



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

## **SUMMARY FINANCIAL REPORTING TO MEMBER ORGANISATIONS**

**(Quarter 3, July to September 2023)**

WAGGGS is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission of England and Wales. It has eight subsidiaries, including some registered in other countries (e.g., Our Chalet, Our Cabaña, Sangam and the WAGGGS Europe regional entity).

WAGGGS's Strategy, which is approved by Member Organisations, includes a budget. The budget is prepared by WAGGGS and reviewed and endorsed by the World Board on the advice of its Audit, Finance and Risk Committee.

Responsibility for the day-to-day management and oversight of WAGGGS's financial planning, expenditure and income, reserves and financial policies rests with the WAGGGS Chief Executive, the World Board and the Audit, Finance and Risk Committee. In alignment with the approved Global Strategy, the World Board considers and approves detailed annual budgets and operational plans and regularly monitors performance against these.

## Summary quarterly financial reporting – As at 30 September 2023

Consolidated Report						
TOTAL FIGURES IN £000	Year to Date Q3 2023 Actuals		Year to Date Budget		Variance (Budget to Date less Actuals to Date)	
	Actual	Actual	Budget	Budget	Variance	Variance
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Income</b>						
*Membership Fees Invoiced	1,466	0	1,160	0	306	0
Europe Contribution	0	157	0	184	0	(28)
World Centre Income	1,414	269	1,428	292	(14)	(24)
Donations, Grants and Other Income	1,385	1,657	781	1,368	605	(710)
<b>Total Income</b>	<b>4,265</b>	<b>2,083</b>	<b>3,369</b>	<b>2,844</b>	<b>896</b>	<b>(761)</b>
<b>Expenditure</b>						
Personnel	1,181	936	1,464	790	283	(146)
Grants (MO and Individual)	3	1,006	12	1,370	9	364
Membership Fee Support Fund	0	1	8	0	8	(1)
Activity	563	470	172	1,331	(392)	861
World Centres	1,089	209	1,247	261	158	53
Other Operating Costs	315	79	375	139	60	60
<b>Total Expenditure</b>	<b>3,152</b>	<b>2,701</b>	<b>3,279</b>	<b>3,891</b>	<b>127</b>	<b>1,190</b>
<b>Surplus / (Deficit)</b>	<b>1,113</b>	<b>(618)</b>	<b>90</b>	<b>(1,047)</b>	<b>1,023</b>	<b>429</b>
<b>Reserves</b>						
Opening (Audited)	2,571	9,025				
2023 Operating Surplus/(Deficit)	1,113	(618)				
Gain/(Losses) on Investments	(19)					
<b>Closing Reserves</b>	<b>3,665</b>	<b>8,407</b>				

\*The amount of £1,465,653 is total membership fees invoiced. Membership fees are due on 31 January of each year. As at 30 November 2023, WAGGGS has received £1,349,063.

### Notes:

#### General

- The numbers are presented against the World Board approved 2023 Budget.
- These numbers are based on the draft consolidated results as at 30 September 2023 and are unaudited.

#### Specific

- Endowment funds of £0.97m and Property assets worth £3.26m are included under restricted fund opening balance.

## Membership Fees

A table showing the Membership Fees outstanding by Member Organisation and Region can be found in Appendix 1.

### 2023

The budgeted and invoiced membership fees for 2023 is an unrestricted amount of £1,465,653.

WAGGS has received £1,349,063 between 1 January and 30 November 2023. This is made up of full payment from 110 MOs (70%) and partial payment from 23 MOs, out of the 152. The amount received represents 92% of the total invoiced.

The deadline for payment of the 2023 membership fees was 31 January 2023. Delays in payment create significant difficulties for WAGGS's financial planning and cash flow management. As of 30 November, 23 MOs have not yet paid any of their 2023 fees. Two of these MOs have entered into a repayment plan.

