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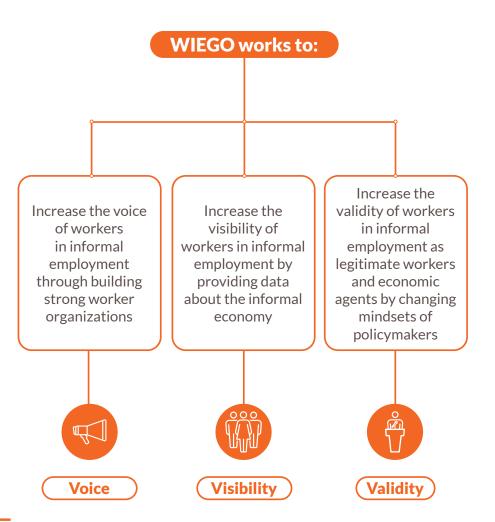
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# **Empowering Workers, Securing Informal Livelihoods**

WIEGO is a network of organizations of workers in informal employment and the researchers, statisticians and development practitioners who support them. WIEGO's mission is to improve the working conditions of the working poor, especially women, in the informal economy. We do this in two ways. First, we provide statistics, research and policy analysis on the informal economy. This information can be used for advocacy: **Data in the hands of workers is power.** Second, we find and link up individuals and workers' organizations to build regional and global networks. We are building a social movement: **Stronger together.** 







### The Year in Review

Mirai Chatterjee, Chair, WIEGO Board of Directors

Dear WIEGO Family and Friends,

As we celebrate our 25th anniversary this year, we look toward the next quarter-century with hope and inspiration in the midst of ongoing challenges. While pandemic lockdowns have eased, food and fuel prices have skyrocketed; while workers are earning again, they have not overcome the effects of the COVID-19 crisis. Conflict and climate change are with us as never before. Yet we continue to pursue our vision of a just recovery for all workers: one in which all workers are included and central to government and other efforts at rebuilding livelihoods with social protection, and central to rebuilding local and national economies.

When this financial year started in April 2021, my country, India, was experiencing a public health crisis of unimaginable proportions. The women worker leaders who stepped in to deliver food and medicine, to comfort others in moments of loss, to mobilize their collectives by any means to do what they could for their members showed why societies must learn to value women workers and prioritize their voices. There will be no recovery otherwise.

A quarter-century ago when WIEGO was founded, very few people took notice of the informal economy. We have come a long way since then. This year, we saw our worker-leaders featured in major media outlets

and invited to speak to policy audiences all over the world. Our network members have come together to define joint policy positions and have seen their uptake. There is more awareness of the need for universal social protection and its particular importance to workers in informal employment. The mobilization among WIEGO Network members for the International Labour Conference (ILC) General Discussion on Social Protection is yet another significant step forward in our struggle for rights, recognition and representation. We have made tangible progress since the onset of the crisis, and we are getting stronger and better every day.

As we begin to see more of each other in person again, we are grateful for the bonds we share. Soon, we will gather together at our eighth General Assembly to affirm our strategic direction and commitment to the mission we share. We look forward to this moment of renewal and celebration, and to deepening the connections with all of our members, partners and allies.

Il live Challenjee

Mirai Chatterjee Chair, WIEGO Board of Directors
October 2022





**Sally Roever**, International Coordinator

After responding to the urgent needs of workers and their organizations, we have settled into new ways of working and sharpened our focus on centring the voices of workers in economic recovery debates. The increasing visibility of our Network in those debates has helped shift ground in a significant way, at an important moment.

Our Network brought a united voice to discussions on social protection at the International Labour Conference, calling for direct representation of organizations of workers in informal employment and highlighting the needs of self-employed workers. Advocacy and direct interventions on the part of our Network's representatives resulted in an outcome document that names workers in informal employment and will shape global work on social protection for years to come. Other strategic interventions on social protection followed later in the year, including a project challenging economic orthodoxies that undermine universal social protection.

Pandemic response work that we began last year with members and partners culminated in the dissemination of relevant, timely data on COVID-19's impact on different sectors of informal employment. As the pandemic's effects evolved in different ways around the world, our research traced the impact pathways for different worker groups, showing how workers coped with livelihood loss and displacement – and identifying their priorities for recovery. The findings have been used in dialogue forums to inform government recovery approaches.

In November, the WIEGO Network's relevance to the future of work was recognized through a five-year, USD25 million grant from the Ford Foundation. The grant will build sustainability across the movement as WIEGO and the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers solidify governance structures, build capacity on critical functions, and strategically support affiliates. The growth and strengthening across our networks are evident as we expand our voice in global spaces that shape the possibilities for a just future of work. One of many examples came in March, when our efforts to support waste pickers resulted in a UN environmental resolution mentioning informal recyclers for the first time.

In the background of this work was an internal strategic review process to inform our next five-year plan. We defined eight strategy-level questions related to scope and orientation, which helped us explore and define WIEGO's priorities. Our in-depth consultation process drew on perspectives from our team, Board, institutional and individual members, and external stakeholders. The resulting five-year strategic plans will be reviewed at our eighth General Assembly, to take place in Mexico in November 2022.

We are, as ever, so grateful for our team, members, partners and allies in the struggle for a just and inclusive world of work.

In Solidarity,

Sally Roever, Ph.D. International Coordinator, WIEGO October 2022



### **WIEGO Celebrates 25 Years**

The year before WIEGO's 1997 formation, the ILO Convention on Home Work (C177) was passed, and this milestone sowed the seeds for WIEGO's birth. The statistics that contributed to the advocacy process at the global level were provided by founders who still play key roles in WIEGO's research work.

While WIEGO today far exceeds the expectations of our founders, the mutual support that heralded our foundation has been there from the beginning. The home-based worker movement, through the Self-Employed Women's Association (SEWA), was crucial to our formation. The WIEGO Network has grown from the 10 specialists on the informal economy who came together in 1997 into a movement that embraces WIEGO, the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers. WIEGO is now a 74-person team, and our Network's institutional members represent more than 5 million people in 94 countries. Direct WIEGO activities take place in close to 60 countries across six continents.

The founding group constituted:

- Ela Bhatt (SEWA)
- Renana Jhabvala (SEWA)
- Marty Chen (Harvard University)
- Marilyn Carr (UNIFEM)
- Grace Bediako (United Nations Statistical Division)

- Jacques Charmes (IRD, France)
- Maxine Olson (UNIFEM)
- William "Biff" Steel (World Bank)
- Jane Tate (HomeNet)
- S.V. Sethuraman (ILO)



The specialists shared a common concern in 1997: that official statistics do not represent and mainstream policymakers do not adequately understand the contribution of workers in informal employment, especially women workers, to national economies. As a result, little attention was paid to how policies affect women workers or how their situation could be improved. The group planned a collaborative project that would promote a better understanding and appreciation of women in informal employment. The project's goals were to promote better statistical accounting and research, stronger organizations and networks, and supportive policies and programmes for women in informal employment. The founders named the project "Women in Informal Employment: Globalizing and Organizing" (or WIEGO for short).



# Highlights on the Road to 25

ere are some of the global-level highlights along the way to 25 years and, for a fuller picture including national and regional organizing milestones and victories, see <a href="https://www.wiego.org/news/wiego-turns-25">www.wiego.org/news/wiego-turns-25</a>.



#### 1997

#### **WIEGO Founded**



In April 1997, a group of 10 specialists on the informal economy – organizers, researchers, statisticians and practitioners – met to plan a collaborative project in support of women workers in the informal economy.

#### 2002

#### StreetNet International Founded, Informal Employment Statistics Published by WIEGO and ILO



StreetNet International was founded in South Africa, with support from SEWA and WIEGO. Through its Constitution, StreetNet International ensures that women vendors are represented in all leadership structures. Also in 2002, WIEGO and the ILO collaborated to publish Women and Men in the Informal Economy: A Statistical Picture, which compiled available national data on informal employment for the first time.



#### 2003 2009 2011 2013

# Organizing Workers in Informal Employment



WIEGO and a coalition of trade unions and organizations, including the Ghana Trades Union Congress, HomeNet Thailand, the Nigerian Labour Congress, SEWA and StreetNet International, met in Ahmedabad, India, to discuss organizing workers in informal employment. WIEGO subsequently supported the convening of global conferences to organize waste pickers, domestic workers and home-based workers in 2008, 2011 and 2015, respectively.

# Global Study on the Impact of the Economic Crisis on Workers



In 2009 and 2010, WIEGO led a study of the impact of the global economic crisis on urban workers, carried out by organizations of workers in informal employment in a dozen cities across low and middle-income countries. Drawing on this experience, WIEGO led another global study across 12 cities in 2020–2021 to understand the impacts of the COVID-19 pandemic on workers in informal employment.

# **Convention 189 on Decent Work for Domestic Workers Adopted**



In June 2011, after a five-year campaign, the International Labour Conference adopted Convention 189 on Decent Work for Domestic Workers. The Convention mandates that domestic workers be recognized as workers entitled to the same protections as other workers.

# International Domestic Workers' Federation Founded



In October 2013, the International Domestic Workers' Network was transformed into a formal federation at its founding congress in Uruguay. At the congress, WIEGO facilitated the ratification of the Constitution and the election of the leadership.



#### 2015 2018 2021 2022

# ILO Recommendation 204 on Formalization Adopted



The landmark ILO Recommendation 204 on the Transition from the Informal to the Formal Economy contains many provisions that leaders of workers in informal employment and WIEGO advocated for over three years. These included provisions recognizing that informal livelihoods should be preserved during the transition to formality, and that workers in informal employment need regulated access to public space and to natural resources to pursue their livelihoods.

# First Global Estimates of Informal Employment Published



WIEGO's Statistics Programme worked with the International Labour Organization as it compiled the first-ever global estimates of informal employment. In 2018, the research was published by the ILO in Women and Men in the Informal Economy: A Statistical Picture (3rd edition) and summarized in WIEGO's Women and Men in the Informal Economy: A Statistical Brief.

# Launch of HomeNet International



The February 2021 launch of HomeNet International was the culmination of two decades of organization building. Homebased workers' organizations from four regions continued to build a democratic, representative global network through the COVID-19 pandemic. WIEGO supported the network's formation with capacity building, knowledge generation, statistics and networking.

### Waste Pickers Recognized in UN Environmental Resolution



Informal recyclers were mentioned for the first time in a United Nations environmental resolution, in the fifth session of the UN Environment Assembly in Kenya, February 28–March 2, 2022. The text says their contribution in collecting, sorting and recycling plastics in many countries is recognized, and it further calls for learning from the best practices in informal and cooperative settings.



### **Working to Ensure a Seat at the Table for Millions of Workers**

n November 16, 2021, the Ford Foundation announced a five-year USD25 million grant to the WIEGO Network. An interactive Guardian Labs article. "More Than 2 Billion Workers Make Up the Informal **Economy**," accompanied the announcement to highlight the size and significance of the informal economy and to raise the visibility of the membership-based organizations fighting for improved livelihoods for workers in informal employment. News of the funding announcement was covered by TIME, Fast Company and other news outlets.

Sarita Gupta, director of the Ford Foundation's Future of Work(ers) programme, said:

"We know there can be no global recovery without informal workers. This grant recognizes the importance of ensuring billions of informal workers have a seat at the table to have their voices, demands and needs heard at the national and global levels, so policymakers and business leaders recognize their contributions and value."





### **HomeNet International Celebrates** its First Anniversary

Home-based workers and their allies launched a global network in February 2021. As it marked its first anniversary this year, HomeNet International officially registered as an observer at the 110th Session of the International Labour Conference. This marks a milestone in securing home-based workers' ability to speak for and represent themselves at the ILC, and for visibility of the sector among governments, unions and employers attending the conference.

The global network of home-based workers is working with WIEGO to develop statistical briefs on countries outside Asia. There is a focus on other regions because the regional network is strong and visible, particularly in South Asia. HomeNet International and WIEGO believe that bringing visibility to home-based work in other regions will help the network build solidarity within the movement.

While the will to form a global movement is decades old and the work towards it many years in the making, HomeNet International's ability to celebrate an anniversary was never taken for granted. As HNI's International Coordinator Janhavi Dave told us, there was an international network of home-based workers 25 years ago, but it "didn't succeed. Unfortunately, it wasn't very democratic, and many of our sister organizations walked out of it."

It is very different this time, Janhavi said. "We're all part of the same family. Be it SEWA, be it HomeNet South Asia, now HomeNet International, WIEGO, all of us have worked together to build this movement and push the movement forward. This partnership that we built - and the process that we built it with - is a very democratic one."





### Women Fighting the Same Fight

Janhavi's sentiments are echoed by the other leaders of global organizations that WIEGO works with. Elizabeth Tang, General Secretary of IDWF, told us: "Being part of the WIEGO Network, we know we are in a much larger movement – a much larger family of informal workers, who are women, who are fighting the same fight for recognition, for rights, for social protection. We are together with home-based workers, street vendors, waste pickers."

StreetNet International Coordinator Oksana Abboud said that "WIEGO has connected us with like-minded organizations and institutions, providing the space for building international solidarity among all workers engaged in informal employment. We use WIEGO's research and databases in our advocacy work."

Kabir Arora, who coordinates the Alliance of Indian Waste Pickers and supports the outreach of the Global Alliance of Waste Pickers in Asia, described the moment that Soledad Mella, President of the Asociación Nacional de Recicladores de Chile and Global Alliance of Waste Pickers representative, took the podium at the UN Environment Assembly (UNEA-5.2) in Nairobi, Kenya, in February 2022: "We did what we had come for and represented the hopes and aspirations of millions of waste pickers."

#### **Cross-Sector Work Grows**

While the work of WIEGO's programmes to support different sectors of workers in the informal economy are highlighted in this report, our work increasingly reaches across sectors and this is building solidarity among all workers in informal employment.

For example, the Statistics Programme at WIEGO has continuously compiled data to show the large number of workers in informal employment across sectors and countries. Data in the hands of workers has helped to build unity and solidarity. Through an ongoing regional collaboration in Arab countries supported by the Ford Foundation, WIEGO, the ILO, the ILO-MENA regional office and UNESCWA are developing labour statistics with a focus on informality. In 2021, a project report assessed the labour force surveys and the social protection programmes related to employment in the pilot countries (Jordan, Lebanon, Morocco and Tunisia) as a basis for developing a questionnaire for labour force surveys. Qualitative and quantitative testing of the questionnaire will be next. The project contributes to improving statistics on informality and on the main groups of workers of concern to WIEGO. The project also facilitates the region's contribution to the ILO Working Group for the Revision of Statistical Standards on Informality, of which WIEGO's Statistics team are members.



In another show of cross-sectoral unity and solidarity, the Global Alliance of Waste Pickers, HomeNet International, IDWF and StreetNet International participated in the 109th Session of the International Labour Conference in June 2021, along with WIEGO and SEWA. The main aim of this group was to guarantee that social protection needs of workers in informal employment were reflected in the adopted conclusions of the discussion.

Also, WIEGO is working with Swedish Sida to develop research that deepens the link between social protection and economic recovery and brings new evidence to bear on longstanding debates. Three relationships in particular are being explored: the contribution of social spending to economic recovery, the link between social protection and labour market

dynamics, and the role for capital and employers in the financing of social protection. Additionally, with the International Centre for Tax and Development (ICTD), the project explores the realities of taxation from the perspective of workers in informal employment.

The launch of the inaugural WIEGO School this year is the exciting outcome of a longstanding process. The School is a major milestone, drawing together the sectors as well as our programmes, and our allies are enthusiastic about its potential. As Oksana told us, "WIEGO has so much expertise and can train on how to organize and how to negotiate for those in informal employment. At the same time, we will draw closer together for the sake of our joint constituency, which is informally employed workers."











### **Seizing the Moment from COVID-19**

The majority of the global workforce – 61 per cent – is informal and has been disproportionately impacted by the pandemic and by the accompanying economic downturn. We are seizing the moment as the global community considers how to rebuild a more equitable and fair world.

WIEGO, alongside membership-based organizations of the working poor, monitored the impact of the COVID-19 crisis on workers in informal employment around the world. In mid-2021, interviews were conducted with the same domestic workers, home-based workers, street vendors and market traders, and waste pickers in 11 cities as in the mid-2020 surveys to assess if they had recovered. We talked to workers in Accra (Ghana), Ahmedabad (India), Bangkok (Thailand), Dakar (Senegal), Delhi

(India), Durban (South Africa), Lima (Peru), Mexico City (Mexico), Pleven (Bulgaria), New York City (USA) and Tiruppur (India). Seventy per cent of the study respondents were women, broadly reflecting the gender composition of the four sectors. The 2021 findings suggest that the economic fallout of the COVID-19 crisis remains deep and persistent for workers at the base of the economy. The level of indebtedness that workers have been forced into means the COVID-19 crisis is far from over. Since the pandemic began, 52 per cent of respondents drew down on their savings, 46 per cent borrowed money, and 17 per cent sold or pawned assets to get by. The vast majority (82 per cent) of respondents who had drawn down on savings since the beginning of the pandemic were unable to replace any of the savings by mid-2021. WIEGO has drawn lessons from the pandemic and, with our allies, is continuing advocacy work for a just economic recovery with renewed vigour.



