors. Any instances of non-compliance with laws and regulations identified and communicated by a component auditor were considered in our audit approach.

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

MK9 1BP

Date: 1 October 2021

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 2020

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL YEAR TO 31/12/20	TOTAL YEAR TO 31/12/19
		£'000	£'000	£'000	£'000	£'000
<b>INCOME &amp; ENDOWMENTS</b>						
Donations, Legacies and Endowments	4	1,111	2,063	-	3,174	3,126
Income from charitable activities	5	1,889	2,443	-	4,332	5,168
Income from other trading activities		137	-	-	137	379
Investment income	6	116	-	34	150	204
Other income		208	-	-	208	-
<b>Total Income</b>		<b>3,461</b>	<b>4,506</b>	<b>34</b>	<b>8,001</b>	<b>8,877</b>
<b>EXPENDITURE</b>						
Raising funds	7	447	93	-	540	626
Charitable activities	7	3,231	2,733	5	5,969	9,621
<b>Total Expenditure</b>		<b>3,678</b>	<b>2,826</b>	<b>5</b>	<b>6,509</b>	<b>10,247</b>
<b>Net (expenditure) / income before gains / (losses) on investments</b>		<b>(217)</b>	<b>1,680</b>	<b>29</b>	<b>1,492</b>	<b>(1,370)</b>
Net (losses) / gains on investments	9	(115)	-	3	(112)	284
<b>NET (EXPENDITURE) / INCOME FOR THE YEAR</b>		<b>(332)</b>	<b>1,680</b>	<b>32</b>	<b>1,380</b>	<b>(1,086)</b>
Other losses	9	(4)	(72)	-	(76)	(30)
<b>NET MOVEMENT IN FUNDS</b>		<b>(336)</b>	<b>1,608</b>	<b>32</b>	<b>1,304</b>	<b>(1,116)</b>
<b>Total Funds at 1 January</b>		<b>3,735</b>	<b>5,962</b>	<b>973</b>	<b>10,670</b>	<b>11,786</b>
<b>Total Funds at 31 December</b>		<b>3,399</b>	<b>7,570</b>	<b>1,005</b>	<b>11,974</b>	<b>10,670</b>

The notes on pages 43 to 62 form an integral part of these financial statements.



# CONSOLIDATED AND CHARITY BALANCE SHEETS

as at 31 December 2020

CIO number: 1159255

	NOTES	GROUP 2020 £'000	GROUP 2019 £'000	CHARITY 2020 £'000	CHARITY 2019 £'000
<b>FIXED ASSETS</b>					
Intangible Assets	10	17	48	17	48
Tangible Assets	11	3,870	3,963	3,485	3,546
Investments	12	4,291	5,300	4,251	5,219
		<b>8,178</b>	<b>9,311</b>	<b>7,753</b>	<b>8,813</b>
<b>CURRENT ASSETS</b>					
Stocks	14	239	267	28	22
Debtors	15	1,087	397	1,759	833
Short Term Investments		2,013	564	730	106
Cash at Bank and In Hand		1,969	2,824	1,725	1,796
		<b>5,308</b>	<b>4,052</b>	<b>4,242</b>	<b>2,757</b>
<b>CURRENT LIABILITIES</b>					
<b>CREDITORS</b> - amounts falling due within one year	16	(1,301)	(2,615)	(1,284)	(2,726)
<b>NET CURRENT ASSETS</b>		<b>4,007</b>	<b>1,437</b>	<b>2,958</b>	<b>31</b>
<b>LONG-TERM CREDITORS</b>	17	(211)	(78)	(19)	(5)
<b>NET ASSETS</b>		<b>11,974</b>	<b>10,670</b>	<b>10,692</b>	<b>8,839</b>
<b>FUNDS of the Group and Charity</b>					
<b>ENDOWMENT FUND</b>	18	<b>1,005</b>	<b>973</b>	<b>971</b>	<b>968</b>
<b>RESTRICTED FUNDS</b>					
Restricted Property	18	3,327	3,361	3,236	3,264
Restricted Funds	18	4,243	2,601	3,647	1,991
<b>Total Restricted</b>		<b>7,570</b>	<b>5,962</b>	<b>6,883</b>	<b>5,255</b>
<b>UNRESTRICTED FUNDS</b>					
General Funds	18	3,399	(32)	2,838	(1,102)
Designated Funds	18	-	3,767	-	3,718
<b>Total Unrestricted</b>		<b>3,399</b>	<b>3,735</b>	<b>2,838</b>	<b>2,616</b>
<b>TOTAL FUNDS</b>		<b>11,974</b>	<b>10,670</b>	<b>10,692</b>	<b>8,839</b>

