



World Association  
of Girl Guides  
and Girl Scouts

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Asociación  
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# Report and Financial Statements

for the year ended 31 December

# 2009



## Our Mission is...

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

## Our Vision for 2011 is...

A growing worldwide Movement - the voice of girls and young women who influence issues they care about and build a better world.

The World Association of Girl Guides and Girl Scouts has adopted eight key messages focussing on the UN's Millennium Development Goals.

### girls worldwide say

1. "together we can end extreme poverty and hunger"
2. "education opens doors for all children"
3. "empowering girls will change our world"
4. "together we can save children's lives"
5. "every mother's life and health is precious"
6. "we can stop the spread of AIDS, malaria and other diseases"
7. "we can save our planet"
8. "we can create peace through partnership"



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## Trustees' Report

The World Board is pleased to present its Annual Report and audited Financial Statements for the World Association of Girl Guides and Girl Scouts for the year to 31 December 2009. These financial statements are prepared in accordance with the Statement of Recommended Practice on Accounting and Reporting by Charities (SORP) 2005.

### Reference and Administrative details

The World Association of Girl Guides and Girl Scouts is a charity registered with the Charity Commission of England and Wales under number 306125.

The World Bureau serves as the secretariat of the World Association of Girl Guides and Girl Scouts and its address can be found on page 23.

Details of the Trustees, senior staff and external advisors who served during the year are set out on page 23.

### Structure, Governance and Management

The authority of the World Association of Girl Guides and Girl Scouts is exercised through delegates appointed by Member Organizations of the World Association of Girl Guides and Girl Scouts, meeting at the World Conference. The World Board acts on behalf of the Conference between its meetings and its members are Trustees of the Charity. The World Association of Girl Guides and Girl Scouts' governing instrument is the twelfth edition of the Constitution and Bye-Laws (originally dated 1936, last revised in July 2008).

Member Organizations nominate candidates for election to the World Board, the Regional Committees and other Committees and working groups of the World Board. Prior to elections Member Organizations are circulated with details of experience and specific expertise required from potential candidates so as to have an effective and representative World Board. If the World Board considers there is a lack of a particular expertise,

then it may co-opt external expertise to fill the gap. The World Board consists of 17 members, 12 who are elected for a term of six years, by ballot, at the World Conference and the five Chairmen of the Regional Committees, who are elected by ballot at their respective Regional Conferences and serve on the World Board for a period of three years. Regional Chairmen may serve for an additional term of three years if elected by their Region as Regional Chair for a second term.

All new Trustees are required to undertake an intensive induction programme, which gives them a wide understanding of the various issues facing the World Association of Girl Guides and Girl Scouts. Prior to each World Board meeting a programme of training keeps Trustees up to date with new practices and other developments applicable to the World Association of Girl Guides and Girl Scouts' work and the requirements of the charity sector within the UK. This is particularly important given the diverse background of the international World Board.

The full World Board meets in London at the World Bureau once a year. The main purpose of the meeting is to review performance and monitor progress towards the achievement of objectives and targets set in the World Association of Girl Guides and Girl Scouts' Strategic Plan which has been approved by the World Conference. In addition, the Board meets prior to, and at the conclusion of, the World Conference. The World Board's responsibilities are detailed in Part V, Article 33 of the World Association of Girl Guides and Girl Scouts' Constitution and Bye-Laws.

The World Board is committed to achieving best practice in governance and seeks to ensure that the World Association of Girl Guides and Girl Scouts is efficient and effective in achieving its objectives (see page 11). The 33rd World Conference in 2008 approved the implementation of a process for the removal of non-performing members of the World Board or a Regional Committee requiring a two-thirds majority of the voting members of the World Board or Regional Committee.



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The day-to-day running of the World Association of Girl Guides and Girl Scouts, its operational decisions, the implementation of approved strategy and the exercise of executive responsibility is delegated to the Chief Executive and her Leadership Team.

A new World Board structure was implemented in 2008, which comprised four teams to support the World Board and the delivery of the World Association of Girl Guides and Girl Scouts' Strategic Plan. As the work of the triennium unfolded, the Board further evolved a working method where each World Board member takes leadership responsibility within one of five specific areas of work.

The Chairman assumes overall responsibility for co-ordinating the work of the World Board. The Deputy Chairman takes the overall lead in Global Operations, and the Treasurer leads in Business and Support Services.

- **Strategy** - responsible for leading the development of the Strategic Planning process through to the World Conference in 2011, and for developing a framework for addressing factors affecting governance of the World Association.
- **Global Operations** - responsible for providing leadership and direction to the World Board on the work of the World Association of Girl Guides and Girl Scouts' global activities; developing global strategic partnerships; providing support for Regions and Member Organizations in the delivery of the World Association of Girl Guides and Girl Scouts' Strategic Plan.
- **Business and Support Services** - responsible for all the finance, administration and facilitation of the World Association. The team provides advice and assistance to the World Board in the formulation of policy and strategic direction in the areas of finance, audit and human resources and to develop the framework of prioritisation of resource allocation for new and emerging areas of work.

- **Communications and Advocacy** - responsible for the ongoing development of the World Association of Girl Guides and Girl Scouts' advocacy work, branding and website, merchandising, publications, the World Association of Girl Guides and Girl Scouts' work with the United Nations and relationships with other NGOs.
- **Leadership, Programme and Membership Development** - responsible for the development of programmes and resources including the World Association of Girl Guides and Girl Scouts Leadership Development Programme (WLDP) and Global Action Theme (GAT); providing expertise, support and advice to the Regions and Member Organizations in support of the delivery of the World Association of Girl Guides and Girl Scouts' Strategic Plan; supporting training for Member Organizations to enable them to grow membership, as well as supporting countries working towards membership of the World Association.

Other Committees and Task Groups are formed as appropriate to act in an advisory capacity to the World Board and the staff leadership team. Each group has specific terms of reference and may include specialist members as well as Trustees.

The current Committees and Task Groups are:

**Constitutions Committee** - looks at issues relating to the World Association of Girl Guides and Girl Scouts' Constitution and Bye-Laws, policies and procedures. It also monitors Member Organizations' constitutions and makes recommendations to the World Board.

**World Centres Committee** - has strategic development responsibility for the World Centres, covering all operational aspects, including finance, programme, communications, risk, health and safety.

**Regional Committees** - are responsible for the quality of Girl Guiding/Girl Scouting within their



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Region, for providing support through agreed activities within the Region to enable Member Organizations to contribute towards the overall achievement of the World Association of Girl Guides and Girl Scouts' strategic objectives.

**Finance Committee** - formulates and reviews financial policy and financial plans and maintains financial oversight of the strategies and operations of the World Association of Girl Guides and Girl Scouts. The committee recommends the appointment of the World Association of Girl Guides and Girl Scouts' investment managers and monitors the performance of the World Association of Girl Guides and Girl Scouts' investment portfolio. Each year it advises the World Board on the appropriate level of free reserves and the appropriate asset allocation for the World Association of Girl Guides and Girl Scouts' investment portfolio.

**Human Resources Committee** - comprises Trustees and two external advisors. It meets at least once a year to review the general remuneration policy and consider Human Resources policies and procedures to ensure that they keep abreast of best practice in comparable organizations in the countries in which staff are employed and comply with relevant employment practices and legislation. The World Board has delegated the authority for decisions on benefits and salaries to the Human Resources Committee which provide regular reports on these decisions to the World Board for their acceptance.

**Audit Committee** - comprises Trustees and other external advisors. It recommends to the World Board the formal approval of the Annual Report and Financial Statements and meets with the external auditors periodically to review the effectiveness of current processes and practice.

This committee has responsibility for overseeing the management of risk within the World Association of Girl Guides and Girl Scouts, which has been delegated by the World Board to the Audit Committee.

**The World Association of Girl Guides and Girl Scouts/WOSM Consultative Committee** - liaises with the World Organization of the Scout Movement (WOSM). The members of the committee are Trustees of the two associations and the two chief executive officers.

**Task/Working Groups** - consist of members who have been selected for their particular expertise in relation to the specific task. The groups report to the relevant team or directly to the World Board, and once their task is completed the group ceases to exist. Examples of these groups are the Fund Development Working Group and the East Asia Advisory Group.

**The Olave Baden-Powell Society** is an international support group dedicated to the development of Girl Guiding and Girl Scouting all over the world co-operating closely with the Fund Development Working Group and the World Board. The President of the Society may attend the Fund Development Working Group meetings and is invited to meet annually with the World Board.

## Statement of Trustees' Responsibilities

The World Board (as Trustees) is responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which 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:



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- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting 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 disclose with reasonable accuracy at any time the financial position of the World Association of Girl Guides and Girl Scouts and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulation 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

## Internal Control

The Trustees are responsible for ensuring that the World Association of Girl Guides and Girl Scouts has a sound system of internal control to safeguard its assets and will use their best endeavours to ensure that its policies and procedures are implemented and its aims and objectives are met. It is recognized that the systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Internal control processes implemented by the Trustees include a strategic plan approved by the 33rd World Conference, held in Johannesburg in 2008, which covers the aims and objectives of the organization for the 2009 - 2011 triennium. This is used as a basis for annual planning and progress reviews. Annual budgets are prepared in accordance with the strategic plan, and are reviewed and approved by the World Board.

## Risk Management

The Audit Committee oversees the World Association of Girl Guides and Girl Scouts' Risk Management Strategy and monitors the risk management process, reporting annually to the World Board on the World Association of Girl Guides and Girl Scouts' risk assessment.

The World Board reviews this strategy and policy each triennium and last did so in October 2008. Following that review, a new, more focused methodology was developed and piloted, and this new methodology was adopted at the 2009 World Board.

A risk management culture, which also incorporates health and safety requirements, is firmly embedded within the organization. The Audit Committee reports to the World Board each year providing an update on progress on key areas of risk and the actions to be undertaken in the forthcoming year.



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Through the risk management processes that have been established, the World Board is satisfied that the major risks identified have been adequately mitigated where necessary.

### Objectives and Activities for the Public Benefit

The World Association of Girl Guides and Girl Scouts is a worldwide Movement providing non-formal education where girls and young women develop leadership and life skills through self-development, challenge and adventure. Girl Guides and Girl Scouts learn by doing. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organization's aims and objectives and in planning future activities.