### Where WIEGO Worked in 2021-2022\*

- Argentina
- Bangladesh
- Brazil
- Bulgaria
- Cambodia
- Canada
- Chile
- Colombia
- Costa Rica
- Democratic Republic of the Congo
- Dominican Republic
- Ecuador
- El Salvador
- Ethiopia
- France
- Germany
- Ghana
- Guatemala Honduras
- India

- Indonesia
- Jordan
- Kenya
- Laos
- Lebanon
- Malawi
- Mexico
- Morocco
- Nepal
- Nicaragua
- Niger
- Pakistan
- Panama
- Paraguay
- Peru
- Senegal
- Sierra Leone
- South Africa
- Spain
- Tanzania
- Thailand

- Togo
- Tunisia
- Uganda
- Uruguay
- USA
- Vietnam
- Zambia



<sup>\*</sup> Includes countries where WIEGO has team members or key partners



# **WIEGO's Key Programmes**

#### **Statistics Programme**

The Statistics Programme collaborates with official statisticians to improve statistical methods that will make visible the size and significance of the informal economy and the situation of all informal workers, and to prepare the data in formats that are accessible to a wide set of users.

#### **Organization and Representation Programme**

The Organization & Representation Programme helps organizations of workers in informal employment build their organizational and leadership capacity, connect to each other and align with allies as they fight to improve the working conditions of their members.

#### **Law Programme**

The Law Programme strives for the recognition, inclusion and protection of the rights and work of workers in informal employment in international instruments, national and local laws and regulations. It works to build the capacity of workers in informal employment and their organizations to use the law to fight for secure livelihoods and labour rights.

#### **Social Protection Programme**

Workers in informal employment need access to social protections that will protect and mitigate risks to their incomes and help them cope after an event or shock. The Social Protection Programme is committed to helping workers in informal employment access these rights.

#### **Urban Policies Programme**

By working with leaders of workers in informal employment, policymakers and urban practitioners, the Urban Policies Programme strives to help the urban poor achieve better incomes, more secure places to live and work, and the capacity to negotiate sustainable gains in urban policies and practices.



### **How WIEGO Supports Domestic Workers**

#### **Meet Norma Palacios**

Norma is one of the founders and leaders of SINACTRAHO, a domestic workers' union in Mexico. She has been a domestic worker for 27 years and, while she recognizes that she is tired and "has fears, like any other human being," she finds strength in this movement.

SINACTRAHO works to raise awareness of domestic workers' economic and labour situation and strives to empower its members to demand and exercise their rights as workers.

"Most of the time you work in a place where the employer's house is your workplace, but you can be alone all day long and you have no contact with other people with whom you identify. We do see that these relationships can develop when, perhaps, they work in the same building, when they establish a friendship, but we see that when they come to the union they become stronger."

During the COVID-19 pandemic, the historic effort to ensure domestic workers' long-term well-being became even more pressing. As well as advocating for social security, the union offered legal counselling to domestic workers who faced exploitative employment relations or were fired without justification during the crisis.

"Doing all these things during the pandemic showed us that we can achieve everything. It also strengthened me a lot: when we have these encounters with authorities I know we carry with us the voice of us as domestic workers [...] We have to hold on to all these women to move forward."





### **How WIEGO Programmes Support Domestic Workers**

#### **Organization and Representation Programme**

After developing a toolkit on Convention 189, WIEGO facilitated negotiation skills training for domestic worker organizations. Experiences from this were shared by IDWF affiliates in a November 2021 workshop with the ILO commemorating C189. Beginning in October 2021, IDWF affiliates from 10 African countries took part in a six-month-long WIEGO online training on democratic leadership in trade unions. Participants said the course helped them to realize the importance of understanding and implementing their unions' constitutions and to revise them appropriately to address the situation of domestic workers.

#### **Statistics Programme**

The Statistics Programme's unique contribution is to improve the identification of domestic workers – and home-based workers, street vendors, market traders and waste pickers - in official statistics and to prepare statistics on these groups in accessible formats for use by membership-based organizations (MBOs), global networks of workers in informal employment, and allied policy advocates. International statistics work makes possible global statistical briefs such as the ILO-WIEGO-IDWF profile on domestic workers. It also informs WIEGO's preparation of briefs at the national, urban and city levels on informal employment. Briefs for Chile and Senegal include trend information on each group, including domestic workers, and facilitate work to improve the situation of these workers.





#### **Law Programme**

With the aim of legally empowering domestic workers so that they can realize their rights and respond to violations by employers, WIEGO held meetings this year with workers' organizations in Tanzania and South Africa. Domestic workers' struggles include limited legal awareness and access to legal services, uneven legal protection, non-compliance by employers, difficulty in organizing, and poor enforcement. WIEGO's legal empowerment work aims to train domestic workers on legal issues, thereby increasing their access to justice. By empowering domestic workers themselves to know and use the law - equipping them with legal knowledge, and negotiation and mediation skills - the work aims to break the barriers to access to justice, including the hierarchical relationship between legal professionals and workers that can prevent the latter from seeking redress. Ultimately, the work with IDWF affiliates will embed, through a training-of-trainers model, a culture of legal empowerment in their organizations so that all members are able to know, use and shape the law to secure their rights.

#### **Social Protection Programme**

With the IDWF, WIEGO produced a <u>series of policy briefs</u> on domestic workers and social protection in South Asia. These looked at the barriers domestic workers face in accessing social protection and public services, as well as the costs they carry in order to access these services. For example, domestic workers in India said they were paying the equivalent of three weeks of earnings to visit a health care centre. About 70 per cent of workers reported having to take out a loan to finance their last health visit. In Tamil Nadu, domestic workers said they lack knowledge about their entitlements, lack documentation for registration, and migrant workers are excluded from welfare provisions. The cost of applying for a social security benefit for the typical domestic worker in our survey was 1.5 times her weekly earnings. Domestic worker organizations in South Asia are using this research in their local-level organizing and advocacy.

#### **Urban Policies Programme**

WIEGO's COVID-19 Crisis and the Informal Economy Study monitored workers' hardships, loss of jobs and inability to recover earnings by mid-2021. The study found that, among domestic workers, "live-out" domestic workers were more likely to lose their jobs and struggle to regain them, whereas "live-in" workers experienced deteriorating working conditions. Both types of domestic workers reported a weakening of their bargaining power with employers. In Mexico City, SINACTRAHO, the national union of domestic workers, used study results on food insecurity and loss of income to engage the Mexican Congress on the long-standing demands of domestic workers.



## **How WIEGO Supports Home-Based Workers**

#### **Meet Janhavi Dave**

"The home-based workers' movement has had many proud moments," says Janhavi, International Coordinator of HomeNet International, which was launched in February 2021.

One such moment came in 1996, when the ILO Convention on Home Work (C177) was passed. "WIEGO really supported in achieving this Convention – getting the statistics to push the advocacy process at a global level, which was extremely fruitful." WIEGO's commitment to supporting the home-based workers' movement has continued ever since.

The COVID-19 crisis saw the expansion of the home-based worker sector, in numbers as well as regions and the sectors in which they work, Janhavi said, noting that shortly before the pandemic, a WIEGO study found there were 260 million home-based workers in the world.

"What is being spoken about right now is that this number has almost doubled. Everybody talked about the traditional home-based workers – the artisans or the women who embroider and make baskets and sew – but now people are talking about home-based workers in all sectors, including gig work, telemarketing and online marketing."

While the home-based worker sector is very likely to expand over the next few decades, its visibility will not grow with it, Janhavi said. But there is an encouraging trend in that trade unions are becoming more interested in this kind of informal work.

"I see many of us joining hands and working together in organizing home-based workers."





**How WIEGO Programmes Support Home-Based Workers** 

#### **Organization and Representation Programme**

WIEGO continues to support HNI's governance body and several homebased worker initiatives in Africa and Latin America. The Africa Regional Platform of home-based worker organizations is making progress towards adopting a constitution, and COTRADO ALAC - a regional network in the Latin American and Caribbean region - is in the process of becoming a registered organization. The Organization & Representation Programme supports these regional processes as well as home-based worker organization activities in five Latin American countries and five African countries.

#### **Statistics Programme**

In collaboration with HomeNet South Asia, the Statistics Programme prepared a statistical brief on Nepal this year to complete a series of four home-based worker briefs that also include Bangladesh, India and Pakistan. We also prepared briefs at the national, urban and city levels on home-based workers and other groups for **Chile** and **Senegal**. Until now, Senegal had few publications on informal employment. Also, significant progress was made on briefs for Brazil and Peru (on home-based workers, domestic workers, market traders, street vendors and waste pickers) with national, city and urban data.





#### **Law Programme**

Advocating for the inclusion of homeworkers in supply chain legislation was a key priority for WIEGO in 2021, and the European Commission's publication of a draft directive on corporate sustainability due diligence was cause for celebration. The draft directive, published in February 2022, has the potential to cover all workers in the supply chain, and made homeworker organizations feel that they had at last been heard. Civil society partners are now in the second phase of advocacy as the final instrument is negotiated.

#### **Social Protection Programme**

In response to rising demand, WIEGO has been developing worker education materials on social protection. The Social Protection Programme developed materials for HomeNet International and ran a training series for its affiliates in Asia, Africa and Latin America that fed into HNI's strategy development on social protection. The programme also supported HomeNet Southeast Asia's piloting of a course originally developed by the Asia Resource Monitoring Centre (AMRC). These experiences will bolster a broader set of worker education resources for the WIEGO School. WIEGO has also been working with HomeNet Southeast Asia, and in conversation with StreetNet International, to build a strong relationship with the Senior Labour Officials Meeting of the Association of South East Asian Nations (ASEAN), and the group has confirmed participation in HomeNet Southeast Asia's regional dialogue on social protection.

#### **Urban Policies Programme**

A central focus for the Urban Policies Programme is shaping economic recovery debates and foregrounding the needs of workers in informal employment through rigorous research. Worker-organization partners in the WIEGO-led COVID-19 Crisis and the Informal Economy Study used the process as well as the results to better respond to their members' needs. In Bangkok, HomeNet Thailand's fieldwork revealed urgent concerns and launched a comprehensive set of recovery demands, a crowd-sourcing campaign and a health hotline. With a focus on <a href="https://www.nome.org/noed-use-study-use-st



# **How WIEGO Supports Street Vendors and Market Traders**

#### **Meet Oksana Abboud**

"2022 marks the 20th anniversary of StreetNet International since its establishment in Durban, South Africa," notes Oksana, International Coordinator of StreetNet, the global alliance of street and market vendors.

"WIEGO played a key role in the creation of StreetNet. WIEGO's leadership at the time recognized the crucial need for an international umbrella to unite and support street vendors around the world."

With the rapid growth in technology globally, street vendor organizations should position themselves to take advantage of this with new approaches and strategies, Oksana says.

"We might see integration of street vendors into digital platforms, with vendors finding their niche in using the technology for sustainability, development and livelihood purposes."

She believes that a shift could be coming, with street vendors gaining more recognition and respect for their human and workers' rights and their role as economic players. StreetNet is growing - expanding its borders and attracting new members, and WIEGO gives the movement recognition and confidence at international and other levels, she says.

"It means a lot to be part of a global network for the vulnerable, for the unrecognized - and to be part of such a highly respected network with a high level of organization ... It empowers us and brings us into more unity. We feel part of a big family."





**How WIEGO Programmes Support Street Vendors and Market Traders** 

#### **Organization and Representation Programme**

The implementation of ILO Recommendation 204 on the Transition from the Informal to the Formal Economy is an ongoing WIEGO priority. In the spirit of that transition, five towns across two provinces in South Africa have established a formal relationship between street vendor representatives and council officials. In October 2021, the two parties held a policy dialogue where public-space guidelines were launched, and they signed a joint declaration of commitment to practical interventions to improve the vendors' working conditions. These and other achievements in which WIEGO played a key role have generated more media coverage and created the potential for significant shifts in workers' material conditions.

#### **Statistics Programme**

The programme prepared briefs at the national, urban and city levels on main worker groups, including street vendors and market traders, for Chile and Senegal. The Chile brief was presented to representatives of unions and federations of street vendors, waste pickers, domestic workers and home-based workers, the Workers United Centre of Chile and a representative of the metropolitan region's Ministry of Labour and Social Provision. Worker organizations noted how important it is to have statistics for their advocacy and to bring visibility.





#### **Law Programme**

WIEGO's <u>Administrative Justice project</u> aims to provide people working in public space with the knowledge and skills to defend their rights against violations by public authorities, and the ability to demand access to and participate meaningfully in law and policymaking processes. In Senegal and Ghana, the Law Programme mapped institutions and stakeholders involved in the regulation and management of public space and interviewed public authorities and vendors to assess regulations that govern access to space and its implementation on the ground. The study's theme was law and the distribution of power and entitlements in the urban space from the vantage point of street and market vendors. Also, WIEGO's <u>analysis</u> of COVID-19 in seven Asian countries shows that laws and policies do not recognize informal traders as legitimate economic actors or the role that informal food vendors play in promoting food security. WIEGO's analysis of the pandemic laws that regulated informal work in 16 countries in <u>Latin America</u> generated similar conclusions.

#### **Social Protection Programme**

In response to growing needs highlighted by the COVID-19 crisis, the Social Protection Programme expanded its regional advocacy for income protection this year. The adoption of the African Union's Protocol on Social Protection in February 2022 was cause for celebration as WIEGO has worked with partners, including StreetNet International, to ensure that this legally binding instrument directly includes workers in informal employment in policy making, among other demands. The fact that the African Union now has a single binding instrument that addresses a broad range of social protection issues sets a clearer direction for regional advocacy. Also in Africa, a notable gain for street vendors and other workers in informal employment operating in public space was made when the South African Local Government Association (SALGA) drew on WIEGO's <a href="child-care work">child-care work</a> with Asiye eTafuleni to include child-care provision in their Public Space Trading Guidelines, 2021-2026.

#### **Urban Policies Programme**

The Urban Policies Programme has worked this year on securing inclusive planning practices and policy in a range of contexts and countries. In <a href="New\_York City">New\_York City</a>, UPP partnered with the Street Vendor Project on the COVID-19 impact study and together they jointly identified lessons in advocacy that have global relevance. Also, WIEGO's work in local-level experimentation with urban planning and design and legal frameworks was profiled in the United Cities and Local Governments (UCLG) Gold VI Report, which documents <a href="public-space trading innovations">public-space trading innovations</a> in Durban, South Africa, and Delhi, India, as well as <a href="institutionalized social dialogue">institutionalized social dialogue</a> in Lima, Peru.



## **How WIEGO Supports Waste Pickers**

### **Meet Coura Ndiaye**

Coura is an honorary leader among waste pickers in the Mbeubeuss dumpsite, about 30 kilometres away from Dakar, capital of Senegal. People generally call her "Mother Coura" out of respect for her age and the number of years she has worked as a waste picker.

In 2000, Coura joined the Association of Waste Pickers of Mbeubeuss, known as Bokk Diom, and she later led the association. She is a firm believer in the importance of being organized - particularly for women - in order to defend waste pickers' livelihoods and improve their working conditions.

This is particularly crucial as the government has so far refused to include waste pickers in its current solid waste management project, or at least guarantee their means of subsistence, Coura says. The restructuring of the dumpsite led by the waste management agency is affecting women waste pickers' working conditions and safety.

"For example, the road they built to get to the platform, this road is the cause of the flooding. Because this road is very high, if it rains, it flows directly onto us."

She says Bokk Diom needs to become stronger and improve communication between leaders and members to tackle the challenges and needs. The waste pickers also need help from the government's waste management agency to improve their working conditions at the dumpsite, which would increase their income, Coura says.



"The state should help us and not the other way around. We are the first in this dumpsite, and we are the most legitimate to benefit from the dumpsite."



### **How WIEGO Programmes Support Waste Pickers**

#### **Organization and Representation Programme**

The Organization & Representation Programme has supported progress towards the establishment of a global organization of waste pickers, including with discussions of a draft Constitution and issues that have helped build a sense of common purpose. Early in 2022, WIEGO coordinated a delegation of waste picker MBOs to participate in the UN Environment Assembly in Nairobi, Kenya, in support of a global plastics treaty. A significant victory was achieved when the UNEA-5.2 resolution recognized waste pickers as recyclers of plastics in informal and cooperative settings. WIEGO also has focused on empowering MBOs to engage governments and the private sector on Extended Producer Responsibility policies and regulations. In South Africa, this led to an agreement in principle about payment to waste pickers for their environmental services.

#### **Statistics Programme**

The identification of waste pickers through national surveys presents special problems. However, national survey data are a useful starting point. Waste Pickers in Brazil: A Statistical Profile (WIEGO Statistical Brief No. 29), published in English and Portuguese in November 2021, provides statistics on the extent of waste picker employment in the country, urban areas and major cities, as well as waste pickers' characteristics and working conditions. The Statistics Programme is working with the WIEGO team and members of the waste picker community to improve methods for collecting data on these workers.





#### **Law Programme**

In the Waste Pickers and Human Rights project, WIEGO and partners petitioned the Inter-American Commission on Human Rights for the right to work to include workers in informal employment and for a thematic hearing on the rights violations of waste pickers in seven Latin American countries. While the hearing was not granted, the team was invited to meet with the commissioners and will petition again for a hearing. The Law Programme did capacity building with waste pickers to enable the workers to present arguments in front of the commission, and collaboration is continuing. Also, the Administrative Justice stream of work is strengthening its focus on R204, which provides a comprehensive model of formalization that recognizes the socio-economic contributions of workers in informal employment and promotes the adoption of enabling regulatory frameworks and strategies that prioritize their needs. The next phase adopts a strong cross-sectoral approach, involving organizations of waste pickers, who share the struggle for access and meaningful use of public space.