Approved and authorised for issue by the Board of Trustees on 25 September 2021 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 2020

	NOTES	YEAR TO 31/12/2020 £'000	YEAR TO 31/12/2019 £'000
<b>OPERATING ACTIVITIES</b>			
Cash generated (used in) / from operations	19	(464)	316
<b>NET CASH (USED IN) / FROM OPERATING ACTIVITIES</b>		<b>(464)</b>	<b>316</b>
<b>INVESTING ACTIVITIES</b>			
Purchase of tangible fixed assets		(9)	(84)
Proceeds from sale of investments		897	339
Dividends received		128	156
Interest received		22	48
<b>NET CASH FROM INVESTING ACTIVITIES</b>		<b>1,038</b>	<b>459</b>
<b>FINANCING ACTIVITIES</b>			
Proceeds from Covid-19 loan		83	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>		<b>83</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>657</b>	<b>775</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>		<b>3,388</b>	<b>2,633</b>
Effect of foreign exchange rate changes		(63)	(20)
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		<b>3,982</b>	<b>3,388</b>

# NOTES TO THE ACCOUNTS

## for the year ended 31 December 2020

### 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 34 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 2020. 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 International Centre, Our Chalet Adelboden (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, WAGGGSMEEX 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 are a going concern by preparing income & expenditure and cashflow forecasts covering the period to 31 December 2023. Management took action during 2019 and 2020 to reduce the ongoing cost base of the Group and Charity to address the historic level of deficits on unrestricted funds. As noted on page 23 further deficits are forecast for 2022 and 2023 in line with the reduced levels reported for 2020. 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 and management will continue to work on reducing them further. 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 62 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 62 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.

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.

### 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.
- Income from other trading activities represents sale of materials and goods including 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.
- Other income represents amounts received under the UK government Coronavirus Job Retention Scheme (CJRS).

## 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 and the governance element of the World Conference.

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 statement of financial activities.

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 Trustees 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 Short Term Investments**

Short term investments include 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 amounts held in short term deposit accounts at the bank or with the investment managers.

### **1.16 Cash at bank and in hand**

Cash at bank and in hand includes cash held in instant access accounts.

## **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 2019

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL YEAR TO 31/12/19 £'000
<b>INCOME &amp; ENDOWMENTS</b>				
Donations & Legacies	1,494	1,632	-	3,126
Income from charitable activities	2,742	2,426	-	5,168
Income from other trading activities	379	-	-	379
Investment income	194	-	10	204
<b>Total Income</b>	<b>4,809</b>	<b>4,058</b>	<b>10</b>	<b>8,877</b>
<b>EXPENDITURE</b>				
Raising funds	521	105	-	626
Charitable activities	5,654	3,961	6	9,621
<b>Total Expenditure</b>	<b>6,175</b>	<b>4,066</b>	<b>6</b>	<b>10,247</b>
<b>Net (expenditure) / income before gains / (losses) on investments</b>	<b>(1,366)</b>	<b>(8)</b>	<b>4</b>	<b>(1,370)</b>
Net gains on investments	244	-	40	284
<b>NET (EXPENDITURE) / INCOME</b>	<b>(1,122)</b>	<b>(8)</b>	<b>44</b>	<b>(1,086)</b>
Transfer between funds	23	(23)	-	-
Other losses	(10)	(20)	-	(30)
<b>NET MOVEMENT IN FUNDS</b>	<b>(1,109)</b>	<b>(51)</b>	<b>44</b>	<b>(1,116)</b>
<b>Total Funds at 1 January</b>	<b>4,844</b>	<b>6,013</b>	<b>929</b>	<b>11,786</b>
<b>Total Funds at 31 December</b>	<b>3,735</b>	<b>5,962</b>	<b>973</b>	<b>10,670</b>

### 4. INCOME FROM DONATIONS, LEGACIES AND ENDOWMENTS

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2020 £'000	TOTAL 2019 £'000
Donations	720	1,593	-	2,313	1,865
World Thinking Day	51	-	-	51	131
Olave Baden-Powell Society	192	135	-	327	446
Regions	-	259	-	259	628
World Centres	148	76	-	224	56
	<b>1,111</b>	<b>2,063</b>	<b>-</b>	<b>3,174</b>	<b>3,126</b>