### 2022

Out of the 152 MOs invoiced in 2022, 136 have paid their fees in full, 5 have made partial payments and 11 have not yet paid any fees. Repayment plans have been set up by three of these MOs and other payment schemes agreed with another MO.

The total owing for 2022 currently stands at £15,377.

### Arrears in membership fee payments

Membership fees of £23,483 remain unpaid from 2021 and previous years, these correspond to 8 MOs. Four of these MOs owed more than two years of membership fees on 31 December 2022 so they were automatically suspended early this year. One other MO has set up a repayment plan.

### Impact on Reserves:

The chart below shows the impact on reserves of unpaid MO fees.

	Unrestricted Reserves	Outstanding MO Fees	Adjusted Reserves C/F
	£000s	£000s	£000s
2022 Reserves carried forward (Audited)	2,571	(39)	2,532
2023 Surplus to September 2023	1,113	(117)	3,528

**Appendix 1: Membership Fee outstanding by Member Organisation and Region as at 30 November 2023.**

Region	Country/Territory	Member Organisation	Historical	2022				2023			Notes & MO Status
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
EU	Albania	Girl Scouts of Albania	-	65	65	100%	65	65	100%		
AR	Algeria	Les Scouts Musulmans d'Algerie (SMA)	-	1,626	-	0%	1,626	1,626	100%		
WH	Antigua and Barbuda	Girl Guides Association of Antigua and Barbuda	-	130	-	0%	130	54	41%		
WH	Argentina	Asociación Guías Argentinas	-	958	-	0%	958	952	99%		
EU	Armenia	National Union of Girl Guides and Girl Scouts Of Armenia (NUGGGS)	-	130	-	0%	130	-	0%		
WH	Aruba	Het Arubaanse Padvindsters Gilde	-	130	-	0%	130	-	0%		
AP	Australia	Girl Guides Australia	-	8,651	-	0%	8,651	-	0%		
EU	Austria	Pfadfinder und Pfadfinderinnen Österreichs (PPO)	-	3,281	-	0%	3,281	85	3%	Bank charges	
EU	Azerbaijan	Association of Scouts of Azerbaijan	-	175	-	0%	175	-	0%		
WH	Bahamas	The Bahamas Girl Guides Association	-	603	-	0%	603	-	0%		
AR	Bahrain	The Girl Guides Association of Bahrain	-	765	765	100%	765	765	100%		
AP	Bangladesh	Bangladesh Girl Guides Association	-	5,505	-	0%	1,677	-	0%		
WH	Barbados	The Girl Guide Association of Barbados	-	622	-	0%	622	-	0%		
EU	Belarus	The Association of Belarussian Guides (ABG)	-	130	-	0%	130	-	0%		
EU	Belgium	Guidisme et Scoutisme en Belgique (GSB)	-	23,222	-	0%	23,222	-	0%		

Region	Country/Territory	Member Organisation	Historical	2022		2023			Notes & MO Status	
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
WH	Belize	The Girl Guides Association of Belize	-	130	-	0%	130	18	14%	
AF	Benin	Guides Du Bénin	-	142	-	0%	142	-	0%	
WH	Bolivia	Asociación de Guías Scouts de Bolivia	-	130	-	0%	130	26	20%	
AF	Botswana	Botswana Girl Guides Association	17,228	1,650	1,650	100%	1,650	1,650	100%	Suspended
WH	Brazil	Federação de Bandeirantes do Brasil	918	1,537	1,537	100%	700	700	100%	Repayment Plan
AP	Brunei Darussalam	Girl Guides Association of Brunei	-	524	-	0%	378	-	0%	
AF	Burkina Faso	L'Association Des Guides Du Burkina Faso	-	501	-	0%	130	-	0%	
AF	Burundi	Association des Guides du Burundi	-	130	-	0%	130	-	0%	
AP	Cambodia	Girl Guides Association of Cambodia	-	543	-	0%	543	-	0%	
AF	Cameroon	Association des Guides du Cameroun	1,709	542	542	100%	542	542	100%	Suspended
WH	Canada	Girl Guides of Canada-Guides du Canada	-	24,901	-	0%	24,901	-	0%	
AF	Central African Republic	Association Nationale des Guides de Centrafrique	-	130	-	0%	130	-	0%	
AF	Chad	Association des Guides du Tchad	-	461	-	0%	461	407	88%	
WH	Chile	Asociación de Guías y Scouts de Chile	-	5,657	-	0%	5,657	-	0%	
WH	Colombia	Asociación de Guías Scouts de Colombia	-	130	-	0%	130	-	0%	
AF	Congo Brazzaville	Association des Scouts et Guides du Congo	67	411	411	100%	411	411	100%	