#### **Social Protection Programme**

With WIEGO support, the Movement of Excluded Workers (MTE) – a member of Unión de Trabajadores y Trabajadoras de la Economía Popular (UTEP) – in Argentina developed an innovative programme through their child-care and after-school centres to support children who experienced abuse during the COVID-19 lockdown periods. UTEP-MTE were able to adapt their child-care services rapidly to respond to the needs of waste pickers, street vendors, garment workers and community workers represented in the union.

#### **Urban Policies Programme**

Through the <u>CataSaúde Viraliza</u> project in Brazil, WIEGO enhanced worker capacity to reduce risks and secure gains. By the end of July 2021, more than 400 waste pickers had completed the online capacity-building project that sought to provide waste pickers with a deeper understanding of decent work conditions and health and safety protocols. Participants represented all five regions of Brazil. The CataSaúde Viraliza project focused on strengthening alliances with both organized and nonorganized waste pickers, by drawing on the expertise of multiple partners and research activists. For several of these partners, this was the first time they had worked together to help bridge understandings among both groups of waste pickers. In Belo Horizonte, WIEGO celebrated 10 years of the <u>Gender and Waste Project</u> with an <u>e-book</u> launch where women waste picker leaders reflected on gains made in working to build gender awareness in the National Waste Pickers Movement (MNCR) and local cooperatives.



**How WIEGO's Focal Cities Teams Support Workers** 

in Informal Employment

IEGO's Focal Cities approach supports organizations of workers in informal employment to engage with government officials to secure more inclusive laws and regulations, improved urban services and a voice in urban planning and policymaking processes. WIEGO's five Focal Cities are Accra, Ghana; Dakar, Senegal; Delhi, India; Lima, Peru; and Mexico City, Mexico.



Accra. Ghana The team works with market traders, street vendors, waste pickers and market porters.

In Accra, the Focal Cities team's work focused on securing progressive national child-care guidelines. These were developed through a participatory process that brought together parents of children in marketbased day-care centres, informal trade organization representatives, child-care workers, officials from the Department of Social Welfare and the Department of Children, an urban planning specialist, an early childhood care and development expert and a legal consultant. The guidelines, which integrate the concerns of workers in informal employment, fill a gap in Ghana's regulatory framework for child-care centres in markets. Market trade represents 40 per cent of women's employment in Greater Accra and urban Ghana.



Dakar, Senegal The team works with market traders, street vendors, prepared meals vendors and waste pickers.

WIEGO's work in Dakar supporting waste pickers from the Mbeubeuss dumpsite has a growing focus on promoting a just transition that would secure their livelihoods as the government implements a World Bank-funded project to restructure and eventually close the dumpsite. Working with the National Confederation of Workers of Senegal (CNTS), WIEGO's launch of the findings of the COVID-19 Crisis and the Informal Economy Study resulted in a public pledge of inclusion in the project from the President of Senegal and a promise by the project head to



improve working conditions. To boost the capacities of Bokk Diom - the organization of waste pickers in Mbeubeuss - to defend their rights and position themselves within waste management, WIEGO and Bokk Diom developed research on alternative livelihoods and jointly engaged in organizational strengthening efforts. In December 2021, supported by WIEGO and the ILO, waste pickers from Bokk Diom successfully formed a cooperative, and they are in the process of creating a union.



**Delhi. India** The team works with **domestic workers.** home-based workers, street vendors and waste pickers and focuses on inclusion of issues affecting workers in informal employment in cross-sectoral urban discourses.

WIEGO and its partners in Delhi saw the culmination of several years of joint advocacy when the Delhi Development Authority (DDA) released its draft Delhi Master Plan 2041. For the first time, the informal economy is recognized as the city's largest employer, and the plan contains enabling language for the integration of workers in informal employment. To achieve this change, the Focal Cities Delhi team supported a broad-based <u>campaign</u> – the Main Bhi Dilli ("I, Too, Am Delhi") coalition - to influence the master plan as a "people's plan" with supportive measures for housing, livelihood and social infrastructure. After the draft was released, the coalition successfully advocated for an extension of the public comment period to allow for broader citizen participation. It also supported grassroots leaders in organizing 250 meetings with worker groups across Delhi, and helped facilitate the submission of 25,000 comments from workers in informal employment and community groups across Delhi to the DDA.



Lima, Peru The team works with domestic workers, homebased workers, street vendors, waste pickers, "canillitas"/ newspaper vendors and market porters.

Following the Lima launch of WIEGO's COVID-19 study, President Pedro Castillo mentioned the pandemic's effects on workers in informal employment and announced a programme that would satisfy a key demand. In his July 28, 2021 inaugural speech, Castillo announced financial support for micro and small enterprises. The measures included state-guaranteed credit with longer grace periods, refinancing of debt, and support to women entrepreneurs. Access to credit of small amounts and affordable interest rates have been key workers' demands coming out of the study.



Mexico City. Mexico The team works with domestic workers, street vendors, waste pickers and non-salaried workers including mariachi musicians, coffee vendors, shoe shiners and organ players.

In Mexico City, the team continued engaging Mexico's National Commission on Human Rights (CNDH) on informal worker issues and supporting workers in filing complaints with the commission regarding evictions, confiscations and destruction of property. The commission's bulletin highlighted the importance of non-salaried work and called on all decision makers to avoid the use of stigmatizing and offensive language in relation to those who carry out this work. The commission called attention to the fact that in Mexico, "more than 90 per cent of paid domestic work operates informally, despite the existence of a mechanism for labour and social security regulation."



### **Publications and Resources**



#### **WIEGO Publications Catalogue**

This catalogue is a full guide to our latest publications.

#### **Highlights from Peer-Reviewed Publications**

Every year, WIEGO researchers write and contribute to academic journal articles. For a complete list of edited volumes, book chapters, journal articles and peer-reviewed working papers, visit our website.

Chen, Martha, Erofili Grapsa, Ghida Ismail, Michael Rogan, Marcela Valdivia, Laura Alfers, Jenna Harvey, Ana Carolina Ogando, Sarah Reed and Sally Roever, 2022. "COVID-19 and informal work: Evidence from 11 cities." International Labour Review. Special Issue: "COVID-19 and the World of Work."

Ogando, Ana Carolina, Michael Rogan and Rachel Moussié, 2022. "Impacts of the Covid-19 Pandemic and Unpaid Care Work on Informal Workers' Livelihoods." International Labour Review. Special Issue: "COVID-19 and the World of Work."

#### **Highlights from the WIEGO Publication Series**

Briefs aim to provide user-friendly documentation for those involved in advocacy, policy and research on the informal economy.

#### **Policy**

WIEGO and IDWF, 2021. Domestic Workers and Social Protection in Nagaland. WIEGO Policy Brief (Social Protection) No. 27.

#### **Statistical**

Gayatri Koolwal, 2022. Informal Workers in Senegal: A Statistical Profile. WIEGO Statistical Brief No. 31.

#### **Technical**

Wegmann, Julia Mareike, Sonia Medina Cardona and Adriana Pérez Campos, 2022. Trabajo en el espacio público y movilidad: herramientas para la coexistencia de dos derechos en la Ciudad de México. Nota técnica de WIEGO No. 14.

Lees, Joanne and Richard Dobson, 2021. Inclusive Public Space Planning & Design: Lessons from Asiye e Tafuleni, Durban, South Africa. WIEGO Technical Brief No. 13.

#### Law and Informality Insights

Teresa Marchiori, 2022. Social Movement Lawyering: A Reflection on the Nature of Law and Lawyering Through the Lens of Informal Workers. Law and Informality Insights, No. 5.



Resource Documents include WIEGO-generated literature reviews, annotated bibliographies and papers reflecting the findings of new empirical work. They provide detail to support advocacy, policy or research on specific issues.

Bamu, Pamhidzai, Laura Alfers, Rutendo Mudarikwa and Theodore Kamwimbi, 2022. *Social Protection for Self-Employed Informal Workers in Sub-Saharan Africa:* A *Rights-Based Assessment of the Impact of the COVID-19 Crisis.* WIEGO Resource Document No. 24.

# Highlights from the COVID-19 Crisis and the Informal Economy Study

The COVID-19 Crisis and the Informal Economy Study – a WIEGO-coordinated multi-city longitudinal study – assessed the impact of the COVID-19 crisis on specific occupational groups of workers in informal employment and their households, with a focus on domestic workers, home-based workers, street vendors and waste pickers. For a complete list of publications and resources from the study, visit our website.

#### **Global Findings**

<u>COVID-19 Crisis and the Informal Economy: Round 1 Global Summary</u> – <u>Executive Summary</u>

City Fact Sheets, Policy Insights

Braham, Christy, 2021. COVID-19 *Vaccination and Informal Workers: Immunize*, Don't Marginalize. Policy Insights No. 9.

#### **Social Protection COVID-19 Briefs**

WIEGO produced a series of <u>briefing notes</u> to analyze the social protection responses to COVID-19. The briefs aimed to support movements in their advocacy efforts to expand social protection to workers in informal employment.

WIEGO, 2022. Issue #3: <u>Bolsa Familia</u>: <u>Past and Future of the Brazilian</u> <u>Cash-Grant Programme</u>.

The <u>Informal Economy Podcast: Social Protection</u> is a source of accessible information that raises awareness about research and debates on social protection for workers in informal employment.

Episode #25: Social Insurance for Informal Workers in South Africa.



#### **WIEGO Publication Highlights Through the Years**



Chen, Marty, Erofili Grapsa, Ghida Ismail, Mike Rogan, Marcela Valdivia, Laura Alfers, Jenna Harvey, Ana Carolina Ogando, Sarah Orleans Reed and Sally Roever, 2021. COVID-19 and Informal Work: Distinct Pathways of Impact and Recovery in 11 Cities Around the World. WIEGO Working Paper No. 42.

This working paper reflects the global findings from the first round of fieldwork monitoring the impact on workers in informal employment of measures to prevent the spread of COVID-19. Building on a long track record of multi-city panel studies, WIEGO, working with MBO partners, interviewed domestic workers, home-based workers, street vendors and waste pickers in 11 cities in mid-2020 and mid-2021. This paper and associated research has been widely cited, with national and international policy uptake.



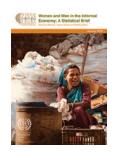
THE INFORMAL
ECONOMY REVISITED

CAMINING THE PAST, ENVISIONING THE FUTURE



Chen, Martha and Françoise Carré (eds), 2020. The Informal Economy Revisited: Examining the Past, Envisioning the Future. New York: Routledge.

The Informal Economy Revisited is the culmination of 20 years of pioneering work by WIEGO. The 34-chapter open-access volume brings together leading scholars from a wide range of disciplines and is the definitive



volume on the informal economy. It investigates conceptual shifts, research findings and policy debates on the informal economy, providing grounded insight into disciplinary debates. The book calls for a paradigm shift in how the informal economy is perceived to reflect the realities of informal work in the Global South, as well as the informal practices of the state and capital, not just labour.

Bonnet, Florence, Joann Vanek and Martha Chen, 2019. Women and Men in the Informal Economy: A Statistical Brief. WIEGO and ILO.

This brief presents the first-ever global estimates of informal employment, showing that 2 billion people – 61 per cent of the global workforce – earn their living in the informal economy. It shows that informality exists in countries at all levels of socio-economic development. It provides global and regional estimates on the size and composition of informal employment reflecting key variables: gender, status of employment, and branch of industry. This brief is a key reference for policy and academic analysis.

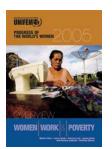






Chen, Martha, 2012. The Informal Economy: Definitions, Theories and Policies. <u>WIEGO Working Paper No. 1</u>.

This working paper, the first in the WIEGO Working Paper series, provides an overview of the definitional, theoretical and policy debates on the informal economy. It gives a brief historical overview of the informal-sector concept and related debates, details the expanded statistical concept of informal employment, and provides a holistic conceptual model of the composition and causes of informality. It is WIEGO's most downloaded and cited working paper, framing much of the academic and policy literature on the topic.



Chen, Martha, Joann Vanek, Francie Lund, James Heintz, Renana Jhabvala and Christine Bonner, 2005. <u>Progress of the World's Women 2005: Women, Work and Poverty</u>. New York: United Nations Development Fund for Women.

This report, commissioned by UNIFEM, positioned women's informal employment as a key pathway to reducing poverty and strengthening women's economic security. An important empirical contribution is the analysis of national data on average earnings and poverty risk across different segments of the informal and formal workforces, showing the links between employment, gender and poverty. It provides a strategic framework – with good-practice examples – for how to promote decent work for women in informal employment.



### Financial Report: Year Ended 31 March 2022

#### **Financial Governance**

The Finance Committee of the WIEGO Board has responsibility for overseeing the financial management and audit of the accounts to ensure the sustainability and future viability of WIEGO. This includes the review of annual budgets, as well as continuous review of budgetary and financial controls to reduce the risk of underspending or overspending, and to mitigate a possible shortfall in income in any financial year. This risk is further mitigated by the building of designated reserves, which currently stand at a level of USD320,000 for the General Assembly to be held in November 2022, and free reserves of USD532,000 to maintain core programmes for a three-month period.

The Finance Committee reports to the WIEGO Board of Directors for final decisions on budgets and risk management.

### **Financial Summary**

For the year ended 31 March 2022, WIEGO received an unqualified opinion from its auditors, Crowe UK LLP. The figures in the financial summaries for the Balance Sheet, Source of Funds, and Use of Funds are extracted from the statutory accounts, which were approved by the Directors on 10 August 2022. The auditors have confirmed to the Directors that the extracts are consistent with the statutory financial statements for the year ended 31 March 2022.

These extracts may not contain sufficient information to allow for a full understanding of the financial affairs of the company. Therefore, the full statutory accounts should be consulted together with the Auditors' Report and the Directors' Report, which are available from the Company Secretary at the company's registered office in Manchester, United Kingdom. Additionally, the full statutory accounts will be available online after completion of all regulatory filings.



#### **Balance Sheet**

The increase in net assets for the period is primarily a result of receipt of a five-year grant from the Ford Foundation of USD25 million and is reflected in Cash at Bank.

BALANCE SHEET	2021-22	2020-21
CURRENT ASSETS	USD \$000	USD \$000
Accounts Receivable	129	161
Cash at bank	32,101	6,862
TOTAL CURRENT ASSETS	32,230	7,023
CREDITORS		
Accounts Payable	-3,046	-691
NET ASSETS	29,184	6,332
FUNDS		
Restricted Funds	25757	2999
Unrestricted Funds	3,427	3,334
	29,184	6,333

Source: Extract from the statutory accounts

#### **Source and Use of Funds**

The total incoming resources were USD33.1 million for the financial year ended 31 March 2022, compared to USD11.5 million in the previous year. Total resources expended were USD10.3 million, compared to USD7.2 million in the previous year.

#### **Source of Funds**

Over the past 25 years, WIEGO has received support from several funders in our efforts to empower workers in informal employment around the globe. During the financial year ended 31 March 2022, WIEGO received funding from 12 major institutional funders. This includes the five-year grant from the Ford Foundation, which will be distributed equally among WIEGO and the four main international networks of workers in informal employment that are part of the WIEGO Network, and will be used to support organizational strengthening work.

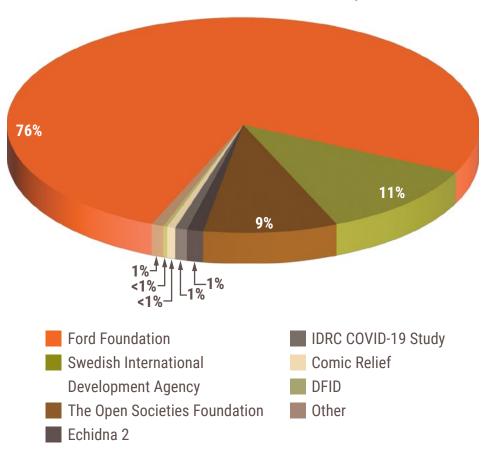
WIEGO is grateful to the organizations, foundations and governments for their generous financial support over the years.



