



WORLD ASSOCIATION OF GIRL GUIDES AND GIRL SCOUTS

SUMMARY FINANCIAL REPORTING TO MEMBER ORGANISATIONS

(Quarter 4, October to December 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 31 December 2023

Consolidated Report						
TOTAL FIGURES IN £000	Year to Date Q4 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
Income						
*Membership Fees Invoiced	1,466	0	1,466	-	-	-
Europe Contribution	-	159	-	752	-	(593)
World Centre Income	1,529	384	1,639	317	(110)	67
Donations, Grants and Other Income	1,923	2,210	969	3,178	954	(968)
Total Income	4,918	2,753	4,074	4,247	844	(1,494)
Expenditure						
Personnel	1,531	1,417	1,955	1,028	424	(389)
Grants (MO and Individual)	12	1,111	12	1,603	-	492
Membership Fee Support Fund	20	13	25	-	5	(13)
Activity	702	987	291	2,349	(411)	1,362
World Centres	1,509	236	1,589	392	80	156
Other Operating Costs	475	8	537	169	96	161
Total Expenditure	4,249	3,772	4,409	5,541	160	1,769
Operating Surplus / (Deficit)	669	(1,019)	(335)	(1,294)	1,004	275
Reserves						
Opening (Audited)	2,571	9,025				
2023 Operating Surplus/(Deficit)	669	(1,019)				
2023 Gain/(Losses) on Investments	116	12				
Closing Reserves (Unaudited)	3,356	8,018				

*The amount of £1,465,653 is total membership fees invoiced. Membership fees are due on 31 January of each year. As at 31 January 2024, WAGGGS has received £1,378,660.

Notes:

General

- The numbers are presented against the World Board approved 2023 Budget.
- These numbers are based on the draft consolidated results as at 31 December 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.

WAGGGS has received £1,378,660 between 1 January 2023 and 31 January 2024. This is made up of full payment from 111 MOs (73%) and partial payment from 21 MOs, out of the 152. The amount received represents 94% of the total invoiced.

The deadline for payment of the 2023 membership fees was 31 January 2023. Delays in payment create significant difficulties for WAGGGS's financial planning and cash flow management. As of 31 January 2024, 20 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, 137 have paid their fees in full, 4 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 £10,280.

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.

Appendix 1: Membership Fee outstanding by Member Organisation and Region as at 31 January 2024.

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	-	0%	
WH	Argentina	Asociación Guías Argentinas	-	958	-	0%	958	-	0%	
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%	
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

Region	Country/ Territory	Member Organisation	Historical	2022				2023			Notes & MO Status
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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%		
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	-	0%		
WH	Cote D'Ivoire	Fédération Ivoirienne du Scoutisme Féminin	-	420	-	0%	420	-	0%		
EU	Curaçao	Asosiashon 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%		

Region	Country/ Territory	Member Organisation	Historical	2022				2023			Notes & MO Status
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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	-	0%	157	-	0%		
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	168	6%		
EU	Greece	Soma Hellinikou 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%		

Region	Country/ Territory	Member Organisation	Historical	2022				2023			Notes & MO Status
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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%		
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 Scouting (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	(244)	0%		
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	-	0%	24,500	19,384	79%	Repayment Plan	
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%		

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
AF	Lesotho	Lesotho Girl Guides Association	-	609	-	0%	609	1	0%		
AF	Liberia	Liberian Girl Guides Association	-	130	-	0%	130	-	0%		
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	Letzebuerger 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	(36)	0%	21,972	36	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%		
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	GirlGuiding New Zealand	-	3,318	-	0%	3,318	-	0%		

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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	495	1%		
EU	Poland	Związek 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	8	1%	Bank charges	
EU	Romania	Asociația Ghidelor și Ghizilor Din România (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%		

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			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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	371	54%		
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%	Suspended	
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	1,023	64%		
WH	Suriname	Surinaamse Padvinders 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	

Region	Country/ Territory	Member Organisation	Historical	2022				2023			Notes & MO Status
			Outstanding	Total Invoiced	Outstanding		Total Invoiced	Outstanding			
			£	£	£	%	£	£	%		
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%		
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%		
		Total	23,483	1,521,444	10,280	0.7%	1,465,653	86,993	6%		