**Our Mission is to enable girls and young women to develop their fullest potential as responsible citizens of the world.**

**Our Vision for 2011 is a growing worldwide Movement - the voice of girls and young women who influence issues they care about and build a better world.**

We aim to do this through the achievement of the three strategic goals which were agreed at the 32nd World Conference and reinforced at the 33rd World Conference held in July 2008.

- **Goal 1 - Leadership development**
- **Goal 2 - Strong and growing Member Organizations**
- **Goal 3 - The voice of girls and young women**

These goals will be achieved by working at many different levels throughout the movement to meet and support the Member Organizations and regional needs, by being more aspirational, and by working with some of the best experts to develop our programmes, especially in respect of leadership.

The Mission, Vision and the goals support the **World Association of Girl Guides and Girl Scouts' Objective** which is to:

- promote, throughout the world, unity of purpose and common understanding based on the Fundamental Principles as defined in the Constitution;
- further the aim of the Girl Guide and Girl Scout Movement, which is to provide girls and young women with opportunities for self-training in the development of character, responsible citizenship and service in their own and world communities;
- encourage friendship among girls and young women of all nations within countries and worldwide.

To do this it is important to recognize that, in addition to finance, there are enormous resources of volunteer time and talent at every level of the Movement that contribute to achieving our Goals and delivering our Mission. While these resources are hard to quantify, they are critical to the World Association of Girl Guides and Girl Scouts' success.

<sup>†</sup>per the World Association of Girl Guides and Girl Scouts' Constitution and Bye-Laws in twelfth edition, July 2008

### 2009 Highlights

#### Leadership expertise further developed

A focus of Girl Guiding and Girl Scouting over its nearly one hundred year history has been the leadership development of girls and young women and this continued in 2009 with the piloting of the World Association of Girl Guides and Girl Scouts' Leadership Development Programme (WLDP). Facilitator training sessions were held in June at Pax Lodge, resulting in 12 WLDP facilitators being appointed. Three WLDP sessions were held, with 120 Girl Guides, Girl Scouts and volunteer leaders attending.



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The Juliette Low Seminar (JLS), a Leadership Development Programme, was held in Africa for the first time, with 65 participants from 62 countries, all under the age of 35 participating in the leadership training.

**“During my JLS experience I have been faced with many contrasts: black and white, rich and poor, tears and laughter. The greatest impression I have been left with is the harmony in the contrasts, in the ying and yang of chaos. But after my two weeks in Kenya with the JLS participants, I am now starting to see the patterns in the chaos, the beauty of the contrasts and the great development that we all went through. I foresee great achievements from this year’s JLS alumni – we have been on the greatest safari in leadership, we dare to dream and together we can change the world”** Karen Pii Svane, a young woman from Denmark, JLS Kenya 2009.

Prior to the week long seminar, 16 of the young women participants worked on a Millennium Development Goals (MDGs) project in Londiani, a community west of Nairobi, as part of the partnership with Friends of Londiani, an Irish based NGO working in Kenya.

As well as working with Girl Guides and Girl Scouts all over the world on leadership development, we also involved our partner organizations and young women and men outside the Movement in our leadership development programmes. We worked with Red Cross International to provide leadership development training for young people, during the ‘Youth on the Move’ event held in Solferino, Italy and young women from the YWCA participated in the JLS.

#### **The five regions deliver on the strategic plan**

2009 saw the first year of the implementation of the World Association of Girl Guides and Girl Scouts’ strategic plan 2009-2011, which sees us continue to focus on three goals:

1. Leadership development
2. Strong and growing Membership Organizations
3. The voice of girls and young women

A new monitoring and evaluation framework was put in place across the organization to measure our progress against the plan, and to begin to measure the outcomes of our work.

Our regions continued to develop tailor-made trainings for Member Organizations, supporting them to develop stronger strategic leadership skills, to put strategic plans in place, to strengthen their infrastructures, and to work with them on strategic alliances.

As a result of our work, we have seen membership figures grow by 15 per cent in two years in Africa, with the number of Guides in Africa now approaching one million for the first time ever. We have developed a model for good succession planning in Africa and women who had been trained in the past have begun to take leadership roles in their associations. Young women have found their voice and spoken out.

In the Western Hemisphere, workshops took place in July in Canada and Panama that trained 63 leaders to become effective facilitators in the delivery of training and educational programmes. Since the event several participants have gone on to assume positions within their national training teams and all have shared their knowledge with other leaders in their associations.

We are seeing results from our strategy to give more young women a stronger voice in decision making. Those with whom we have worked over the past few years through the Young Ambassadors training in 2008 and by supporting them to represent WAGGGS on international youth platforms and at international events are now in key decision-making roles in their associations. Some have represented the World Association of



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Girl Guides and Girl Scouts or their association on youth platforms such as the Latin American Youth Forum and the Ibero-American Youth Space.

As a result of work to strengthen strategic thinking in Asia Pacific in 2009, the Pacific Islands are now working to support each other to help build capacity in educational programmes, training schemes, and projects such as the Solar Cooking programme. From 23 - 26 May 2009, the first Pacific Strategy Meeting was held, which examined a new way of working with the Pacific Nations Members Organizations to bridge the communication gap and tackle their issues in a Pacific way.

In the Arab Region, we trained some 200 adult leaders in leadership skills using innovative training methods. This should in turn attract new members on the national level and give opportunities to many more girls to experience Girl Guiding and Girl Scouting. The success of this strategy lies in its customization to the Region's specific requirements.

Europe continued to develop its alliances with European institutions, including establishing partnerships with the Directorate-General for Education and Culture of the European Commission. We have been accepted as a member of the European Womens' Lobby and have been active in the discussions of the Europe 2020 strategy at the Social Platform.

Europe secured funding for the project 'Pathways to Leadership 2010' a joint initiative with the Western Hemisphere and Our Cabaña that will see 50 young women participate in a leadership development project that will culminate with a WLDP high profile event in Mexico. The event will foster leadership capacity across the regions and develop advocacy projects related to the role of young women in decision-making.

Ongoing joint work with the Scouts at European level also saw the delivery of large scale events such as Roverway in July 2009 with more than 3,000 Guides and Scouts from Europe coming

together in Iceland for an event with the theme 'Open Up'. Participants learned how to take action on some of the important issues facing young people, including climate change, the fight against racism and discrimination and how to become active global citizens.

#### **Global projects impact widely felt**

Funding from the Baring and John Ellerman Foundations, The UPS Foundation and Trefoil (a Scottish charity) enabled the World Association of Girl Guides and Girl Scouts to support eight Member Organizations to deliver projects, some in very challenging environments, pushing the boundaries of our traditional work.

Working with the Association des Guides du Tchad, (Baring/Ellerman) we supported the development of Girl Guiding within a refugee camp. Several hundred girls and women joined initial pilot activities organised by Les Guides du Tchad in the camp which has enabled them to set up six Guide units and a leaders group where Guiding activities are combined with income generating skills training. Les Guides du Tchad are the first National NGO to be granted permission to work in the Amboko Refugee camp.

Work in Honduras and Nicaragua (Trefoil Scotland) has enabled 790 more girls from rural and remote areas to experience Girl Guiding, developing their self esteem through both fun and educational activities, tackling themes relevant to their lives.

Focus on volunteering through the UPS-World Association of Girl Guides and Girl Scouts Global Signature Programme enabled over 19,000 adults to volunteer with Guide Activities in South Africa, Brazil, Mexico, Malaysia and Hong Kong. Membership grew by nearly 10,000 members in Mexico, South Africa and Brazil particularly in lower income communities through more flexible approaches to Girl Guiding.



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### **World Centres represent diversity of the Movement**

The results of a specific diversity strategy meant participants and volunteers from all five regions were welcomed to the World Centres in 2009, including from countries such as Gambia, Egypt and Latvia who had never had representatives visit before.

Information from newly developed performance indicators reveals that from 2006-2008 nearly 26,000 guests stayed at the four World Centres, from 97 Member Organizations and the majority of them under 30 years of age.

Programmes and events at the World Centres continued to deliver high quality Girl Guiding and Girl Scouting experience for all participants. Highlights include the delivery of the World Association of Girl Guides and Girl Scouts' Leadership Development Programmes at Pax Lodge (UK) and Our Cabaña (Mexico) which involved 116 young women from 48 countries.

Staff and volunteers from the World Centres represented the World Association of Girl Guides and Girl Scouts at global platforms such as the Climate Change conference, COP 15, in Denmark, and UNICEF's TUNZA event in Korea, evidence that the World Centres continue to provide diverse and interesting opportunities for girls to discover their potential and contribute to the World Association of Girl Guides and Girl Scouts' critical advocacy work.

2009 saw the World Centres further diversify their income streams, partnering with corporations and foundations to help deliver services and programmes. Pax Lodge welcomed more than 70 members of Johnson Controls for service projects on nearby Hampstead Heath, and Sangam (India) received funds for developing the Community Volunteer programme with UPS Foundation funding.

### **The voice of girls and young women heard loud and clear**

We have identified a pool of Girl Guide and Girl Scout ambassadors who speak out on issues.

Nineteen youth delegates from seven developed and six developing countries attended the Climate Change conference in Copenhagen (COP15) as part of the World Association of Girl Guides and Girl Scouts delegation.

**"I have had the privilege and honour to be the voice of 10 million Girl Guides and Girl Scouts worldwide. Girls and young women belong to the most vulnerable groups affected by climate change, especially in least developing countries and rural areas,"** said Gabriella Heller from the Association of Hungarian Girl Guides of her experience at COP15.

The delegates held regular side events such as a panel discussion on "Girls leading the way to a sustainable future," they represented girls and young women and the World Association of Girl Guides and Girl Scouts at briefings such as the Youth Constituency Council and the Gender Caucus and they lobbied their country delegations constantly, pressuring them to include girls and young women into the text of the agreement.

They conducted over 20 interviews and wrote 10 blogs. They produced daily updates for the World Association of Girl Guides and Girl Scouts' website and wrote articles for their Member Organizations to use. They met with over 100 people ranging from country delegates negotiating the treaty, to other NGO partners and UN agencies, as well as with other young people working on practical projects in their countries.

The World Association of Girl Guides and Girl Scouts also had delegations at a number of other influential international advocacy events, including



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the Commission on the Status of Women, the United Nations General Assembly, UNICEF's TUNZA conference and the Alliance of Civilizations.