SOURCE OF FUNDS	2021-22	2020-21
	USD \$000	USD \$000
Ford Foundation	25,200	354
Swedish International Development Agency	3,765	2,732
The Open Societies Foundation	3,015	1,418
Echidna 2	375	0
IDRC COVID-19 Study	314	362
Comic Relief	121	127
DFID	92	120
Wellspring Philanthropic	50	100
International Labour Organisation	11	20
USAID	10	0
The William Flora Hewlett Foundation	0	5,970
UN Women	0	44
Cities Alliance	0	27
FES	0	24
Other Sources	187	246
TOTAL FUNDING	33,140	11,544

**Source**: Extract from the statutory accounts

## **Source of Funds for Year 2021/22**

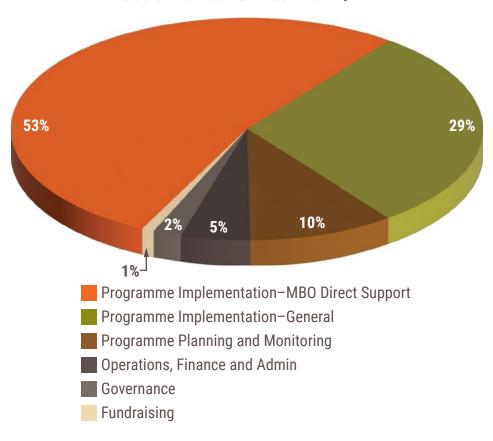




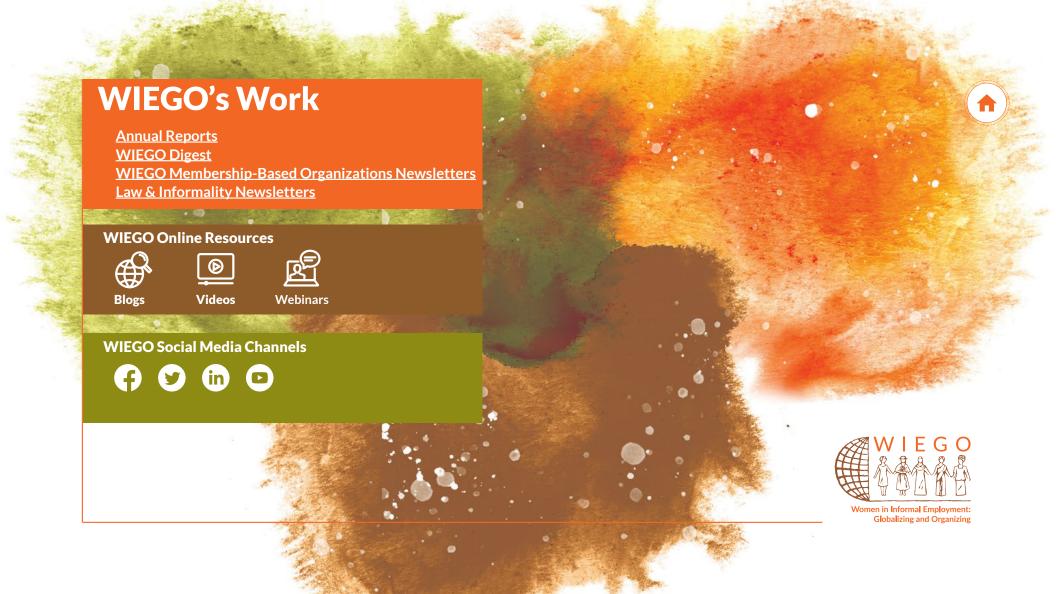
### **Use of Funds 2021-2022**

WIEGO's strategy is designed to ensure that the maximum possible resources are channelled directly into programmes to meet the objective of delivering high-quality improvements in research, policy advocacy and capacity building. It is worth noting that 92 per cent of resources were expended in the direct and indirect support of MBOs for programme implementation, planning and monitoring.

### Use of Funds for Year 2021/22







Company Registration No: 6273538

**Charity Registration No: 1143510** 

# WOMEN IN INFORMAL EMPLOYMENT: GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

FINANCIAL STATEMENTS

(COMPANY LIMITED BY GUARANTEE)

For the year ended 31 March 2022

# CONTENTS For the year ended 31 March 2022

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# LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2022

Name: Women in Informal Employment: Globalizing and

Organizing (WIEGO) Limited

Charity Registration No: 1143510

Company Registration No: 6273538

Principal and Registered Address 521 Royal Exchange

Manchester M2 7EN

United Kingdom

Telephone: 0161 819 1200 Website: www.wiego.org

Names of Current Directors Mirai Chatterjee (Chair)

Debra Davis (Treasurer)

The Directors of WIEGO, which is a charitable company, are its trustees for the purposes of charity law. Throughout this report the Directors are collectively referred to as the Board.

Barbro Budin Lin Lim Lean William (Biff) Steel Gabriela Calandria Luciana Fukimoto Itikawa

Uma Rani

Elizabeth yin Ngor Tang Patrick Sibusiso Ndlovu

Chief Executive Officer (known as International

Co-ordinator)

Sally Roever

Company Secretary Bertha Isidore (August 25, 2022)

Bankers Santander UK Bank plc

Manchester Business Centre

298 Deansgate Manchester M3 4HH

# LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2022

Auditors Crowe U.K. LLP

The Lexicon Mount Street Manchester M2 5NT

Solicitors Bates Wells and Braithwaite

2 - 6 Cannon Street

London EC4M 6YH

**Programme Team** 

Sally Roever International Co-ordinator

Jane Barrett Programme Director, Organization & Representation

Marlese von Broembsen Programme Director, Law Rhonda Douglas Programme Strategy Advisor

Laura Alfers Programme Director, Social Protection
Mike Rogan Interim Programme Director, Urban Policies

Caroline Skinner Programme Director, Urban Policies Francoise Carré Programme Director, Statistics

**Operations Team** 

Sally Roever International Co-ordinator
Bertha Isidore Company Secretary

Rhonda Douglas Programme Strategy Advisor

Mike Bird Operations Director

Megan Landeros Research and Administrative Assistant to the

International Co-ordinator

Carol Clayman Executive Assistant to International Coordinator

#### DIRECTORS REPORT For the year ended 31 March 2022

The Board of Directors of Women in Informal Employment: Globalizing and Organizing (WIEGO) Ltd presents the Directors' Annual Report for the year end 31st March 2022.

#### 1. STRUCTURE, GOVERNANCE AND MANAGEMENT

WIEGO's structure, governance and management are illustrated by the organogram in Appendix 1.

#### Structure

WIEGO is a charity registered in England and Wales (No. 1143510) and is constituted as a company registered in England and Wales and limited by guarantee (No. 6273538). The Directors, officers and advisors of the organisation during 2021-22 are listed on page 1 and 2. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under our Articles of Association. Revised governing documents of WIEGO conforming to the Companies Act 2006 and the decisions of the General Assembly in April 2010 were accepted by the Board and lodged with Companies House in July 2011. In the event of the company being wound up members are not required to contribute an amount exceeding £1.

All WIEGO funds are received and managed by the Operations Office of WIEGO in Manchester, UK.

As at the end of the financial year, more than twelve institutional funders provided financial support for WIEGO including a five year grant from the Ford Foundation of \$25 million, over \$3.7 million from Sida and \$3 million from the Open Society Foundations. WIEGO also received grants from Echidna/Schwab, IDRC, Comic Relief, DFID, Wellspring Philanthropy, International Labour Organisation and USAID.

#### Governance

WIEGO is governed by a 10-person Board of Directors. The Directors are the Members of the Company and also the trustees of WIEGO as a registered charity. The Board ensures that WIEGO's activities carry into effect the Charity's object. Its work includes setting the strategic direction; scrutinising performance, quality and finances; and agreeing the financial strategy and operational budgets. The Board meets at least three times a year either physically, by teleconference, or by electronic means. In the current year, given the circumstances of the pandemic, there was one video conference meeting of the Board and two teleconference meetings.

WIEGO's Board of Directors is comprised of three representatives of membership-based organizations of informal workers (one of whom serves as the Chair); two representatives each from the other two constituencies of WIEGO (researchers and development professionals); and three other persons coopted by the Board as needed to carry out the functions of the Board.

The Board was re-constituted during the four-yearly General Assembly that was held in Johannesburg in November 2018. Four of the previous Board of Directors were nominated and elected by the membership of the wider WIEGO network at this General Assembly and three new Directors were appointed. Three other members were co-opted by the Board thereafter. The Board has representation from Africa, Latin America and Asia as well as Europe and North America. A full term for any Director is four years and Directors may be re-elected or re-appointed to serve for a further term in any given office. The Board represents all WIEGO members between General Assemblies in accordance with WIEGO's Articles of Association.

#### DIRECTORS REPORT For the year ended 31 March 2022

The International Coordinator speaks regularly with the Chair of the Board, the Treasurer and other Directors to ensure that they are all kept fully informed. Delegated decisions made at other levels of WIEGO are regularly reported to the Board and its Committees to ensure Directors have full information to fulfil their roles. The Board is supported in its work by the Management Committee, the Finance Committee and other ad hoc committees and working groups as required. The Human Resources Sub Committee of the Management Committee considers and makes recommendations regarding human resource issues. Committee reports are a standing agenda item for the Board of Directors meetings.

The Management Committee consists of five members including four Directors and the International Coordinator. The Management Committee is chiefly responsible for overseeing the programmes and policies of WIEGO. The core programmes of WIEGO (Social Protection, Organisation and Representation, Urban Policies, Statistics and Law) are each led by a Programme Director. Reports are received from the Programme Directors of these programme areas by the International Coordinator and the Management Committee, together with reports from the Company Secretary, Programme Strategy Advisor, Regional Advisors, the Research Coordinator and the Operations Director.

The Finance Committee reports to the Board of Directors and consists of six members, comprising three Directors, the International Coordinator, the Financial Controller/Company Secretary and the Operations Director. It convenes at least four times a year to consider reports from, among others the Treasurer, the International Coordinator, the Financial Controller (who also serves as Company Secretary) and external auditors. The Finance Committee is responsible for reviewing and monitoring all aspects relating to the preparation and production of the annual financial statements of WIEGO. Specifically, in terms of annual statutory accounts, this includes consideration of accounting policies, levels of disclosure, risk management policies, compliance with applicable corporate governance requirements, and reviewing any relevant matters relating to annual financial statements raised by the external auditors as a result of audit work. The Finance Committee recommends the audited financial statements to the Board of Directors for approval. It makes recommendations regarding the appointment of the external auditors and approves their remuneration and terms of engagement. It reviews the performance and reports the results of external auditors' work annually to the Board.

Since our incorporation, WIEGO has undergone considerable change and expansion. This change and expansion has required an extensive updating of our management and operations processes and procedures. As this organisational development has progressed, WIEGO has ensured that our governance arrangements are appropriate, effective and evolving to changed circumstances by having Directors who bring a wealth of organisational, research and professional experience to WIEGO.

The Directors are assisted by WIEGO's International Coordinator, the Programme Directors, the Programme Strategy Advisor, the Operations Director, the Financial Controller / Company Secretary. Board Members are kept informed about major issues affecting WIEGO. All Directors are aware of their legal and financial responsibility to run the company effectively and to act in its best interests.

All WIEGO Directors are also aware of their responsibility for WIEGO's strategic direction and their responsibility to fulfil WIEGO's objectives through assessing the organisation's performance, ensuring the correct policies are in place and that WIEGO's activities reflect the needs of our beneficiaries. Reflecting this responsibility, the WIEGO Board and Team monitor the implementation of the current 5-year strategic plan, which was set out in 2018.

The Directors also have access to professional advice and guidance from external advisors, including WIEGO's external auditors, Crowe U.K. LLP, Co-operatives UK and its solicitors, Bates Wells & Braithwaite LLP.

# DIRECTORS REPORT For the year ended 31 March 2022

#### **Recruitment and Appointment**

The WIEGO General Assembly in 2018 elected seven Board members from the three constituencies of members. A Nominating Committee solicits nominations from the WIEGO Membership and then proposes a slate of nominees to the Board and the General Assembly for their approval. The Nominating Committee consists of five persons, two appointed by the Board and one person elected by each constituency of the membership at the time of each quadrennial General Assembly. Elections are usually agreed by consensus but if that is not possible then by a simple majority of votes cast. In preparing the slate of nominees for the Board, from among those nominated by the membership, the Nominating Committee is guided by the principle of achieving reasonable balance on the Board as a whole and ensuring representation from each of the three membership constituencies. The Nominating Committee also takes into account the range of skills and experience required for the Board to exercise its responsibilities and to conduct its business in an efficient and effective manner to the benefit of WIEGO and its beneficiaries.

The Board also has powers to co-opt to fill vacancies. It co-opted Debra Davis, a chartered accountant with international experience as a Director and Treasurer at the time of General Assembly in 2018. Two further Directors were co-opted by the Board at its meeting on the 9<sup>th</sup> May 2019. One of these co-opted Directors, Elizabeth Tang, stepped down for personal reasons in December 2021, however we are hopeful that she will be able to re-join the Board in the following financial year.

Each has a commitment to WIEGO's aims and their appointment ends at the next General Assembly, to be held in November 2022. They may be re-appointed.

#### nduction and training

In line with National Council for Voluntary Organisations (NCVO) guidelines, all Directors were inducted into the work of WIEGO and the legal roles and responsibilities of Directors, through briefings by the International Coordinator, the Company Secretary, the Board Chair and the Programme Directors.

#### Management

The Board has delegated day-to-day leadership and management of WIEGO's affairs and the implementing of agreed policies and strategies to the International Coordinator, Sally Roever. She is assisted by a team of Programme Directors, the Programme Strategy Advisor, a Research Coordinator and an Operations Team who operate within an approved scheme of delegation (see Appendix 1). The former International Coordinator, Marty Chen, has stayed on as Senior Advisor to WIEGO and continues to support the organisation especially in the areas of research and fundraising.

The development of the organisation since 2007 has required the extension and updating of operational procedures. This is a continuing process requiring revision of the Operations Manual on occasion through 2020/21.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### **Equality and Diversity**

In its Articles of Association, WIEGO is committed to opposing discrimination in matters of gender, race, faith, age, sexual orientation, or disability, and to operate within an equal opportunities framework. This commitment is currently applied to the delivery of WIEGO's programme, our employment practices and for the organisation of our membership. During the previous financial year, we established a Diversity, Equity and Inclusion working group, chaired by the International Coordinator and in the 2021/22 financial year we took on a DEI partner, Emunthini Consulting based in South Africa to steer us through a process to confront and overcome the biases and power imbalances that are present within WIEGO as much as in any other institution.

#### Staff Involvement

WIEGO seeks to engage all employees, key contractors and members in our activities and achievements. A number of teams have been set up to improve working together and ensure delivery of results. These include the Operations Team, the Programme Team, the Communications Team, the Fundraising Team and others. There are a number of routine communication methods, notably frequent and regular emails, an intranet, skyping, teleconferences, and periodic physical meetings. All teams are kept up-to-date by the International Coordinator and via the WIEGO intranet with the activities and developments, such as Directors' decisions after each cycle of Board and Committee meetings.

There is normally a physical meeting of the WIEGO Team each year, but we held a successful "virtual" Team Retreat in September 2022 because of the continuing restrictions on international travel. With a diverse and geographically dispersed team, it has been important to hold face-to-face meetings in order to establish a team spirit and provide an opportunity to share ideas and challenges and we hope to resume this aspect of our work in the coming financial year.

#### **Risk Management and Internal Controls**

Review of the Risk Register is delegated to both the Management Committee and the Finance Committee to support the Board in assessing and prioritising risks and risk-mitigating strategies across WIEGO. Relevant sections of the Risk Register were reviewed by the Finance and Management Committees according to their terms of reference. The Committees monitored the major risks to which WIEGO is exposed, recommended steps to mitigate risks, and oversaw the implementation of effective risk management. The two Committees report once a year to the Board on the Risk Register and the risk management strategy. The Risk Register was amended by the Finance and Management Committees in June and in November of 2022.

The Finance and Management Committees identify the operational, financial and reputational risks WIEGO faces, prioritising them in terms of potential impact and likelihood of occurrence and proposing means of mitigating the risks. With the continuing development of the risk management strategy, the Board is assured that:

- different areas of WIEGO's risk exposure are reviewed regularly, ensuring that risks have been properly identified by management and are being effectively managed;
- the risk management processes defined by the Finance and Management Committees are in place and operating as intended;
- the Operations and Programme Team are responding to risks effectively so that those risks are reduced to an acceptable level;
- the controls that managers have in place are successful in managing those risks identified in WIEGO's register.

# DIRECTORS REPORT For the year ended 31 March 2022

The Covid pandemic, and the continuing restrictions under which we have all been living, led us to consider new risks relating to the physical and mental health of the WIEGO Team and we have put in place protocols to manage these, including strict controls on face-to-face working where this is possible to undertake at all, and regular, virtual Team meetings. We have also taken steps to manage the increased risk of cyber-crime. Foreign exchange risk is also a key risk as we receive funds in USD, GBP and SEK. Currency matching and the continuing review of the impact of exchange rate fluctuations are in place. We were fortunate not to face any reduction in our ability to raise funds for WIEGO's work during the pandemic, and in fact many of our donors contributed additional funds to enable us to respond to its impact on informal workers.

The Board recognises that, to achieve the objectives of WIEGO, the nature of our work requires acceptance of some risks which are outside our control and cannot therefore be eliminated or fully managed. Where this happens, there is active and clear monitoring of such risk. The Board is satisfied that systems are in place to monitor, manage and mitigate WIEGO's exposure to major risks.

#### **Internal Financial Control**

The Financial Controller's work is framed largely by WIEGO's regulations, policies, operations manual and risk assessments. The Directors created an Operations Manual when WIEGO was incorporated to ensure the adequacy of WIEGO's internal controls. It has been updated during the year and is reviewed regularly. Audit recommendations are systematically followed up and monitoring reports are received by the Finance Committee. The Accounting Software system used by WIEGO (Xero) provides access to financial information by budget holders and others across the globe.

The Treasurer reviews the work and ensures, through the Finance Committee and the Operations Team, that the Board and the Management Committee have confidence that:

- · Processes and procedures are in place to manage the risk of fraud;
- WIEGO's internal control systems and procedures are kept under review;
- Controls are in place for the financial routines and systems that WIEGO operates.

