



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

**TRUSTEES'
ANNUAL REPORT
AND FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER

2023

CIO Number: 1159255

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

CONTENTS

- 03**
Our purpose
- 04**
Chair's Report
- 06**
WAGGGS performance in 2023
- 30**
Challenges in 2023
- 32**
Plans for 2024 and beyond
- 36**
Financial review
- 42**
Acknowledgements
- 44**
Structure, governance and management
- 51**
Independent Auditors Report



OUR PURPOSE

Girl Guiding and Girl Scouting is the world's largest international voluntary movement dedicated to empowering girls and young women in the world.

OUR VISION IS

An equal world where all girls can thrive.

OUR MISSION IS

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

The World Association of Girl Guides and Girl Scouts is a membership organisation bringing together Girl Guiding and Girl Scouting in 153 countries and territories and 10.8 million girls and young women around the world.

Through Girl Guiding and Girl Scouting, girls and young women learn to believe in their power to help themselves and others. This resilience and agency enables them to thrive in a changing world, not only as future leaders but also as leaders today.

At the core of the Girl Guide and Girl Scout experience is our non-formal education method, which supports the development

of girls and young women. Used well, it creates a learning environment where young people can take the lead and make choices about what they do.

We are supported by over 900 volunteers from 118 Member Organisations and 120 personnel in 25 countries and territories. This makes up the WAGGGS Global Team.

We are immensely proud of the achievements of the Girl Guiding and Girl Scouting Movement, our volunteers, and our supporters around the world who have helped ensure that girls and young women continue to experience the positive value of being a Girl Guide and Girl Scout.

In mid-2023, I bumped into a young Girl Guide dressed in uniform, with a sash weighed down with pins and badges of all the incredible activities and events she'd been involved in. When I explained who I was, she excitedly asked about Girl Guiding and Girl Scouting around the world. It was a privilege to explain that she is one of 10.8 million girls and young women around the globe who are interconnected in a shared belief and understanding. They are part of a sisterhood that enables girls and young women to lead and be leaders throughout the world.

In 2023, there were many moments like this. The largest of which was the 38th World Conference hosted by the Girl Guides Association of Cyprus. It saw 480 participants from 106 countries and territories who came together for nearly a week of listening, sharing and understanding. Most importantly, young women got to decide on the course of WAGGGS over the next six years. The organisation's Global Strategy 2024-29 focuses our work around uniting and connecting

girls and young women across the Movement, and enabling thriving Member Organisations to deliver high quality Girl Guiding and Girl Scouting. Intertwined throughout is our commitment and action towards being an increasingly girl-led organisation, and being the facilitator of deeper knowledge and connections across our Movement.

While these were recognised as key outward-facing areas of our work during World Conference, there was also a strong focus on ensuring our organisation's future is built on solid financial and operational foundations. In 2023, we developed and approved our three-year action plan 2024-26. This plan aligns our work with the Global Strategy 2024-29 and aims to balance our spending with our income by 2025.

While we plan for the future, our volunteers and staff continued to deliver at a high level for our Members. In 2023, approximately 92% of the Movement engaged with WAGGGS across our different areas of work, including consultations and activities. Nearly

every Member Organisation is registered on Campfire, our online resource library and community platform. It allows us to share our content and that of our Members with the whole Movement.

Our incredible WAGGGS volunteers – now nearly

900 strong

– delivered essential capacity building to over 60 Member Organisations.

They covered areas such as non-formal education, safeguarding, fundraising, finance, communications and governance. This support is especially valued by our smaller members, and we take great pride knowing we are contributing to their growth and success. The Capacity Assessment Tool is playing a vital role in supporting Member Organisations to understand their strengths and identify areas for improvement.

We are proud to have reached over one million girls and young women with our programming in 2023. Through donor funds, grants and membership fees, we've been able to provide a range of programmes and services to support Member Organisations to offer high-quality Girl Guiding and Girl Scouting experiences. In 2023, we continued to bring the voices of girls and young women to global spaces, including COP 23 in Dubai to discuss climate change. Our advocacy champion took part in the Commission on the Status of Women at the UN in New York, advocating for the online safety of girls and young women.

The World Centres completed the first full year of operations since the pandemic. They welcomed over 14,000 guests from 50 countries and territories, nearly reaching pre-pandemic levels. In 2023, Nuestra Cabaña took steps towards reopening, with the first trial group of young women visiting in November. The return of guests and activities to the World Centres has significantly improved our financial position.

In pursuit of our ambition to ensure cost neutrality, WAGGGS has prioritised Outcome 3 of our 2024-2029 Global Strategy, emphasising the importance of a financially sound organisation. We've been closely managing costs and finding new cost effective ways to deliver our work which have brought greater stability to our finances.

On behalf of the World Board, we would like to thank everyone who supports this organisation and the 10.8 million girls and young women who make up this incredible Movement.

I am pleased to present this year's Annual Report highlighting the impact we have had in 2023.

Candela Gonzalez
WAGGGS World Board Chair



Candela Gonzalez



CHAIR'S REPORT



WAGGGS' PERFORMANCE IN 2023

OUR HIGHLIGHTS

During 2023, we've continued to make significant strides in supporting Member Organisations and delivering opportunities for girls and young women to grow and learn. This year has been marked by both delivery and strategic planning. We reached over 1.2 million girls and young women, engaging with more than 90% of the Movement. With the support of donor funds, grants and membership fees, we've provided girls and young women with many exciting opportunities to flourish while also investing in the capacity of our Member Organisations.

Our 38th World Conference, held in July 2023, was a pivotal moment. We worked closely with Member Organisations to understand and plot a path for the future, including agreeing to our 2024-29 Global Strategy. The World Board worked in collaboration with key staff to develop this into an ambitious three-year Action Plan for 2024-26.

In the final year of our Global Strategy 2022-23, we prioritised services and activities to ensure we become a truly girl-led Movement.

Our Global Strategy has four themes:

- Thriving Member Organisations, Thriving Movement
- International Connections and Global Community
- Quality Girl Guiding and Girl Scouting
- Leadership and Voice



Here are our achievements from the year which showcase what we achieved in 2023.



SUMMARY OF ACHIEVEMENTS

Our 12 key performance indicators help us measure our performance against our objectives.

We have provided both the 2023 performance and the triennial result alongside these indicators.



KEY TO OPPOSITE PAGE

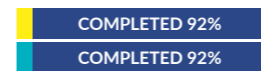
COMPLETED	at time of reporting
MOSTLY COMPLETE	over 80% complete by the end of 2023. Requires longer timeframes or scope has been modified due to resources.
RESULTS BY END OF 2023 (ESTIMATE)*	
TRIENNIAL RESULTS BY END OF 2023 (ESTIMATE)*	

*estimate - WAGGGS programmes or financial audit have different reporting timetables. The results here are based on the most recent data and/or indicative data.



75%

of Member Organisations across all regions are actively engaged in opportunities and services. For example, our global programmes, capacity building support, international experiences, workshops and training.



We will mobilise a minimum of

£6.7 MILLION

in restricted funding to support our activities.



We will deliver a framework with supporting tools and engagement spaces on

COMPASS 2023

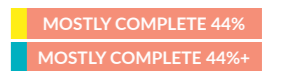
to support Member Organisations to integrate it into their strategic plans.



At least

50%

of Member Organisations take up capacity building support based on the results of the Capacity Assessment Tool.



We will work with at least

80%

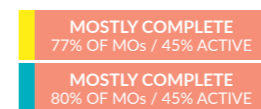
of Member Organisations to connect, share and learn from each other, including through Campfire, where 50% of users are regularly active and satisfied with the system.



At least

85%

of Member Organisations are represented in the WAGGGS Volunteer Network, with 50% of network members actively engaged in volunteering and/or learning and development opportunities.



80%

of attendees are satisfied or better with the 2022 Regional Conferences and 2023 World Conference.



100%

of Member Organisations who have requested support on updating their child protection and safeguarding policy receive it.



TWO MILLION

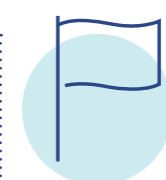
girls and young women will benefit from our programmes in 2022-23.



We will bring the voices of girls and young women to

FOUR GLOBAL

policy spaces each year.



50%

of Member Organisations will have started to implement the Girl Guide and Girl Scout leadership model.



50%

increase in young women participating in decision making within our global and regional governance structures.





THRIVING MEMBER ORGANISATIONS, THRIVING MOVEMENT

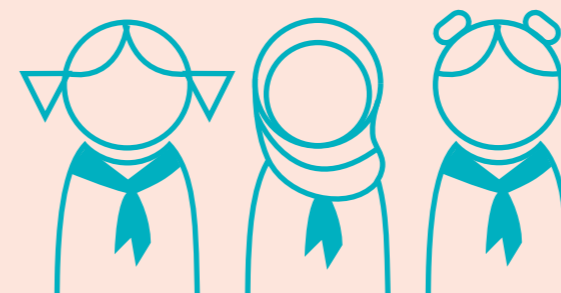
We support Member Organisations to empower girls and young women across the world. But to remain relevant and thrive in a fast-changing world, we need to be girl-focused and agile. For the Movement to be sustainable, we need to demonstrate the value that Girl Guiding and Girl Scouting brings to girls and to the wider society. In the last year, we have been working with Member Organisations to define the core focus of the organisation to keep the Movement united, thriving and growing.

INVOLVING MEMBER ORGANISATIONS IN DECISION MAKING

To make sure everyone's voice is heard, we engage Member Organisations in our operations and key decisions. In 2023, one important way we did this

was through our 38th World Conference. Hosted by the Girl Guide Association of Cyprus, 480 participants came together from 106 countries and territories. The conference gave Members the time to connect, learn and share. Over the course of a week, our Members decided on our direction and plans for the future of the Movement, including electing new members to our World Board.

Leading up to the World Conference, we ran a four-month consultation with our Members. This process helped shape our first six-year Global Strategy 2024-29. By holding workshops in four languages, we enriched our discussions and refined the strategy. This extensive consultation fostered a sense of accountability and shared responsibility among everyone involved in WAGGGS.



BUILDING AN ONLINE COMMUNITY

Launched in March 2022, Campfire has become a digital home for WAGGGS. It's a place where the Global Team and members of the Movement can connect and collaborate, no matter where they live. By providing engaging and interactive content, it enables us to expand our reach and share good practice and resources worldwide. It also helps to build capacity for impactful, high-quality Girl Guiding and Girl Scouting.

In 2023, 60,000 people visited over 800,000 pages. Our resources were accessed 38,000 times and there were 20,000 downloads. By the end of 2023, we had just over 2,000 Campfire Members from 139 Member Organisations. This accounts for around 90% of our Members which is testament to how vital Campfire is for sharing and learning.

PERSONALISING MEMBERS CAPACITY NEEDS

At our World Conference, we launched the revised Capacity Assessment Tool, called CAT 2.0.

This updated tool helps Member Organisations understand their strengths and pinpoint areas for improvement. It is now more user-friendly, better structured and enhances the assessment process. We also added new modules on safeguarding and youth participation to give members the latest information and support.

Volunteering is at the core of Girl Guiding and Girl Scouting and is instrumental in the success of the organisation. Each year, millions of girls and young women participate thanks to the hard work and commitment of volunteers. At WAGGGS, we also rely on volunteers to deliver our work. In 2023, we had over 900 volunteers, representing over 100 Member Organisations, with around 450 active at any given time. Our volunteers, aged 18-80, work alongside our staff to reach even more women and girls. In 2023, we reviewed our volunteer engagement lifecycle to centralise opportunities and training on Campfire. When asked about our support, 93% of volunteers expressed satisfaction with how we support and encourage them.



FOR ME, THE MEANING OF LIFE IS TO FIND YOUR WAY. THE PURPOSE OF LIFE IS TO ENABLE OTHERS TO DO IT. WAGGGS HELPED ME FIND MY WAY, AND I AM TRYING TO HELP OTHERS FIND THEIRS. THE CHALLENGE IS TO ASK YOURSELF EACH DAY, ARE YOU DOING ENOUGH FOR OTHERS?

Nadine El Achy, Lebanon



CASE STUDY

SHARED LEARNING ONLINE – CORE MISSION TEAM

Campfire is more than a community. With a growing library of courses, resources and development opportunities, it's a space for Girl Guiding and Girl Scouting members to learn good practices and build knowledge, skills and confidence they can use to make a difference in the Movement.