We have supported girls in Cameroon to speak out in front of the mayor of their town on issues that were important to girls and to their community.

Following training for Young Ambassadors in the Western Hemisphere at the end of 2008, we are seeing the emergence of a body of highly skilled younger women who are confident and equipped to speak out on issues that affect them. Young women from the Western Hemisphere have represented the region and the World Association of Girl Guides and Girl Scouts at events as diverse as the General Assembly of the Ibero-American Youth Space, a UNESCO certified workshop for instructors on water and education and the UN Commission on the Status of Women.

#### **The World Association of Girl Guides and Girl Scouts volunteers influence at the United Nations**

Our United Nations representatives ensure the voices of girls and young women are heard at key UN agencies in Geneva, Nairobi, New York, Paris, Rome and Vienna. During 2009, representatives in Nairobi worked with UNEP on developing their youth arm, TUNZA. The Paris team worked with UNESCO to run a June conference on non-formal education and the Rome team worked very closely with FAO to develop the Climate Change badge curriculum as well as played an integral role in organizing the World Food Day events.

#### **Global partnerships deliver innovative programmes**

The Alliance of Youth CEOs (AYCEOs) developed a new mission statement, more focused on ensuring that young people have the possibility to speak up for and to represent themselves. In conjunction with UNICEF, the Alliance also created a youth friendly publication "Climate Change: Take Action Now, A Publication for youth with special emphasis on girls and young women".

Our relationship with the United Nations continues to grow, with the World Association of Girl Guides and Girl Scouts and the UN Food and Agricultural Organization (FAO) signing a new Memorandum of Understanding and action plan. Through this partnership we delivered the Food Safety and Climate Change challenge badge which was launched on World Food Day, 16 October 2009, and distributed to all Member Organizations. FAO has provided the World Association of Girl Guides and Girl Scouts with a grant to support Girl Guide and Girl Scout groups running grass roots environmental projects. We were also a founding partner on UNICEF's new uniteforclimate website, a social networking platform dedicated to climate change issues.

#### **Fund Development capacity established**

One of the main focuses for 2009 was to expand the Fund Development capacity of the World Association. To this end, we recruited a small Fund Development team and set up the Global Girls Fund.

A major achievement was securing HRH Princess Benedikte of Denmark as the Patron of the Global Girls Fund. We also started recruiting a Council of Ambassadors, comprising leaders in areas such as business, government, academia and sport to help raise the profile of the Fund. We identified a Chair for the Global Girls Fund Board, Kavita Oberoi, a renowned business woman and supporter of charities focused on girls and young women who formally took up the role on Centenary Day, 10 April 2010. A Chair for our Corporate Panel was also selected, Eduardo Martinez from the UPS Foundation, who will focus on bringing new corporate partners to the Global Girls Fund.

The UPS Foundation confirmed their intention to become a Global Founding Partner of the Global Girls Fund, contributing \$US2million to support the World Association of Girl Guides and Girl Scouts' work around the world. We also welcomed Education First as a new corporate supporter, providing us with logistical assistance to



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participants attending the World Association of Girl Guides and Girl Scouts events, as well as helping to develop marketing and communication material for the organization.

As well as securing support at the international level, we developed a capacity building strategy in fund development for our Member Organizations and provided an online resource centre to support members develop funding relationships locally.

### **Centenary plans unfold and resources launched**

2009 was the preparation year for the three year centenary celebrations of international Girl Guiding and Girl Scouting happening from 2010 to 2012. A new brand and messaging were developed for the centenary - 100 years of changing lives - and resource material for our Member Organizations to join in the celebrations were distributed in April.

## **Progress against the objectives we set ourselves for 2009**

### **We said we would...**

Consult with members across the world and undertake an external scan to inform work on our future strategy and vision

### **We have...**

Consulted with over 200 young women at regional and World Centre events, as well as interviewing five Member Organizations and five partners, engaging World Board, regional committees and staff members and conducting an online survey. A futurist developed an external scan for the organization, focusing on the trends impacting girls and young women.

The result was the creation of a strategic framework including a new Vision, goals and global outcomes, which will be presented to Member Organizations for approval at the 2011 World Conference.

### **We said we would...**

Finalise planning and begin work on our centenary campaign to raise funds to strengthen the World Association of Girl Guides and Girl Scouts and our Member Organizations

### **We have...**

Developed a robust Fund Development strategy and work plan and recruited a small Fund Development team to enable us to take forward work on the Global Girls Fund. We have brought together a board of donors to actively support the fundraising work, led by HRH Princess Benedikte of Denmark as Patron of the Global Girls Fund.

We have secured the Global Founding Partner of the Global Girls Fund - the UPS Foundation, making a contribution of US\$2million.

We have developed our case for support and materials for the Global Girls Fund and will be introducing it to Member Organizations through 2010.

### **We said we would...**

Launch the World Association of Girl Guides and Girl Scouts centenary celebration material and activities

### **We have...**

Launched the centenary activity pack and guidelines in April 2009 to help our members plan their centenary celebrations. Designed with youth friendly illustrations it can be used by the youngest members to inspire and organize simple activities such as planting trees, and by our older members to advocate on issues important to young women. The World Association of Girl Guides and Girl Scouts website was also redeveloped to build more functionality for the centenary. Members can now participate in online activities, record their actions, upload their own activities and see how many people participate.



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**Goal 1 - Leadership Development - Capacity Building**

**We said we would...**

Fully implement the World Association of Girl Guides and Girl Scouts Leadership Development Programme (WLDP)

**We have...**

Held three WLDP events at Our Cabaña, Pax Lodge and in Lebanon. The event in Our Cabaña focused on leadership and diversity, participants at Pax Lodge explored pathways to leadership and in Lebanon the theme was 'Different... to make a difference.' Through the year, 107 participants from 65 countries attended the WLDP events. Three quarters of the participants for these events were young women who in many cases have gone back to their countries to take positions of responsibility and implement projects.

Ninety-nine per cent of African Member Organizations sent participants to a WLDP seminar at various worldwide locations. The region has also seen an increase of young women under 30 in decision-making bodies in almost all associations in Africa.

An inter-regional event in July brought together representatives from 23 countries from three of the World Association of Girl Guides and Girl Scouts' regions to deliver the WLDP in the Arab region for the first time.

**We said we would...**

Host with Girlguiding UK a round table on inclusion

**We have...**

Run a roundtable in the UK with participants from 17 countries. The programme provided a platform for sharing experiences, challenges and opportunities on how Girl Guiding and Girl Scouting can be offered to more girls and young women. The participants explored how governance, finances and funding, marketing and communications, programmes and a different approach to the

delivery of Girl Guiding and Girl Scouting could enable us to reach more girls and young women. The results from this round table are contributing towards a broader discussion on developing a membership strategy for the organization.

**We said we would...**

Hold the Juliette Low Seminar in Africa for the first time: 'A safari...in leadership'

**We have...**

Delivered a Juliette Low Seminar (JLS) in Kenya in August with a record number of participants - 65 young women from 62 countries. The JLS started with some hands on experience of community development work in Londiani, a community west of Nairobi. In partnership with Friends of Londiani, an Irish registered NGO charity, 16 young women took part in community development projects focusing on the Millennium Development Goals. The young women worked with the local communities in the provision of clean water, health and sanitation as well as education.

After a week of learning and sharing, the JLS started, focusing on developing community leaders who can initiate positive changes. Participants visited community projects run by Kenya Girl Guides Association in Kibera, the biggest slum town in Africa and around Nairobi. Leadership development was a linking thread in the work done within the projects as well as the many discussions. There were conversations on personal development, understanding leadership, diversity, advocacy and setting direction. Participants left with project plans ready to implement in their countries.



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## Goal 2 - Strong and Growing Member Organizations - Revitalising the Movement

### We said we would...

Hold a summit for the leaders of our Member Organizations in the Asia Pacific Region

### We have...

Held the Regional Summit in the Philippines on 11 - 14 November 2009 attended by 99 delegates from 16 Member Organizations. Thirty-two of the delegates were under the age of 30, which represents 32 per cent of all delegates, and 27 of them were girls aged from 15 - 18. The event provided a great opportunity for Member Organizations to discuss issues and share the best practices in the six measures of quality Girl Guiding; for the World Association of Girl Guides and Girl Scouts to explain new initiatives such as Monitoring and Evaluation and Fund Development; for Member Organizations to listen to what girls suggested in terms of the way to improve the programme and to understand Member Organizations' issues and achievements such as the centenary and advocacy.

The summit outlined the "we could" statement to list what Member Organizations and the World Association of Girl Guides and Girl Scouts could do. These will be followed up through appropriate channels in the coming strategic plan.

### We said we would...

Hold a cross regional seminar - 'Lead, train and advocate'

### We have...

Held two advocacy seminars at Sangam in March and September 2009. The seminars were attended by 31 participants from around the world.

### We said we would...

Provide networking opportunities for Chief Executives to share best practice (Europe Region)

### We have...

Held a very productive meeting hosted by the Greek Scouts and attended by Chief Executives from eight Member Organizations across Europe. The mixture of formal sessions and informal networking offered opportunities to learn and exchange ideas on topics such as fundraising, volunteer engagement, financial management, human resources, public relations and strategic direction.

### We said we would...

Develop the East Asia Strategy

### We have...

Appointed an East Asia Advisory Group (EAAG) with the remit to monitor developments in the region in the coming triennium and report regularly to the World Board.

The first meeting of the EAAG was held in Hong Kong from 21 - 22 June 2009, and a report was submitted to the World Board in late summer. The World Board endorsed the ongoing work of the EAAG.

## Goal 3 - The voice of girls and young women - Building a better world

### We said we would...

Research, develop and launch educational resource materials for Member Organizations to support the World Association of Girl Guides and Girl Scouts Global Action Theme (GAT)

### We have...

Developed and distributed the GAT guidelines and badge curriculum to all Member Organizations in April and May. In August 2009, the Millennium Campaign awarded the World Association of Girl



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Guides and Girl Scouts seed funding of US\$40k towards the development of the GAT resources and to produce free fabric badges for Member Organizations in developing countries. The grant was also used to encourage members to participate in the Stand Up Against Poverty campaign event on 16 October, 2009. Over 17,000 members took part in this record-breaking event.