Region	Country/Territory	Member Organisation	Historical	2022		2023			Notes & MO Status	
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
AP	Congo, Democratic Republic	Les Guides de La République Démocratique du Congo	-	130	-	0%	130	3	3%	Bank Charges
WH	Cook Islands	The Girl Guides Association Cook Islands	-	130	-	0%	130	-	0%	
AF	Costa Rica	Asociación de Guías y Scouts de Costa Rica	-	1,219	-	0%	1,219	1,219	100%	
WH	Cote D'Ivoire	Fédération Ivoirienne du Scoutisme Féminin	-	420	-	0%	420	-	0%	
EU	Curaçao	Asosiasion di Guia PNA	-	130	-	0%	130	-	0%	
EU	Cyprus	Girl Guides Association of Cyprus (GGCA)	-	501	-	0%	501	-	0%	
EU	Czech Republic	Junák - český skaut, z. s.	-	8,060	-	0%	9,612	-	0%	
WH	Denmark	Pigespejdernes Fællesråd Danmark (PFD)	-	6,920	-	0%	6,920	-	0%	
WH	Dominica	The Girl Guides Association of Dominica	-	130	-	0%	130	-	0%	
AF	Dominican Republic	Asociación de Guías Scouts Dominicanas Inc.	-	130	-	0%	130	-	0%	
WH	Ecuador	Asociación Nacional de Guías Scouts del Ecuador	-	130	-	0%	130	50	38%	
AR	Egypt	The Egyptian Girl Guides Association	-	3,012	-	0%	2,024	2,024	100%	
WH	El Salvador	Asociación De Muchachas Guías Scouts de El Salvador	-	130	-	0%	130	130	100%	
EU	Estonia	Estonian Guide Association (EGL)	-	238	-	0%	238	-	0%	
AF	Eswatini (formerly Swaziland)	The Swaziland Girl Guides Association	145	281	281	100%	345	345	100%	
AP	Fiji	Fiji Girl Guides Association	-	521	293	56%	157	157	100%	

Region	Country/Territory	Member Organisation	Historical	2022		2023			Notes & MO Status	
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
EU	Finland	Suomen Partiolaiset - Finlands Scouter ry	-	11,864	-	0%	11,864	-	0%	
EU	France	Fédération du Scoutisme Français (FSF)	-	15,645	-	0%	15,645	-	0%	
AF	Gambia	The Gambia Girl Guides Association	-	130	-	0%	130	-	0%	
EU	Georgia	Sakartvelos Gogona Skautebis Asociacia (DIA)	-	130	-	0%	130	-	0%	
EU	Germany	Ring Deutscher Pfadfinder*innenverbände e.V. (rdp)	-	14,632	-	0%	8,564	-	0%	
AF	Ghana	The Ghana Girl Guides Association	-	2,305	-	0%	2,691	218	8%	
EU	Greece	Soma Hellenikou Odigismou (SHO)	-	2,122	-	0%	2,122	-	0%	
WH	Grenada	The Girl Guides Association of Grenada	-	392	-	0%	392	-	0%	
WH	Guatemala	Asociación Nacional de Muchachas Guías de Guatemala	-	130	-	0%	130	-	0%	
AF	Guinea	Association Nationale Des Guides De Guinée	-	147	-	0%	147	-	0%	
WH	Guyana	Guyana Girl Guides Association	-	232	-	0%	286	-	0%	
WH	Haiti	Association Nationale des Guides D'Haiti	-	130	-	0%	130	-	0%	
WH	Honduras	Asociación Nacional de Muchachas Guías de Honduras	-	130	-	0%	130	-	0%	
AP	Hong Kong	The Hong Kong Girl Guides Association	-	11,036	-	0%	11,036	-	0%	