## 5. INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	TOTAL 2019
	£'000	£'000	£'000	£'000	£'000
Membership fees	1,689	-	-	1,689	1,689
World Centres Operating Income	147	-	-	147	472
Grants for specific programmes	-	2,443	-	2,443	2,121
Conference, Event fees and other	53	-	-	53	886
<b>Total income from charitable activities</b>	<b>1,889</b>	<b>2,443</b>	<b>-</b>	<b>4,332</b>	<b>5,168</b>

## 6. INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	TOTAL 2019
	£'000	£'000	£'000	£'000	£'000
Dividend income	99	-	29	128	156
Interest income	17	-	5	22	48
<b>Total investment income</b>	<b>116</b>	<b>-</b>	<b>34</b>	<b>150</b>	<b>204</b>

## 7A. ANALYSIS OF EXPENDITURE BY CATEGORY

	GRANTS PAID	OTHER DIRECT COSTS	DIRECT STAFF COSTS	SUPPORT COSTS	TOTAL 2020	TOTAL 2019
	£'000	£'000	£'000	£'000	£'000	£'000
Expenditure on raising funds	-	172	123	245	540	626
Strategic Theme 1 - More Opportunities for More Girls	293	862	1,020	475	2,650	4,286
Strategic Theme 2 - Greater Global Influence	117	323	407	422	1,269	2,093
Strategic Theme 3 - Strong & Vibrant Movement	177	562	774	537	2,050	3,242
<b>Total Expenditure</b>	<b>587</b>	<b>1,919</b>	<b>2,324</b>	<b>1,679</b>	<b>6,509</b>	<b>10,247</b>

Support costs not directly attributable to the charitable activities or 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 2020 were £587k (2019: £1,045k). Grants paid to Member Organisations amounted to £577k (2019: £915k) 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	VALUE
		£'000
Delegates & Individuals	14	10
Member Organisations	78	577
<b>Total Grants Paid</b>	<b>92</b>	<b>587</b>

DETAILED ANALYSIS OF GRANTS	2020 NUMBER OF GRANTS	DELEGATES & INDIVIDUALS £'000	MEMBER ORGANISATIONS £'000	TOTAL 2020 £'000
2020-2021 UPS Partnership	10	-	152	152
Avon Foundation	4	-	20	20
Cheryl A Watkins Trust	1	1	-	1
Dove Project	4	-	52	52
FK Norway project	31	5	158	163
Friends – Asia-Pacific Region	2	-	4	4
Nutrition International	18	-	103	103
Postcode Global Trust's Global Challenge	2	-	58	58
UN Environment Programme	12	-	30	30
Unrestricted Funds	3	3	-	3
World Foundation – Travel Grants & Scholarships	5	1	-	1
	<b>92</b>	<b>10</b>	<b>577</b>	<b>587</b>

## 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 £'000	OFFICE COSTS £'000	HR COSTS £'000	IT COSTS £'000	GOVERNANCE COSTS £'000	TOTAL SUPPORT COSTS 2020 £'000	TOTAL SUPPORT COSTS 2019 £'000
Expenditure on raising funds	21	12	10	12	190	245	101
Strategic Theme 1 - More Opportunities for More Girls	109	65	55	74	172	475	616
Strategic Theme 2 - Greater Global Influence	106	63	53	72	128	422	566
Strategic Theme 3 - Strong & Vibrant Movement	109	65	54	74	235	537	598
<b>Total Expenditure</b>	<b>345</b>	<b>205</b>	<b>172</b>	<b>232</b>	<b>725</b>	<b>1,679</b>	<b>1,881</b>

## 7C. ANALYSIS OF TOTAL EXPENDITURE BY FUND

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2020 £'000	TOTAL 2019 £'000
Expenditure on raising funds	447	93	-	540	626
Strategic Theme 1 - More Opportunities for More Girls	1,306	1,341	3	2,650	4,286
Strategic Theme 2 - Greater Global Influence	707	562	-	1,269	2,093
Strategic Theme 3 - Strong & Vibrant Movement	1,218	830	2	2,050	3,242
<b>Total Expenditure</b>	<b>3,678</b>	<b>2,826</b>	<b>5</b>	<b>6,509</b>	<b>10,247</b>

## 8A. EMPLOYEES

AVERAGE EMPLOYEE NUMBERS	GROUP 2020	GROUP 2019	CHARITY 2020	CHARITY 2019
	No.	No.	No.	No.
Charitable activities	77	99	48	64
Fundraising	10	9	10	9
Support services	16	13	16	13
<b>Total</b>	<b>103</b>	<b>121</b>	<b>74</b>	<b>86</b>

Prior year Group employee numbers have been restated to include 19 local employees at Sangam.