The key procedures which the Directors have established with a view to providing effective internal control are as follows:

- · Corporate accounting and procedures
  - Responsibility levels are communicated throughout WIEGO. This includes delegation of authority and clear authorisation and approval levels, control processes, segregation of duties (as far as possible in a small organisation) and accounting policies.
- Quality and integrity of personnel
  - The competence and integrity of personnel are ensured through high recruitment standards. High quality of personnel is seen as an essential part of the control environment.
- Budgetary process
  - Each year Directors approve the annual budget taking account of the key risk areas and also of income and expenditure patterns from the previous year. Performance is monitored and relevant action taken throughout the year through the periodic reporting to the Directors of variances from budget, updated forecasts for the year and information on the key risk areas.

#### **Key Management Personnel**

The Key Management Personnel consists of Sally Roever, International Coordinator and Mike Bird, the Operations Director. Sally Roever is employed by WIEGO and works from her home in Virginia, USA. Her salary is determined by the Board.

Mike Bird is employed by WIEGO in the UK, where remuneration is set according to the WIEGO remuneration policy, which is reviewed periodically by the Management Committee.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### 2. OBJECTIVES, AIMS AND PUBLIC BENEFIT

Women in Informal Employment: Globalizing and Organizing (WIEGO) is a global research-policy network that seeks to improve the status of the working poor, especially women, in the informal economy. By doing so, our aim is to ensure in the long term the well-being of the working poor and the reduction of poverty.

The objects of the charity are set out in paragraphs 3 and 4 of WIEGO's Articles of Association as follows:

The Company's objects are to relieve poverty: in particular, the poverty of the working poor in the informal economy caused by low earnings, high risks, and adverse working environments and conditions associated with the informal economy worldwide (including non-standard or unprotected employment for formal firms);

- a) By conducting and promoting research (making the useful results publicly available) into the experiences and conditions of the working poor, the working environment and conditions within the informal economy, the wider policy and regulatory environments under which the informal workforce operates and the causes, effects and ways of addressing the poverty of the working poor within the informal economy:
- b) By advancing the education of policy decision-makers, the wider public, supporters of the working poor and the working poor themselves, in relation to the causes, effects and ways of addressing the poverty of the working poor within the informal economy.
- c) By helping organizations of the working poor to address the poverty of their members.

In carrying out its objects, the Company shall promote equality of opportunity and oppose any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

In order to achieve our objects, WIEGO seeks to increase the Visibility, Validity and Voice of the working poor in informal employment:

- Increased **Visibility** by undertaking and sponsoring research; convening and participating in research conferences; and helping to develop and improve official labour force and other economic statistics on informal employment and the informal economy.
- Increased **Validity** by promoting mainstream recognition of the working poor in informal employment as legitimate economic agents who contribute to the overall economy and are, therefore, legitimate beneficiaries of economic and social policies; and by promoting the incorporation of informal workers into policy-making and rule-setting processes.
- Increased Voice through supporting and strengthening organisations of informal workers, networking and linking such organisations and helping them to gain representation in the policymaking and rule-setting bodies that affect their work and lives.

The individuals and institutions in the WIEGO network are drawn from three broad constituencies: membership-based organizations (MBOs) of informal workers; individuals undertaking research and statistical work with regard to informal employment, and development practitioners in agencies of various types (non-governmental, governmental, and inter-governmental).

Together with our allies in the international movement of informal workers, WIEGO seeks:

• to put issues of employment and livelihoods in general and of informal workers in particular at the centre of development discourse, policies, and processes re growth and poverty;

#### DIRECTORS REPORT For the year ended 31 March 2022

- to investigate and increase understanding of the size, composition, and contribution of the informal economy and of the status, needs, and constraints of specific groups of informal workers, especially women:
- to investigate and increase understanding of how different groups of the working poor, especially women, in the informal economy are linked to the formal economy and inserted into the global economy;
- to strengthen membership-based organisations of informal economy workers, and assist the selfdevelopment of national, regional and global networks;
- to promote appropriate and equitable policies, laws, regulations, and institutions to improve and secure the livelihoods of the working poor in the informal economy.

Since its founding, the WIEGO network has developed several distinct features that enable us to influence mainstream perceptions, policies and institutions. First, WIEGO focuses on the concrete reality of the working poor, especially women, in the informal economy and seeks to integrate an evidenced based understanding of this concrete reality into mainstream development thinking, policies and institutions.

Second, WIEGO builds effective alliances between our three constituencies and draws on the distinct expertise of each constituency in our work:

- · the credible findings and informed analysis of researchers and statisticians;
- the policy leverage and influence of professionals in development agencies;
- the grounded understanding, collective strength and moral authority of democratic membership based organizations of informal workers.

Third, WIEGO has developed programme initiatives and technical expertise on a range of issues that address the expressed needs and concerns of informal workers. Finally, and importantly, WIEGO builds networks and partnerships by providing technical support to and working closely with membership-based organisations of informal workers. A more detailed account of WIEGO's activities, achievements and performance during 2021/22 is provided in a separate Appendix 2.

#### **Grant making**

Our grant making policy is to work with associations within WIEGO's wider network who share WIEGO's objectives and are well placed to deliver effective projects. Grants are recognised in the financial statements when they are approved or when there is a legal constructive obligation.

#### **Public Benefit**

In preparing this report, the Directors confirm that they have complied with the duty in section 17 of the 2011 Charities Act. To the best of their ability, they took into account and consistently applied the Charity Commission's guidance on public benefit, as set out in its publications "Charities and Public Benefit: the Charity Commission's general guidance on public benefit" and "The Prevention or Relief of Poverty for Public Benefit".

The Charity's object is set out in our Articles of Association as revised on 19<sup>th</sup> July 2011 and the Directors' current interpretation of these is set out in this report, while the report as a whole covers WIEGO's activities and achievements throughout the world pursuant to this object.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### 3. ACHIEVEMENTS AND PERFORMANCE

A detailed account of WIEGO's activities, achievements and performance during 2021/22 is provided as Appendix 2. WIEGO publishes an Annual Report each year for general distribution. Appendix 2 is an abridged version of that Annual Report.

#### **Evidence of Impact**

For a detailed report on impact achieved during 2021/22 please see Appendix 2.

#### **Communications, Membership Support and Outreach**

WIEGO aims to expand its network – partners, members and allies – to strengthen the collaborative activities under this network, and to extend our reach and impact. As of March 2022, WIEGO had 211 members: 39 Institutional Members and 172 Individual Members in some 45 countries.

WIEGO has strengthened membership support and outreach to provide help in building organisational capacity of the Institutional Members (all democratic, member-based organisations of informal workers) and in developing improved two-way communication with them.

WIEGO maintained our strong communications capacity during 2021/22 to help meet our goals of producing user-friendly publications and improving how we disseminate information, with an increasing focus on supporting our messaging through social media. Our long-standing Communications Manager stepped down in February 2022 and she has been replaced on an interim basis by one of the two Deputy Managers.

We have continued to respond to the need for information on the impact of the Covid-19 pandemic and what informal workers can do to keep safe, with new pages on the WIEGO website and health education messages disseminated via social media in 14 languages.

#### **External Factors Affecting Achievement**

Due to the international nature of our work and also our link with partners in countries across the globe, WIEGO recognises there are a number of factors which could affect achievement of our aims and objectives. Significant external factors affecting WIEGO's work and achievements included:

Economic, Policy, and Political Environment: faced by the Working Poor in the Informal Economy

- If anything, the Covid-19 pandemic served to highlight the plight of informal workers all around the world. The economic shutdown in almost every country had a very quick impact on the livelihoods of informal workers, most of whom live hand-to-mouth every day. We are continuing to monitor the repercussions and to advocate for recovery plans that take account of the rights, needs and circumstances of those who work in the informal economy
- The war in Ukraine is already starting to have profound economic and social consequences all
  around the world as supply chains of vital fuel and foodstuffs are disrupted. It is those at the bottom
  of the economic pyramid who will feel these impacts most severely and this includes women working
  informally.

While all these factors are beyond WIEGO's control, we are able to seek the advice of international partners and experts and consult with the Board and WIEGO's membership on how best WIEGO can play its role in support of the global movement of informal workers.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### Conclusion

From our inception in 1997, WIEGO has been an organisation prepared to undertake policy research and advocacy on behalf of informal workers to increase their Voice, Visibility and Validity and thereby help to increase the well-being and relieve the poverty of the working poor, especially women. This has remained unchanged through 2021/22. WIEGO's mission, vision and purpose have remained essentially unchanged but the breadth and depth of our activities, the size and capacity of our team, and the effectiveness of our operations and governance systems have remained robust.

#### 4. FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the requirements of the Statement of Recommended Practice for Accounting and Reporting by Charities, the Charities Acts, and the Companies Acts.

The financial strategy for the year was developed to build on our strategy and achievements from the previous year, which were designed to ensure the sustainability and future viability of WIEGO. We reviewed the resources expended in relation to activities implemented and results achieved. We have also factored in when current grants will end, in order to carefully monitor expenditure and activities to ensure maximum benefit and minimal disruption for members and partners as we try to raise funds for our future work. During the fiscal year ending 31 March 2022, our total incoming resources were \$33,152,671 (as compared to \$11,549,881 in the previous year). We secured \$25 million USD from the Ford Foundation which is a five-year grant, although this is recognised in this financial year due to the regulation on income recognition.

Our total expenditure was \$10,301,071 (as compared with \$7,205,517 in the previous year).

The overall aim of the financial strategy is to ensure that resources are used efficiently to contribute to meeting programme and project targets and achieve WIEGO's priorities. In order to achieve our objectives, the maximum levels of resources possible are channelled to the direct benefit of programmes and to deliver necessary quality improvements in research, policy advocacy and capacity building, while maintaining prudent financial management controls over resources of WIEGO as a whole. Budgetary and financial control continues to be reviewed in order to reduce the risks of under or overspending and to mitigate the effect of a drop in income in any one financial year. This is underpinned by the building of reserves.

#### **Going Concern**

The indications at the time of writing are that WIEGO is well-placed to weather the ongoing after-effects of the Covid-19 pandemic and the policies that have been put in place to combat it. Since the start of the pandemic all of our major donors have been in touch to offer their support in the form of additional funding and/or extensions to grant periods and the possibility to redirect funds as necessary in order to meet new and unexpected needs as they arise.

The financial outlook for WIEGO is secure. In October 2021 we received a new five-year grant totalling US\$25 million from the Ford Foundation. This is an unrestricted grant intended to support organisational strengthening work for WIEGO and also the four main international networks of informal workers that are part of the WIEGO Network. This new grant comes on top of the two and three-year extensions to the unrestricted grant agreements we signed with the Hewlett Foundation and Sida respectively at the end of the 2019/20 financial year. The respective grants agreed are for US\$4 million, since increased by a further US\$1 million, and the equivalent of \$8.4 million.

#### DIRECTORS REPORT For the year ended 31 March 2022

From an organisational point of view WIEGO is also well-placed to continue its work. Almost all of the WIEGO Team already worked from home before the pandemic and the Manchester office has been able to adapt to remote working relatively easily because our banking, financial management and payment systems are all on-line. During the pandemic we have set up systems to ensure that we are taking care of the health and well-being of the Team. We set up weekly meetings of the Manchester office team plus town hall meetings for the whole Team and liaison meetings with the leaders of the networks of informal workers that are our members. These meetings are now held monthly and continue to enable effective management and communication.

The external website and the internal intranet both have dedicated Covid-19 pages that provide effective information management for our Team and wider network.

The Operations Team has added new risks to the WIEGO risk register to cover our understanding of the potential risks to the WIEGO work programme and the health and well-being risks to the Team and this has recently been reviewed by the Finance and Management Committees of the Board. In the meantime, we have demonstrated that the work of WIEGO can continue, albeit through different kinds of activities and delivery mechanisms given the current circumstances. The view of the Directors and the WIEGO management is that the measures described above provide an effective strategy to reduce the risks to the Team.

The charity has contractual funding to cover the essential costs of running the organisation up to 31 March 2023 and beyond. On this basis, forecast budgets for the year ending 31 March 2023 have been prepared. In light of the extensions received from current donors, as well as additional funding received from the Ford Foundation for a period of five years, and measures which have been put in place to address operational risks arising from the COVID-19 pandemic, the Directors are of the view that there are no financial or operational uncertainties which cast doubt about the charity's ability to continue as a going concern in the foreseeable future, and that the financial statements have been prepared accordingly (Financial Statements Note 1.3).

#### **Reserves Policy**

WIEGO has built reserves to meet any adverse contingencies. The Board of Directors created reserves to:

- maintain a base fund sufficient to protect WIEGO's continuity of the core programmes;
- allow for an orderly downsizing or closure in the event of funding no longer being available.
- · managing cash flow and contingencies with respect to utilisation of grant funds

During 2021/22 as shown in the Financial Statements, designated reserves were maintained to counter any cash flow issues and to maintain WIEGO's core activities in the event of fundraising problems. WIEGO has reserves to make long-term commitments to projects, and to protect our work against the effects of financial fluctuations and other uncertainty. The Board of Directors seeks to have reserves at a level at which core programmes can be maintained for a 3-month period.

At present, this requires reserves of approximately \$532k. From the US\$25M Social Justice Bond (SJB) grant which WIEGO received from the Ford Foundation in FY 2021/22 for a period of five years, US\$24M has been placed on a 95-day deposit with Santander Uk plc. currently earning interest at a rate of 1.7% per annum. The interest earned on the deposit will be shared proportionally between WIEGO's reserves, and the reserves of the international networks of informal workers' association. Therefore, when added to the existing free reserves, the principal plus interest from the Ford Foundation SJB grant is more than adequate to cover the amount needed for the core programmes for a 3-month period, although the necessary level of reserves is subject to regular review.

We also have \$320k set aside for the General Assembly which is a meeting of our members, and a crucial part of our governance structure. This takes place every four years and we are building funds towards meeting the cost of the next General Assembly in November 2022.

#### DIRECTORS REPORT For the year ended 31 March 2022

The free reserves of \$532k carried forward into the new financial year are to fund budgeted costs of the core programmes over the next financial year. These reserves will be carried forward into the new financial year and will be used to fund the budgeted costs of the core programmes over the next financial year.

#### **Investment Policy and Objectives**

WIEGO's treasury management policy objective is to optimise returns consistent with our cash flow requirements and the overriding need to protect the capital value of WIEGO's funds. WIEGO funds are invested only with UK Clearing Banks. Treasury management is carried out within the context of WIEGO's statutory background and our Memorandum and Articles of Association.

Liquidity is generally preferred over investment. Cash balances are placed in time deposits when appropriate. The board has not established formal targets for return on investment.

In order to minimise foreign exchange losses due to currency exchange rate fluctuations, our policy is to hold funds in the currency in which they are received and to expend them in the same currency wherever possible.

#### **Principal Funding Sources**

During 2021/22 WIEGO received our principal funding from the following funders:

Ford Foundation
Swedish International Development Agency (Sida)
Open Society Foundations
Echidna/Schwab
IDRC
Comic Relief
UK FCDO (formerly DFID)
Wellspring Philanthropic Fund
UN Women
International Labour Organisation
USAID

There are no outstanding liens against WIEGO.

WIEGO does not undertake any commercial or trading activities.

In note 12 to the Statement of Financial Activities, a declaration on related parties has been made.

#### **Fundraising**

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

# 5. PLANS FOR FUTURE PERIODS Membership

WIEGO is committed to building sector-specific networks or federations of democratic, member-based organisations of informal workers (MBOs). MBOs can become institutional members of WIEGO and form one of three constituencies of membership. Individuals can become members of WIEGO as part of the researchers/statisticians constituency or the development practitioners constituency. The challenges to WIEGO with regard to our relationships with members are various, including how to:

#### DIRECTORS REPORT For the year ended 31 March 2022

- Work with well-established institutional members, with new but relatively strong institutional members and with new but relatively weak members.
- Concentrate support on federations (nets) of primary organisations at national, regional and international level while not neglecting the formation and development of primary organisations.
- Determine which type of support and capacity building programmes should be implemented for institutional members e.g. in terms of organising as well as financial-operational management.
- Balance continuing support for existing institutional members with the recruitment of new institutional members.
- Maintain the balance and harmony between WIEGO's three constituencies.
- Strengthen support for and networking of researchers-statisticians-academics focusing on the informal economy.

The securing of a new, five-year grant from the Social Justice Bond of the Ford Foundation allows us to plan for the strengthening of the WIEGO Network and our membership with renewed confidence. The US\$25 million grant is intended specifically to be used for organisational strengthening work for WIEGO and each of the four networks of informal workers that make up our institutional membership: StreetNet International, HomeNet International, the International Domestic Workers' Federation and the Global Alliance of Waste Pickers. This gives us a golden opportunity to plan for the future sustainability of the WIEGO Network as a whole.

#### **Programmes and functions**

WIEGO has five core programmes of work together with global projects and special initiatives. Across these strands of work cut four functions: research, policy advocacy, communication and capacity building. As part of the strategic review that gave rise to the current five-year strategic plan, work plans for the coming period identify the following challenges:

- Developing the functional activities of each core programme to move beyond "problem identification" to "solution specification" for the three thematic programmes (Law, Social Protection and Urban Policies).
- In the Statistics programme and research, moving beyond highlighting the size and composition of informal employment to systematically analysing the causes, consequences and contribution of informal employment.
- Ensuring the right choice, mix and balance of functional activities across the five core programmes and special initiatives.
- Balancing follow up of activities (past, current and new) with the flexibility to undertake reactive and proactive activities.