"I would like to thank the WAGGGS team, my personality has certainly improved a lot, and my participation in various fields has increased. Step by step, many opportunities have appeared for me, and thanks to your support and experience, I have become the best version of myself."

2023 Volunteer Engagement survey



INTERNATIONAL CONNECTIONS AND GLOBAL COMMUNITY

We want the Movement to be an inclusive and connected sisterhood that embraces more girls and women. To do this, we are creating more meaningful opportunities for Girl Guides and Girl Scouts to unite internationally and take part in rewarding and accessible volunteering opportunities. When Member Organisations learn and collaborate with each other, we are supporting a connected and vibrant Movement.

OFFERING GIRLS AND YOUNG WOMEN INCREDIBLE OPPORTUNITIES

Being a member of the Girl Guiding and Girl Scouting Movement means that girls and young women across the globe are part of a community of global citizens. Our programmes offer unique activities that empower girls and young women worldwide, connecting them on common interests.

Since its launch in 2020, our Girl-Led Action on Climate Change programme has reached over 57,000 young people in Africa, the Caribbean, Latin America and South Asia. We supported 233 community

action projects through microgrants, helping 43,000 community members with effective climate change mitigation and adaptation. This programme is part of our growing collection, which also includes body confidence, internet safety, leadership, and gender-based violence initiatives, all available on Campfire.

In 2023, we introduced a science, technology, engineering and maths (STEM) programme. Working with our World Centres and Johnson & Johnson, we developed a versatile STEM activity that can be delivered both in the community and through Girl Guiding and Girl Scouting groups.

CASE STUDY

FREE BEING ME IVORY COAST – GLOBAL PROGRAMMES TEAM

Free Being Me encourages young people, especially girls, to speak out against society's beauty standards. It raises awareness of the harmful impact of these standards and empowers girls to challenge them in their daily lives.

The Association of the Catholic Girl Guides of Ivory Coast successfully used the Free Being Me and Action on Body Confidence programmes to boost Membership. In just two years, their membership grew from around 6,000 members in 2022 to around 13,700 in 2023.





FLOURISHING WORLD CENTRES

For over 70 years, our World Centres have been vibrant, cross-cultural spaces where Girl Guides and Girl Scouts connect, create memories, forge bonds and have life-changing experiences. In 2023, our World Centres returned to near pre-pandemic levels of activity, welcoming 7,577 Girl Guides and Girl Scouts. Kusafiri World Centre, currently based in Ghana, delivered its first programme. We also successfully reopened Nuestra Cabaña in Mexico (previously known as Our Cabaña). A renewed marketing campaign has introduced the centres to a much wider audience.

We also offered 65 young women, aged between 18 and 30, places in our residential Volunteer Leadership programme. This is nearly double the number of our 2022 intake. During their time at the centres, these women learned new skills, gained a greater understanding of the world, and developed their capabilities to become inspirational leaders.



CONNECTING ACROSS THE WORLD

Our international exchange programme, the Youth Exchange South to South (YESS Girls' Movement), gives young women the opportunity to live and volunteer in another country. In 2023, we gave 45 women aged 18 to 35 the opportunity to volunteer for up to six months with another Girl Guiding and Girl Scouting Member Organisation, sharing their experiences. So far, 271 young women have taken part in the programme, with one alumnae joining the WAGGGS World Board at the World Conference.

The Juliette Low Seminar is our flagship event to break down age and gender barriers to leadership and bring positive social change to countries and territories around the world. In 2022, 100 girls agreed to deliver a social change project in their local communities, called #Lead4Impact. So far, 196 projects have been completed across five regions, reaching over 31,000 girls from both rural and urban areas.



CASE STUDY

WORLD THINKING DAY – CORE MISSION TEAM

Celebrated since 1926, World Thinking Day is a day of international friendship and an opportunity to speak out on issues affecting girls and young women. For World Thinking Day 2023, the theme was "Our World, Our Thriving Future: The Environment, Peace and Security".

Our activity pack, filled with information, resources and ideas, was downloaded over 39,000 times. Translated into 13 languages, it reached over 160,000 people across our social media channels. Over 91,000 badges and more than 2,500 pins were sold, raising nearly £65,000.



QUALITY GIRL GUIDING AND GIRL SCOUTING



Our vision, Compass 2032, challenges us to create more spaces where girls feel brave and can develop their skills to be the leaders of the future. To meet this challenge, we are offering learning opportunities that are relevant, accessible, exciting and learner-led. We are supporting Girl Guides and Girl Scouts to practice leadership and explore the issues that matter to them.

QUALITY LEARNING AND DEVELOPMENT

Girl Guides and Girl Scouts develop their leadership in the Movement and apply them in all aspects of their lives. They are empowered to reach their goals, inspire others and care for the world around them. We want to strengthen the experience for every Girl Guide and Girl Scout.

In 2023, we delivered 20 programmes to over 1.2 million girls and young women. These programmes covered topics like leadership, body confidence, internet safety, climate change, plastics pollution, and gender-based violence. We raised funds to support these programmes and provided opportunities for Girl Guides and Girl Scouts to take on leadership roles within their communities.

Since 2021, we've collaborated with 43 committed Member Organisations to co-create a set of growth outcomes. These are based on the core principles of Girl Guiding and Girl Scouting and represent the diverse realities of the Movement. At the World Conference, we presented the draft Growing and Learning Framework, which outlines how Girl Guiding and Girl Scouting can contribute to learning and development for girls and young women. It also defines eight growth outcomes and describes the characteristics of quality Girl Guiding. We're currently seeking additional feedback to refine this framework, which may include a certification process to be rolled out internally and to the Movement.



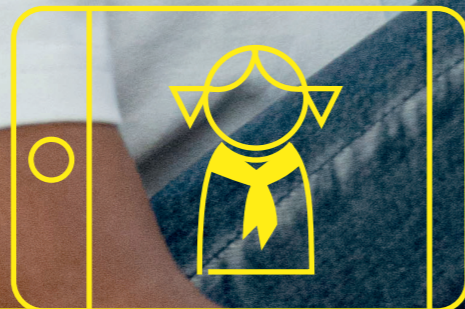


CASE STUDY

SAFER GIRL GUIDING AND GIRL SCOUTING FOR ALL — CORE MISSION TEAM

Robust safeguarding and child protection policies are fundamental to establishing safe spaces where girls feel brave throughout the Movement and part of the foundation to becoming a truly girl and young women led Movement.

In 2023, we recruited 14 global volunteers from 12 countries and territories to provide support on safeguarding policies and practices to Member Organisations. This group has run sessions in the Arab region and have started work supporting seven Member Organisations.



INCREASING OUR REACH

After the Covid-19 pandemic disproportionately affected young people, we came together with other global youth organisations in 2021 to develop the Global Youth Mobilisation (GYM). Funded by the World Health Organisation, GYM invested \$5 million to support post-pandemic recovery in 125 countries and territories across the world. Within WAGGGS, 18 Member Organisations were awarded a total of \$155,000 for youth-led initiatives, including projects on mental health, gender equality and social entrepreneurship. In 2023, GYM signed a €10 million partnership with the EU Youth Empowerment Fund to support youth-led solutions to the UN's Sustainable Development Goals.

Launched in Kenya in October 2023, we'll be giving out small grants totalling

£400,000

to young people across the world

In 2022, 100 girls and young women took part in the 100 Girl Project. This initiative resulted from the Juliette Low Seminar and aimed to engage girls aged 12 and over to drive change in their own communities. In 2023, we gathered many of the participants together for our Connecting Us: Connected Communities series of events. Held at our four World Centres between August and November, these events brought together 108 participants from 42 Member Organisations. These events helped girls and young women to continue their lifelong leadership development, global citizenship and make connections across diverse communities. Many will continue developing their community projects and expanding the connections across the Girl Guiding and Girl Scouting community.

SAFE SPACES

Creating safe spaces where girls and young women can be themselves is an essential foundation for quality Girl Guiding and Girl Scouting. Part of our vision and strategy is to create more safe spaces where girls feel brave and able to speak out. We've increased our dedicating safeguarding resources to ensure we can support every Member Organisation who requests assistance to develop and strengthen their capacity for safeguarding, and have a robust safeguarding policy in place by 2026.

Connecting Us:
Connected Communities

I AM SO HAPPY THAT I WAS ABLE TO BREAK MANY BARRIERS IN MY LIFE. AND I'M EMPOWERED TO HELP GIRLS AND YOUNG WOMEN OF MY COMMUNITY TO EMPOWER THEMSELVES.

Yashoda, Sri Lanka

EVERYONE IN THE ROOM HAS THEIR IDENTITIES AND THEIR OWN HABITS, BUT WE LIVED TOGETHER AND TURNED MORE CONNECTED AT THE END OF THE EVENT.

Celebrating US Participant

LEADERSHIP AND VOICE

To become a girl-led Movement, we are supporting girls and young women to take the lead, speak out and participate in decision making at all levels. We are creating an empowering environment for girl-led impact in local communities and global stages, so all girls feel confident to raise their voices and make a difference.

GIRLS AND YOUNG WOMEN IN LEADERSHIP ROLES

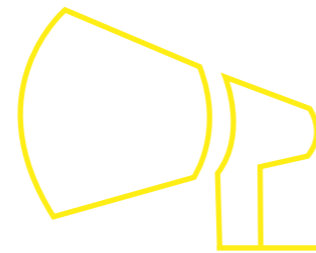
We want girls and young women from all walks of life to learn to believe in themselves as leaders who have the power, resilience and agency to help others. That's why we've been working to increase the number of young women under 30 in decision-making roles within our organisation.

Before the World Conference

108

young people from 61 Member Organisations took part in the Get Ready for Governance event in Cyprus.

This event helped participants articulate their thinking on the future of WAGGGS. Delegates also used this chance to connect, network and prepare for the main conference. They worked together to discuss their ideas, share perspectives and plan their engagements. Almost a third (31%) of participants at World Conference were under the age of 30. For the first time,



we tracked interventions to understand regional diversity and youth participation. Our data showed that 68% of the interventions during the conference came from delegates under 30.

DEVELOPING LEADERSHIP SKILLS

We want to give girls and young women the resilience, confidence and life skills to be effective leaders. Through our Leadership Model, we provide Girl Guides and Girl Scouts with the space to practice leadership, learning to take the lead in their own lives. It encourages them to go on a journey that nurtures and celebrates what they can bring to the world around them.

THE PRE-EVENT SESSIONS PROVIDED A PLATFORM FOR ME TO CONFIDENTLY PARTICIPATE AND CONTRIBUTE TO IMPORTANT GLOBAL CONVERSATIONS. IT WAS AN UNFORGETTABLE EXPERIENCE THAT NOT ONLY BROADENED MY KNOWLEDGE, BUT ALSO EMPOWERED ME TO MAKE A POSITIVE IMPACT ON A GLOBAL SCALE.

Get Ready for Governance participant





Over
170,000

members from 131 Member Organisations have been part of at least one initiative to learn about and apply the leadership model.

These initiatives were delivered by 143 facilitators working in the four official languages of WAGGGS; English, French, Spanish and Arabic. With the support of the Barrett Family Foundation, our Core Mission team partnered with Kenya Girl Guides Association to test how building the leadership model into their youth programme can strengthen leadership outcomes for Girl Guides in Kenya.

SPEAKING OUT ON GLOBAL PLATFORMS

Supporting girls and young women to take a stand and speak out about the issues close to their heart is an important part of our work. We encourage them to engage with decision-makers and advocate for change.

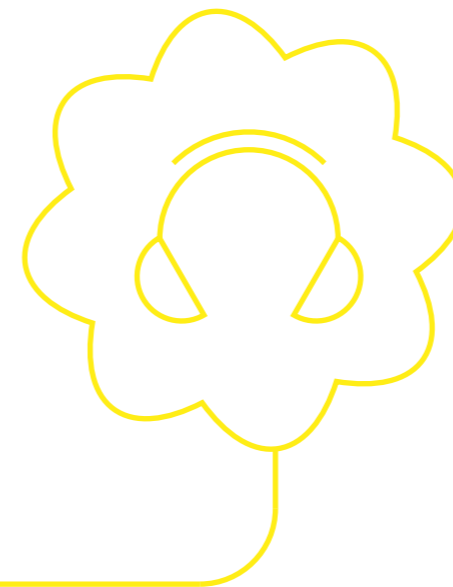
In 2023, we supported five young women to participate in the UN's Commission on the Status of Women as Global Advocacy Champions. This year's campaign focused on digital access and equity, specifically girls and women's ability to engage with digital society freely and safely. Our champions met with decision-makers from their countries and territories and engaged on a global platform with senior officials.