The GAT Badge curriculum has been translated into French, Spanish, Arabic, Greek, Italian, Russian, Japanese, Danish and Chinese. A special edition of Our World News dedicated to community action including work on the environment, World Thinking Day and the GAT appeared in September 2009.

**We said we would...**

Bring together a delegation of young women to actively participate in the International Colloquium on Women's Empowerment, Leadership Development, International Peace and Security

**We have...**

Supported three young World Association of Girl Guides and Girl Scouts delegates to participate in the International Colloquium on Women's Empowerment, Leadership Development, International Peace and Security from 7 - 8 March 2009 in Liberia.

Girl Guides Annesofie from Denmark and Lilian from Kenya were among 90 delegates from around the world to represent the voice of youth at a dedicated Youth Forum which developed plans to address the harassment of girls in schools, how to keep girls in school and ensure youth participation in achieving the Millenium Development Goals (MDGs).

As well as the Youth Forum, the young delegates were active participants in the general Colloquium. Nadine EL Achy, World Board member was on the panel discussing 'Women and Leadership at Community levels: Realities on Accessing Positions of Power and Decision- Making'. Annesofie,

together with a young man from Liberia, presented the youth perspective on MDG 3, Promote gender equality and empower women. Lilian was on the panel of the Great Debate: "We have wasted our time pushing for more women in decision-making - they are indifferent to the concerns of women: A look at Africa."

**We said we would...**

Provide opportunities for young women to represent the World Association of Girl Guides and Girl Scouts at a minimum of two high profile global events on issues which affect their lives

**We have...**

Sent delegations of young women to several international advocacy events, including five young women at the Commission on the Status of Women and 23 members from seven developing countries and six developed countries to the United Nations Climate Change conference in Copenhagen in December. The youth delegates focused on several key messages, including:

- Climate change disproportionately affects girls and women
- Youth and civil society need to be part of the solution for climate change
- Governments must strengthen their climate change commitments

**We said we would...**

Develop the concepts and implementation plan for the Global Advocacy Campaign

**We have...**

Consulted members on what the topic of the campaign should be and undertaken research to determine our approach. This included consultations with young women, Member Organizations, staff and partners. We have also successfully applied for funding to employ an additional advocacy co-ordinator to focus on delivering the World Association of Girl Guides and Girl Scouts advocacy programme.

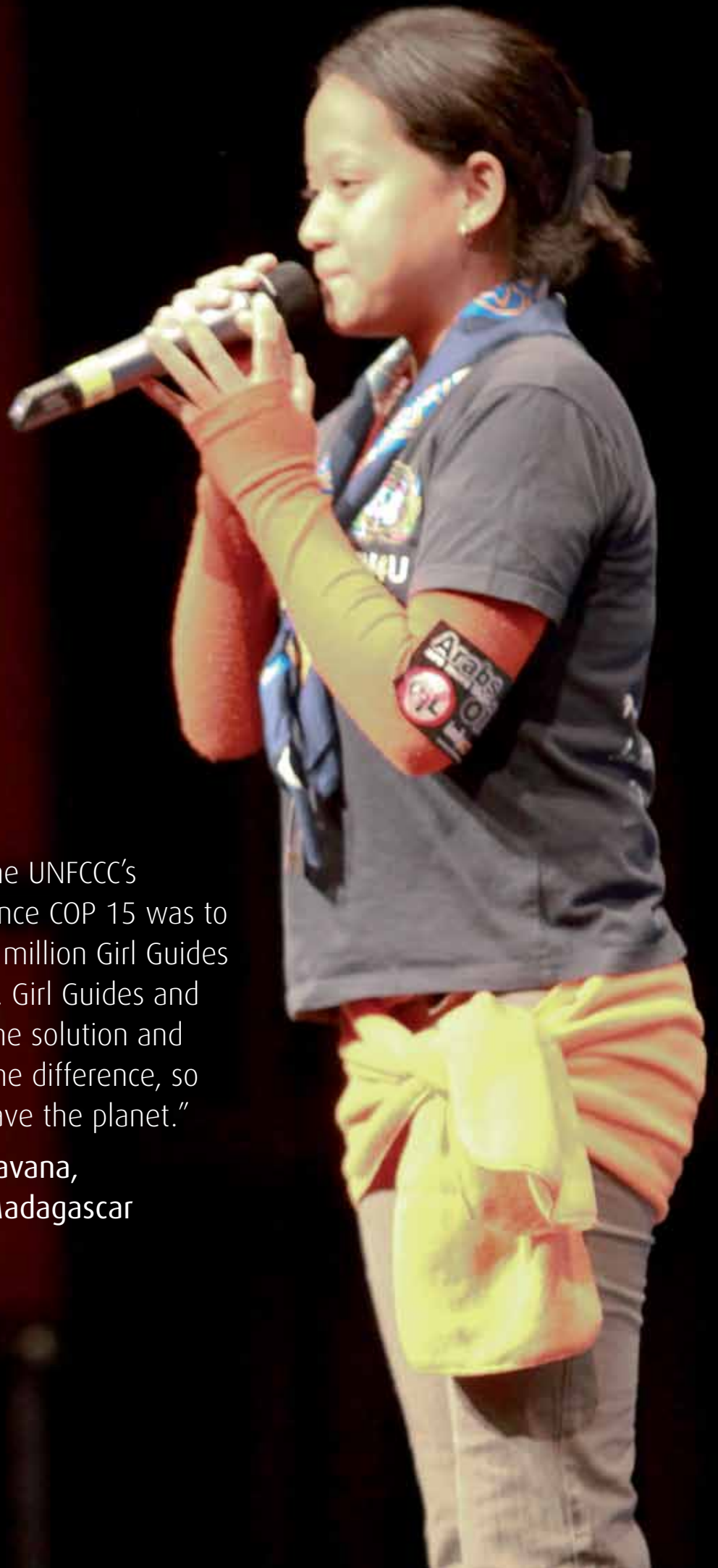


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“WAGGGS’ mission at the UNFCCC’s climate change conference COP 15 was to ensure the voice of ten million Girl Guides and Girl Scouts is heard. Girl Guides and Girl Scouts are part of the solution and are the ones to make the difference, so that together we can save the planet.”

**Prisca Randriamampihavana,**  
youth delegate from Madagascar

## Financial Review

### Where did our total income come from?

Total income from all sources increased by 2 per cent (£94K) to £6,064K in 2009 (2008: £5,970K). Activities at the four World Centres generated operating income of £1,521K an increase of £64K over 2008. Membership fees (quota), as set at the 33rd World Conference, remained at a very similar level to 2008 but the overall reliance on quota has been marginally reduced in the year to 27 per cent of total income, due to increased income from other sources. Grants for specific projects increased by £124K to £680K (2008: £556K) and the Olave Baden - Powell Society generated donations of £505K an increase of 40 per cent compared to 2008 (£362K). World Thinking Day and investment income were both lower than 2008, but other donations including those to World Centres and the Regions raised £1,234K an increase of £108K (10 per cent) compared to 2008.

### How the money was used to support the World Association of Girl Guides and Girl Scouts' Goals:

When compared to 2008 we spent £179k (3 per cent) less on all activities in 2009 with total expenditure amounting to £5,947K (2008: £6,126K). Expenditure in direct support of the World Association of Girl Guides and Girl Scouts' three strategic goals and direct operational support for these activities was 90 per cent of overall expenditure (2008: 91 per cent). This was in part due to the planned increased staff in Fund Development which means higher proportion of the support costs were allocated to that activity.



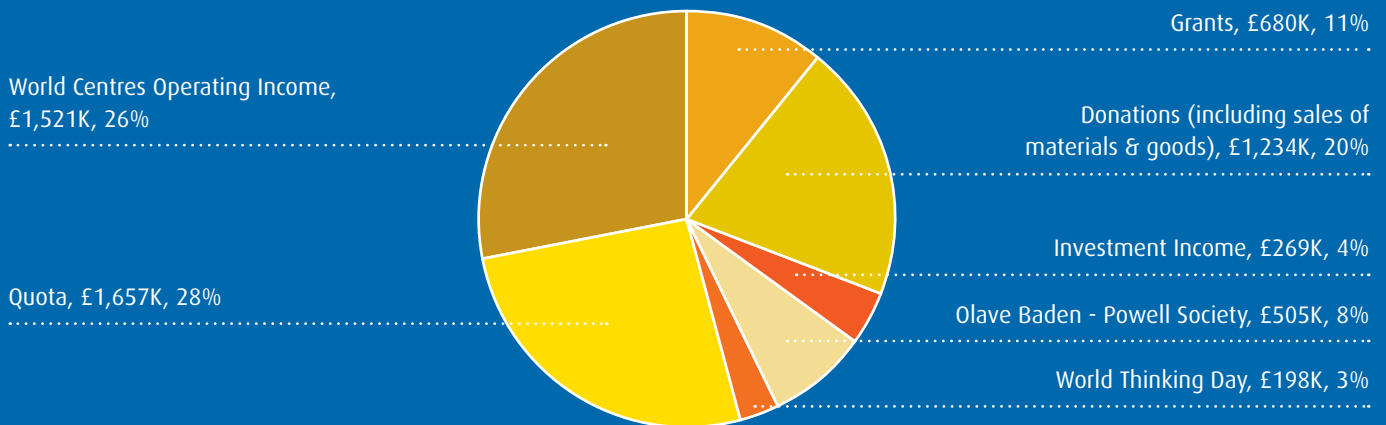
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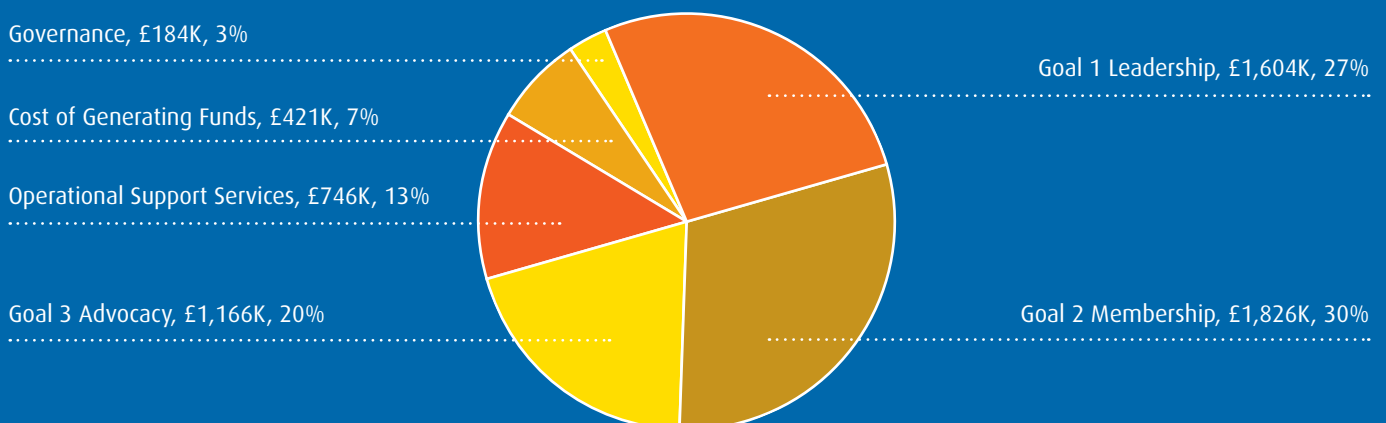
## Income

The World Association of Girl Guides and Girl Scouts income from all sources amounted to £6.1 million and came from:



## Expenditure

£5.9 million was spent on the following activities:



## Financial Review

There was a deficit of income over expenditure of £127K (2008: deficit of £279K) in unrestricted income, a surplus of £89K in restricted income (2008: surplus of £64K) and an increase of £155K to the Endowment Fund (2008: £59K). The overall surplus for the year amounted to £117K (2008: deficit of £156K).