TOTAL STAFF COSTS	GROUP 2020	GROUP 2019	CHARITY 2020	CHARITY 2019
	£'000	£'000	£'000	£'000
Wages and salaries	2,687	3,690	2,151	3,023
Social security costs	261	398	175	311
Pension costs	128	163	101	128
<b>Total</b>	<b>3,076</b>	<b>4,251</b>	<b>2,427</b>	<b>3,462</b>

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

TOTAL STAFF COSTS	GROUP 2020	GROUP 2019
	£'000	£'000
Statutory redundancy	13	91
Payment in lieu of notice	32	121
Ex-gratia payments	-	16
<b>Total</b>	<b>45</b>	<b>228</b>

No amounts were outstanding at the reporting date (2019: £nil).

In 2019, one ex gratia payment of £16k was made during the year to one employee concerning an employment matter. There were nil in 2020.

### Remuneration policy and benefits

The Charity 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 Charity has a separate group personal pension plan set up in 1998 with Aviva Life Services UK Limited, a contributory money purchase scheme, to which most staff belong. The assets of the scheme are in an independently administered fund. Where appropriate the World Centres contribute to local pension arrangements. Contributions totalling £56k (2019: £58k) were payable at the year end and are included in other creditors.

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

	2020 Number	2019 Number
£120,001 - £130,000	-	1
£90,001 - £100,000	-	1
£80,001 - £90,000	-	2
£70,001 - £80,000	-	2
£60,001 - £70,000	3	1

Pension contributions of £8k were paid in 2020 (2019: £29k) to the three (2019: seven) 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, 7 (2019: 20) Trustees were reimbursed for travelling and accommodation expenses incurred on the Association's business, which amounted to £4k (2019: £55k).

### 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 34).

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 £757k (2019: £549k). The increase is the result of a restructure in 2020 that saw a reduction in the number of higher paid roles but a greater number of existing management roles being brought onto the SMT to replace them; there was an overall reduction in management costs to WAGGGS. The transition explains the reduction in the number of employees earning over £60,000 within the year.

## 8B. AUDITOR'S REMUNERATION

Audit fees payable for the year ended 31 December 2020 were £81k in total (2019: £62k). Additional fees of £22k (2019: £30k) were paid for other services. A breakdown of audit fees by entity is included below:

Entity	2020 £'000	2019 £'000
Charity – current year audit	30	34
Charity – prior year audit	14	-
WAGGGS Europe AISBL	11	6
Our Chalet Association	12	12
WAGGGS Trading – current year audit	6	5
WAGGGS Trading – prior year audit	3	-
Nuestra Cabana and The Cabana	5	5
<b>Total</b>	<b>81</b>	<b>62</b>

## 9A. OTHER LOSSES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	TOTAL 2019
	£'000	£'000	£'000	£'000	£'000
Exchange and revaluation movements	(4)	(72)	-	(76)	(30)
<b>Total other gains / (losses)</b>	<b>(4)</b>	<b>(72)</b>	<b>-</b>	<b>(76)</b>	<b>(30)</b>

## 9B. NET (LOSSES) / GAINS ON INVESTMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	TOTAL 2019
	£'000	£'000	£'000	£'000	£'000
Realised (losses) / gains on investments	(275)	-	(58)	(333)	88
Unrealised gains on investments	160	-	61	221	196
<b>Total net (losses) / gains</b>	<b>(115)</b>	<b>-</b>	<b>3</b>	<b>(112)</b>	<b>284</b>

## 10. INTANGIBLE ASSETS

	GROUP PURCHASED COMPUTER SOFTWARE & TRADEMARKS	CHARITY PURCHASED COMPUTER SOFTWARE & TRADEMARKS
	£'000	£'000
<b>Cost</b>		
Brought forward 1 January 2020	158	153
<b>Carried forward 31 December 2020</b>	<b>158</b>	<b>153</b>
<b>Amortisation</b>		
Brought forward 1 January 2020	110	105
Charge for year	31	31
<b>Carried forward 31 December 2020</b>	<b>141</b>	<b>136</b>
<b>Net Book Value:</b>		
31 December 2020	17	17
31 December 2019	48	48

Amortisation has been included within expenditure on charitable activities in the Statement of Financial Activities