We also supported a delegation of seven young women to attend COP 28 in Dubai. They advocated for greater representation of girls and young women in climate change discussions and decision-making. Two Global Advocacy Champions took part in the Unlock the Future Coalition, a UN Foundation programme to empower youth voice and presence in decision-making.

SUPPORTING THE NEXT GENERATION OF WOMEN IN STEM

Women are underrepresented in science, technology, engineering and maths (STEM) fields around the world. Since 2022, we've been securing funding and delivering our new STEM-based programmes. In 2023, with support from Johnson & Johnson, we held two webinars called "Explore, Inspire, Lead - Girls as Changemakers in STEM!". These sessions raised awareness of opportunities in STEM and challenged the myths and barriers surrounding women and girls in STEM education and careers. In total, 2,194 girls and young women attended, with a further 7,000 views on YouTube.

As a result of the interest in the webinars, we launched our first STEM project in September 2023. To be hosted at Sangam, our World Centre in Pune, India, three young women will benefit from a three-month STEM leadership placement. They will create our first-ever STEM Discovery Day curriculum. This will be delivered to visiting Girl Guide and Girl Scout groups at Sangam and to local community outreach partners in Pune.



CASE STUDY

LEADERSHIP IN A CHANGING WORLD – CORE MISSION TEAM

Girls around the world face varied and serious challenges in learning to navigate today's volatile world. Our leadership model supports them to develop global competence, and the resilience, empathy, awareness and agency to think and act as global citizens.

Our 2023 leadership development work centred on this international context, creating meaningful international connections for 400 young women and 80 volunteers who have inspired and empowered over 31,000 girls aged 12+ to be ready to see themselves as leaders today.

"The seminar made me feel like I was a part of something really immense and real. I identified with other hearts and ways of seeing life thousands of kilometers from where I was and still felt like I belonged."

Carolina Castillo, Mexico

A MOVEMENT FIT FOR THE FUTURE

We are committed to supporting all our Member Organisations so that the Movement can be the best it can be and thrive into the future. To do this, we are meeting all our legal and governance obligations, valuing and supporting our staff and volunteers, and innovating to be sustainable and relevant for our changing world.

In our Global Strategy 2022-2023, we highlighted four areas where we would invest additional time and expertise. Here are our developments.

RESPONSIBLE MANAGEMENT OF A GLOBAL ORGANISATION

- We took Compass 2032 as our starting point and collaborated with Member Organisations to shape our new Global Strategy 2024-29. This six-year strategy is the first of its kind for our organisation. It was developed through a consultative model, allowing Member Organisations to meet, engage and have a voice in the direction of their organisation. This strategy, while ambitious, is pragmatic in its delivery. It focuses on reducing costs, pivoting our delivery model and supporting Member Organisations where they are today. The Global Strategy 2024-29 was approved by the delegates at the 38th World Conference in Cyprus.
- The World Conference, hosted by the Girl Guides Association of Cyprus, brought together 480 participants from 106 Member

Organisations, with 31% under the age of 30. Over the week, delegates deliberated and voted on 16 motions and six new World Board members.

We also trialled a new participation tracker called the Public Speaking Observatory, which showed that

68%

of the interventions came from young women under 30.

REWARDING ROLES FOR STAFF AND VOLUNTEERS

- We finalised our transition to Campfire as the central hub for volunteers. Through Campfire, volunteers can connect, learn about and take up new projects, undertake training and find opportunities. Our ambition is that Campfire becomes the central support hub for Member Organisations and volunteers, enhancing the quality of Girl Guiding and Girl Scouting globally.
- We continued to focus on staff wellbeing, offering organisational-wide training on mental health and individual professional development opportunities. In 2023, we rolled out an organisational-wide safeguarding training module on Campfire as part of our training package.



RESOURCING GROWTH AND EVIDENCING IMPACT

- Donor income has continued to rebound from the pandemic, bringing in £2 million in 2023. While this is below the pre-pandemic levels of £4.5 million in 2020, we expect income to continue to improve.
- Our individual and alumni donors from the Olave Baden-Powell Society (OB-PS), the World Foundation for Girl Guides and Girl Scouts, Inc. and the Friends groups continue to give generously. The OB-PS Conference in Malaysia in October 2023 raised over £80,000. We thank them for their support and encouragement.
- The Friends of Our Cabaña pledged over \$1 million USD in support of the reopening of Nuestra Cabaña, our World Centre in Mexico.
- We've begun developing the Global Strategy 2024-29 to build an organisational-wide results framework. As we shift our work and resources in 2024 to deliver on our new strategy, this results framework will be finalised.



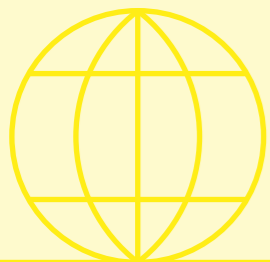
WORLD CENTRES

Nuestra Cabaña, our World Centre in Mexico, reopened after its closure during the pandemic. We worked with newly recruited staff, local lawyers and accountants to prepare the centre to receive guests and deliver high-quality programming in 2024. Together, we made sure it's an inviting, safe and fun space. We hosted a soft launch with a Free Being Me programme in November 2023.

The World Centres have spent considerable time this year aligning their operations with their needs. This is reflected in their overall group performance, which was better than budget. In 2023, we had 7,577 Girl Guides and Girl Scouts visit and stay at our World Centres out of 14,135 guests across the year. As a group, the centres exceeded their booking targets for the year, showcasing their continued appeal.



The
Olave
Baden-Powell
Society



CHALLENGES IN 2023

The Girl Guiding and Girl Scouting Movement saw growth in members from 8.8m to 10.8m in 2023. This growth illustrates the continued attraction of Girl Guiding and Girl Scouting. The Movement saw large growth in Africa and South and East Asia, while North America and Europe saw flat or declining membership.

The picture is complex, but some of these characteristics are a result of where and how girls and young women are recruited to the Movement, for example through schools or in the community. Many countries and territories continue to find they have much larger numbers of potential members than they can cater for. But some are limited, in part, by the number of volunteers they can recruit to manage grassroots programmes effectively.



For WAGGGS, some of the knock-on impacts of these national challenges were felt at a global level.

FUNDRAISING INCOME

Like many charities, we faced financial challenges during the pandemic, with income declining and high expenditure. Our fundraising income and membership fees dropped. Throughout this period, the World Centres needed ongoing maintenance and investment. To keep delivering high-quality programming, we had to draw down on our reserves.

While we expected income to improve, we anticipated a deficit for 2023. To support this, we took measures at the start of the year to manage costs. This included limiting international travel, reviewing service provider contracts and finding cost-effective delivery models. Thanks to these efforts, we ended the year with an unrestricted surplus.

The fundraising environment remained challenging, but in 2023 we engaged several new donors with the organisation. We

were also able to scale up some areas of work, including activities around climate change and online safety. We focused on effective stewardship of our donors and supporters, introducing interesting new programmes and supporting growth in donations. However, some fundraising campaigns had to be scaled back due to limited uptake.

WAGGGS' giving circles continued to provide strong support through direct donations, backing campaigns and enabling key projects. We're grateful to our partners, the Olave Baden-Powell Society, the World Foundation for Girl Guides and Girl Scouts, Inc. and our many Friends groups for their continued support.

Our small investment portfolio benefited from positive global market performance, ending the year on a better financial footing. However, these gains have not fully offset the unrealised losses of 2022.

FINANCE

In 2023, we continued to strengthen our finance function by recruiting a new Director of Finance. We also streamlined our financial processes and structures, started the process of reviewing our finance accounting system (IRIS), and contracting a new audit firm, Moore Kingston Smith.

While developing the Global Strategy 2024-29, we reflected on the financial impact of Covid-19 on our reserves and planned for future sustainability. Our unrestricted reserves had reduced to £3.2 million over the last decade, so a clear directive from the Movement and the World Board is that our sustainability has to be fundamental to any future activity and delivery.

WORLD CENTRES

In 2022, we cautiously reopened our World Centres, uncertain of the lasting impact of Covid-19 on travel. However, by 2023 three World Centres, Sangam, Our Chalet and Pax Lodge, were fully staffed and returning to near pre-pandemic guest numbers. Kusafiri, currently based in Ghana, held its first event. While as a group the World Centres made a surplus in 2023, some centres broke even, and Our Chalet made a loss. The trend is improving and 2024 looks positive.

Our new STEM programmes, developed with World Centre staff, have become central to the World Centre offer. It also enables greater skill sharing between programme and World Centre staff.

Following the World Board decision to reopen Nuestra Cabaña (formerly Our Cabaña), we worked with our local legal and accounting firms to ensure the site was fit for purpose and ready for guests. We've developed a legal structure in Mexico to handle both commercial and donor income. We have begun recruiting staff, renovating the space, and marketing the centre to our Member Organisations. The reopening of Nuestra Cabaña is being supported by generous donors and the \$1 million USD pledged by Friends of Our Cabaña.

STAFF

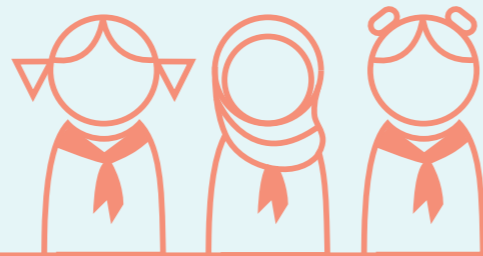
Our staff remain the backbone of the organisation. With many more now working from home, we've had to rethink our working style, technology and organisational culture. Like many organisations and industries, we've experienced the pressure of high inflation rates. Recruiting specialist skill sets proved challenging, with higher salary demands.



PLANS FOR 2024 AND BEYOND

Below is a summary of key activities planned at the end of 2023 for 2024 – under each of the three strategic themes

At the 38th World Conference, the Girl Guiding and Girl Scouting Movement approved our new **Global Strategy 2024-29** which provides a broader framework for the organisation. In December 2023, the World Board approved **WAGGGS' 2024-26 Action Plan and Budget**, which distils the Global Strategy 2024-29 into a three-year business plan. Both of these documents are available on our website.



1. A UNITED AND CONNECTED GIRL AND YOUNG WOMEN-LED MOVEMENT

This theme supports meaningful participation of girls and young women across the Movement, amplifying their shared voice and their leadership of the Movement.

In 2024, priority work includes:

- **Co-creating quality frameworks:** We'll develop frameworks for quality Girl Guiding and Girl Scouting to better understand and focus our actions across the Movement.
- **Expanding World Centre Programmes:** We'll ensure the World Centres deliver a full range of global programmes at scale and to a wide audience.
- **Supporting regional activities:** We'll promote intergenerational leadership and meaningful youth participation in our regional activities.
- **Improving access to high-quality initiatives:** We'll enhance access to and the quality of our programmes focusing on girls and young women, fostering global connections.
- **Advancing collaborative decision-making:** We'll promote collaborative decision-making processes within our organisational processes.
- **Integrating youth participation:** We'll enhance and integrate meaningful youth participation into our global team practices.



2. MEMBER ORGANISATIONS ARE SUPPORTED TO BE THRIVING, INCLUSIVE AND DELIVER A HIGH-QUALITY GIRL GUIDING AND GIRL SCOUTING EXPERIENCE

This theme supports Member Organisations to deliver high-quality girl and young women-led Girl Guiding and Girl Scouting that is inclusive, through increased capacity and expertise.

In 2024, priority work includes:

- **Strengthening knowledge sharing:** We'll work closely with Member Organisations to create spaces for sharing knowledge about quality Girl Guiding and Girl Scouting, ensuring its relevant to every girl.
- **Encouraging regional activities:** We'll support regional activities and gatherings to help Member Organisations connect and collaborate.
- **Increasing Education Access:** We aim to improve access and take up of effective educational resources and high-quality learning and development opportunities.
- **Co-create a Growing and Learning framework:** We'll engage Member Organisations in the creation of a Growing and Learning framework to support high-quality education content.
- **Expanding capacity development:** We'll provide more capacity development services to Member Organisations, focusing on educational practices and organisational management.
- **Establishing Campfire:** We'll aim to make Campfire the 'go-to' resource where Member Organisations can access resources from WAGGGS and across the Movement, engage with opportunities and connect with each other.