#### **Allies and Target Audiences**

The natural allies and target audiences for WIEGO's work differ across the domains of our core programmes as highlighted in Appendix 2. Identifying key allies and audiences is difficult in most domains of WIEGO's work as there are often a large number and range of actors with different perspectives. In many contexts, specific organisations can be both allies and target audiences. The major challenge is identifying and mapping organisations and individuals relevant to each programme area and then building co-operation with the key organisations and individuals.

#### **Transitions**

WIEGO has successfully addressed many challenges in the past five years, which saw the replacement of all five of the Programme Directors as well as the replacement of WIEGO's founder and first International Coordinator. The Board has agreed that in the coming financial year, the three-person Senior Management Team will be increased to a five-person team in order to ensure that the International Coordinator has the support she needs to continue to lead WIEGO.

#### DIRECTORS REPORT For the year ended 31 March 2022

Strong financial and operational systems have been devised and implemented. These are managed by the WIEGO Office in Manchester, UK, which comprises an Operations Director, Company Secretary/Financial Controller, two Senior Finance Officers, three Finance Officers, an Events and Logistics Manager, an HR Officer and an Administrative Assistant.

#### 6. STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of our net incoming resources for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to 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 company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors ensure that there are appropriate financial and management controls in place sufficient to safeguard charitable funds and that these funds are used only in accordance with the conditions under which they have been made available. In addition, the Directors are responsible for ensuring the economic, efficient and effective management of WIEGO's resources so that the benefits that should be derived from the application of charitable funds are not put at risk

The Directors confirm that, so far as they are aware, the WIEGO auditors were able to examine all relevant audit information. They have taken all the steps that they ought to have taken as Directors in order to make them aware of any relevant audit information and to establish that WIEGO's auditors may examine that information.

#### **Political donations**

WIEGO made no political donations and had no such expenditure.

#### **Financial Risk Management**

WIEGO's treasury management policy objective is to optimise returns consistent with our cash flow requirements and the overriding need to protect the capital value of WIEGO's funds. WIEGO funds are invested only with UK Clearing Banks. Treasury management is carried out within the context of WIEGO's statutory background and our Memorandum and Articles of Association.

#### DIRECTORS REPORT For the year ended 31 March 2022

The financial risk management and policies are conservative. Hedge accounting is not used and the exposure of the company to price risk, credit risk, liquidity risk and cash flow risk is low.

#### **Number of employees**

The average number of persons employed by the company in each week during the financial year has been 8.

#### **Auditors**

Crowe U.K. LLP continues as the auditor of WIEGO following a competitive tender during 2018.

The organisation completed a competitive tender exercise this year for the period 2018/2022. Crowe were re-appointed.

This report, which incorporates the Directors' Report, was approved by the Board of Directors on and signed on its behalf, by:

**Bertha Isidore** 

**Company Secretary** 

Bolore

10 August 2022

# INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

#### **Opinion**

We have audited the financial statements of Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

#### Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

#### Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 15, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <a href="https://www.frc.org.uk/auditorsresponsibilities">www.frc.org.uk/auditorsresponsibilities</a>. This description forms part of our auditor's report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

# INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were those contained within the Charities Act.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist

Senior Statutory Auditor For and on behalf of Crowe U.K. LLP Statutory Auditor The Lexicon Mount Street Manchester

Victy Szulist

M2 5NT

Date 13th December 2022

# STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) For the year ended 31 March 2022

WOOME	Note	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$	Total Funds 2021 \$
INCOME Donations and legacies Investment income	2 3	- 10,574	- 1,278	11,852	2,000 3,679
Charitable activities	4 _	28,621,340	4,519,479	33,140,819	11,544,202
TOTAL INCOME	-	28,631,914	4,520,757	33,152,671	11,549,881
EXPENDITURE					
Charitable activities	5 _	6,209,061	4,092,010	10,301,071	7,205,517
TOTAL EXPENDITURE	_	6,209,061	4,092,010	10,301,071	7,205,517
NET INCOMING/(OUTGOING) RESOURCES	-	22,422,854	428,746	22,851,600	4,344,364
TOTAL FUNDS AT 1 APRIL 2021	=	3,333,796	2,998,814	6,332,610	1,998,246
TOTAL FUNDS AT 31 MARCH 2022	10	25,756,650	3,427,560	29,184,210	6,332,610

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 42 form part of these financial statements.

#### BALANCE SHEET Registered Number: 6273538 As at 31 March 2022

		2022	2	20	021
	Note	\$	\$	\$	\$
CURRENT ASSETS Debtors	8	129,744		161,575	
Cash at bank		32,101,192		<u>6,861,602</u>	
		32,230,936		7,023,177	
CREDITORS: Amounts falling due within one year	9	(3,046,726)		<u>(690,567)</u>	
NET ASSETS			29,184,210		6,332,610
FUNDS					
Unrestricted Funds Restricted Funds	10 10	3,427,560 25,756,650		2,998,814 <u>3,333,796</u>	
			<u>29,184,210</u>		6,332,610

The financial statements were approved and authorised for issue by the Directors on 10 August 2022 and signed on their behalf, by:

**D** Davis

**Director and Treasurer** 

Jelus m Dais

#### CASH FLOW STATEMENT As at 31 March 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Net cash used in operating activities	15	<u>25,227,738</u>	<u>4,499,755</u>
Cash Flows from investing activities			
Interest received		<u>11,852</u>	<u>3,679</u>
Net cash provided by investing activities		<u>11,852</u>	<u>3,679</u>
Change in cash and cash equivalents in the year.		25,239,950	4,503,434
Cash and cash equivalents at the beginning of the year.		6,861,602	<u>2,358,168</u>
Cash and cash equivalents at the end of the year.		32,101,192	6,861,602
ANALYSIS OF CASH AND CASH EQUIVALENT	S	2022 \$	2021 \$
Cash at hand		32,101,192	6,861,602
RECONCILIATION OF NET DEBT			
	2021 \$	Cash flow \$	2022 \$
Cash at hand and at bank	6,861,602	•	32,101,192

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102) and the Companies Act 2006.

Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost at transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.2 Company information

The charity is a company limited by guarantee (registered number 6273538) which is incorporated and domiciled in the UK. The address of the registered office is 521 Royal Exchange, Manchester, M2 7EN.

#### 1.3 Going concern

The directors have reviewed the forecasts and budgets for the forthcoming period. The Charity has contractual funding to cover the essential costs of running the organisation up to 31 March 2023 and beyond. On this basis, forecast budgets for the year ending 31 March 2023 have been prepared. The directors consider that the charity is a going concern and the financial statements have been prepared accordingly.

#### 1.4 Company status

WIEGO Limited is a registered charitable company. The members of the company are the directors named on page 1. In the event of the company being wound up the Articles of Association indemnify the members of the council, officers and the directors against all liabilities incurred by them in their respective capacities.

#### 1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 1.6 Incoming resources

Voluntary income including donations, gifts, income arising from fundraising events, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities, including income received under contract and grants where entitlement to funding is subject to specific performance conditions, is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement or the donor has specified the funds can only be utilised in future accounting periods.

Gifts in kind received are accounted for in the Statement of Financial Activities as soon as it is prudent and practical to do so. They are valued as by the donor in the grant documentation.

Investment income is recognised on a receivable basis.

#### 1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the above basis of allocation.

Support costs are those costs incurred directly in support of expenditure on the objects. Where costs cannot be directly attributed they have been allocated or apportioned on a fair and consistent basis.

Governance costs are those incurred in the governance of the Company's assets and are associated with constitutional and statutory requirements.

#### 1.8 Tangible fixed assets and depreciation

All tangible fixed assets costing more than \$3,000 are capitalised.

#### 1.9 Value added tax

Value Added Tax is not recoverable by the company and as such, is included in the relevant cost in the Statement of Financial Activities.

#### 1.10 Foreign currencies

The charity's financial statements are presented in US dollars which is the presentation currency. The charity's functional currency is US dollars. The exchange rate difference from USD to GBP is expected to have little effect since we maintain USD bank accounts, from which our expenditure is also in USD.

Assets and liabilities in foreign currencies are translated into dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction. Any gain or loss arising on translation is included in the Statement of Financial Activities. The exchange rate between sterling and the US dollar at 31 March 2022 was £1: \$1.31385.

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 1.11 Grant making policy

Grants are recognised in the financial statements when they are approved or when there is a legal or constructive obligation.

#### 1.12 Interest Receivable

Interest on funds held on deposit in included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### 1.13 Operating Leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### 1.14 Debtors

Short term debtors are measured at transaction price, less any impairment.

#### 1.15 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.16 Creditors

Short term creditors are measured at the transaction price after allowing for any trade discount due.

#### 1.17 Financial Instruments

The charity only has basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest rate method.

#### 1.18 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to wages and salaries in the Statement of Financial Activities as they become payable. The assets of the scheme are held separately from the assets of the charity.

# 1.19 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the entity's accounting policies which are described above, the Directors are required to make judgments, estimates, assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year

#### 2. DONATIONS AND LEGACIES

	Membership fees	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
	Membership fees	Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
3.	INVESTMENT INCOME			
		Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
	Bank Interest	<u>10,57</u>	<u>1,278</u>	11,852
		Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
	Bank Interest		<u>3,679</u>	<u>3,679</u>

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

4 INCOME FROM CHARITABLE ACTIVITIES	Restricted	Unrestricted	Total
	Funds 2022	Funds 2022	Funds 2022
	2022 \$	2022 \$	2022 \$
	Ψ	Ψ	Ψ
Ford Foundation	25,000,000	200,000	25,200,000
Sida	2,595,066	1,169,671	3,764,737
The Open Society Foundations	15,000	3,000,000	3,015,000
Echidna 2	375,000	-	375,000
IDRC Covid 19 Study	314,236	-	314,236
Anonymous donor	<b>-</b>	141,108	141,108
Comic Relief	120,927	-	120,927
DFID	91,697	-	91,697
Wellspring Philanthropic	50,000		50,000
Other Income	38,130	8,700	46,830
International Labour Organisation	11,285	-	11,285
USAID	10,000	-	10,000
	28,621,341	4,519,479	33,140,819
	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
	\$	\$	\$
The William Flora Hewlett Foundation	1,970,000	4,000,000	5,970,000
Sida	1,734,848	996,517	2,731,365
Hewlett Foundation – Focal Cities 2			
Open Society Foundations	1,085,002	333,333	1,418,335
IDRC Covid 19 Study	361,665	-	361,665
Ford Foundation	154,780	200,000	354,780
Anonymous donor	-	227,314	227,314
Comic Relief	126,773	-	126,773
DFID	120,145	-	120,145
Wellspring Philanthropic	100,047	-	100,047
UN Women Cities Alliance	44,000 26,982	-	44,000 26,982
FES	26,982 24,000	-	26,982 24,000
International Labour Organisation	24,000 19,887	<u>-</u>	24,000 19,887
Other income	12,780	6,129	18,909
	5,780,909	5,763,293	11,554,202

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 5. RESOURCES EXPENDED

	Payments to Sub grantees	Activities Under taken directly	Support	Total 2022
Charitable activities	\$	\$	\$	\$
Unrestricted Funds Core Programmes				
Law	-	431,379	88,849	520,228
Organisation & Representation	25,000	622,903	133,445	781,349
Social Protection Statistics	60,000	512,590 305,803	117,934 62,985	690,524 368,788
Urban Policies	39,093	699,383	152,100	890,576
Focal Cities	-	344,125	70,878	415,003
Total Core Programmes	124,093	2,916,184	626,191	3,666,468
International Coordination/Support	-	112,455	85,719	198,174
Restricted Funds				
Comic Relief	74,333	58,490	-	132,823
DFID WOW Project Echidna/Schwab	23,809	61,477	-	85,287
Echidna/Schwab 2	6,850 143,001	38,956 22,248	-	45,806 165,249
Ford Foundation - HomeNet International	-	149,462	2,974	152,436
Ford Foundation – Social Justice Bond – WIEGO only	25,336	222,124	21,224	268,685
Ford Foundation – SJB NETS – HomeNet International	125,453	156,929	1,835	284,217
Ford Foundation – SJB NETS – Global Alliance	40,328	95,874	9,859	146,060
Ford Foundation – SJB NETS – International Domestic Workers Federation	-	20,949	-	20,949
Ford Foundation – Social Justice Bond NETS – StreetNet	379,388	-	-	379,388
Hewlett Foundation - Communications Support & Fundraising	-	35,480	-	35,480
Hewlett Foundation - Covid Recovery	310,816	529,095	13,509	853,420
Hewlett Foundation - Focal Cities 2	-	559,983	95,879	655,862
International Development Research Centre - Covid 19 Study	-	295,031	58,684	353,715
ILO FSCIMA	-	22,033	-	22,033
ILO – ESCWA Open Society Initiative - West Africa	-	3,075 36,386	-	3,075 36,386
Open Society Foundations - Child Care	6,701	2,587	-	9,288
OSF - Covid Response - NETS Comms	6,974	107,224	29,943	144,141
OSF - Covid Response 1	-	3,912	43	3,954
OSF - Covid Response WP Brazil	-	60,267	-	60,267

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

5. RESOURCES EXPENDED (continued)				
,	-	43,730	4,613	48,343
OSF - DW Social Protection Asia		,	,	•
OSF- Kazakhstan Mapping	-	12,335	-	12,335
OSF- NETS Comms Conference	-	10,000	-	10,000
OSFS- Social Insurance Informal Worker	18,000	147,077	-	165,077
Sida Nets Support	726,340	581,026	-	1,307,366
Sida Social Protection Research (SSP)	-	123,386	-	123,386
Sida Waste Picker Project Coastal Cities	85,050	350,369	60,167	495,586
USAID	-	9,200	-	9,200
Wellspring Philanthropic	-	97,889	1,241	99,130
Governance costs	-	139,459	-	139, 459
Loss on foreign exchange		(168,025)		(168,025)
TOTAL RESOURCES EXPENDED	2,096,473	7,192,717	1,011,880	10,301,071

Note: Sub grantees are subcontractors or institutions with contract arrangements who help to deliver the projects. Funds were allocated to IDWF, StreetNet, HomeNet South Asia, HomeNet South East Asia, SEWA, AeT and FACCYR/CTEP this year.

Support Costs	\$	\$
Salaries	693,863	683,478
Meeting costs/events	707	872
Consultants and professional	145,662	112,846
Rent and office costs	<u>171,687</u>	<u>125,971</u>
	1,011,880	923,167

Support costs have been apportioned across core programmes according to the size of the core programme.

	2022	2021
Governance Costs	\$	\$
Board meetings	94,046	24,432
Company secretarial	26,465	30,359
Internal Strategic Review	4,313	-
External Audit	14,635	<u>12,417</u>
	<u>139,459</u>	67,208

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 5. RESOURCES EXPENDED - YEAR ENDED 31 MARCH 2021 (comparison only)

	Payments to Sub grantees	Activities Under taken directly	Support costs	Total 2021
Charitable activities	\$	\$	\$	\$
Charlable activities				
Unrestricted Funds Core Programmes				
Law	_	331,728	65,802	397,530
Organisation & Representation	_	528,523	104,838	633,361
Social Protection	-	342,597	67,958	410,555
Statistics and Research	-	375,739	74,532	450,271
Urban Policies	-	708,734	140,585	849,319
Focal Cities		446,767	88,621	535,388
		2 724 000	E40 226	2 276 424
		2,734,088	542,336	3,276,424
International Co-ordination/Support	-	206,073	48,998	255,071
Restricted Funds				
Cities Alliance - Liberia	17,194	19,166	-	36,360
Comic Relief	65,386	83,800	-	149,186
DFID WOW Project		76,016	452	109,447
<b>-</b>	32,979			
Echidna/Schwab	20,287	60,805	1,870	82,962
FES- SP/IW Law in African Covid 19	-	24,000	-	24,000
Ford Foundation - Homenet Intern'nal	-	5,087	-	5,087
Hewlett Foundation - Comms/FR	-	33,297	-	33,297
Hewlett Foundation - Covid Recovery	52,702	92,914	964	146,580
Hewlett Foundation - Focal Cities 2 Hewlett Foundation - MLE Data/Fin	-	420,887	78,854	499,741
IDRC – Covid 19 Study	-	36,164	19,499 47,252	55,663
ILO/ILO ESCWA	-	244,295 9,592	47,232	291,547 9,592
Open Society Foundations – Columbia	_	7,015	_	7,015
OSF - Child Care Project	40,000	7,015	_	40,000
OSF - Covid Response NETS Comms	5,000	13,059	2,800	20,859
OSF - Covid Response 1	53,120	339,883	28,042	421,046
OSF - Waste Pickers Brazil	-	139,733	-	139,733
OSF - DW Social Protection Asia	-	19,637	3,257	22,894
OSF - Social Insurance IW	18,000	33,264	-	51,264
Other Classes	7,180	3,590	-	10,770
Sida Nets Support	592,513	466,839	52,562	1,111,964
Sida Waste Pickers – Coastal Cities	76,150	309,051	56,928	442,129
UN Women	-	42,386	1,614	44,000
USAID	-	800	-	800
Wellspring Philanthropic	-	-	37,739	37,739
	980,512	2,481,330	331,833	3,793,674
Governance costs	-	67,208	-	67,208
Loss/(Gain) on foreign exchange	-	(186,857)	-	(186,857)
TOTAL RESOURCES EXPENDED	980,512	5,301,838	923,167	7,205,517

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

Note: Sub grantees are subcontractors or institutions with contract arrangements who help to deliver the projects. Funds were allocated to IDWF, StreetNet, HomeNet South Asia, HomeNet South East Asia and SEWA this year.