## 11. TANGIBLE ASSETS

GROUP	FREEHOLD LAND & BUILDINGS	LEASEHOLD LAND & BUILDINGS	FURNITURE & EQUIPMENT	TOTAL
<b>Cost</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Brought forward 1 January 2020	2,060	4,495	542	7,097
Additions	-	-	9	9
Exchange difference	36	-	(5)	31
<b>Carried forward 31 December 2020</b>	<b>2,096</b>	<b>4,495</b>	<b>546</b>	<b>7,137</b>
<b>Accumulated Depreciation</b>				
Brought forward 1 January 2020	1,716	1,025	393	3,134
Charge for year	-	32	57	89
Exchange difference	48	-	(4)	44
<b>Carried forward 31 December 2020</b>	<b>1,764</b>	<b>1,057</b>	<b>446</b>	<b>3,267</b>
<b>Net Book Value:</b>				
31 December 2020	332	3,438	100	3,870
31 December 2019	344	3,470	149	3,963
<b>CHARITY</b>		<b>LEASEHOLD LAND &amp; BUILDINGS</b>	<b>FURNITURE &amp; EQUIPMENT</b>	<b>TOTAL</b>
<b>Cost</b>		<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Brought forward 1 January 2020		4,495	275	4,770
Additions		-	9	9
<b>Carried forward 31 December 2020</b>		<b>4,495</b>	<b>284</b>	<b>4,779</b>
<b>Accumulated Depreciation</b>				
Brought forward 1 January 2020		1,025	199	1,224
Charge for year		28	42	70
<b>Carried forward 31 December 2020</b>		<b>1,053</b>	<b>241</b>	<b>1,294</b>
<b>Net Book Value:</b>				
31 December 2020		3,442	43	3,485
31 December 2019		3,470	76	3,546

The total value of land in the group that is not depreciated is £153k (2019: £153k).

## 12. INVESTMENTS

GROUP	TOTAL 2020 £'000	TOTAL 2019 £'000
Market value at 1 January	5,300	5,354
Purchases at cost	2,399	1,169
Disposals	(3,623)	(1,418)
Net unrealised gain/(loss) on revaluation	215	195
<b>Market value as at 31 December</b>	<b>4,291</b>	<b>5,300</b>
<b>At the balance sheet date, the portfolio was invested as follows</b>		
UK Equity shares	653	1,703
UK Fixed Interest Bonds and Deposits	927	1,828
Property Unit Trusts	961	1,099
Overseas Mutual Funds	1,553	487
Overseas Fixed Interest Bonds and Deposits	197	183
<b>Market value as at 31 December</b>	<b>4,291</b>	<b>5,300</b>
<b>CHARITY</b>	<b>TOTAL 2020 £'000</b>	<b>TOTAL 2019 £'000</b>
Market value at 1 January	5,219	5,270
Purchases at cost	2,399	1,169
Disposals at book value	(3,582)	(1,415)
Net unrealised gain/(loss) on revaluation	215	195
<b>Market value as at 31 December</b>	<b>4,251</b>	<b>5,219</b>
<b>At the balance sheet date, the portfolio was invested as follows</b>		
UK Equity shares	653	1,703
UK Fixed Interest Bonds and Deposits	927	1,828
Property Unit Trusts	961	1,099
Overseas Equities and Mutual Funds	1,553	487
Overseas Fixed Interest Bonds and Deposits	157	102
<b>Market value as at 31 December</b>	<b>4,251</b>	<b>5,219</b>

In both the Group and Charity, there are no restrictions on the realisation of any of the investments.

### 13. SUBSIDIARY UNDERTAKINGS

The financial performance and position of the Charity's subsidiary undertakings for the year ended 31 December 2020 were as follows:

	%age Control	Net assets / (liabilities) £'000	Total Income £'000	Total Expenditure £'000	Net income/ (expend- iture) £'000
WAGGGS Trading Limited	100%	-	663	(600)	63
AISBL (WAGGGS - Europe Region)	100%	192	274	(221)	53
Nuestra Cabaña	100%	(9)	20	(5)	15
The Cabana S.A. De C.V.	100%	(31)	-	(16)	(16)
Our Chalet Association	100%	923	204	(541)	(337)
Foundation for Girl Guides and Girl Scouts International Centre, Our Chalet Adelboden	100%	234	58	(58)	-
Sangam WAGGGS	100%	(34)	40	(211)	(171)
WAGGGSMEEX Limited	100%	-	-	-	-

WAGGGS Trading Limited has entered into a deed of covenant with the Charity agreeing that all surpluses are payable to the Charity annually.