Following the huge losses on stock markets around the world in 2008, there has been a partial recovery in 2009. The World Association of Girl Guides and Girl Scouts' investment portfolio has an unrealised increase in value of £1,029k as at 31 December 2009 compared to the unrealised loss of £1,488k recorded in the 2008 accounts. This is the amount that the World Association of Girl Guides and Girl Scouts would have realised had the entire investment portfolio been sold on 31 December 2009. During the year a gain of £138k (2008: £398k loss) was incurred on the sale of investments as part of the overall long term management of the portfolio rather than the need to sell investments in order to fund operational expenditure. To be offset against these gains are losses on the revaluation and exchange movements of £102k (2008: gain of £571k).

After taking into consideration the gains and losses on investments and exchange rate movements there has been an increase in total funds of £1,182k compared to a decrease of £1,471k in 2008.

### Fundraising Activities

In 2009 we have continued our planned investment in Fund Development with the appointment of the full staff team. The development of a Centenary appeal - the Global Girls Fund - continues with the support of the Fund Development Working Group. Friends groups around the world continue to generate significant voluntary income in support of the World Centres and the Regions.

### Olave Baden-Powell Society (OB-PS)

The Olave Baden-Powell Society continues to be a very significant supporter of the World Association of Girl Guides and Girl Scouts through the donations of its individual members. With 94 new members

in 2009, OB-PS members donated £259k to the Endowment Fund and £219k towards unrestricted funds. In addition the OB-PS Centenary Supporter Award was launched generating a further £27k in unrestricted funds - this total of £505k made 2009 a record year for OB-PS contributions - a splendid accomplishment in the 25th year of the Society. Income raised for specific projects amounted to £11k. In addition financial support was also given to assist three young women to attend COP 15 in Copenhagen. A further nine young women were given funding to pursue activities related to the goals and mission of the World Association of Girl Guides and Girl Scouts. The Princess Benedikte Award, which recognizes donors who have made cumulative gifts of £25,000 or more to the World Association of Girl Guides and Girl Scouts, was presented to four generous supporters in 2009 making 17 awardees to date.

### Reserves

The World Association of Girl Guides and Girl Scouts aims to retain sufficient free reserves to ensure that contractual commitments to staff, for premises and programme work can be made with reasonable confidence. The appropriateness of the Reserves Policy is reviewed each triennium in conjunction with the World Association of Girl Guides and Girl Scouts' Strategic Plan and the degree of risk associated with each of the World Association of Girl Guides and Girl Scouts' target income sources and the level of the Endowment Fund. For the 2009 - 2011 triennium, the World Board has concluded that the overall level of the World Association of Girl Guides and Girl Scouts' unrestricted free reserves should be maintained at a level of three to six months of annual unrestricted expenditure. The continued appropriateness of the policy is reviewed annually by the Finance Committee throughout each triennium. Free reserves available for use by the World Association of Girl Guides and Girl Scouts are those that are readily realisable, less funds whose use are restricted or have been designated for particular purposes.



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As at 31 December 2009 the World Association of Girl Guides and Girl Scouts' free reserves amounted to £2,021K (2008: £1,930K) represented by Investments and Net Current Assets (see Note 14 page 44). This is approximately 36 per cent of the total anticipated unrestricted expenditure in 2010 and is in line with the Reserves policy.

### Designated Funds

These reserves are shown in note 13 on page 37 and are allocated against specific activities scheduled to take place over a period of time and are expected to be used within the next one to five years. During the year the World Board reviewed and redesignated some funds and further funds have been set aside to support improving communication, for major activities under the three strategic goals and towards various reviews and projects initiated by the World Association of Girl Guides and Girl Scouts World Board.

## Investment Policies and Performance

The World Association of Girl Guides and Girl Scouts' Constitution enables the World Board to invest any funds which 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 set a clear ethical investment policy which is driven by the World Association of Girl Guides and Girl Scouts' principles. This policy is reviewed annually and is consistent with Trustees' responsibilities under the Charities Act. Our Investment Managers, Merrill Lynch Portfolio Managers, are instructed to take all reasonable measures to avoid investing in companies where it is possible to determine that a material proportion of their revenues are derived from the following activities: tobacco, alcohol, illicit drugs, gambling, armaments or war producing items.

In addition, our investment managers are aware that the World Association of Girl Guides and Girl Scouts 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 performance of the investment portfolio is managed, consideration is given to achieving capital growth for the World Association of Girl Guides and Girl Scouts' Endowment Fund and the need to provide up to 5 per cent of the World Association of Girl Guides and Girl Scouts' total income requirements in the year. In 2009 the percentage achieved was 4.4 per cent. The actual allocation of assets is reviewed each year taking into account advice from the Investment Manager and the degree of risk considered appropriate for the World Association of Girl Guides and Girl Scouts' investments. The current asset allocation has been set as equities 50 per cent, fixed income/cash instruments 40 per cent, and property/cash 10 per cent.

The performance of the portfolio is measured against the following criteria:

- Fixed income return is measured against the FTA Government Under 15 Years Index;
- Equity return is measured against the FTSE All - Share Index;
- The total portfolio's return is measured against the indexed returns of the underlying asset classes weighted by the asset allocation percentages established by the Finance Committee;
- The current performance target is set at 100 basis points above the Indices over a five-year period.

The portfolio value increased by 21.6% in the year and has again exceeded the benchmark (14.9%). Despite the disappointing return in 2008 the cumulative total return on the portfolio has been 57.8% against the benchmark of 33.9% over the past five years.

As at 31 December 2009 there was an unrealised gain on the portfolio of £1,029K (2008: loss of £1,488K).



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## Financial Review

### The Future

Our objectives for the 2009-2011 triennium were set at the 33rd World Conference in 2008. As part of this overall strategy, our priorities for 2010 are shown below.

#### Launch the centenary celebrations

- Improve the image and visibility of Girl Guiding and Girl Scouting through increased promotional and media prospects
- Celebrate the diversity of Girl Guiding and Girl Scouting over the century with centenary events at all of the World Centres.

#### Grow fund development capacity across the organization

- Recruit the Chair and the full Board of the Global Girls Fund and support their work to reach our income targets
- Launch new income-generating streams including launching a Challenges programme and our individual giving programme 'Support a Girl'
- Develop new corporate supporter relationships, engaging more companies in supporting the World Association of Girl Guides and Girl Scouts' work
- Set up an Advisory Panel bringing together strategic partners and other experts and organizations working on similar issues to the World Association of Girl Guides and Girl Scouts in order to raise the profile of the organization and its work worldwide
- Host a number of major donor events aligned to our advocacy and communications programme in order to extend our supporter base through the Global Girls Fund
- Support our Member Organizations by providing Fund Development resources and toolkits and by delivering training at a range of events during the year in line with our capacity building strategy.

#### Goal 1 - Leadership Development - Capacity Building

- Introduce e-learning as a way of supporting facilitators in the delivery of the WLDP
- Put in place an evaluation system to measure the impact of the delivery and content of the WLDP
- Work with educational institutions and other NGOs to support our work in leadership development
- Integrate advocacy and leadership topics into international seminars at the four World Centres
- Produce resource materials on coaching and mentoring for use in Member Organizations.

#### Goal 2 - Strong and Growing Member Organizations - Revitalising the Movement

- Deliver capacity-building resources in the areas of PR and marketing, leadership, fund development and strategic partnerships
- Develop a membership strategy to expand our reach to more girls and young women
- Complete the World Centres review in partnership with a management consultant to analyse the work of the Centres and set their future direction
- Deliver five regional conferences in Peru, Madagascar, Belgium, Lebanon and the Maldives
- Review and update the World Association of Girl Guides and Girl Scouts Training Policy and Guidelines
- Develop a Community Action pack for the senior Girl Guides and Girl Scouts.

#### Goal 3 - The voice of girls and young women - Building a better world

- In partnership with Girlguiding UK, deliver the first Young Women's World Forum in October 2010, for up to 300 young women
- Provide opportunities for young women to represent the World Association of Girl Guides and Girl Scouts at a minimum of four high profile global events on issues which affect them and their communities



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- Develop a detailed project and partnership plan for the Global Advocacy Campaign so as to be ready for launch in 2011
- Establish a World Association of Girl Guides and Girl Scouts advocacy training programme
- Deliver the strategic alliances, capacity - building resource and case studies to Member Organizations.

In Peru delegates under 30 will come together for a summit before the business conference to debate the relevance of the Millennium Development Goals, developing a declaration which will form part of the World Association of Girl Guides and Girl Scouts' global declaration to the United Nations General Assembly, which is focusing on the MDGs 10 years after their inception.

In Africa, delegates will share stories of how girls' circumstances have been changed by empowering them to speak out. The conference will consider how advocacy practiced by girls and young women can shape Africa in the coming years. Delegates will have opportunities to strengthen their fundraising strategies and develop new partnerships to increase income streams. Improving leadership will remain a priority for Africa, including the establishment of a pool of inter regional facilitators trained under the innovative World Association of Girl Guides and

Girl Scouts Leadership Development Programme (WLDP).