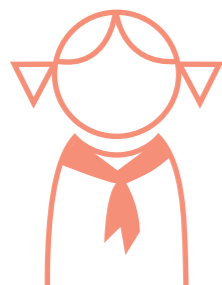


3. A SUSTAINABLE WAGGGS

This theme supports WAGGGS to become a financially and operationally sustainable organisation, able to deliver against the changing needs and priorities of the Movement.

In 2024, priority work includes:

- **Ensuring World Centres sustainability:** We'll work on making sure the World Centres are on a sound financial footing.
- **Developing a Monitoring, Evaluation and Learning framework:** This cross-organisational framework will monitor, evaluate and learn from activities.
- **Enhancing financial management:** We'll improve our financial management systems and processes to support decision-making and the effective running of the organisation.
- **Strengthening the volunteer model:** We'll improve the coordination, management and engagement of WAGGGS volunteers.
- **Developing a new fundraising strategy:** This strategy will cover 2024-2026 and will align with and support all WAGGGS departments and stakeholders.
- **Delivering the Extraordinary General Meeting (EGM):** We'll host the EGM and begin a review of WAGGGS governance structure.



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 55.

ITEM	2023 £m	2022 £m
Income	7.38	8.36
Cost of raising funds	(1.74)	(1.29)
Charitable spend	(5.97)	(5.59)
Net expenditure before (losses) / gains	(0.33)	1.48
Investment gains / (losses)	(0.07)	(0.79)
Net (expenditure) / income for the year	(0.40)	0.69

Income

Income in 2023 totalled £7.38 million compared to £8.36 million in 2022. Unrestricted income was £4.87 million, an increase from 2022 of £3.99 million (+22%) as the charity continued to recover post the COVID-19 pandemic. Restricted income reduced to £2.51 million from £4.34 million in 2022 and was due to a new multi-year restricted grant for leadership work from Julie Dawson received in 2022, a long-time supporter and advocate for Girl Guides and Girl Scouts around the world. 2022 was also the final year of our UPS grant for Her World, Her Voice which has been running for 17 years.

Under the Charity Statement of Recommended Practice (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 2023.

Expenditure

Total expenditure across all funds for the year was £7.71 million (2022: £6.88 million), with £4.10 million funded from unrestricted funds (2022: £4.12 million), and donor-funded programmes in 2023 from restricted funds at £3.61 million (2022: £2.74 million). Costs of raising funds and charitable activities have increased as activities have returned to pre-pandemic levels.

Net Result

WAGGGS' 2023 unrestricted funds surplus before investment gains and losses and transfers was £773k (2022: deficit of £130k). After investment gains and losses, the 2023 unrestricted surplus was £861k (2022: deficit of £755k).

Cashflow

Cash and cash equivalents (short-term investments) increased by £1.5 million, primarily due to reduction in debtor and accrued income by £1.0 million. A large increase in accrued expenditure and deferred income of £0.96 million (expenses booked but not paid, or cash received but not recognised as income) has meant that the cash position at the year end is positive.

RESERVES POLICY

In 2018, the World Board adopted a risk-based Reserves Policy. The policy aims to ensure the organisation has sufficient operational reserves available to support the stability of the organisation, including delivery of its vision and mission, the various programmes offered by the organisation, and the employment and ongoing operations of the organisation. This includes a minimum of three months of staff salary costs (£750k) and six months of World Centre operating costs (£980k). The Reserves Policy takes full account of the requirements and guidance set out in the Charity Commission publication 'Charity Reserves: Building Resilience' (CC19).

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.

Three 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. Balance as at 31 December 2023 is £6.84 million (2022: £8.05 million)
- 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 preservation of the original capital. WAGGGS holds an endowment, the Cheryl Watkins Fund, which is highly restrictive in nature and can only be applied to travel for women over 60. Balance as at 31 December 2023 is £0.99 million (2022: £0.97 million).

- General unrestricted reserves are the balance of reserves held by the Charity. Unrestricted reserves amounted to £3.36 million at 31 December 2023 (2022: £2.57 million).

In its Global Strategy 2024-29, WAGGGS has committed to becoming budget neutral by 2025 and to begin building up its reserves (based upon a new Reserves Policy) no later than 2027.

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. Under this policy, our investment managers, Quilter Cheviot Investment 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 have been instructed 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 World Board has 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 World Board.

The consolidated balance sheet shows investments at reporting date of £4.1 million (2022: £4.1 million). The majority of investments are held in the main portfolio which stood at £3.5 million at the end of 2023 and during the year delivered a net capital return of 2.1% (2022: -16.3%), a net income return of +2.1% (2022: +2.7%) and, consequently, a total return of +5.3% (2022: -13.7%). The year-on-year total return figure has increased significantly following poor performance in UK equity markets in 2022. The funds slightly underperformed the benchmark QC Cautious Index (5.9%).

Separately, £1 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 World Board has adopted a medium tolerance to risk in this fund's investment strategy. In 2023, the fund delivered a net capital return of +3.4% (2022: -15.73%) and a net income return of +3.5%

(2022: +2.67%), thus a total return of +7.0% (2022: -13.1%). This compared to a movement in the benchmark QC Charities Composite of 11.1%.

GOING CONCERN

The WAGGGS Global Strategy 2022-23 contained financial projections for 2021 to 2023 as approved in 2021 by the World Board. The WAGGGS Global Strategy 2022-23 projected significant but declining unrestricted deficits over the period to the end of 2023 and indicated that unrestricted reserves were sufficient to accommodate those deficits, albeit that further action was required to increase income and align costs with income to ensure financial sustainability looking further into the future. The actual results for 2023 were better than projected with a £793k unrestricted surplus as at 31 December 2023.

The WAGGGS Global Strategy 2024-29 and triennium budget therein for 2024-2026 shows the transition towards financial sustainability. Accordingly, the World Board is satisfied that the financial projections in the WAGGGS Action Plan 2024-26 and WAGGGS Global Strategy 2024-29 enable them to conclude that the cash and investment resource available to WAGGGS is sufficient to absorb a minimum of 3 months of salary cost and 6 months of operating costs (as required in the reserves policy). They have therefore prepared these financial statements on a going concern basis.

INTERNAL CONTROL

The World Board 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 WAGGGS Global Strategy 2022-23 by the Senior Management Team, World Board, and regular monitoring of WAGGGS' financial performance by the Senior Management Team, the Audit, Finance and Risk Committee and the World Board.

This report and financial statements cover the year ended 31 December 2023. 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 and Bye-Laws, the Charities Act 2011 and the Accounting and Reporting by Charities: SORP 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.



Risk Statement

WAGGGS' structured its risk register and reporting around the four strategic themes in our WAGGGS' Global Strategy 2022-23. There were 27 risks across these four headings in 2022.

As per WAGGGS' Risk Management Policy and Process, the World Board approves the risk register annually and it delegates quarterly oversight to the Audit, Finance and Risk Committee, which the Chief Executive and World Board Chair attend. 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.

Risk levels coming into 2023 remained high as a result of the Covid-19 pandemic and the associated complexities that it posed to WAGGGS' finances, operations and staff wellbeing. Throughout 2023, WAGGGS' worked to mitigate and manage these risks.

WAGGGS' had four major areas of concern in 2023:

- **The Movement** There continues to be significant impact from the pandemic on many of our Member Organisations. The Movement had around 10.8 million members in 2023, which has exceeded the high of 10.2

million in 2020. Many of our Member Organisations have had to change their operating models to cater to new lifestyle dynamics. In our European and North American markets, post-pandemic membership has not bounced back as quickly, while in our African and Asian markets there has been significant growth. This has a knock-on effect on WAGGGS' membership fee income. Similarly, rapid growth has stretched some Members ability to deliver high-quality Girl Guiding and Girl Scouting. Through our volunteers, WAGGGS continues to mobilise support and resources to help our Members continue to deliver for girls and young women around the world.

- **World Centres** In 2022, WAGGGS reopened Pax Lodge, Our Chalet, and Sangam for Girl Guiding and Girl Scouting bookings. In 2023, Kusafiri reopened and held a few events, and organisation began planning the reopening of Nuestra Cabaña (previously Our Cabaña). The World Centres as a group made a surplus. However, all except Pax Lodge broke even or made a loss. Pax Lodge bookings were bolstered by the closure of two hotels in the local area. While bookings have been above target for 2023, for the World Centres to be sustainable WAGGGS will need to develop a business plan for each centre which is realistic and robust. Nuestra



Cabaña has started to build up a small bookings pipeline. With generous support from the World Foundation, WAGGGS was able to mitigate some of this risk.

- Finances** WAGGGS has seen some positive progress with our donors, with income from the Olave Baden-Powell Society doing particularly well. Further, we have seen a growth in our corporate and foundation base, especially on STEM. These are in support of smaller projects at present but some which we hope to grow. Membership Fee income was high for 2023, bolstered by World Conference and WAGGGS rules about voting. WAGGGS continues to invest in its finance operations to improve our systems and processes to provide high-quality, timely information to make key decisions. WAGGGS continues to monitor the performance of its trading subsidiary and is satisfied that its performance remains stable and does not pose a risk to the organisation.
- Staff wellbeing** Recruitment market remained tough in 2023 with many candidates demanding higher salaries, driven by inflation and cost of living increases. WAGGGS put in place solutions to support staff wellbeing and retention while also looking at how we can change our operating model to take account of changing working habits. Our Employee Assistance

Programme provides professional guidance to all staff to support their wellbeing.

Through our risk management processes, the World Board is satisfied that major organisational risks are being effectively managed.

Fundraising statement

WAGGGS generates income for programmes that we deliver in partnership with Member Organisations across the world for work to strengthen the capacity of members of the Movement and towards our core costs. This is primarily made possible thanks to donations from the public, philanthropic gifts from individuals, grants from corporates and charitable foundations, and institutional donors.

WAGGGS' Individual Giving team carries out fundraising campaigns and events during the year, including the WAGGGS' Giving Day - 36 hours of inspiring stories, celebration and giving that involves individuals around the world. For this campaign, we used the services of a third party to help set up a digital platform for the appeal and for processing communications.

Our fundraising campaigns target known donors and supporters, volunteers within the Movement, newsletter subscribers and social media followers. The Individual Giving team carries out these campaigns supported by fundraising volunteers (adults) who are members of the Girl Guiding and Girl Scouting Movement and are passionate about the positive impact that the Movement has on

children and young people. We also have a strong network of Friends groups who raise money on behalf of WAGGGS, including volunteers at our World Centres and Friends of Asia Pacific WAGGGS. Our staff support them to plan and carry out small fundraising appeals with existing WAGGGS donors in their regions and networks.

WAGGGS does not use professional fundraisers and does not operate mass fundraising campaigns, cold calling, or street-based collections.

Philanthropic individuals can give to WAGGGS via the Olave Baden-Powell Society, which supports WAGGGS to achieve our mission to enable girls and young women to develop their potential as responsible citizens of the world. This network was set up in 1984 and has over 1,600 supporters from 60 countries and territories around the world. They meet regularly and hold fundraising events to raise money for WAGGGS.

We recognise individuals whose lifetime giving is over £25,000 through awards including the Princess Benedikte Award (£25k+), Leaders Award (£50k+), Innovators Award (£100k+), Visionary Award (£500k+) and Change Makers Award (£1 million+).

WAGGGS takes seriously our responsibility to protect vulnerable people. We carry out donor due diligence checks which consider an individual's capacity to make decisions, and we discourage anyone under the age of 18 from making regular donations.

We use a CRM system to record any change in individual donor's circumstances, which is reviewed regularly by our Individual Giving team to ensure our Safeguarding procedures are followed.

Income from corporates, charitable foundations and institutional donors is applied for via funding proposals that are submitted by members of the Strategic Partnerships, Global Foundations, and Individual Giving teams.

WAGGGS is registered with the Fundraising Regulator and complies with the Fundraising Code of Practice. We have signed up to the Fundraising Promise which means our fundraising activity must always be legal, open, honest and respectful. We are registered with the Fundraising Preference Service so that individuals can opt out of receiving communications.

We endeavour to make all reasonable efforts to ensure third parties comply with the Fundraising Code of Practice and the law. Should we work with commercial participators, we put agreements in place to set out the obligations of the parties involved. Similarly, work with agencies that deliver services to support fundraising campaigns is governed by contract.

In the year January to December 2023, we received no complaints about our fundraising activities directly to us, via the Fundraising Preference Service or via the Fundraising Regulator. Any complaint received would be recorded and, where appropriate, escalated to senior management to investigate and resolve the matter.