Region	Country/Territory	Member Organisation	Historical	2022		2023			Notes & MO Status	
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
EU	Hungary	Magyar Cserkészleány Szövetség (MCSLSZ)	268	134	134	100%	134	134	100%	Suspended
EU	Iceland	Bandalag Íslenskra Skáta (BIS)	-	621	-	0%	424	-	0%	
AP	India	The Bharat Scouts and Guides: the Girl Guide Section	-	50,000	1,497	3%	50,000	40,000	80%	Payment scheme agreed
EU	Ireland	Council of Irish Guiding Associations (CIGA)	-	4,707	-	0%	3,039	-	0%	
EU	Israel	Israel Boy and Girl Scouts Federation (IBGSF)	-	4,507	-	0%	4,507	54	1%	Bank Charges
EU	Italy	Federazione Italiana Dello Scautismo (FIS)	-	30,390	-	0%	30,390	-	0%	
WH	Jamaica	The Girl Guides Association of Jamaica	-	689	-	0%	689	-	0%	
AP	Japan	Girl Scouts of Japan	-	10,373	-	0%	10,373	10,251	99%	
AR	Jordan	The Jordanian Association For Boy Scouts and Girl Guides	-	1,435	-	0%	1,435	-	0%	
AF	Kenya	Kenya Girl Guides Association	-	20,220	5,098	25%	24,500	19,500	80%	Repayment Plan for 2022
AP	Kiribati	Kiribati Girl Guides Association	-	65	-	0%	65	-	0%	
AP	Korea	Girl Scouts of Korea	-	5,757	-	0%	1,268	-	0%	
AR	Kuwait	Kuwait Girl Guides Association	-	4,460	-	0%	2,920	-	0%	
EU	Latvia	Latvijas Skautu un Gaidu Centrala Organizacija (LSGCO)	-	187	-	0%	244	-	0%	
AR	Lebanon	La Fédération Libanaise des Eclaireuses et des Guides	-	1,590	-	0%	1,590	-	0%	
AF	Lesotho	Lesotho Girl Guides Association	-	609	-	0%	609	1	0%	
AF	Liberia	Liberian Girl Guides Association	-	130	-	0%	130	-	0%	

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
AR	Libya	Public Scout and Girl Guide Movement of Libya	-	807	-	0%	624	549	88%	
EU	Liechtenstein	Pfadfinder und Pfadfinderinnen Liechtensteins (PPL)	-	139	-	0%	139	-	0%	
EU	Luxembourg	Letzebuenger Guiden a Scouten	-	855	-	0%	855	-	0%	
AF	Madagascar	Skotisma Zazavavy Eto Madagasikara	-	130	-	0%	130	-	0%	
AF	Malawi	The Malawi Girl Guides Association	-	130	-	0%	130	-	0%	
AP	Malaysia	Persatuan Pandu Puteri-Malaysia	-	16,800	-	0%	21,972	-	0%	
AP	Maldives	Maldives Girl Guide Association	-	1,007	-	0%	1,007	-	0%	
EU	Malta	The Malta Girl Guides Association (MGGA)	-	379	-	0%	379	20	5%	Bank Charges
AR	Mauritania	Association Scouts et Guides de Mauritanie	65	65	65	100%	65	65	100%	
AF	Mauritius	The Mauritius Girl Guides Association	-	268	-	0%	268	268	100%	
WH	Mexico	Guías de México, A.C.	-	395	-	0%	395	-	0%	
EU	Monaco	Association des Guides et Scouts de Monaco (AGSM)	-	130	-	0%	130	-	0%	
AP	Mongolia	Girl Scout Association of Mongolia	-	130	-	0%	130	-	0%	
EU	Montenegro	Savez Izviđača Crne Gore	-	202	-	0%	202	-	0%	
AF	Mozambique	Associassao Guias De Mocambique	-	65	-	0%	65	65	100%	
AP	Myanmar	Myanmar Girl Guides	-	1,067	-	0%	1,959	1,959	100%	