### 14. STOCKS

	GROUP 2020 £'000	GROUP 2019 £'000	CHARITY 2020 £'000	CHARITY 2019 £'000
Uniforms, publications, badges and souvenirs	237	258	28	22
Other	2	9	-	-
<b>Total Stocks</b>	<b>239</b>	<b>267</b>	<b>28</b>	<b>22</b>

### 15. DEBTORS

	GROUP 2020 £'000	GROUP 2019 £'000	CHARITY 2020 £'000	CHARITY 2019 £'000
Trade debtors	226	151	117	85
Accrued income	754	125	719	101
Other debtors	45	49	39	22
Prepayments	62	72	52	68
Amounts owed by group undertakings	-	-	832	557
<b>Total Debtors</b>	<b>1,087</b>	<b>397</b>	<b>1,759</b>	<b>833</b>



## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 2020	GROUP 2019	CHARITY 2020	CHARITY 2019
	£'000	£'000	£'000	£'000
Trade creditors	322	276	103	232
Other creditors	101	232	33	43
Employees' salaries provision	24	23	-	-
Tax and social security	62	194	23	170
Accruals & Deferred Income	792	1,890	270	1,453
Amounts owed by group undertakings	-	-	855	828
<b>Total Creditors</b>	<b>1,301</b>	<b>2,615</b>	<b>1,284</b>	<b>2,726</b>

Under 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. This is the Employees' salaries provision.

CREDITORS: DEFERRED INCOME	GROUP 2020	GROUP 2019	CHARITY 2020	CHARITY 2019
	£'000	£'000	£'000	£'000
Balance as at 1 January	1,387	457	1,117	80
Amounts released to income in year	(1,387)	(457)	(1,117)	(80)
Amounts deferred in year	289	1,387	31	1,117
<b>Balance as at 31 December</b>	<b>289</b>	<b>1,387</b>	<b>31</b>	<b>1,117</b>

The majority of deferred income as at 31 December 2020 relates to member organisation fees paid in advance.

## 17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	GROUP 2020	GROUP 2019	CHARITY 2020	CHARITY 2019
	£'000	£'000	£'000	£'000
Covid-19 Loan	83	-	-	-
Other creditors	128	78	19	5
<b>Total Creditors</b>	<b>211</b>	<b>78</b>	<b>19</b>	<b>5</b>

The loan is a Swiss government fixed interest Covid-19 loan granted to Our Chalet Association for the sum of CHF100,000 through Berner Kantonalbank AG. It is repayable in equal instalments from March 2022 to September 2027.

Other creditors comprise deposits received to secure accommodation booked for 2022 onwards.

## 18: ANALYSIS OF MOVEMENTS OF FUNDS

GROUP	BALANCE 1/1/20	INCOME	EXPENDI- TURE	TRANS- FERS	GAINS AND LOSSES	BALANCE 31/12/20
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment Fund	973	34	(5)	-	3	1,005
<b>RESTRICTED FUNDS</b>						
<b>Restricted Property</b>						
World Bureau	1,574	-	(14)	-	-	1,560
Pax Lodge	1,690	-	(14)	-	-	1,676
Our Cabana	97	-	-	2	(8)	91
<b>Total Restricted Property Funds</b>	<b>3,361</b>	<b>-</b>	<b>(28)</b>	<b>2</b>	<b>(8)</b>	<b>3,327</b>
<b>World Bureau</b>						
A Bartlow legacy	279	-	(49)	(2)	-	228
Advocacy	-	13	(13)	-	-	-
Climate	-	798	(69)	-	-	729
Gender Based Violence	-	18	-	-	-	18
International Experience	32	534	(279)	1	-	288
Leadership	308	570	(495)	(104)	-	279
Membership	234	85	(59)	3	-	263
Nutrition	110	299	(349)	(4)	-	56
Other donations	727	776	(931)	115	-	687
UPS	146	1,065	(284)	(5)	-	922
World Conference and other travel grants	62	1	(13)	(1)	-	49
	<b>1,898</b>	<b>4,159</b>	<b>(2,541)</b>	<b>3</b>	<b>-</b>	<b>3,519</b>
<b>World Centres &amp; Europe</b>						
Kusafiri	-	-	(2)	2	-	-
Our Cabaña - others	25	-	-	1	(2)	24
Our Chalet Foundation	54	-	-	2	3	59
Our Chalet	332	26	(20)	(22)	20	336
Pax Lodge - others	76	1	(10)	(9)	-	58
Sangam	123	48	(2)	(54)	(5)	110
Europe	93	272	(223)	(12)	7	137
	<b>703</b>	<b>347</b>	<b>(257)</b>	<b>(92)</b>	<b>23</b>	<b>724</b>
<b>Other Restricted Funds</b>	<b>2,601</b>	<b>4,506</b>	<b>(2,798)</b>	<b>(89)</b>	<b>23</b>	<b>4,243</b>
<b>Total Restricted Funds</b>	<b>5,962</b>	<b>4,506</b>	<b>(2,826)</b>	<b>(87)</b>	<b>15</b>	<b>7,570</b>
<b>UNRESTRICTED FUNDS</b>						
General	(32)	3,382	(3,324)	3,457	(84)	3,399