#### 6. NET INCOMING/(OUTGOING) RESOURCES

This is stated after charging:	2022	2021
	\$	\$
Operating lease rentals – property	13,086	18,939
Auditors' remuneration – Audit fees excluding VAT		<u> 10,889</u>

## 7. STAFF COSTS, STAFF NUMBERS AND THE COST OF KEY MANAGEMENT PERSONEL

Staff costs were as follows:	2022	2021
	\$	\$
Wages and salaries	524,676	488,001
Social security costs	32,535	29,826
Pension costs	<u>8,568</u>	<u>7,946</u>
	<u>565,779</u>	<u>525,773</u>

The key management personnel of the charity are Sally Roever, International Co-ordinator and Mike Bird, the Operations Director. Sally Roever is employed by WIEGO and her salary is determined by the Board. She currently resides in the US. Mike Bird is employed by WIEGO in the UK, where rates of remuneration are set according to market rates and reviewed periodically by a Management Committee. The total cost of the key management personnel of the charity were \$216,126 (2021 \$212,872).

The average monthly number of employees during the year was as follows:

	2022 Number	2021 Number
Administration	8	8

During the year, the directors did not receive any reimbursement of expenses (2021: \$0).

The directors received no remuneration or director fees during the year.

#### 8. DEBTORS

	2022 \$	2021 \$
Grant income receivable Prepayments and other debtors	60,536 <u>69,207</u>	124,735 <u>36,840</u>
	129,743	<u>161,575</u>

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 9. CREDITORS: Amounts falling due within one year

	2022	2021
Accrued expenses Grants Rec'd in Advance	\$ 1,046,726 <u>2,000,000</u>	\$ 690,567 ————————————————————————————————————
	<u>3,046,726</u>	690,567

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 10. STATEMENT OF FUNDS

	Brought Forward 1 April 2021 \$	Incoming Resources \$	Resources Expended \$	Transfers \$	Carried Forward 31 March 2022 \$
UNRESTRICTED FUNDS	•	•	•	•	•
Designated funds					
General Assembly Reserves	240,000	-	-	80,000	320,000
DFID WOW Project	50,000	-	-	(50,000)	-
Undesignated funds					
Free reserves	500,744	-	-	31,635	532,379
Unrestricted Funds	33,790	-	-	50,000	83,790
Ford Foundation	200,000	200,000	(400,000)	-	-
Hewlett Foundation	1,974,280	-	(1,974,280)	-	-
Sida	-	1,169,671	(1,169,671)	-	-
Anonymous	-	141,108	(141,108)	-	-
Open Society - Core Funding	-	3,000,000	(396,972)	(80,000)	2,523,028
Other Income/Other Classes	-	9,978	(9,978)	-	-
Total Unrestricted Funds	2,998,814	4,520,757	(4,092,009)	1,635	3,459,197
RESTRICTED FUNDS					
Ford Foundation SJB WIEGO	-	25,000,000	(1,097,720)	-	23,902,280
Comic Relief	89,021	120,927	(142,319)	-	67,629
DFID WOW	(3,703)	91,697	(87,994)	-	-
Echidna/Schwab	45,805	-	(45,805)	-	-
Echidna/Schwab 2	<u>-</u>	375,000	(165,249)	-	209,752
Ford Foundation HomeNet International	149,693	-	(152,436)	-	(2,743)

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

			(00 =00)		
Hewlett Communications Support & FR	36,703	-	(36,703)	-	-
Hewlett Foundation - Focal Cities 2	1,084,398	-	(656,699)	-	427,699
Hewlett Foundation COVID Response	853,420	-	(853,420)	-	-
IDRC - COVID-19 Study	70,118	314,236	(353,715)	-	30,639
ILO/ ILO ESCWA	10,297	11,285	(21,581)	-	-
Open Society Foundation - Covid Response	3,954	-	(3,954)	(24 625)	-
Open Society Foundation - Kazakhstan Mapping	43,969	-	(12,335)	(31,635)	-
Open Society Foundation - DW Social Protection in Asia	111,991	-	(48,343)	-	63,648
Open Society Foundation - Social Insurance Informal Workers	215,247	-	(165,077)	-	50,170
Open Society Foundation - Covid Response WP Brazil	60,267	-	(60,267)	-	-
Open Society Foundation - Covid Response NETS Communications	144,141	10,000	(154,141)	-	-
Open Society Foundation - Child Care Rebuilding Project	5,002	5,000	(9,288)	-	714
Open Society Initiative West Africa	100,000	-	(36,386)	-	63,614
Sida Nets Support	143,586	1,462,591	(1,306,481)	-	299,696
Sida Waste Picker Coastal Cities	107,581	557,177	(517,927)	-	146,831
Sida Social Protection	-	575,298	(123,386)	-	451,912
Wellspring Philanthropic Fund (WPF)	62,308	50,000	(99,130)	-	13,178
USAID	-	10,000	(10,000)	-	-
Other Income	-	48,704	(48,704)	-	-
Total Restricted Funds	3,333,796	28,631,914	(6,209,061)	(31,635)	25,725,017
TOTAL FUNDS	6,332,610	33,152,671	10,301,071	-	29,184,210

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 10. STATEMENT OF FUNDS (for comparison only)

	Brought Forward 1 April 2020 \$	Incoming Resources \$	Resources Expended \$	Transfers \$	Carried Forward 31 March 2021 \$
UNRESTRICTED FUNDS	*	•	*	•	•
Designated funds					
General Reserves					
General Assembly in 2022	160,000	-	-	80,000	240,000
DFID WOW project	50,000	-	-	-	50,000
		-	-		
Undesignated funds	460,744	-	-	40,000	500,744
Free Reserves	33,790	-	-	-	33,790
Unrestricted Funds	-	200,000	-	-	200,000
Hewlett Foundation	-	4,000,000	(1,905,720)	(120,000)	1,974,280
Sida	-	924,880	(924,880)	-	-
Anonymous donor	-	227,314	(227,314)	-	-
Open Society Foundations – Core Funding	-	333,333	(333,333)	-	-
DFID WOW Counterpart	-	71,637	(71,637)	-	-
Other Income/Other Classes/Bank Interest		9,808	(9,808)	-	-
	704,534	5,766,972	(3,472,692)	-	2,998,814
Total Unrestricted Funds					
	7,866	26,982	(34,848)		-
Cities Alliance – Liberia & SV	96,762	126,773	(134,514)		89,021
Comic Relief	(20,973)	120,145	(102,875)		(3,703)
Commonwealth Foundation	128,767	-	(82,962)		45,805
DFID WOW	-	24,000	(24,000)		-
Echidna/Schwab FMO	-	70,000	(33,297)		36,703
1 WIC					

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

Hewlett Foundation – Focal Cities	686,887	900,000	(502,489)	-	1,084,398
Hewlett Foundation – Focal Cities 2	55,780	, -	(55,780)	-	-
Hewlett Foundation – MLE, Database & FT	, -	1,000,000	(146,580)	-	853,420
International Labour Organisation Childcare	-	361,665	(291,547)	-	70,118
Research		•	,		•
International Labour Organisation (Dakar)	-	425,000	(421,046)	-	3,954
Open Society Foundation – Kazakstan	43,969	-	· · · · · · · ·	-	43,969
Open Society Foundation – MLE	134,885	-	(22,894)	-	111,991
Open Society Foundation – DW SP Asia	116,511	150,000	(51,264)	-	215,247
Open Society Foundation – Social Insurance	7,015	-	(7,015)	-	-
Open Society Foundation – Care Givers	-	200,000	(139,733)	-	60,267
Colum			,		
Open Society Foundation – Admin Law	-	165,000	(20,859)	-	144,141
Sida Nets Support	-	45,002	(40,000)	-	5,002
Sida Waste Coastal Cities	-	100,000	· · · · · · · · · · · ·	-	100,000
USAID	-	1,256,269	(1,112,681)	-	143,588
UNDP	26,243	478,579	(397,243)	-	107,579
World Health Organisation	-	44,000	(44,000)	-	-
World Health Organisation Kenya	-	100,047	(37,739)	-	62,308
Other income/Other Classes/Bank Interest	-	154,780	(5,087)	-	149,693
	-	19,887	(9,591)	-	10,297
Total Restricted Funds	-	14,780	(14,780)	-	-
	1,283,712	5,782,909	(3,732,825)	-	3,333,796
TOTAL FUNDS			-		
	1,988,246	11,549,881	(7,205,517)		6,332,610
<del></del>					

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 10. STATEMENT OF FUNDS (continued)

	Period	Amount	Objective
Designated funds		\$320,000	Funds set aside as a contribution towards the General Assembly in 2020.
Unrestricted funds			
William and Flora Hewlett Foundation	23/03/2020- 23/03/2022	\$4,000,000	To provide general operating support
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 50,000,000	To support the core activities
Open Society Foundations	01/07/2021-30/09/2022	\$3,000,000	To provide general operating support
Ford Foundation	01/10/20-30/09/22	\$400,000	To provide general operating support
Hewlett Unrestricted	01/04/22 - 01/04/24	\$4,000,000	To provide general operating support
Anonymous Donation	June 2019 – June 2023	£500,000	To provide general operating support
Restricted Funds			
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 63,000,000	To provide support to the WIEGO Network of informal workers' associations
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 24,000,000	Waste Pickers as environmental agents
Sida – Swedish International Development Co-operation Agency		SEK 5,000,000	Direct Support to Social Protection programme
Hewlett Foundation	23/03/20 – 23/03/22	\$70,000	To provide support to WIEGO communications Support and Fundraising
Hewlett Foundation – Focal Cities 2	2/12/19 - 2/12/22	\$1,800,000	To establish Urban Livelihood Learning Hubs in Mexico, Senegal and Ghana
Hewlett Foundation	04/09/20-23/03/22	\$1,000,000	ovid Response
IDRC	1/7/20 - 30/06/22	CAD 941,500	Covid 19 Study
Open Society Foundations	1/10/18 -30/09/22	\$200,000	Social Protection for domestic workers
Open Society Foundations	1/11/19 – 1/11/22	\$300,000	Social Insurance - Informal Workers
Open Society Foundations	1/10/18 -30/9/21	\$50,000	Mapping in Kazakhstan
Open Society Foundations	1/10/18 -30/9/21	\$40,000	Monitoring, Learning and Evaluation
Open Society Foundations	05/08/21 – 26/10/21	\$10,000	Nets Communications Conference, to strengthen the communications capacity of vulnerable workers for global networks of informal workers.
Open Society Foundations	01/06/20-31/05/21	\$425,000	Covid Response
Open Society Foundations	26/10/20- 26/10/21	\$165,000	Covid Response NETS Communications
Open Society Foundations	01/10/20-01/10/22	\$ 50,002	Child Care Rebuilding Project to document the experience of shared business ownership models for worker-run and managed childcare services during the pandemic
Open Society Initiative for West Africa	20/12/20 – 19/07/22	\$200,000	To strengthen women and informal sector workers' leadership and representation in time of crisis and post.

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 10. STATEMENT OF FUNDS (continued)

Echidna Giving/Schwab Charitable	12/12/19-30/09/21	\$150,000	Develop Quality Standards for child care services in Africa
Echidna Giving/Schwab Charitable CC2	01/01/2022 – 31/12/23	\$375,000	Support the adoption of gender-sensitive childcare guidelines across markets in Africa and the promotion of childcare service
Comic Relief	1/9/19 - 30/8/24	£505,000	Empowering Women Home-Based Workers
DFID WoW Project	1/3/19 – 31/1/21	£498,752	HBW – Organising for Economic Empowerment
USAID	25/8/18 - 31/12/21	\$20,000	The Development Innovations Group
Ford Foundation – HNI	01/01/21 – 31/12/22	£500,000	Core support for HomeNet International
Ford Foundation – SJB	01/05/2021 - 30/04/26	\$25,000,000	Build resilience, stabilise and strengthen WIEGO and the NETS
Wellspring Philanthropic	01/10/20 – 30/06/22	\$150,000	Support women IE, Relief, Recovery & Resilience
International Labour Office	01/01/21 – 31/07/21	\$28,097	Database of Home Based Workers
International Labour Office	22/03/21- 28/02/22	\$10,250	ILO Informality report Statistical advisor contract

	Balance at 1 April 2021 \$	Incoming Resources	Resources Expended	Transfers \$	Balance at 31 March 2022
Unrestricted Funds Restricted Funds	2,998,814 3,333,796	4,520,757 28,631,914	(4,092,010) (6,209,061))	31,635 (31,635)	3,459,196 25,725,017
Total of Funds	6,332,610	33,152,671	(10,332,707)		29,184,212

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted	Unrestricted	Total
	Funds	Funds	Funds
	2022	2022	2022
	\$	\$	\$
Current assets	24,260,441	7,970,496	32,230,936
Creditors due within one year	<u>561,079</u>	2,485,647	3,046,726
Total of Funds	23,699,362	<u>5,484,849</u>	<u>29,184,210</u>

#### **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted	Unrestricted	Total
	Funds	Funds	Funds
	2021	2021	2021
	\$	\$	\$
Current assets	3,660,460	3,362,717	7,023,177
Creditors due within one year	(326,664)	(363,903)	(690,567)
Total of Funds	3,333,796	2,998,814	6,332,610

#### 11. COMPANY LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are the directors named on page 1 who have each guaranteed to contribute £1 (\$1.40) to the company's assets in the event of the company being wound up. The company is controlled by the members.

#### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 12. RELATED PARTY DISCLOSURES

According to its Articles of Association, three members of the WIEGO Board should be elected representatives from Institutional Members of WIEGO. From time to time, WIEGO enters into partnership on specific projects with its Institutional Members, including those represented on the WIEGO Board. In addition, Individual Members of WIEGO on the Board and co-opted Board members may have involvement with partner organisations. The WIEGO Board and management agree that in the interest of transparency, such activities and/or relationships should be disclosed in the financial statements.

The WIEGO Board notes that the following Board members have working involvement in organisations that have partnered with WIEGO. In each case, the named trustee or officer was neither directly associated with the project nor in receipt of any compensation related to it.

Mirai Chatterjee is a Trustee of Lok Swasthya SEWA Trust (LSST). Payments to LSST were \$60,454 USD during the year. Mirai is also the Director of the Social Security team at the Self Employed Women's Association (SEWA). No direct payments were made to Social Security SEWA.

Payments were also made to SEWA Bharat of \$167,349, to the Indian Academy of SEWA of \$86,227 and to Gujarat Mahila Housing Trust of \$18,323 during the year.

Elizabeth Tang is General Secretary (remunerated) of the International Domestic Workers Federation (IDWF). Payments to IDWF were \$250,000 USD during the year.

Uma Rani is a Senior Economist (remunerated) at the International Labour Office (ILO). WIEGO received grants from the ILO of \$11,285 USD during the year.

Gabriela Calandria is a member of the International Council for StreetNet. Payments to StreetNet International were \$743,762 USD during the year.

Patrick Ndovlu is a remunerated employee of Asiye e Tafuleni. Payments to Asiye e Tafuleni were \$178,031 during the year.

Caroline Skinner the Programme Director for Urban Policies is a Board member for Asiye e Tafuleni. Payments to Asiye e Tafuleni were \$178,031 during the year.

#### 13. FINANCIAL COMMITMENTS

At 31 March 2022 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	Land & Buildings	
	2022	2021
Payable:	\$	\$
Within one year Between two and five years	13,086 <u>39,258</u>	14,204 4,735
	<u>52,344</u>	18,939

Land 9 Duildings

# NOTES TO THE FINANIAL STATEMENTS For the year ended 31 March 2022

14.	FINANCIAL INSTRUMENTS	2022 \$	2021 \$
	Financial assets		
	Financial assets measured at amortised cost	32,230,936	<b>7</b> ,023,177
	Financial liabilities		
	Financial liabilities measured at amortised cost	3,046,726	690,567

Financial assets consist of cash, grant income receivable and other debtors.

Financial liabilities consist of trade creditors, other creditors and accruals.