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
AF	Namibia	The Girl Guides Association of Namibia	-	198	-	0%	130	68	52%	
AP	Nepal	Girl Scout Section of Nepal Scouts	-	1,173	-	0%	1,173	-	0%	
EU	Netherlands	Scouting Nederland (SN)	-	22,259	-	0%	22,259	-	0%	
AP	New Zealand	Girl Guiding New Zealand	-	3,318	-	0%	3,318	-	0%	
WH	Nicaragua	Federación Nacional de Muchachas Guías de Nicaragua	-	65	-	0%	65	-	0%	
AF	Niger	Mouvement des Guides & Eclaireuses du Niger	-	65	5	8%	65	65	100%	
AF	Nigeria	The Nigerian Girl Guides Association	-	9,720	-	0%	9,720	-	0%	
EU	Norway	Speidernes Fellesorganisasjon (SF)	-	4,640	-	0%	4,640	-	0%	
AR	Oman	The Scouts and Guides of Oman	-	5,972	-	0%	5,972	-	0%	
AP	Pakistan	Pakistan Girl Guides Association	-	8,095	-	0%	8,095	2,041	25%	Payment scheme agreed
AR	Palestine	Palestinian Scout Association	-	307	-	0%	307	-	0%	
WH	Panama	Asociación de Muchachas Guías de Panamá	-	220	-	0%	220	-	0%	
AP	Papua New Guinea	Girl Guides Association of Papua New Guinea	-	188	-	0%	188	-	0%	
WH	Paraguay	Asociación Guías Scouts del Paraguay	-	130	-	0%	130	18	14%	
WH	Peru	Asociación Nacional de Guías Scouts del Perú	-	249	-	0%	180	-	0%	
AP	Philippines	Girl Scouts of the Philippines (GSP)	-	50,000	-	0%	50,000	15,201	30%	

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
EU	Poland	Zwiazek Harcerstwa Polskiego (ZHP)	-	15,179	-	0%	15,179	-	0%	
EU	Portugal	Associação Guias De Portugal (AGP)	-	950	-	0%	950	-	0%	
AR	Qatar	The Scout and Guide Association of Qatar	-	1,251	-	0%	1,251	1,251	100%	
EU	Romania	Asociatia Ghidelor si Ghizilor Din Romania (AGGR)	-	275	-	0%	275	-	0%	
EU	Russia	Rossiskaya Assotsiatsia Devochek-Skautov (RADS)	-	439	-	0%	439	-	0%	
AF	Rwanda	Association des Guides du Rwanda	-	433	-	0%	433	-	0%	
EU	San Marino	Associazione Guide Esploratori Cattolici Sammarinesi (AGECS)	-	130	-	0%	130	-	0%	
AF	Senegal	La Section Des Guides De L'Association Des Scouts et Guides Du Sénégal	-	280	-	0%	280	1	0%	
AF	Sierra Leone	The Sierra Leone Girl Guides Association	-	130	-	0%	130	-	0%	
AP	Singapore	Girl Guides Singapore	-	3,112	-	0%	3,112	-	0%	
EU	Slovak Republic	Slovenský Skauting (SLSK)	-	1,047	-	0%	1,203	-	0%	
EU	Slovenia	The Slovene Catholic Girl Guides and Boy Scouts Association (ZSKSS)	-	1,100	-	0%	1,100	-	0%	
AP	Solomon Islands	Solomon Islands Girl Guides Association	-	65	-	0%	65	-	0%	
AF	South Africa	Girl Guides South Africa	-	3,598	-	0%	2,805	-	0%	
AF	South Sudan	The South Sudan Girl Guides Association	-	683	-	0%	683	671	98%	