2023: THANK YOU

Her Royal Highness Princess Benedikte of Denmark

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

Innovators Awardees (£100,000+ Lifetime giving)

- Barbara Bonifas (USA)
- Kate Marx (USA)
- Martha Smith (USA)
- Tricia Tilford (USA)

Leaders Awardees (£50,000+ Lifetime giving)

- Rae Ann Dougherty (USA)
- Susan Goldsmith (USA)
- Dallas Langdon (Australia)
- Martha Manley (USA)
- LaRae Orullian (USA)
- Karen Sáenz (USA)

The Princess Benedikte Awardees (£25,000+ Lifetime giving)

- Pat Aste (UK)
- Beverly Burton (Canada)
- Chris Burton (Canada)
- Tracy Burton (Canada)
- Margaret Devlin (Australia)
- Mary Elias (USA)
- Morna Ferguson (UK)
- Linda Habif (USA)
- Datin Grace Ho Chew Ling (Malaysia)
- Jill Johnstone (Australia)
- Puan Sri Lai Nuk Wo (Malaysia)
- Puan Sri Sandra Lee (Malaysia)
- Morag Liddell (UK)
- Christine Lim Kooi Kim (Malaysia)
- Puan Sri Molly Low (Malaysia)
- Valerie Pace (USA)
- Datin Sri Denise Phuan Wooi Ting (Malaysia)
- Barbara Putney (USA)
- Hilda Roderick (USA)

- Puan Sri Siew Yong Gnanalingam (Malaysia)
- Patty Slay (USA)
- Datin Sri Swan Lee (Malaysia)
- Dato Soo Min Yeoh (Malaysia)
- Puan Sri Tan Kewi Yong (Malaysia)
- Puan Sri Ivy Tan (Malaysia)
- Sandy Thomas (USA)
- Puan Sri Toh Ee (Malaysia)
- Jenifer Walden (USA)
- Lynn Wilbur (USA)
- Sue Williams (USA)
- Leilani Wilmore (USA)
- Datin Sri Wong Sian Puie (Malaysia)

Ongoing supporters

We would like to thank all our supporters who have reached OB-PS Presidents Award, OB-PS Global Award and OB-PS Gold Award recognitions. Their generosity supports our work and mission.

LEGACIES

We would like to remember the many individuals who left a gift in their will to WAGGGS in 2023. Their generosity ensures that we can continue our work supporting girls and young women to develop their fullest potential as responsible citizens of the world.

Our many supporters, including

- Friends of the World Centres
- Regions and WAGGGS Member Organisations
- Olave Baden-Powell Society
- World Foundation for Girl Guides and Girl Scouts, Inc.

Our many partners and donors

- The AKO Foundation
- Council of Europe, European Youth Foundation
- Dove (Unilever)
- Duke of Edinburgh's International Award Foundation
- Erasmus+
- European Youth Council
- Food and Agriculture Organisation (FAO)
- International Federation of Red Cross and Red Crescent Societies (IFRC)
- Knorr-Bremse
- Gen (formerly Norton)
- Kim and John McKenna (Canada)
- Malala Fund
- Norwegian Agency for Exchange Cooperation (NOREC)
- 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
- UN Environment Programme (UNEP)
- UN Foundation
- UN Women
- UNICEF
- The UPS Foundation
- UK Trefoil Guild
- WASH United
- World Health Organisation
- World Scouting (formerly WOSM)
- World Young Men's Christian Association (YMCA)
- World Young Women's Christian Association (YWCA)



ACKNOWLEDGEMENTS

STRUCTURE, GOVERNANCE AND MANAGEMENT



STRUCTURE AND GOVERNING DOCUMENT

The World Association of Girl Guides and Girl Scouts (WAGGGS) is a Charitable Incorporated Organisation (CIO), which was formally registered with the Charity Commission for England and Wales on 18 November 2014.

The governing document of WAGGGS is the CIO Constitution and Bye-Laws.

WORLD CONFERENCE

A World Conference (General Meeting) of all Full and Associate Member Organisations of WAGGGS is held at least once every three years. This is an opportunity for Member Organisations to receive the Triennial Report, elect members of the World Board, consider amendments to the Constitution and Bye-laws, select the host of the next World Conference and set the strategic direction for WAGGGS for the coming period.

At the 38th World Conference held in Nicosia, Cyprus in July 2023, Member Organisations approved the WAGGGS Strategy 2024-29. The WAGGGS Strategy sets out how WAGGGS will support its Members and contribute to the overall strengthening of the Girl Guide and Girl Scout Movement. In between meetings of the World Conference, WAGGGS undertakes extensive consultations with Member Organisations, young women and girls to determine their needs and priorities.

WORLD BOARD

The World Board (the Trustees of the charity) has overall responsibility for the direction, strategy, governance and control of the organisation and is collectively accountable for compliance with relevant UK legislative and regulatory requirements. The World Board's responsibilities are set out in Article 13 of the CIO Constitution.

The World Board consists of 17 voting members: 12 are elected at the World Conference for a term of six years, and the five Chairs of the Regional Committees are elected 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.

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 individuals with appropriate skills to serve as members on other committees such as the Audit, Finance and Risk Committee and working groups of the World Board.

Where none of the candidates elected to the World Board at World Conference has

the right skills and experience to serve as Treasurer of WAGGGS, the World Board may decide to recruit within or outside the Movement for this role. That person will then serve as Treasurer of WAGGGS, chair of the Audit, Finance and Risk Committee, and sit on the World Board in a non-voting capacity.

All World Board members 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 there is a rolling programme of training and development, keeping Board members up to date with new practices and other developments applicable to WAGGGS' work and the requirements of the charity sector within the United Kingdom. This is particularly important given the diverse background of an international World Board.

The Board provides strategic oversight of the implementation of WAGGGS' strategy, regularly reviewing performance and monitoring progress towards the achievement of objectives and targets set out in the strategy that is approved by World Conference. Each year, a three-year rolling



action plan is agreed by the World Board. This sets out in detail how the organisation will deliver its strategy over the coming twelve months, as well as partial plans (50% and 25% respectively) for the next two years. The World Board also maintains oversight of all aspects of the financial health of the organisation as well as compliance with all legal requirements.

The Board meets at least four times a year. The WAGGGS Treasurer (if not an elected World Board member), Chief Executive and Deputy Chief Executive attend meetings of the World Board without a vote. Other individuals are invited as required, also as non-voting attendees.

REGIONAL COMMITTEES

The five Regional Committees – for the Africa, Arab, Asia Pacific, Europe and Western Hemisphere Regions – are responsible for developing and implementing Regional Action Plans that support the enactment of global themes, strategies, and policies as approved by the World Board, and strengthen Member Organisations according to their needs, as identified through the Capacity Building Assessment process. Regional Committees are responsible for implementing decisions made at Regional Conferences and providing input based on their regional perspective to the World Board to inform its decision-making.

FUNCTIONAL COMMITTEES

WAGGGS' Constitution sets out the World Board's authority to delegate certain responsibilities to different functional committees. The Board makes sure that its committees have suitable terms of reference and that these are reviewed regularly.

In 2023, 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 WAGGGS'. 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 recommends to the World Board the appointment of the external auditors and the formal approval of the Trustees' Annual Report and Financial Statements. The committee 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 volunteer Constitutions Coordinator, it maintains oversight of all issues relating to Member Organisations' constitutions and bye-laws.

Nominations Committee

The Nominations Committee is responsible for overseeing and ensuring a rigorous, fair and transparent nominations process of qualified individuals for election to the World Board and Regional Committees.

People Committee

The People Committee provides oversight and direction in relation to strategic priorities, policy and practice regarding the WAGGGS' Global Team (both staff and volunteers) and assurance that WAGGGS' is meeting its legal and regulatory requirements and following best practice, both as an employer and as a charity offering volunteer opportunities.

OLAVE BADEN-POWELL SOCIETY

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

WAGGGS - WORLD SCOUTING (FORMERLY WOSM) CONSULTATIVE COMMITTEE

The WAGGGS - World Scouting (formerly WOSM) Consultative Committee facilitates communication and collaboration between the two organisations. The members of the committee are two trustees from each organisation and the two chief executive officers. The Committee meets at least annually.

WAGGGS GROUP STRUCTURE

WAGGGS has a number of subsidiaries, listed below, which comprise the WAGGGS Group. The results of each subsidiary are consolidated into the Group accounts.

WAGGGS CIO

WAGGGS is a Charitable Incorporated Organisation (CIO), formally registered with the Charity Commission for England and Wales (number 1159255) on 18 November 2014, is the parent entity for the WAGGGS Group. The governing document of WAGGGS is the CIO Constitution and Bye-Laws.

WAGGGS Trading Limited

WAGGGS Trading Limited (company registered in England and Wales, number 07533080) is a wholly owned subsidiary of the WAGGGS CIO which owns all the issued share capital. WAGGGS Trading Limited operates the commercial and trading activities of WAGGGS. The Directors of WAGGGS Trading Limited are appointed by the World Board of the WAGGGS CIO. A Deed of Covenant is in place between WAGGGS Trading Limited and the WAGGGS CIO ensuring any profits made from trading are gifted back to the WAGGGS CIO.

WAGGGSMEX Limited

WAGGGS has control of a dormant company, WAGGGSMEX Limited (company registered in England and Wales, number 01650327). WAGGGSMEX Limited is a wholly owned subsidiary of the WAGGGS CIO which owns all the issued share capital. The Directors of WAGGGSMEX Limited are appointed by the World Board of the WAGGGS CIO. The entity has not traded in the year.

Our Chalet Association

The Our Chalet Association was founded on 15 December 1930 under Article 60ff of the Code Civil Suisse. The operations of the Our Chalet World Centre are run by the Our Chalet Association, which has a rental agreement in place

with the Our Chalet Foundation for the use of the building. The Our Chalet Association is governed by an Executive Committee, appointed by the Active Members of the association. A majority of the Active Members are voting members of the WAGGGS World Board.

Foundation for Girl Guides and Girl Scouts International Centre, Our Chalet Adelboden

The Foundation for Girl Guides and Girl Scouts International Centre, Our Chalet Adelboden ("Our Chalet Foundation") was registered as a foundation (stiftung) in Switzerland in 1996. The Our Chalet Foundation owns the Our Chalet World Centre property and has a rental agreement in place with the Our Chalet Association. The Our Chalet Foundation is governed by a Board of Trustees. The WAGGGS World Board and WAGGGS Europe Region each have one seat on the Board of the Our Chalet Foundation. The majority of positions on the Board of Trustees are appointed by the Executive Committee of the Our Chalet Association.

Nuestra Cabaña, A.C.

Nuestra Cabaña, A.C. is an Asociación Civil (non-profit association), registered in Mexico since 1986. The World Board of WAGGGS appoints the Board of Directors of Nuestra Cabaña, A.C.

The Cabaña, S.A. DE C.V.

The Cabaña S.A. de C.V. is a company registered in Mexico since 1954. It holds the title to the land and property of the Nuestra Cabaña World Centre. The Cabaña S.A. de C.V. has two shareholders, WAGGGSMEX Limited and the WAGGGS CIO, who appoint the Board of Directors.

WAGGGS Mexico Comercializadora, S.A. DE C.V.

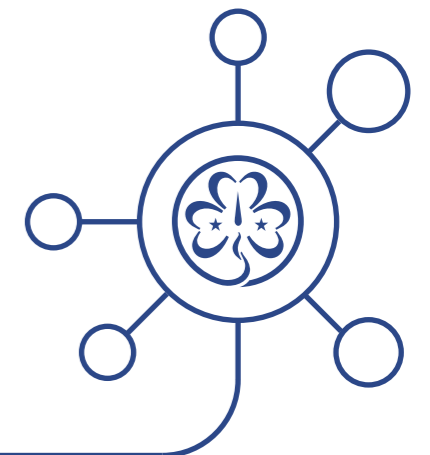
WAGGGS Mexico Comercializadora S.A. de C.V. is a company registered in Mexico and was established in 2023. This entity manages the operations of the Nuestra Cabaña World Centre. WAGGGS Mexico Comercializadora S.A. de C.V. has two shareholders, WAGGGSMEX Limited and the WAGGGS CIO, who appoint the Board of Directors.