European delegates will be meeting at the heart of Europe in Brussels. The theme of the conference is 'No Limit' and the delegates will be challenging their thinking as they prepare for the next triennium. There will be opportunities to strengthen the capacity of the Member Organizations in the areas of strategic partnerships, fundraising and advocacy.

The conference for the Arab Region will place a special focus on advocacy, highlighting how Member Organizations can use advocacy to strengthen their work with girls and young women in the context of the Arab Region.

The Asia Pacific Conference will follow up on the declaration from the Regional Summit, focusing on how to develop the region in the future.

The achievement of the World Association of Girl Guides and Girl Scouts' Mission, to enable girls and young women to develop their fullest potential as responsible citizens of the world, depends upon the dedication and hard work of all our volunteers and other supportive individuals as well as the professionalism of its entire staff throughout the World.

Approved and authorised for issue by the Board of Trustees on 28 June 2010 and signed on its behalf by

**Margaret Treloar**  
(Chairman of the World Board)

**Della Salway**  
(Treasurer)



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## Independent Auditor's Report to the Trustees of the World Association of Girl Guides and Girl Scouts

We have audited the financial statements of World Association of Girl Guides and Girl Scouts for the year ended 31 December 2009 on pages 24 to 39. This report is made solely to the charity's Trustees as a body, in accordance with the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of Trustees and auditors

The Trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in the Trustees' Annual Report is not consistent with those financial statements, if the charity has not kept sufficient accounting records, if the charity's financial statements are not in agreement with these accounting records, or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the Trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### Opinion

In our opinion

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 December 2009 and of its incoming resources and application of resources for the year then ended; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

### Baker Tilly UK Audit LLP

Statutory Auditor  
1st Floor 46 Clarendon Road  
Watford Hertfordshire  
WD17 1JJ

June 2010



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## Trustees, Officers and Professional Advisors

### World Board

#### Chairman

Margaret Treloar

#### Deputy Chairman

Linden Edgell

#### Treasurer

Della Salway

Wamuyu Mahinda

Sapreet Saluja

Camilla Lindquist

Rehana Banoo

Gabriela Derosa

Nadine El Achy

Zahara Mavani

Liesbeth Lijnzaad

Lucía Piñeiro Gastañeta

#### Substitute Members

Cristina Lim-Yuson

Eugenia Mbekeni

#### Regional Chairmen

##### Africa Region

Marie-Anne Tofani-Fofana

##### Arab Region

Essia Fathallah

##### Asia Pacific Region

June Cameron

##### Europe Region

Fabiola Canavesi

##### Western Hemisphere Region

María Elena Murillo Echeverría

### Olave Baden-Powell Society

#### Patron

HRH Princess Benedikte of Denmark

#### President

Charlotte Christ-Weber

#### Staff Leadership Team

##### Chief Executive

Mary Mc Phail

##### Human Resources Director

Lorraine Dixon

(maternity 1 April 2009 to 2 February 2010)

Diana Baden Hellard

(maternity cover 28 April 2009 to 31 March 2010)

##### Finance Director

Vi Jensen

(retired 2 October 2009)

Elizabeth Sell

(appointed 24 September 2009)

##### Fund Development Director

Laura McVeigh

##### Communications and Advocacy Director

Rebecca Munro

##### Leadership, Programme and Membership Development Director

Lydia Mutare

##### Global Operations Director

Sally O'Neill

##### Deputy Global Operations Director

Françoise Cosgrove

### Bankers and Professional Advisors

#### Bankers

National Westminster Bank plc  
141 Ebury Street  
London SW1W 9QP

#### Auditors

Baker Tilly UK Audit LLP  
Registered Auditor  
Chartered Accountants  
1st Floor, 46 Clarendon Road  
Watford  
WD17 1JJ

#### Investment Managers

Merrill Lynch Portfolio  
Managers Limited  
2 King Edward Street  
London  
EC1A 1HA

#### Solicitors

Bircham, Dyson Bell LLP  
50 Broadway  
Westminster  
London SW1H 0BL

#### World Bureau

Olave Centre  
12c Lyndhurst Road  
London  
NW3 5PQ



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## Statement of Financial Activities

for the year ended 31 December 2009

	Notes	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds 2009 £'000	Total Funds 2008 £'000
<b>Incoming Resources</b>						
Voluntary income	2	1,303	247	259	1,809	1,634
Investment income	2	269	-	-	269	363
<b>Incoming resources from generated funds</b>		<b>1,572</b>	<b>247</b>	<b>259</b>	<b>2,078</b>	<b>1,997</b>
<b>Incoming resources from charitable activities</b>	3	3,579	407	-	3,986	3,973
<b>Total incoming resources</b>		<b>5,151</b>	<b>654</b>	<b>259</b>	<b>6,064</b>	<b>5,970</b>
<b>Resources Expended</b>						
Cost of generating voluntary income	4	378	-	-	378	251
Investment management costs	4	-	-	43	43	53
<b>Costs of generating funds</b>		<b>378</b>	<b>-</b>	<b>43</b>	<b>421</b>	<b>304</b>
<b>Charitable activities</b>	4	4,716	565	61	5,342	5,585
<b>Governance costs</b>	4	184	-	-	184	237
<b>Total resources expended</b>		<b>5,278</b>	<b>565</b>	<b>104</b>	<b>5,947</b>	<b>6,126</b>
<b>Net Income/(Expenditure)</b>		<b>(127)</b>	<b>89</b>	<b>155</b>	<b>117</b>	<b>(156)</b>
before transfers and other gains and losses						
<b>Transfer between funds</b>	13	-	-	-	-	-
<b>Other gains/(losses)</b>	6	239	(25)	851	1,065	(1,315)
<b>Net Movement in Funds</b>		<b>112</b>	<b>64</b>	<b>1,006</b>	<b>1,182</b>	<b>(1,471)</b>
<b>Total Funds at 1 January</b>		<b>3,352</b>	<b>4,785</b>	<b>4,008</b>	<b>12,145</b>	<b>13,616</b>
<b>Total Funds at 31 December</b>		<b>3,464</b>	<b>4,849</b>	<b>5,014</b>	<b>13,327</b>	<b>12,145</b>

The notes on pages 28 to 39 form an integral part of these financial statements. All activities are classed as continuing.

## Balance Sheet

as at 31 December 2009

	Notes	2009 £'000	2008 £'000
<b>Fixed Assets</b>			
Tangible Assets	7	3,876	3,946
Investments	8	8,051	6,335
<b>Total fixed assets</b>		<b>11,927</b>	<b>10,281</b>
<b>Current Assets</b>			
Stocks	9	176	165
Debtors	10	515	627
Short Term investments		1,694	2,108
Cash at Bank and in hand		28	35
		<b>2,413</b>	<b>2,935</b>
<b>Creditors</b> - amounts falling due within one year	11	(1,013)	(1,071)
<b>Net Current Assets</b>		<b>1,400</b>	<b>1,864</b>
<b>Net Assets</b>		<b>13,327</b>	<b>12,145</b>
<b>Funds of the Charity</b>			
Endowment Fund	12	5,014	4,008
Restricted Funds	12	4,849	4,785
<b>Unrestricted</b>			
General Funds	13	2,021	1,930
Designated	13	1,443	1,422
<b>Total Unrestricted</b>		<b>3,464</b>	<b>3,352</b>
<b>Total Funds</b>	<b>14</b>	<b>13,327</b>	<b>12,145</b>

Approved and authorised for issue by the Board of Trustees on 28 June 2010 and signed on its behalf by

**Margaret Treloar (Chairman of the World Board)**

The notes on pages 28 to 39 form an integral part of these financial statements.

## Cash Flow Statement

for the year ended 31 December 2009

	Notes	2009 £'000	2008 £'000
Net cash (outflow) / inflow from operating activities	A	(99)	4
Returns on investments and servicing of finance	B	269	363
Capital expenditure and financial investment	C	(177)	(391)
<b>(Decrease) in cash</b>	D	<b>(7)</b>	<b>(24)</b>

### Notes to the Cash Flow Statement

#### A) Reconciliation of net incoming/(outgoing) resources to net cash (outflow)/inflow from operating activities

Net incoming/(outgoing) resources	117	(156)
Exchange and revaluation movements	(72)	466
Less Investment income	(269)	(363)
Depreciation	82	109
(Increase) in stock	(11)	(36)
Decrease/(Increase) in debtors	112	(217)
Increase/(Decrease) in creditors	(58)	201

**Net cash (outflow)/inflow from operating activities** (99) 4

#### B) Returns on Investments and servicing of Finance

Dividends received	249	294
Interest received	20	69

**Total** 269 363

#### C) Capital Expenditure and Financial Investment

Purchase of tangible fixed assets	(22)	(101)
Purchase of investments	(2,332)	(1,680)
Sale of investments	1,763	1,603
Decrease/(increase) in short term investments	414	(213)

**Total** (177) (391)

Cash Flow Statement ...cont/	2009 £'000	2008 £'000
<b>D) Reconciliation of Net Cash Flow to Movement in Net Funds</b>		
(Decrease) in cash	(7)	(24)
(Decrease)/increase in Short Term Deposits	(414)	213
<b>Change in Net Funds</b>	<b>(421)</b>	<b>189</b>
Net Funds brought forward	2,143	1,954
<b>Net Funds carried forward</b>	<b>1,722</b>	<b>2,143</b>

E) Analysis of changes in Net Funds	1 January 2009 £'000	Cash Flow £'000	31 December 2009 £'000
Cash at Bank and in Hand	35	(7)	28
Short Term deposits	2,108	(414)	1,694
<b>Total</b>	<b>2,143</b>	<b>(421)</b>	<b>1,722</b>

## Notes to the Accounts

for the year ended 31 December 2009

### 1. Accounting Policies

#### 1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention, with the exception of listed investments, which are included on market value basis. The financial statements have been prepared in accordance with the Charity Commission for England and Wales Statement of Recommended Practice on Accounting and Reporting by Charities (SORP 2005), the Charities Act 1993 and 2006 and applicable United Kingdom accounting standards.