	BALANCE 1/1/20	INCOME	EXPENDI- TURE	TRANS- FERS	GAINS AND LOSSES	BALANCE 31/12/20
<b>Designated Funds</b>						
Regional Funds	25	-	(78)	50	3	-
Finance Systems Investment Case	217	-	(70)	(147)	-	-
Fund Development Investment Case	187	-	(87)	(100)	-	-
Strategic Investment	388	79	(157)	(223)	(87)	-
Risk Based Reserve	2,950	-	-	(2,950)	-	-
<b>Total Designated Funds</b>	<b>3,767</b>	<b>79</b>	<b>(392)</b>	<b>(3,370)</b>	<b>(84)</b>	<b>-</b>
<b>Total Unrestricted Funds</b>	<b>3,735</b>	<b>3,461</b>	<b>(3,716)</b>	<b>87</b>	<b>(168)</b>	<b>3,399</b>
<b>Total Funds</b>	<b>10,670</b>	<b>8,001</b>	<b>(6,557)</b>	<b>-</b>	<b>(150)</b>	<b>11,974</b>

A decision to release designated funds back into general unrestricted funds was taken by the World Board in 2020. This is shown as a transfer out of designated and into unrestricted funds.

CHARITY	BALANCE 1/1/20	INCOME	EXPENDI- TURE	TRANS- FERS	GAINS AND LOSSES	BALANCE 31/12/20
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Endowments Fund</b>	<b>968</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>971</b>
<b>RESTRICTED FUNDS</b>						
<b>Restricted Property</b>						
World Bureau - Property	1,574	-	(14)	-	-	1,560
Pax Lodge - Property	1,690	-	(14)	-	-	1,676
<b>Total Restricted Property Funds</b>	<b>3,264</b>	<b>-</b>	<b>(28)</b>	<b>-</b>	<b>-</b>	<b>3,236</b>
<b>World Bureau</b>						
A Bartlow legacy	279	-	(49)	(2)	-	228
Advocacy	-	13	(13)	-	-	-
Climate	-	798	(69)	-	-	729
Gender Based Violence	-	18	-	-	-	18
International Experience	33	534	(279)	-	-	288
Leadership	332	229	(155)	(128)	-	278
Membership	234	85	(59)	3	-	263
Nutrition	110	299	(349)	(4)	-	56
Other donations	727	776	(931)	116	(1)	687
UPS	146	1,065	(284)	(5)	-	922
World Conference and other travel grants	62	-	(12)	5	(5)	50
	<b>1,923</b>	<b>3,817</b>	<b>(2,200)</b>	<b>(15)</b>	<b>(6)</b>	<b>3,519</b>
<b>World Centres</b>						
Kusafiri	-	-	(2)	2	-	-
Our Cabaña - others	-	-	-	-	8	8
Pax Lodge - others	68	1	(10)	(1)	-	58
Sangam	-	48	(1)	-	15	62
	<b>68</b>	<b>49</b>	<b>(13)</b>	<b>1</b>	<b>23</b>	<b>128</b>
<b>Other Restricted Funds</b>	<b>1,991</b>	<b>3,866</b>	<b>(2,213)</b>	<b>(14)</b>	<b>17</b>	<b>3,647</b>
<b>Total Restricted Funds</b>	<b>5,255</b>	<b>3,866</b>	<b>(2,241)</b>	<b>(14)</b>	<b>17</b>	<b>6,883</b>
<b>UNRESTRICTED FUNDS</b>						
<b>General</b>	<b>(1,102)</b>	<b>2,998</b>	<b>(2,453)</b>	<b>3,442</b>	<b>(47)</b>	<b>2,838</b>
<b>Designated Funds</b>						
Regional Funds	(25)	-	(2)	27	-	-
Finance Systems Investment Case	218	-	(70)	(148)	-	-
Fund Development Investment Case	187	-	(87)	(100)	-	-
Strategic Investment	388	79	(123)	(257)	(87)	-
Risk Based Reserve	2,950	-	-	(2,950)	-	-
<b>Total Designated Funds</b>	<b>3,718</b>	<b>79</b>	<b>(282)</b>	<b>(3,428)</b>	<b>(87)</b>	<b>-</b>
<b>Total Unrestricted Funds</b>	<b>2,616</b>	<b>3,077</b>	<b>(2,735)</b>	<b>6</b>	<b>(134)</b>	<b>2,838</b>
<b>Total Funds</b>	<b>8,839</b>	<b>6,943</b>	<b>(4,972)</b>	<b>-</b>	<b>(114)</b>	<b>10,692</b>

A decision to release designated funds back into general unrestricted funds was taken by the World Board in 2020. This is shown as a transfer out of designated and into unrestricted funds.