Sangam World Centre of the World Association of Girl Guides and Girl Scouts

The Sangam World Centre of the World Association of Girl Guides and Girl Scouts is registered in India as a charitable public trust (registration number E-35498 (M)) for the operation of the Sangam World Centre. The Trustees are appointed by the World Board of WAGGGS.

World Association of Girl Guides and Girl Scouts (Europe)

The World Association of Girl Guides and Girl Scouts (Europe) is an Association Internationale Sans But Lucratif (AISBL) registered in Belgium under company number BE 0457.323.425. The Chair of the World Board of WAGGGS, the Chair of the Europe Region (a World Board member) and Chief Executive of WAGGGS are ex-officio Directors of the company.



TRUSTEES, OFFICERS AND PROFESSIONAL ADVISORS

Who served during the financial year and/or in the period up to the approval of the report and accounts

WORLD BOARD

Candela Gonzalez	Chair (from August 2023), Vice Chair (up to August 2023)
Heidi Jokinen	Chair (retired August 2023)
Jayne Waithira Kabue	Vice Chair (retired August 2023)
Christiane Rouhana	Vice Chair (from August 2023)
Fiona Lejosne	Vice Chair (from August 2023), elected August 2023
Aikaterini (Katerina) Agorogianni	retired August 2023
Normala Baharudin	retired August 2023
Tashia Batstone	retired August 2023
Ntombizine Madyibi	retired August 2023
Fiona Bradley	continuing, (Chair of the Governance Committee)
Jessica Bond	continuing, (Chair of the People Committee up to October 2023)
Medhavi Chamathya Fernando	continuing
Debra Nakatomi	continuing
Monika Dreik	elected August 2023, (Chair of the People Committee from October 2023)
Helga Mutasingwa	elected August 2023
Josephine Mwangi	elected August 2023
Signe Obel	elected August 2023
Sharrada Segeran	elected August 2023
Faniry Rakotoarivony	(Chair, Africa Region)
Sarah Hammoud	(Chair, Arab Region)
Chempaka Emalin Pahamin	(Chair, Asia Pacific Region)
Paula Neher	(Chair, Europe Region)
Stefanie Argus	(Chair, Western Hemisphere Region)

OTHERS

Laura Davis	WAGGGS Treasurer and Chair of the Audit, Finance and Risk Committee
Grace-Ann Crichlow	Chair of the Nominations Committee (up to December 2023)
Ana Maria Mideros	Chair of the Nominations Committee (from February 2024)
Antonia Yip	Second Approved Person (from August 2023), First Approved Person (up to August 2023)
Gabriela Bonilla Rubi	Second Approved Person (up to August 2023)
Pamela Rice	First Approved Person (from August 2023)

OLAVE BADEN-POWELL SOCIETY

Patron	HRH Princess Benedikte of Denmark
President	Susan Campbell (July 2020- August 2024)
President	Kaela Saenz Oriti (From September 2024)

SENIOR MANAGEMENT TEAM (SMT) – STAFF

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):

Anna Segall	Chief Executive (to August 2024)
Guy Holloway	Deputy Chief Executive (to August 2024), Acting Chief Executive (from August 2024)
Paul Bigmore	Head of Global Programmes
Manuela Capraro	Interim Head of Core Mission – Learning and Resources (April 2022-May 2023)
Elsa Cardona	Interim Head of Core Mission – Girl Experience (April 2022-May 2023)
Andii Verhoeven	Head of Core Mission (on leave from April 2022-April 2023)
Nupur Patel-Shah	Director of Finance (from February 2023)
Imogen Fitzpatrick	Head of Strategic Partnerships
Nicola Lawrence	Head of Governance
Shirley Stewart	Head of Global Foundations (to April 2024)
Inga Pikse	Head of Philanthropy and Individual Giving
Natalia Plou	Head of Membership and Regional Support
Magdalene Thomas	Head of International Operations

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. WAGGGS undertook a salary review and benchmarking exercise in 2022. The WAGGGS Salary and Reward Policy and Procedures forms part of the organisation's set of policies available to all staff through the online portal. More information can be found in note 8 of the policy.

PROFESSIONAL ADVISORS

Bankers

National Westminster Bank plc, 250 Bishopsgate, London, EC2M 4AA

Independent Auditors

Moore Kingston Smith LLP, 6th Floor, 9 Appold Street, London, EC2A 2AP, UK

Investment Managers

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

Legal Advisors

BDB Pitmans LLP, One Bartholomew Close, Barts Square, London, EC1A 7BL, UK
Bulfin & Co, 128 Manor Way, Ruislip, Middlesex, HA4 8HR, UK

PRINCIPAL OFFICE

World Association of Girl Guides and Girl Scouts, World Bureau,
Olave Centre, 12c Lyndhurst Road, London, NW3 5PQ, UK

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 WAGGGS Constitution and Bye-Laws. 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.

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 has set out in some detail the activities undertaken in line with the operational plan and budget to further the goals set out in WAGGGS's Global Strategy 2022-2023, 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.

Approved and authorised for issue by the Board of Trustees on 21 September 2023.

Candela Gonzalez
WAGGGS World Board Chair

Laura Davis

Laura Davis
Chair of the Audit, Finance and Risk Committee

- 52 Independent auditor's report to the Trustees of The World Association of Girl Guides and Girl Scouts
- 55 Consolidated Statement of Financial Activities (including income and expenditure account)
- 56 Consolidated and Charity Balance Sheets
- 57 Consolidated Statement of Cash Flows
- 59 Notes to the Accounts



INDEPENDENT AUDITORS REPORT



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS 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 for the year ended 31 December 2023 which comprise the Group and Charity Statement of Financial Activities, the Group and Parent Charity Balance Sheets, the Group and Charity Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 the parent charity's affairs as at 31 December 2023 and of the group's incoming resources and application of resources, including its income and expenditure, 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 Charities Act 2011.

Basis for opinion

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 charitable company 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 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, except to the extent otherwise explicitly stated in our report, 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 there is 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

In the light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the trustees' annual report.

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 parent charity has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks 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 to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charity complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Chapter 3 of Part 8 of 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 any party other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinion we have formed.

Shivani Kothari
Statutory Auditor

Date

9 Appold Street
London
EC2A 2AP

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2023

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL YEAR TO 31/12/23	TOTAL YEAR TO 31/12/22
		£'000	£'000	£'000	£'000	£'000
INCOME & ENDOWMENTS						
Donations, Legacies and Endowments	3	921	1,135	-	2,056	3,703
Income from charitable activities	4	3,579	1,356	-	4,935	4,323
Income from other trading activities		242	18	-	260	201
Investment income	5	131	-	-	131	133
Total Income		4,873	2,509	-	7,382	8,360
EXPENDITURE						
Raising funds		1,560	177	-	1,737	1,290
Charitable activities		2,540	3,430	6	5,976	5,587
Total Expenditure	6a	4,100	3,607	6	7,713	6,877
Net income / (expenditure) before gains / (losses) on investments		773	(1,098)	(6)	(331)	1,483
Net gains / (losses) on investments	8b	88	(2)	32	118	(804)
NET INCOME / (EXPENDITURE) FOR THE YEAR		861	(1,100)	26	(213)	679
Other (losses) / gains	8a	(68)	(112)	(4)	(184)	14
NET MOVEMENT IN FUNDS		793	(1,212)	22	(397)	693
Total Funds at 1 January		2,571	8,054	971	11,596	10,903
Total Funds at 31 December		3,364	6,842	993	11,199	11,596

The notes on pages 59 to 79 form an integral part of these financial statements.

CONSOLIDATED AND CHARITY BALANCE SHEETS

as at 31 December 2023
CIO number: 1159255

	NOTES	GROUP 2023	GROUP 2022	CHARITY 2023	CHARITY 2022
		£'000	£'000	£'000	£'000
FIXED ASSETS					
Intangible Assets	9	1	2	1	2
Tangible Assets	10	3,706	3,703	3,346	3,355
Investments	11	4,136	4,105	4,107	4,072
		7,843	7,810	7,454	7,429
CURRENT ASSETS					
Stocks	13	221	208	51	37
Debtors	14	1,526	2,554	2,367	3,383
Short Term Investments	15	2,238	1,473	1,074	512
Cash at Bank and In Hand		1,619	844	1,060	545
		5,604	5,079	4,552	4,477
CURRENT LIABILITIES					
CREDITORS - amounts falling due within one year	16	(2,019)	(1,095)	(1,960)	(1,269)
NET CURRENT ASSETS		3,585	3,984	2,592	3,208
LONG TERM CREDITORS	17	(229)	(198)	(2)	(1)
NET ASSETS		11,199	11,596	10,044	10,636
FUNDS of the Group and Charity					
ENDOWMENT FUND	18	993	971	931	900
RESTRICTED FUNDS					
Restricted Property	18	3,267	3,264	3,147	3,175
Restricted Funds	18	3,575	4,790	2,847	4,332
Total Restricted		6,842	8,054	5,994	7,507
UNRESTRICTED FUNDS					
General Funds	18	3,364	2,571	3,119	2,229
Total Unrestricted		3,364	2,571	3,119	2,229
TOTAL FUNDS		11,199	11,596	10,044	10,636

Approved and authorised for issue by the Board of Trustees on 21 September 2024 and signed on its behalf by:

Candela Gonzalez
WAGGGS World Board Chair



CONSOLIDATED STATEMENT OF CASH FLOWS

For the year ended 31 December 2023

	NOTES	YEAR TO 31/12/2023 £'000	YEAR TO 31/12/2022 £'000
OPERATING ACTIVITIES			
Cash from / (used in) operations	a	1,576	(171)
NET CASH FROM / (USED IN) OPERATING ACTIVITIES		1,576	(171)
INVESTING ACTIVITIES			
Purchase of tangible fixed assets		(60)	-
Purchase of investments		(1,196)	(480)
Proceeds from sale of investments		1,273	540
Dividends received		84	106
Interest received		47	27
NET CASH FROM INVESTING ACTIVITIES		148	193
NET CASH FROM FINANCING ACTIVITIES			
		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,724	22
Cash and cash equivalents at beginning of year	b	2,317	2,281
Effect of foreign exchange rate changes		(184)	14
CASH AND CASH EQUIVALENTS AT END OF YEAR	b	3,857	2,317

Notes to cash flow statement

a) RECONCILIATION OF NET INCOME TO NET CASH GENERATED FROM OPERATIONS

	2023 £'000	2022 £'000
Net movement (from) / in funds during the year	(397)	693
Adjustments for:		
Sangham b/f creditor and deferred income adjustment	243	-
Depreciation of tangible fixed assets	62	79
Amortisation of intangible assets	1	1
Fair value (gains) / losses on financial instruments	(118)	804
Foreign exchange losses / (gains)	(55)	(74)
Less investment income	(131)	(133)
Operating cash flows before movement in working capital	(395)	1,370
(Increase) / Decrease in stock	(12)	42
Decrease / (Increase) in debtors	1,028	(1,741)
Increase in creditors	955	158
Cash from / (used in) operations	1,576	(171)

b) ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £'000	2022 £'000
Cash at bank and in hand	1,619	844
Short term investments	2,238	1,473
Total cash and cash equivalents	3,857	2,317

c) RECONCILIATION OF GROUP CHANGES IN NET FUNDS

GROUP	1/1/2023 £'000	CASHFLOW £'000	EXCHANGE RATE MOVEMENT £'000	31/12/2023 £'000
Cash at bank and in hand and short term investments	2,317	1,724	(184)	3,857
Borrowings excluding overdrafts	(67)	8	-	(59)
	2,250	1,732	(184)	3,798

NOTES TO THE ACCOUNTS

for the year ended 31 December 2023

1. ACCOUNTING POLICIES

1.1 Charity information

The 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 included in 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 thousand pounds.

The consolidated financial statements incorporate those of WAGGGS CIO (Charity) and all its subsidiaries (controlled through its power to govern the financial and operating policies in order to obtain benefits from its activities. (See WAGGGS group structure on Pg 46-47).

All financial statements of the Group are made up to 31 December 2023. 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 CIO (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) (registered in Belgium, company number BE 0457.323.425)

Please see note 12 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 Group and Charity are a going concern by preparing income and expenditure budgets and cashflow forecasts for various periods. Those included forecasts aligned with the strategic plan – WAGGGS Global Strategy 2021-23, which indicated declining overall deficits and declining deficits on unrestricted funds over the period 2021 through 2023. The outturn for 2023 was a much lower overall deficit and a unrestricted surplus fund. A reforecast undertaken early in 2023 indicated the expected overall deficit and the deficit on unrestricted funds for 2023 would also be lower than that forecasted in the strategy. Subsequent management accounts indicate that the overall deficit during 2023 is lower than the earlier reforecast, while the surplus on unrestricted funds is better than the reforecast.