The World Association of Girl Guides and Girl Scouts has a wholly owned dormant subsidiary, WAGGGS MEX Limited, incorporated in Great Britain. The entity has not traded in the year and has £3 of share capital. Consolidated accounts have not been prepared as the subsidiary undertaking is immaterial to the group.

The particular accounting policies adopted by the Trustees are described below and have been applied consistently throughout the current year and preceding year.

#### 1.2 Fund Accounting

**Restricted Funds** - these funds are subject to specific conditions imposed by the donors. The purposes and uses of these funds are set out on page 38 in the notes accounts.

**Endowment Fund** - this is an expendable endowment fund established by a resolution of the World Conference in 1999. Its aim is to provide a fund, the income of which can be used to safeguard the continuing development, promotion and expansion of the World Association of Girl Guides and Girl Scouts.

**General Funds** - these are funds which are available for use at the discretion of the World Board in the furtherance of the World Association of Girl Guides and Girl Scouts' Object.

**Designated Funds** - these funds have been set aside out of General funds, at the discretion of the World Board, for specific purposes. The Finance Committee reviews the status and adequacy of the individual designated funds in relation to the achievement of the World Association of Girl Guides and Girl Scouts' Strategic Goals and the need to provide for activities which are held at different stages of the Triennium. The purposes and uses of these funds are set out on page 46 in the notes accounts.

#### 1.3 Incoming Resources

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

- Quota income relates to the annual fee payable by Member Organizations as a condition of membership. This is accounted for on a receivable basis, net of provisions.
- Legacy income is recognised on the receipt of cash or on estate accounts being settled. Any legacy income due before estate accounts are finalised will be recognised if there is adequate certainty over the charity's entitlement to the income, and that the entitlement can be measured with any certainty.

### Accounting Policies continued/...

- Donations are accounted for where there is adequate certainty 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 by the balance sheet date. Such grants are included in creditors.
- Investment income, primarily from dividends and interest, is included gross and accounted for when receivable.
- Charitable trading income includes the sale of publications, uniform and other items purely for charitable purposes by the World Bureau.

### 1.4 Resources Expended

- World Centres Operating Income consists primarily of receipts for board and lodging. This is accounted for on an accruals basis.
- Donated services, where material, measurable and readily identifiable are included at the value of the service received by the charity.

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.

The allocation of staff salaries 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 World Association of Girl Guides and Girl Scouts' goals.

**Cost of Generating Funds** includes those expenses which are directly attributable to the generation of funds. These include Investment Managers fees and the salaries and overheads of the staff that directly undertake fundraising activities plus allocated support costs.

**Charitable Activities** expenditure is allocated against goals and activities on the basis noted above. Activities include:

**Operational Support Services** represent the central costs not directly attributable to the World Association of Girl Guides and Girl Scouts' goals but are in support of the World Association of Girl Guides and Girl Scouts' charitable activities. Further details of items included in operational support are included in the notes to the financial statements.

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

**Triennial Expenditure** The cost of the World Conference and Regional Conferences which take place on a triennial basis, are met from designated funds built up by annual transfers from General Funds.

**Accounting Policies continued/...**

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

**1.5 Foreign Currencies**

Assets and liabilities denominated in foreign currencies and the results of overseas operations are translated at the rates of exchange ruling at the balance sheet date. Exchange differences arising from the retranslation of opening net investment in overseas operations are dealt with as a movement in the funds. Transactions in foreign currencies are recorded at the rate ruling at the date of the transactions and exchange differences are dealt with through the Statement of Financial Activities.

**1.6 Tangible Fixed Assets and Depreciation**

Freehold properties are stated in the balance sheet at cost, net of depreciation with the exception of 'Our Cabaña' in Mexico which is based on the net book value of the building at 30 September 1999. Freehold land is not depreciated. Other tangible fixed assets are stated at cost, net of depreciation.

**Impairment of Freehold Property assets**

Freehold property and leasehold buildings, where the length of the lease is in excess of 50 years, are subject to an impairment review in accordance with "Financial Reporting Standard (FRS)11 Impairment of Fixed Assets and Goodwill" They are stated in the balance sheet at cost less provision for any impairment in value. Any impairment is recognised in the accounts in the year in which it occurs.

**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
• Database management system	-	5 years

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

**1.7 Investments**

Investments listed on a recognised stock exchange are stated at market value. Unrealised gains and losses arising from the revaluation of the investment portfolio are shown in the appropriate section of the Statement of Financial Activities.

**1.8 Stocks**

Stocks are valued at the lower of cost and net realisable value. Cost comprises purchase of materials.

**1.9 Taxation**

No taxation is payable due to the charitable status of the organization.



## 2. Analysis of income from generated funds

	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds 2009 £'000	Total 2008 £'000
<b>Voluntary Income</b>					
Donations	301	118	-	419	371
World Thinking Day	198	-	-	198	222
Olave Baden-Powell Society	246	-	259	505	362
Regions	373	-	-	373	363
World Centres	185	129	-	314	316
<b>Total voluntary income</b>	<b>1,303</b>	<b>247</b>	<b>259</b>	<b>1,809</b>	<b>1,634</b>
<b>Investment income</b>					
Dividend income	249	-	-	249	294
Interest	20	-	-	20	69
<b>Total investment income</b>	<b>269</b>			<b>269</b>	<b>363</b>

## 3. Analysis of income from charitable activities

	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds 2009 £'000	Total 2008 £'000
Quota (Fees payable by Member Organizations)	1,657	-	-	1,657	1,669
World Centres Operating income	1,521	-	-	1,521	1,457
Sale of materials and goods	128	-	-	128	76
Grants for specific programmes	273	407	-	680	556
World Conference	-	-	-	-	215
<b>Total income form charitable activities</b>	<b>3,579</b>	<b>407</b>	<b>0</b>	<b>3,986</b>	<b>3,973</b>

## 4a. Analysis of total resources expended

	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds 2009 £'000	Total 2008 £'000
<b>Charitable Activities</b>					
Goal 1 –Leadership	1,433	171	-	1,604	1,712
Goal 2 – Membership	1,498	328	-	1,826	2,033
Goal 3 – Advocacy	1,114	52	-	1,166	1,164
Operational Support Services	671	14	61	746	676
<b>Total Expenditure on Charitable Activities</b>	<b>4,716</b>	<b>565</b>	<b>61</b>	<b>5,342</b>	<b>5,585</b>

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

#### 4b. Analysis of total resources by category of expenditure

	Direct Costs	Direct Staff Costs	Support Costs	Total 2009	Total 2008
	£'000	£'000	£'000	£'000	£'000
Cost of Generating Funds	103	208	110	421	304
Goal 1 - Leadership	904	544	156	1,604	1,712
Goal 2 - Membership	1,038	556	232	1,826	2,033
Goal 3 - Advocacy	523	497	146	1,166	1,164
Operational Support Services	202	373	171	746	676
Governance	60	77	47	184	237
<b>Total Resources Expended</b>	<b>2,830</b>	<b>2,255</b>	<b>862</b>	<b>5,947</b>	<b>6,126</b>

The support costs shown above comprise of: the cost of Finance and management time in overseeing these activities, office costs cover the cost of running the World Bureau, personnel costs include staff training and other central staff related expenses and IT costs include all general IT support costs.

#### 4c. Analysis of support costs by functional expenditure

	Finance & Management Costs	Office Costs	Personnel Costs	IT Costs	Total Support Costs
	£'000	£'000	£'000	£'000	£'000
Cost of Generating Funds	42	27	26	15	110
Goal 1 - Leadership	59	38	37	22	156
Goal 2 - Membership	89	57	54	32	232
Goal 3 - Advocacy	56	36	34	20	146
Operational Support Services	65	42	40	24	171
Governance	18	12	11	6	47
<b>Total Resources Expended</b>	<b>329</b>	<b>212</b>	<b>202</b>	<b>119</b>	<b>862</b>

#### 5. Employees

Total staff costs	2009	2008
	£'000	£'000
Wages and salaries	2,313	2,102
Social security costs	287	252
Pension costs	120	275
<b>Total</b>	<b>2,720</b>	<b>2,629</b>

#### Remuneration policy and benefits

The Association bases its reward policies and strategies on the needs of the organization. Salaries are benchmarked against other comparable organizations to ensure that it pays a suitable rate of pay to all the staff in relation to the environment in which they work. The Association has a separate Group personal pension plan set up in 1998 with Norwich Union Life, which is a contributory money purchase scheme to which the majority of staff belong. A small number of staff contribute to the money purchase pension scheme with Save & Prosper Group Ltd., which commenced in 1984. The assets of both schemes are in independently administered funds. Contributions totalling £1K (2008:£9K) were payable at the year end and are included in the creditors. Where appropriate the World Centres contribute to local pension arrangements for senior staff.

**Average number of Full-Time Equivalent Employees**

	2009 Number	2008 Number
World Bureau	47	44
World Centres	46	46
<b>Total</b>	<b>93</b>	<b>90</b>

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

	2009 Number	2008 Number
£100,001 - £110,000	1	-
£ 90,001 - £100,000	-	1
£ 70,001 - £80,000	2	-
£ 60,001 - £70,000	1	3

Pension contributions of £17K were paid in 2009 (2008:£22K) to the 4 employees earning more than £60,000 within the year.

The Trustees did not receive any remuneration or benefits in kind, other than the reimbursement of expenses. During the year 17 (2008:23) Trustees were reimbursed for travelling and accommodation expense incurred on the Association's business which amounted to £43K (2008:£37K).

**Auditors' Remuneration**

Audit fees payable for the year ended 31 December 2009 were £40K in total, including £15k for the World Centres (2008: £32K). Additional fees of £3k were paid in the year for IT advice (2008: £0).