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

	2020 £'000	2019 £'000
<b>Net movement in funds during the year</b>	1,304	(1,116)
Adjustments for:		
Depreciation of tangible fixed assets	89	102
Amortisation of intangible assets	31	37
Fair value losses / (gains) on financial instruments	112	(284)
Foreign exchange losses	76	33
Less Investment income	(150)	(204)
<b>Operating cash flows before movement in working capital</b>	<b>1,462</b>	<b>(1,432)</b>
Decrease in stock	28	28
(Increase) / Decrease in debtors	(690)	824
(Decrease) / Increase in creditors	(1,264)	896
<b>Cash (used in) / generated from operations</b>	<b>(464)</b>	<b>316</b>

## 20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	DESIGNATED FUNDS	TOTAL 2020
	£'000	£'000	£'000	£'000	£'000
Tangible Fixed Assets	-	3,327	543	-	3,870
Intangible Assets	-	-	17	-	17
Investments	981	-	3,310	-	4,291
Long-Term Liabilities	-	-	(211)	-	(211)
Net Assets/(Liabilities)	24	4,243	(260)	-	4,007
<b>Total</b>	<b>1,005</b>	<b>7,570</b>	<b>3,399</b>	<b>-</b>	<b>11,974</b>
<hr/>					
CHARITY	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	DESIGNATED FUNDS	TOTAL 2020
	£'000	£'000	£'000	£'000	£'000
Tangible Fixed Assets	-	3,236	249	-	3,485
Intangible Assets	-	-	17	-	17
Investments	981	-	3,270	-	4,251
Long-Term Liabilities	-	-	(19)	-	(19)
Net Assets (Liabilities)	(10)	3,647	(679)	-	2,958
<b>Total</b>	<b>971</b>	<b>6,883</b>	<b>2,838</b>	<b>-</b>	<b>10,692</b>

## 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 income for the year for the Charity only is £1,793k (2019: net expenditure of £896k).

## 22. RELATED PARTY TRANSACTIONS

During the year the Charity had the following transactions and balances with the subsidiaries listed in note 13 and other related parties.

	2020 £'000	2019 £'000
Income received from subsidiaries	90	75
Distribution of surplus from subsidiaries	63	180
Donation from Bronwyn Hughes, World Board member	5	-

## 23. PURPOSE OF ENDOWMENT, RESTRICTED AND DESIGNATED FUNDS

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

Endowment Fund	Purpose	Period to be used
Cheryl Watkins	To support leaders within the Guiding movement over the age of 60 to attend Our Chalet for capacity development and training	Indefinite
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
Climate	Global environment projects to be executed by girls and young women.	Within 1 to 2 years
Gender Based Violence	Primarily to support campaigns in Member Organisations to combat gender based violence.	Within 1 to 2 years
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	Primarily to support nutritional campaigns 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	Major project on volunteering.	Within 1 to 2 years
World Conference & other travel grants	Primarily for the provision of travel grants to girls and young women.	Within 1 to 2 years
International Experience	Leadership exchange programme to girls and young women.	Within 1 to 2 years
<i>World Centres</i>		
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

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

### **The Innovators Circle (£100,000+ Lifetime giving)**

Caroline and Steve Finneran

### **THE PRINCESS BENEDIKTE AWARDEES (£25,000+ Lifetime giving)**

Jean Kohler (USA)

Lynne Price (Australia)

Mary Ellen Snow (USA)

## 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 2020. 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

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

The AKO Foundation

The Allan and Nesta Ferguson Charitable Trust

Avon Foundation for Women

The Barrett Family Foundation

Council of Europe, European Youth Foundation

Dove (Unilever)

Duke of Edinburgh's International Award Foundation

Erasmus+

The Eric Frank Trust

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)

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 Foundation  
UN Women  
UNICEF  
University of Exeter Economic and Social Research Centre  
The UPS Foundation  
UK Trefoil Guild  
WASH United  
Wizards of the Coast  
World Health Organisation  
World Organisation of the Scout Movement (WOSM)  
Young Men's Christian Association (YMCA)  
Young Women's Christian Association (YWCA)