Although a deficit on unrestricted funds is still anticipated for 2024 of £70k, it is likely to be lower than that in the WAGGGS Action Plan 2024-26. This reflects management's success to date in reducing the cost base of the Group and Charity. Management continues to monitor the deficit and is committed to ongoing action towards aligning the ongoing cost base of the Group and Charity with likely sustainable income, while exploring opportunities to grow income, in particular unrestricted income.

As at the date of signing these financial statements, the Group and Charity have adequate unrestricted cash and investment resources to absorb forecasted deficits. Therefore, the Trustees believe that the Group and Charity have sufficient resources to continue to operate for at least 12 months from the date of approval of these financial statements and therefore continue to adopt the going concern basis of accounting in preparing the financial statements.

1.5 Fund Accounting

Restricted funds – are those funds given to the Charity by an external donor, which must be applied in accordance with the donor's intentions. The purposes and uses of these funds are set out in note 23 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 in note 23 to the accounts.

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

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 Member 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.

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 elements of the Regional Conferences and 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 exchange 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. Exchange differences are recognised in other gains / 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
Trade marks	10 years

1.12 Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated initially at cost, and subsequently measured at cost, 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 consider the estimates involved in valuation of investments to have most the significant effect on amounts recognised in the financial statements. These are taken directly from the investment Managers' reports

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. INCOME FROM DONATIONS, LEGACIES AND ENDOWMENTS

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2023 £'000	TOTAL 2022 £'000
Donations and Legacies	142	712	-	854	1,110
World Thinking Day	93	-	-	93	64
Olave Baden-Powell Society	628	242	-	870	2,238
Regions	4	54	-	58	52
World Centres	54	127	-	181	239
	921	1,135	-	2,056	3,703

4. INCOME FROM CHARITABLE ACTIVITIES

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£'000	£'000	£'000	£'000	£'000
Membership fees	1,466	-	-	1,466	1,521
World Centres Operating Income	795	3	-	798	559
Grants for specific programmes	-	580	-	580	392
Conference, Event fees and other	1,318	773	-	2,091	1,851
Total income from charitable activities	3,579	1,356	-	4,935	4,323

5. INVESTMENT INCOME

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£'000	£'000	£'000	£'000	£'000
Dividend income	84	-	-	84	106
Interest income	47	-	-	47	27
Total investment income	131	-	-	131	133

6a. ANALYSIS OF TOTAL EXPENDITURE BY STRATEGIC THEME

Total expenditure is split between raising funds and then analysed by strategic theme. These numbers also include a share of support costs that is split based on the percentage of cost. Support costs are finance and management, office costs, human resources and information technology.

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023
	£'000	£'000	£'000	£'000
Expenditure on raising funds	1,560	177	-	1,737
Strategic Theme 1 – Thriving Member Organisations, thriving movement.	339	317	-	656
Strategic Theme 2 – International connections and global community.	1,503	1,200	6	2,709
Strategic Theme 3 – Quality Girl Guiding and Girl Scouting.	194	1,333	-	1,527
Strategic Theme 4 – Leadership and voice	506	579	-	1,085
Total Expenditure	4,100	3,607	6	7,713

6b. ANALYSIS OF GRANTS PAID

Total grant payments made during 2023 were £1,171k (2022: £899k). Grants paid to Member Organisations amounted to £1,037k (2022: £880k) 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	2023 NUMBER OF GRANTS	2023 VALUE	2022 NUMBER OF GRANTS	2022 VALUE
	No	£'000	No	£'000
Delegates & Individuals	251	134	89	19
Member Organisations	227	1,037	317	880
Total Grants Paid	478	1,171	406	899

DETAILED ANALYSIS OF GRANTS	2023 NUMBER OF GRANTS	DELEGATES & INDIVIDUALS	MEMBER ORGANISATIONS	TOTAL 2023
		£'000	£'000	£'000
2020-2021 UPS Partnership	19	7	3	10
AKO 2023-2025	6	-	156	156
AKO - Girl-Led Action on Climate Change	9	-	12	12
Capacity Building	1	-	3	3
Disaster and Emergency Fund	4	6	36	42
Dove 2021-2025	11	-	40	40
Dove project	14	-	3	3
European Contribution	2	-	1	1
Friends - Asia-Pacific Region	10	-	21	21
Friends Group - General Scholarship	1	-	-	-
Julie Dawson Fund	69	22	6	28
Juseon Byun Leadership Fund	1	-	2	2
NOREC - YESS Girls' Movement 2023	114	23	614	637
SPF - Girl-Led Action on Climate Change	25	3	20	23
Supporting MOs WoCo Young Women Event	19	8	2	10
Symantec 2022-23	40	-	112	112
Thriving MOs - Capacity Building	4	1	-	1
UN Women - VAWG project	2	-	-	-
UNEP - Tide Turners 2022 Phase 4	1	-	1	1
UNEP - Tide Turners 2023	7	1	4	5
Unrestricted Funds	46	24	1	25
WAGGGS Digital Leadership Seminar 2022	1	-	-	-
WF Grants 2023 - Sangam Leadership Development	17	7	-	7
World Conference Fund	37	22	-	22
Young Delegate's Leadership Event 2023	18	10	-	10
Total grants	478	134	1,037	1,171

7a. EMPLOYEES

AVERAGE EMPLOYEE NUMBERS	GROUP 2023	GROUP 2022	CHARITY 2023	CHARITY 2022
	No.	No.	No.	No.
Charitable activities	53	52	25	24
Fundraising	10	13	10	13
Support services	10	10	10	10
Total	73	75	45	47

TOTAL STAFF COSTS

TOTAL STAFF COSTS	GROUP 2023	GROUP 2022	CHARITY 2023	CHARITY 2022
	£'000	£'000	£'000	£'000
Wages and salaries	2,045	2,080	1,639	1,622
Social security costs	220	274	178	189
Pension costs	145	144	94	78
Total	2,410	2,498	1,911	1,889

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

TOTAL STAFF COSTS

TOTAL STAFF COSTS	GROUP 2023	GROUP 2022
	£'000	£'000
Statutory redundancy	-	-
Payment in lieu of notice	8	2
Total	8	2
Number of staff	1	1

No amounts were outstanding at the reporting date (2022: £nil).

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 - these policies are captured in WAGGGS' Salary and Reward Policy and Procedures in the online company handbook available to all staff. 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 £15k (2022: £13k) were payable at 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:

	2023 Number	2022 Number
£100,001 - £110,000	-	1
£90,001 - £100,000	1	-
£70,001 - £80,000	1	-
£60,001 - £70,000	1	1

Pension contributions of £21.5k were paid in 2023 (2022: £8.5k) to the three (2022: two) employees earning more than £60k within the year.

The Trustees did not receive any remuneration or benefits in kind, other than the reimbursement of expenses. During the year, 24 Trustees were reimbursed for travelling and accommodation expenses incurred on WAGGGS' business (2022: 21), which amounted to £42k (2022: £49k).

Key management personnel

The key management personnel of the Group and Charity comprise of the Trustees and the Senior Management Team (SMT) (see pages 48-49).

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 £719k (2022: £741k).

7b. AUDITOR'S REMUNERATION

Audit fees payable for the year ended 31 December 2023 were £66k in total (2022: £67.8k). Additional fees of £14.7k (2022: £14.3k) were paid for other services. A breakdown of audit fees by entity is included below:

Entity	2023 £'000	2022 £'000
Charity - current year audit	42	38
Charity - prior year audit	-	1
WAGGGS Europe AISBL	6	12
Our Chalet Association	6	8
WAGGGS Trading - current year audit	6	6
WAGGGS Trading - prior year audit	-	2
Nuestra Cabaña and The Cabaña	6	-
Total	66	67

8a. OTHER GAINS / (LOSSES)

	UNRESTRICTED FUNDS £'000	RESTRICTED FUNDS £'000	ENDOWMENT FUNDS £'000	TOTAL 2023 £'000	TOTAL 2022 £'000
Exchange and revaluation movements	(68)	131	(4)	59	14
Sangam creditor and deferred income adjustment	-	(243)	-	(243)	-
Total other gains / (losses)	(68)	(112)	(4)	(184)	14

NET GAINS / (LOSSES) ON INVESTMENTS

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	TOTAL 2022
	£'000	£'000	£'000	£'000	£'000
Realised gains / (losses) on investments	17	(2)	(4)	11	(191)
Unrealised gains / (losses) on investments	71	-	36	107	(613)
Total net gains / (losses)	88	(2)	32	118	(804)

9. INTANGIBLE ASSETS

	GROUP PURCHASED COMPUTER SOFTWARE & TRADEMARKS	CHARITY PURCHASED COMPUTER SOFTWARE & TRADEMARKS
	£'000	£'000
Cost		
Brought forward 1 January 2023	158	153
Carried forward 31 December 2023	158	153
Amortisation		
Brought forward 1 January 2023	156	151
Charge for year	1	1
Carried forward 31 December 2023	157	152
Net Book Value:		
31 December 2023	1	1
31 December 2022	2	2

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

10. TANGIBLE ASSETS

GROUP	FREEHOLD LAND & BUILDINGS	LEASEHOLD LAND & BUILDINGS	FURNITURE & EQUIPMENT	TOTAL
	£'000	£'000	£'000	£'000
Cost				
Brought forward 1 January 2023	2,192	4,496	599	7,287
Additions	-	12	48	60
Disposal	-	-	(28)	(28)
Exchange difference	32	-	1	33
Carried forward 31 December 2023	2,224	4,508	620	7,352
Accumulated Depreciation				
Brought forward 1 January 2023	1,861	1,154	570	3,585
Charge for year	6	43	13	62
Disposal	-	-	(28)	(28)
Exchange difference	28	(1)	-	27
Carried forward 31 December 2023	1,895	1,196	555	3,646

Net Book Value:

31 December 2023	329	3,312	65	3,706
31 December 2022	331	3,342	29	3,703

CHARITY

Cost				
Brought forward 1 January 2023		4,495	284	4,779
Additions		-	40	40
Disposal		-	(28)	(28)
Carried forward 31 December 2023		4,495	296	4,791

Accumulated Depreciation

Brought forward 1 January 2023		1,153	271	1,424
Charge for year		43	6	49
Disposal		-	(28)	(28)
Carried forward 31 December 2023		1,196	249	1,445

Net Book Value:

31 December 2023		3,299	47	3,346
31 December 2022		3,342	13	3,355

The total value of land in the group that is not depreciated is £153k (2022: £153k).

11. INVESTMENTS

GROUP	TOTAL 2023	TOTAL 2022
	£'000	£'000
Market value at 1 January	4,105	4,935
Purchases at cost	1,196	480
Disposals	(1,273)	(541)
Net unrealised gain / (loss) on revaluation	108	(769)
Market value as at 31 December	4,136	4,105
At the balance sheet date, the portfolio was invested as follows		
UK Equity shares	452	654
UK Fixed Interest Bonds and Deposits	1,595	776
Property Unit Trusts	735	1,014
Overseas Mutual Funds	1,160	1,567
Overseas Fixed Interest Bonds and Deposits	194	94
Market value as at 31 December	4,136	4,105
CHARITY		
	TOTAL 2023	TOTAL 2022
	£'000	£'000
Market value at 1 January	4,072	4,909
Purchases at cost	1,196	440
Disposals at book value	(1,273)	(541)
Net unrealised gain / (loss) on revaluation	112	(736)
Market value as at 31 December	4,107	4,072
At the balance sheet date, the portfolio was invested as follows		
UK Equity shares	423	654
UK Fixed Interest Bonds and Deposits	1,595	776
Property Unit Trusts	735	1,014
Overseas Equities and Mutual Funds	1,160	1,567
Overseas Fixed Interest Bonds and Deposits	194	61
Market value as at 31 December	4,107	4,072

Quilter Cheviot Asset Management (QC) manages the investment portfolio on behalf of WAGGGS.