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
EU	Spain	Comité de Enlace del Guidismo en España (CEGE)	-	2,965	-	0%	3,624	-	0%	
AP	Sri Lanka	The Sri Lanka Girl Guides Association	-	4,149	-	0%	5,015	-	0%	
WH	St Kitts and Nevis	The Girl Guides Association of St. Christopher and Nevis	-	65	-	0%	65	65	100%	
WH	St. Lucia	Girl Guides Association of St. Lucia	-	130	-	0%	130	-	0%	
WH	St. Vincent and the Grenadines	Girl Guides Association of St. Vincent and the Grenadines	-	130	-	0%	130	-	0%	
AR	Sudan	The Sudan Girl Guides Association	-	924	-	0%	1,586	1,036	65%	
WH	Suriname	Surinaamse Padvindsters Raad	-	130	-	0%	130	-	0%	
EU	Sweden	Scouterna	-	11,418	-	0%	11,418	-	0%	
EU	Switzerland	Mouvement Scout de Suisse (MSdS)	-	8,508	-	0%	8,508	-	0%	
AR	Syria	Scouts Syriens (Guides Branch)	-	178	178	100%	221	221	100%	
AP	Taiwan	Girl Scouts of Taiwan	-	4,810	-	0%	4,810	-	0%	
AF	Tanzania	The Tanzania Girl Guides Association	-	4,992	1,436	29%	5,711	5,711	100%	Repayment Plan
AP	Thailand	Girl Guides (Girl Scouts) of Thailand	-	7,700	-	0%	7,700	-	0%	
AF	Togo	Association des Guides du Togo	-	130	-	0%	130	-	0%	
AP	Tonga	The Girl Guides Association of the Kingdom Of Tonga	-	179	-	0%	179	-	0%	
WH	Trinidad and Tobago	The Girl Guides Association of Trinidad and Tobago	-	554	-	0%	554	-	0%	
AR	Tunisia	Scouts Tunisiens	-	850	-	0%	850	-	0%	

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding		
			£	£	£	%	£	£		%
EU	Turkey	Turkiye Izcileri Federasyonu (TIF)	-	3,181	-	0%	3,181	-	0%	
AF	Uganda	The Uganda Girl Guides Association	-	5,350	-	0%	5,350	2,017	38%	
EU	Ukraine	Association of Ukrainian Guides (AGU)	-	130	-	0%	130	-	0%	
AR	United Arab Emirates	Girl Guides Association of the United Arab Emirates	-	546	-	0%	315	-	0%	
EU	United Kingdom	Girlguiding UK	-	172,465	-	0%	122,955	-	0%	
WH	United States of America	Girl Scouts of the USA	-	827,991	-	0%	827,991	-	0%	
WH	Venezuela	Asociación de Guías Scouts de Venezuela	-	130	-	0%	130	-	0%	
AR	Yemen	Yemen Republic Girl Guides Association	3,083	1,458	1,458	100%	1,458	1,458	100%	Suspended
AF	Zambia	Girl Guides Association of Zambia	-	2,630	-	0%	2,630	2,419	92%	Repayment Plan
AF	Zimbabwe	Girl Guides Association of Zimbabwe	-	1,419	-	0%	1,419	-	0%	
		<b>Total</b>	<b>23,483</b>	<b>1,521,444</b>	<b>15,377</b>	<b>1%</b>	<b>1,465,653</b>	<b>116,590</b>	<b>8%</b>	