**6. Other Gains**

	Unrestricted Funds £'000	Restricted Funds £'000	Endowment Funds £'000	Total Funds 2009 £'000	Total 2008 £'000
Gain/(loss) on Sale of Capital Investments	35	-	103	138	(398)
Unrealised Gain/(loss) on Investments	281	-	748	1,029	(1,488)
Exchange and Revaluation Movements	(77)	(25)	-	(102)	571
<b>Total Other Gain/(loss)</b>	<b>239</b>	<b>(25)</b>	<b>851</b>	<b>1,065</b>	<b>(1,315)</b>

**7. Tangible Fixed Assets**

	Freehold Land & Buildings £'000	Leasehold Land & Buildings £'000	Furniture & Equipment £'000	Total £'000
<b>Cost or Valuation</b>				
Brought forward 1 January 2009	763	4,354	777	5,894
Additions	-	-	22	22
Disposals	-	-	(6)	(6)
Exchange difference	(22)	-	(16)	(38)
<b>Carried forward 31 December 2009</b>	<b>741</b>	<b>4,354</b>	<b>777</b>	<b>5,872</b>
<b>Accumulated Depreciation</b>				
Brought forward 1 January 2009	524	773	651	1,948
Charge for year	12	33	37	82
Disposals	-	-	(6)	(6)
Exchange difference	(15)	-	(13)	(28)
<b>Carried forward 31 December 2009</b>	<b>521</b>	<b>806</b>	<b>669</b>	<b>1,996</b>
<b>Net Book Value:</b>				
<b>31 December 2009</b>	<b>220</b>	<b>3,548</b>	<b>108</b>	<b>3,876</b>
31 December 2008	239	3,581	126	3,946

The total value of land that is not depreciated is £55K.

In accordance with FRS 11 an impairment review has been carried out in respect of freehold property and leasehold property where the lease is in excess of 50 years to ensure that the assets are not overvalued. Consideration was given to the overall condition of the properties, their facilities and their ongoing appropriateness to meet the needs of the World Association of Girl Guides and Girl Scouts activities. It is not practicable to determine the market values due to the specialist nature of the properties and there is no intention to sell these properties. It was not considered necessary to provide for any impairment during 2009.

**8. Investments**

	Total 2009 £'000	Total 2008 £'000
Market value at 1 January 2009	6,335	8,069
Purchases at cost	2,332	1,680
Disposals at book value	(1,625)	(2,013)
Exchange difference	(20)	87
Net unrealised gain/(loss) on revaluation	1,029	(1,488)
<b>Market value as at 31 December 2009</b>	<b>8,051</b>	<b>6,335</b>

**At the balance sheet date, the portfolio was invested as follows**

UK Equity shares	3,621	2,218
UK Fixed Interest Bonds and Deposits	1,118	1,427
UK Unit Trusts	391	293
Property Unit trusts	379	309
Overseas Mutual Funds	268	224
Overseas Fixed Interest Bonds and Deposits	1,262	1,164
Money Market Instruments	1,012	700
<b>Market value as at 31 December 2009</b>	<b>8,051</b>	<b>6,335</b>

There are no restrictions on the realisation of any of the investments.

Investments listed on the UK Stock Exchange amount to £5,509K (2008:£4,247K )

The World Association of Girl Guides and Girl Scouts has a wholly owned dormant subsidiary, WAGGGS MEX Limited, incorporated in Great Britain. The entity has not traded in the year and has £3 of share capital. Consolidated accounts have not been prepared as the subsidiary undertaking is immaterial to the group.

**9. Stock**

	Total 2009 £'000	Total 2008 £'000
Uniforms, publications, badges and souvenirs	163	155
Other	13	10
<b>Total Stocks</b>	<b>176</b>	<b>165</b>

**10. Debtors**

	Total 2009 £'000	Total 2008 £'000
General debtors	434	557
Prepayments	81	70
<b>Total Debtors</b>	<b>515</b>	<b>627</b>

Outstanding quota payable by Member Organizations of £6K (2008: £70K) is included within general debtors. The World Board has agreed rescheduled payment schemes with some Member Organizations in respect of their outstanding quota. The World Association of Girl Guides and Girl Scouts has been notified of legacies which have not been recognised as income in the accounts as at 31 December 2009 because no notice of impending distribution or approval of estate accounts has been received and so it is not possible to quantify the amounts involved.

**11. Creditors amounts falling due within one year**

	Total 2009 £'000	Total 2008 £'000
Accounts payable	159	145
Owed to Member Organizations	13	7
Employees' salaries provision	69	63
Deferred Income	273	261
Tax and Social Security	58	52
Other creditors	441	543
<b>Total Creditors</b>	<b>1,013</b>	<b>1,071</b>

Employees' salaries provision reserve represents monies set aside in lieu of pension contributions for employees who are not European Union nationals, and which will be paid to them on termination of employment. Deferred income as at 31 December 2008 was fully applied in 2009. All deferred income as at 31 December 2009 relates to membership payments made in advance of the 2010 year and potentially refundable income received for future events.

**12. Analysis of movement of funds**

	Balance 2008 £'000	Incoming Funds £'000	Outgoing Funds £'000	Transfer between Funds £'000	Balance 2009 £'000
<b>WAGGGS Endowment Fund</b>	<b>4,008</b>	<b>1,110</b>	<b>(104)</b>		<b>5,014</b>

**Restricted Funds** - comprise the following unexpended balances on donations and grants given for specific purposes. The purpose of each fund can be found on page 38.

**World Bureau**

Property	1,725	-	(14)	-	1,711
Goal 1- Leadership	165	51	(109)	-	107
Goal 2- Membership	38	65	(61)	-	42
Goal 3- Advocacy	-	28	(28)	-	-
UPS Signature Programme	49	257	(232)	-	74
Tsunami and other disaster funds	9	-	-	-	9
World Conference and other travel grants	47	15	(2)	-	60
K Fitzgerald-Reynolds legacy	198	107	-	-	305
Other donations	9	1	-	-	10
<b>Europe Region</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>2,240</b>	<b>524</b>	<b>(446)</b>		<b>2,318</b>

**World Centres**

Pax Lodge - Property	1,854	-	(18)	-	1,836
Pax Lodge - Other donations	26	16	(20)	-	22
Our Cabaña - Property	381	-	(11)	-	370
Our Cabaña - Other donations	32	40	(36)	-	36
Our Chalet	180	21	(36)	-	165
Sangam	72	52	(22)	-	102
	<b>2,545</b>	<b>129</b>	<b>(143)</b>	<b>-</b>	<b>2,531</b>
<b>Total Restricted Funds</b>	<b>4,785</b>	<b>653</b>	<b>(589)</b>		<b>4,849</b>

## Analysis of movement of funds continued

### 13. Unrestricted Funds

	Balance 2008	Incoming Funds	Outgoing Funds	Transfer between Funds	Balance 2009
	£'000	£'000	£'000	£'000	£'000
General	1,930	4,773	(4,614)	(68)	2,021

**Designated Funds** - the following funds have been set aside to cover specific costs. The purpose of each fund can be found on page 39.

Conferences and Round tables	417	2	(38)	(37)	344
Regional Funds	537	617	(557)	-	597
Property Maintenance	152	40	(66)	-	126
Specific Goal related activities	137	36	(55)	82	200
IT enhancement	83	-	(26)	-	57
Others	96	-	-	23	119
<b>Total Designated Funds</b>	<b>1,422</b>	<b>695</b>	<b>(742)</b>	<b>68</b>	<b>1,443</b>
<b>Total Unrestricted Funds</b>	<b>3,352</b>	<b>5,468</b>	<b>(5,356)</b>		<b>3,464</b>

**Transfers:** During the year the World Board reviewed and redesignated some funds and further funds have been set aside to support various projects to be delivered in 2010.

### 14. Analysis of net assets between funds

	Tangible Fixed Assets	Investments	Net Current Assets	Total
	£'000	£'000	£'000	£'000
Endowment	-	5,014	-	5,014
Restricted	3,876	730	243	4,849
General	-	1,225	796	2,021
Designated	-	1,082	361	1,443
	<b>3,876</b>	<b>8,051</b>	<b>1,400</b>	<b>13,327</b>

The prime purpose of the Restricted funds shown on page 38 and the estimated timeframe in which these funds are expected to be utilised are shown below.

**Analysis of net assets between funds...cont/**

<b>Name of Fund</b>	<b>Purpose</b>	<b>Period to be used</b>
<b>Restricted Funds</b>		
Property	To be used for the up keep and depreciation of the World Bureau.	Over the period of the remaining lease
Goal 1- Leadership	Primarily for workshops, seminars and training.	Within 1 to 2 years
Goal 2- Membership	Primarily for workshops, seminars and training.	Within 1 to 2 years
Goal 3- Advocacy	Primarily for workshops, seminars and training.	Within 1 to 2 years
UPS Signature Programme	Major project on volunteerism.	Within 1 year
Tsunami and other disaster funds	Specific funds to aid disaster areas.	Within 1 to 2 years
World Conference and other travel grants	Primarily towards the costs of the 2011 World Conference and for travel grants to WAGGGS training events	Within 2 years
K Fitzgerald-Reynolds legacy	To support the development, promotion, training and projects which have been prioritised within the Strategic Plan for 2009 - 2011 and agreed by the World Board.	Within 2 years
Other donations	Includes an amount to deal with emergencies and other strategic related issues not specifically in relation to Goals.	Within 1 to 2 years
<b>World Centres</b>		
Pax Lodge, and Our Cabaña - Property	To be used for the up keep of the Centres	Over the period of the remaining lease or life of the property
World Centres other Restricted funds	Primarily for the provision of scholarships and support for training events held at the centres	Between 1 and 3 years



Name of Fund	Purpose	Period to be used
<b>Designated Funds</b>		
Conferences and Roundtables	These funds cover events such as World and Regional Conferences which may take place only once in the triennium and the fund is built up evenly over the triennium for use in the triennium.	Between 1 and 3 years
Regional Funds	These are funds given to support the World Association of Girl Guides and Girl Scouts activities and have been allocated to specific regions to use within the region.	Between 1 and 3 years
Property Maintenance	Funds set aside for major maintenance of the World Bureau and World Centres.	Between 1 and 5 years
Specific Goal related activities	Funds set aside for approved activities within the Strategic plan which span more than one year.	Within 2 years
IT enhancement	Provision to upgrade IT equipment etc.	Within 1 to 2 years
Other	These funds are for activities that do not specifically fall under one of the above headings; the 2009 balance at year end includes funds for issues ranging from the World Centres Review to trademark costs.	Within 1 to 2 years

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Many volunteers serving on Committees, task groups, training pools etc.  
 Friends of the World Centres, Regions and the World Association of Girl Guides and Girl Scouts  
 International Scout and Guide Fellowship  
 Member Organizations  
 Olave Baden-Powell Society  
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### **and our many partners including**

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Empowering women and young girls



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**World Association of Girl Guides and Girl Scouts**

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

T: +44 (0)20 7431 1181

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