The following investments represents more than 5% of the value of the main portfolio as at 31 December 2023

Investment	Holdings %	Value £'000
Fidelity Investment Funds Fidelity Moneybuilder Income Fund I Dis	7.1	245
Premier Miton Income Funds ICVC Premier Miton Corp Bd Monthly Inc C Dis	5.9	205
Wellington Mgmt Fds (Ireland) Plc Wellington Gbl Cred ESG Fd GBP G Q1 Dih	5.6	194
United Kingdom (Government of) Idx/Lkd Snr Bds 22/11/2036 GBP1000	5.1	175

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

12. SUBSIDIARY UNDERTAKINGS

The financial performance and position of the Charity's subsidiary undertakings for the year ended 31 December 2023 were as follows:

	Control %	Net assets / (liabilities) £'000	Total Income £'000	Total Expenditure £'000	Net Income/ (Expenditure) £'000
WAGGGS Trading Limited	100%	146	682	(536)	146
WAGGGS (Europe) AISBL	100%	45	370	(332)	38
Nuestra Cabaña	100%	(28)	2	(25)	(24)
The Cabaña S.A. De C.V.	100%	(7)	183	(123)	60
Our Chalet Association	100%	33	876	(873)	3
Foundation for Girl Guides and Girl Scouts International Centre, Our Chalet Adelboden	100%	10	54	(53)	1
Sangam WAGGGS	100%	54	264	(214)	51
WAGGGSMEX Limited	100%	5	-	-	-

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

13. STOCKS

	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Uniforms, publications, badges and souvenirs	221	208	51	37
Total Stocks	221	208	51	37

14. DEBTORS

	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Trade debtors	59	559	66	510
Accrued income	1,029	1,666	882	1,615
Other debtors	133	55	61	1
Prepayments	305	274	303	262
Amounts owed by group undertakings	-	-	1,055	995
Total Debtors	1,526	2,554	2,367	3,383

15. SHORT TERM INVESTMENTS

	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Unlisted investments	2,238	1,473	1,074	512
Balance as at 31 December	2,238	1,473	1,074	512

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Trade creditors	379	318	227	209
Other creditors	1	24	35	26
Employees' salaries provision	34	5	4	5
Tax and social security	129	123	57	50
Accruals and deferred income	1,476	625	891	313
Amounts owed by group undertakings	-	-	746	666
Total creditors	2,019	1,095	1,960	1,269

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 included in the Employees' salaries provision.

Included within the tax and social security creditors above is £15,296 relating to pensions (2022: £13,042)

The detail for deferred income, which is included in the accruals and deferred above is:

CREDITORS: DEFERRED INCOME	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Balance as at 1 January	223	186	85	41
Amounts released to income in year	(223)	(186)	(85)	(41)
Amounts deferred in year	987	223	743	85
Balance as at 31 December	987	223	743	85

Deferred income as at 31 December 2023 relates to Member Organisation fees paid in advance, advances paid for accommodation at the Centres and Grants received in advance.

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

	GROUP 2023 £'000	GROUP 2022 £'000	CHARITY 2023 £'000	CHARITY 2022 £'000
Covid-19 Loan	59	67	-	-
Other creditors	170	131	2	1
Total Creditors	229	198	2	1

The loan is a Swiss government fixed interest (1.5% from 1 April 2023, 0% previously) Covid-19 loan granted to Our Chalet Association for the sum of CHF100,000 through Berner Kantonalbank AG. It is repayable by September 2027.

Other creditors comprise deposits received to secure accommodation booked for 2025 onwards.

18: ANALYSIS OF MOVEMENTS OF FUNDS

GROUP	BALANCE 1/1/23	INCOME	EXPENDI- TURE	GAINS AND LOSSES	TRANS- FERS	BALANCE 31/12/23
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment Fund	971	-	(6)	31	-	993
				31		
RESTRICTED FUNDS						
Restricted Property						
Nuestra Cabaña	88	-	-	-	-	88
Pax Lodge	1,643	-	(14)	-	-	1,629
World Bureau	1,533	-	(14)	-	-	1,550
Total Restricted Property Funds	3,264	-	(28)		-	3,267
World Bureau						
A. Bartlow Legacy	183	-	(29)	-	-	154
Advocacy	26	36	(26)	-	-	36
Climate	117	77	(209)	-	-	(15)
Capacity Building	4	-	-	-	-	4
Gender Based Violence	(25)	23	(51)	(1)	-	(54)
International Experience and Youth Exchange	427	550	(842)	-	-	(135)
Internet Safety	502	-	-	-	-	502
Julie Dawson	1,652	-	(511)	(15)	-	1,126
Leadership	232	422	(457)	-	-	197
Membership	332	54	(62)	-	-	324
Nutrition	4	-	-	-	-	4
Other donations	455	1,121	(1,083)	(128)	-	365
UPS	23	-	(69)	-	-	(46)
World Conference and other travel grants	94	93	(175)	(1)	-	11
	4,026	2,376	(3,514)	(145)	-	2,743
World Centres & Europe						
Europe	83	-	-	-	-	83
Kusafiri	-	8	-	-	-	8
Nuestra Cabaña - others	24	-	-	-	-	24
Our Chalet Foundation	65	-	-	-	-	65
Our Chalet	329	74	(48)	-	-	355
Pax Lodge - others	58	11	-	-	-	69
Sangam	205	40	(17)	-	-	228
	764	133	(65)	-	-	832
Other Restricted Funds	4,790	2,509	(3,579)	(145)	-	3,575
Total Restricted Funds	8,054	2,509	(3,607)	(114)	-	6,842
UNRESTRICTED FUNDS						
General	2,571	4,873	(4,100)	20	-	3,364
Total Funds	11,596	7,382	(7,713)	(66)	-	11,199

CHARITY	BALANCE 1/1/23	INCOME	EXPENDI- TURE	GAINS AND LOSSES	TRANS- FERS	BALANCE 31/12/23
	£'000	£'000	£'000	£'000	£'000	£'000
Endowment Fund	900	-	-	31	-	931
RESTRICTED FUNDS						
Restricted Property						
Pax Lodge - Property	1,643	-	(14)	-	-	1,629
World Bureau - Property	1,532	-	(14)	-	-	1,518
Total Restricted Property Funds	3,175	-	(28)	-	-	3,147
World Bureau						
A. Bartlow Legacy	183	-	(29)	-	-	154
Advocacy	26	36	(26)	-	-	36
Capacity Building	4	-	-	-	-	4
Climate	117	77	(209)	-	-	(15)
Gender Based Violence	(25)	23	(51)	(1)	-	(54)
International Experience and Youth Exchange	427	550	(1092)	-	-	(115)
Internet Safety	502	-	-	-	-	502
Julie Dawson	1,652	-	(511)	(15)	-	1,126
Leadership	232	138	(213)	-	-	157
Membership	333	54	(62)	-	-	325
Nutrition	4	-	-	-	-	4
Other donations	490	752	(677)	41	(157)	449
UPS	88	-	(68)	-	-	20
World Conference and other travel grants	95	93	(175)	(1)	-	12
	4,128	1,723	(3,113)	24	(157)	2,605
World Centres						
Kusafiri	-	8	-	-	-	8
Nuestra Cabaña - others	8	-	-	-	-	8
Pax Lodge - others	57	11	-	-	-	68
Sangam	139	40	(21)	-	-	158
	204	59	(21)	-	-	242
Other Restricted Funds	4,332	1,782	(3,134)	24	(157)	2,847
Total Restricted Funds	7,507	1,782	(3,162)	24	(157)	5,994
UNRESTRICTED FUNDS						
General	2,229	3,606	(2,783)	123	(56)	3,119
Total Funds	10,636	5,388	(5,945)	178	(213)	10,044

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

GROUP	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	TOTAL 2023
	£'000	£'000	£'000	£'000
Tangible fixed assets	-	3,267	439	3,706
Intangible assets	-	-	1	1
Investments	716	-	3,420	4,136
Long-term liabilities	-	-	(229)	(229)
Net assets / (liabilities)	277	3,575	(267)	3,585
Total	993	6,842	3,364	11,199

CHARITY	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	TOTAL 2023
	£'000	£'000	£'000	£'000
Tangible fixed assets	-	3,147	199	3,346
Intangible assets	-	-	1	1
Investments	931	-	3,176	4,107
Long-term liabilities	-	-	(2)	(2)
Net assets / (liabilities)	-	2,847	(255)	2,592
Total	931	5,994	3,119	10,044

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS – Comparative figures 2022

GROUP	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	TOTAL 2022
	£'000	£'000	£'000	£'000
Tangible fixed assets	-	3,264	439	3,703
Intangible assets	-	-	2	2
Investments	715	-	3,390	4,105
Long-term liabilities	-	-	(198)	(198)
Net assets / (liabilities)	256	4,790	(1,062)	3,984
Total	971	8,054	2,571	11,596

CHARITY	ENDOWMENT FUNDS	RESTRICTED FUNDS	GENERAL FUNDS	TOTAL 2022
	£'000	£'000	£'000	£'000
Tangible fixed assets	-	3,175	180	3,355
Intangible assets	-	-	-	-
Investments	900	-	3,172	4,072
Long-term liabilities	-	-	(1)	(1)
Net assets / (liabilities)	-	4,332	(1,122)	3,210
Total	900	7,507	2,229	10,636

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 12. The net expenditure for the year before gains/losses on investment for the Charity is £633k (2022: net income of £1.72m) and the net decrease in funds held at year end was £592k (2022: net increase of £955k).

22. RELATED PARTY TRANSACTIONS

During the year, the Charity had the following transactions and balances with the subsidiaries listed in note 12 and other related parties. All these transactions are at arms length. As the subsidiary companies are wholly owned by the charity, it is exempt from the requirement of FRS 102 to disclose transactions with other members of the group.

	2023 £'000	2022 £'000
Income received from subsidiaries	20	31
Distribution of surplus from subsidiaries	156	86
Amounts owed to subsidiaries	(84)	329

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
The Chalet Endowment Fund	Providing for the maintenance and upkeep of Our Chalet.	Indefinite
Restricted Funds	Purpose	Period to be used
Advocacy	Primarily to support the delivery of advocacy campaigns.	Within 1 to 2 years
Arlene Bartlow Development Fund	Primarily to support Guiding activities in African Member Organisations.	Within 1 to 5 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
International Experience and Youth Exchange	Leadership exchange programme to girls and young women, primarily the Youth Exchange South to South (YESS) programme.	Within 1 to 2 years
Internet Safety	Supports girls and young people to connect safely and positively online.	Within 1 to 2 years
Julie Dawson	Global Girls Leadership Programme.	2023-2025
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 Bureau – Property	To be used for the upkeep and depreciation of the World Bureau.	Over the period of the remaining lease
World Conference and other travel grants	Primarily for the provision of travel grants to girls and young women.	Within 1 to 2 years
World Centres	Purpose	Period to be used
Pax Lodge & Nuestra 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
The Falk Memorial Fund	The promotion of Guiding and Girl Scouting by supporting those who might not otherwise be in a position to stay at Our Chalet.	Indefinite
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

24. Post balance sheet events

The World Board of WAGGGS CIO have taken the decision in August 2024 to make an investment of £246k in The Cabana. As the decision was made post year end this adjustment will be reflected in the 2024 financial reports.

25. CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES – COMPARATIVE INFORMATION FOR 2022

	NOTES	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL YEAR TO 31/12/22	TOTAL YEAR TO 31/12/21 (RESTATED)
		£'000	£'000	£'000	£'000	£'000
INCOME & ENDOWMENTS						
Donations, Legacies and Endowments	3	779	2,924	-	3,703	1,739
Income from charitable activities	4	2,906	1,417	-	4,323	2,415
Income from other trading activities		201	-	-	201	114
Investment income	5	104	-	29	133	116
Total Income		3,990	4,341	29	8,360	4,384
EXPENDITURE						
Raising funds		1,218	52	20	1,290	501
Charitable activities		2,901	2,686	-	5,587	5,344
Total Expenditure	6a	4,119	2,738	20	6,877	5,845
Net (expenditure) / income before (losses) / gains on investments		(129)	1,603	9	1,483	(1,461)
Net (losses) / gains on investments	8b	(625)	-	(179)	(804)	383
NET (EXPENDITURE) / INCOME FOR THE YEAR		(754)	1,603	(170)	679	(1,078)
Other gains / (losses)	8a	42	(28)	-	14	7
NET MOVEMENT IN FUNDS		(712)	1,575	(170)	693	(1,071)
Total Funds at 1 January		3,283	6,479	1141	10,903	11,974
Total Funds at 31 December		2,571	8,054	971	11,596	10,903

Girl Guiding and Girl Scouting is the world's largest international voluntary movement dedicated to empowering girls and young women in the world.



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