## 15. RECONCILIATION OF NET MOVEMENT TO NET CASH FLOW FROM OPERATING ACTIVITIES

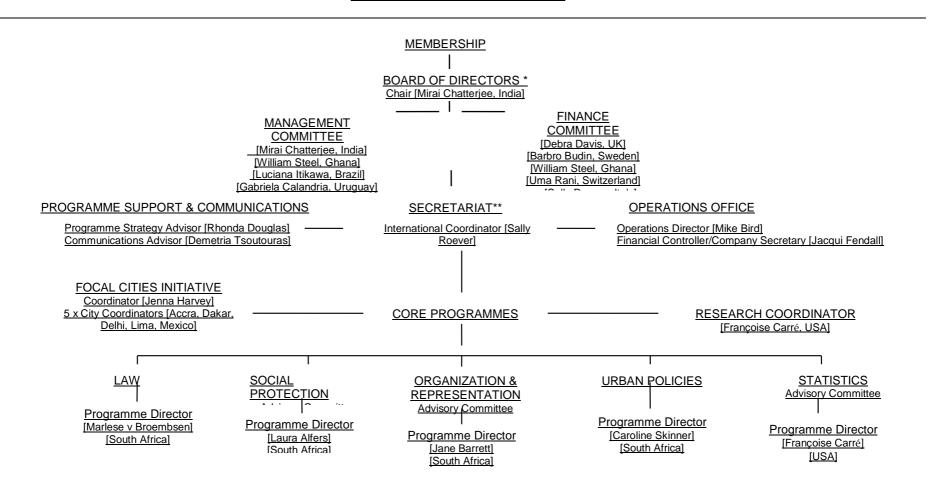
	2022 \$	2021 \$
Net incoming/(outgoing) resources for the year	22,851,600	4,344,364
Adjustments for:		
Interest received	(11,852)	(3,679)
Decrease/(increase) in debtors	31,832	104,996
Increase/(decrease) in creditors	<u>2,356,158</u>	<u>54,075</u>
Net cash used in operating activities	25,227,738	<u>4,499,755</u>

## NOTES TO THE FINANIAL STATEMENTS For the year ended 31 March 2022

#### 16. COMPARATIVE SOFA FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
INCOME	11010	Ψ	Ψ	Ψ
Donations and legacies	2	2,000	-	2,000
Investment income	3	-	3,679	3,679
Charitable activities	4	<u>5,780,909</u>	<u>5,763,293</u>	11,544,202
TOTAL INCOME		5,782,909	<u>5,766,972</u>	11,549,881
EXPENDITURE				
Charitable activities	5	3,732,825	3,472,692	7,205,517
TOTAL EXPENDITURE		<u>3,732,825</u>	<u>3,472,692</u>	<u>7,205,517</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>2,050,084</u>	2,294,280	4,344,364
TOTAL FUNDS AT 1 APRIL 2020		<u>1,283,712</u>	<u>704,534</u>	<u>1,988,246</u>
TOTAL FUNDS AT 31 MARCH 2021	10	<u>3,333,796</u>	<u>2,998,814</u>	<u>6,332,610</u>

## APPENDIX 1 For the year ended 31 March 2021



<sup>\*</sup> The full Board is listed on Page 1.

The following pages do not form part of the statutory financial statements.

<sup>\*\*</sup> This organogram illustrates the Delegation of Powers to the International Coordinator and key team members. There are many other team members who contribute to WIEGO's work, many of whom are mentioned in Appendix 2.

# APPENDIX 2 For the year ended 31 March 2022

#### The Year in Review

#### Mirai Chatterjee, Chair of the Board

As we celebrate our 25th anniversary this year, we look toward the next quarter-century with hope and inspiration in the midst of ongoing challenges. While pandemic lockdowns have eased, food and fuel prices have skyrocketed; while workers are earning again, they have not overcome the effects of the COVID-19 crisis. Conflict and climate change are with us as never before. Yet we continue to pursue our vision of a just recovery for all workers: one in which all workers are included and central to government and other efforts at rebuilding livelihoods with social protection, and central to rebuilding local and national economies.

When this financial year started in April 2021, my country, India, was experiencing a public health crisis of unimaginable proportions. The women worker leaders who stepped in to deliver food and medicine, to comfort others in moments of loss, to mobilize their collectives by any means to do what they could for their members showed why societies must learn to value women workers and prioritize their voices. There will be no recovery otherwise.

A quarter-century ago when WIEGO was founded, very few people took notice of the informal economy. We have come a long way since then. This year, we saw our worker-leaders featured in major media outlets and invited to speak to policy audiences all over the world. Our network members have come together to define joint policy positions and have seen their uptake. There is more awareness of the need for universal social protection and its particular importance to workers in informal employment. The mobilization among WIEGO Network members for the ILC General Discussion on Social Protection is yet another significant step forward in our struggle for rights, recognition and representation. We have made tangible progress since the onset of the crisis, and we are getting stronger and better every day.

As we begin to see more of each other in person again, we are grateful for the bonds we share. Soon, we will gather together at our eighth General Assembly to affirm our strategic direction and commitment to the mission we share. We look forward to this moment of renewal and celebration, and to deepening the connections with all of our members, partners and allies.

Mirai Chatterjee Chair, WIEGO Board of Directors October 2022

# APPENDIX 2 For the year ended 31 March 2022

#### Sally Roever, International Coordinator

After adapting to crisis circumstances and responding to the urgent needs of workers and their organizations, in the past year we have settled into new ways of working and sharpened our focus on centring the voices of workers in economic recovery debates. The increasing visibility of our Network in those debates has helped shift ground in a significant way, at an important moment.

Our Network brought a united voice to discussions on social protection at the International Labour Conference, calling for direct representation of organizations of workers in informal employment and highlighting the needs of self-employed workers. Tireless advocacy and direct interventions on the part of our Network's representatives resulted in an outcome document that names workers in informal employment and will shape global work on social protection for years to come. Other strategic interventions on social protection followed later in the year, including a new project challenging economic orthodoxies that undermine universal social protection.

Pandemic response work that we began last year with members and partners culminated in the dissemination of relevant, timely data on COVID-19's impact on different sectors of informal employment. As the pandemic and its effects evolved in different ways across countries and continents, our research traced the impact pathways for different worker groups, showing how workers coped with livelihood loss and displacement – and identifying their priorities for recovery. The findings have been used in dialogue forums to inform government recovery approaches.

In November, the WIEGO Network's relevance to the future of work was recognized through a five-year, USD25 million grant from the Ford Foundation. The grant will build sustainability across the movement as WIEGO and the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers solidify governance structures, build capacity on critical functions, and strategically support affiliates. The growth and strengthening across our networks are evident as we expand our voice in global spaces that shape the possibilities for a more just future of work. One of many examples came in early March, when our efforts to support waste pickers resulted in a UN environmental resolution mentioning informal recyclers for the first time.

In the background of this work was an internal strategic review process to inform our next five-year plan. At the outset of the year we defined eight strategy-level questions related to scope and orientation, which helped us explore and define WIEGO's priorities for the future. We engaged in an in-depth consultation process drawing on perspectives from our team, Board, institutional and individual members, and external stakeholders. The resulting five-year strategic plans will be reviewed at our eighth General Assembly, to take place in Mexico in November 2022.

We are, as ever, so grateful for our team, members, partners and allies in the struggle for a just and inclusive world of work.

In solidarity,

Sally Roever, PhD International Coordinator, WIEGO October 2022

# APPENDIX 2 For the year ended 31 March 2022

#### **WIEGO Celebrates 25 Years**

The year before WIEGO's 1997 formation, the ILO Convention on Home Work (C177) was passed, and this milestone sowed the seeds for WIEGO's birth. The statistics that contributed to the advocacy process at the global level were provided by founders who still play key roles in WIEGO's research work.

While WIEGO today far exceeds the expectations of our founders, the mutual support that heralded our foundation has been there from the beginning. The home-based worker movement, through the Self-Employed Women's Association (SEWA), was crucial to our formation. The WIEGO Network has grown from the 10 specialists on the informal economy who came together in 1997 into a movement that embraces WIEGO, the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers. WIEGO is now a 74-person team, and our Network's institutional members represent more than 5 million people in 94 countries. Direct WIEGO activities take place in close to 60 countries across six continents.

#### The founding group constituted:

- Ela Bhatt (SEWA)
- Renana Jhabvala (SEWA)
- Marty Chen (Harvard University)
- Marilyn Carr (UNIFEM)
- Grace Bediako (United Nations Statistical Division)
- Jacques Charmes (L'Institut Français pour le Devéloppement en Coopération)
- Maxine Olson (UNIFEM)
- William "Biff" Steel (World Bank)
- Jane Tate (HomeNet)
- S.Y. Sethuraman (ILO)

The specialists shared a common concern in 1997: that official statistics do not represent and mainstream policymakers do not adequately understand the contribution of workers in informal employment, especially women workers, to national economies. As a result, little attention was paid to how policies affect women workers or how their situation could be improved. The group planned a collaborative project that would promote a better understanding and appreciation of women in informal employment. The project's goals were to promote better statistical accounting and research, stronger organizations and networks, and supportive policies and programmes for women in informal employment. The founders named the project "Women in Informal Employment: Globalizing and Organizing" (or WIEGO for short).

#### Highlights on the Road to 25

Here are some of the global-level highlights along the way to 25 years and, for a fuller picture including national and regional organizing milestones and victories, see www.wiego.org/news/wiego-turns-25.

#### 1997: WIEGO Founded

In April 1997, a group of 10 specialists on the informal economy – organizers, researchers, statisticians and practitioners – met to plan a collaborative project in support of women workers in the informal economy.

# APPENDIX 2 For the year ended 31 March 2022

2002: StreetNet International Founded, Informal Employment Statistics Published by WIEGO and ILO

StreetNet International was founded in South Africa in November 2002, with support from SEWA and WIEGO. Through its constitution, StreetNet International ensures that women street vendors are represented in all events and leadership structures. That same year, WIEGO and the ILO collaborated to publish *Women and Men in the Informal Economy: A Statistical Picture*, which compiled available national data on informal employment for the first time.

2003: Organizing Workers in Informal Employment

WIEGO and a coalition of trade unions and organizations, including the Ghana Trades Union Congress, HomeNet Thailand, the Nigerian Labour Congress, SEWA and StreetNet International, met in Ahmedabad, India, to discuss organizing workers in informal employment. WIEGO subsequently supported the convening of global conferences to organize waste pickers, domestic workers and homebased workers in 2008, 2011 and 2015, respectively.

2009: Global Study on the Impact of the Economic Crisis on Workers

In 2009 and 2010, WIEGO led a study of the impact of the global economic crisis on urban workers, carried out by organizations of workers in informal employment in a dozen cities across low and middle-income countries. Drawing on this experience, WIEGO led another global study across 12 cities in 2020–2021 to understand the impacts of the COVID-19 pandemic on workers in informal employment.

2011: Convention 189 on Decent Work for Domestic Workers Adopted

In June 2011, after a five-year campaign, the International Labour Conference adopted Convention 189 on Decent Work for Domestic Workers. The Convention mandates that domestic workers be recognized as workers entitled to the same protections as other workers.

2013: International Domestic Workers Federation Founded

In October 2013, the International Domestic Workers Network was transformed into a formal federation at its founding congress in Uruguay. At the Congress, WIEGO facilitated the ratification of the Constitution and the election of the leadership.

2015: ILO Recommendation 204 on Formalization Adopted

The landmark ILO Recommendation 204 on the Transition from the Informal to the Formal Economy contains many provisions that leaders of workers in informal employment and WIEGO advocated for over three years. These included provisions recognizing that informal livelihoods should be preserved during the transition to formality, and that workers in informal employment need regulated access to public space and to natural resources to pursue their livelihoods.

2018: First Global Estimates of Informal Employment Published

WIEGO's Statistics Programme worked with the International Labour Organization as it compiled the first-ever global estimates of informal employment. In 2018, the research was published by the ILO in Women and Men in the Informal Economy: A Statistical Picture (3rd edition) and summarized in WIEGO's Women and Men in the Informal Economy: A Statistical Brief.

2021: Launch of HomeNet International

The February 2021 launch of HomeNet International was the culmination of two decades of organization building. Home-based workers' organizations from four regions continued to build a democratic, representative global network through the COVID-19 pandemic. WIEGO supported the network's formation with capacity building, knowledge generation, statistics and networking.

# APPENDIX 2 For the year ended 31 March 2022

2022: Waste Pickers Recognized in UN Environmental Resolution

Informal recyclers were mentioned for the first time in a United Nations environmental resolution, in the fifth session of the UN Environment Assembly in Kenya, February 28–March 2, 2022. The text says their contribution in collecting, sorting and recycling plastics in many countries is recognized, and it further calls for learning from the best practices in informal and cooperative settings.

Working to Ensure Millions of Workers Have a Seat at the Table

On November 16, 2021, the Ford Foundation announced a five-year USD25 million grant to the WIEGO Network. An interactive Guardian Labs article, "More Than 2 Billion Workers Make Up the Informal Economy," accompanied the announcement to highlight the size and significance of the informal economy and to raise the visibility of the membership-based organizations fighting for improved livelihoods for workers in informal employment. News of the funding announcement was covered by TIME. Fast Company and other news outlets.

Sarita Gupta, director of the Ford Foundation's Future of Work(ers) programme, said:

"We know there can be no global recovery without informal workers. This grant recognizes the importance of ensuring billions of informal workers have a seat at the table to have their voices, demands and needs heard at the national and global levels, so policymakers and business leaders recognize their contributions and value."

HomeNet International Celebrates its First Anniversary

Home-based workers and their allies launched a global network in February 2021. As it marked its first anniversary this year, HomeNet International officially registered as an observer at the 110th Session of the International Labour Conference. This marks a milestone in securing home-based workers' ability to speak for and represent themselves at the ILC, and for visibility of the sector among governments, unions and employers attending the conference.

The global network of home-based workers is working with WIEGO to develop statistical briefs on countries outside Asia. There is a focus on other regions because the regional network is strong and visible, particularly in South Asia. HomeNet International and WIEGO believe that bringing visibility to home-based work in other regions will help the network build solidarity within the movement.

While the will to form a global movement is decades old and the work towards it many years in the making, HomeNet International's ability to celebrate an anniversary was never taken for granted. As HNI's International Coordinator Janhavi Dave told us, there was an international network of home-based workers 25 years ago, but it "didn't succeed. Unfortunately, it wasn't very democratic, and many of our sister organizations walked out of it."

It is very different this time, Janhavi said. "We're all part of the same family. Be it SEWA, be it HomeNet South Asia, now HomeNet International, WIEGO, all of us have worked together to build this movement and push the movement forward. This partnership that we built – and the process that we built it with – is a very democratic one."

Women Fighting the Same Fight

Janhavi's sentiments are echoed by the other leaders of global organizations that WIEGO works with. Elizabeth Tang, General Secretary of IDWF, told us: "Being part of the WIEGO Network, we know we are in a much larger movement — a much larger family of informal workers, who are women, who are fighting the same fight for recognition, for rights, for social protection. We are together with home-based workers, street vendors, waste pickers."

# APPENDIX 2 For the year ended 31 March 2022

StreetNet International Coordinator Oksana Abboud said that "WIEGO has connected us with like-minded organizations and institutions, providing the space for building international solidarity among all workers engaged in informal employment. We use WIEGO's research and databases in our advocacy work."

Kabir Arora, who coordinates the Alliance of Indian Waste Pickers and supports the outreach of the Global Alliance of Waste Pickers in Asia, described the moment that Soledad Mella, President of the Asociación Nacional de Recicladores de Chile and Global Alliance of Waste Pickers representative, took the podium at the UN Environment Assembly (UNEA-5.2) in Nairobi, Kenya, in February 2022: "We did what we had come for and represented the hopes and aspirations of millions of waste pickers."

#### Cross-Sector Work Grows

While the work of WIEGO's programmes to support different sectors of workers in the informal economy are highlighted in this report, our work increasingly reaches across sectors and this is building solidarity among all workers in informal employment.

For example, the Statistics Programme at WIEGO has continuously compiled data to show the large number of workers in informal employment across sectors and countries. Data in the hands of workers has helped to build unity and solidarity. Through an ongoing regional collaboration in Arab countries supported by the Ford Foundation, WIEGO, the ILO, the ILO-MENA regional office and UNESCWA are developing labour statistics with a focus on informality. In 2021, a project report assessed the labour force surveys and the social protection programmes related to employment in the pilot countries (Jordan, Lebanon, Morocco and Tunisia) as a basis for developing a questionnaire for labour force surveys. Qualitative and quantitative testing of the questionnaire will be next. The project contributes to improving statistics on informality and on the main groups of workers of concern to WIEGO. The project also facilitates the region's contribution to the ILO Working Group for the Revision of Statistical Standards on Informality, of which WIEGO's Statistics team are members.

In another show of cross-sectoral unity and solidarity, the Global Alliance of Waste Pickers, HomeNet International, IDWF and StreetNet International participated in the 109th Session of the International Labour Conference in June 2021, along with WIEGO and SEWA. The main aim of this group was to guarantee that social protection needs of workers in informal employment were reflected in the adopted conclusions of the discussion.

Also, WIEGO is working with Swedish Sida to develop research that deepens the link between social protection and economic recovery and brings new evidence to bear on longstanding debates. Three relationships in particular are being explored: the contribution of social spending to economic recovery, the link between social protection and labour market dynamics, and the role for capital and employers in the financing of social protection. Additionally, with the International Centre for Tax and Development (ICTD), the project explores the realities of taxation from the perspective of workers in informal employment.

The launch of the inaugural WIEGO School this year is the exciting outcome of a longstanding process. The School is a major milestone, drawing together the sectors as well as our programmes, and our allies are enthusiastic about its potential. As Oksana told us, "WIEGO has so much expertise and can train on how to organize and how to negotiate for those in informal employment. At the same time, we will draw closer together for the sake of our joint constituency, which is informally employed workers."

#### Seizing the Moment from COVID-19

The majority of the global workforce – 61 per cent – is informal and has been disproportionately impacted by the pandemic and by the accompanying economic downturn. We are seizing the moment as the global community considers how to rebuild a more equitable and fair world.

# APPENDIX 2 For the year ended 31 March 2022

WIEGO, alongside membership-based organizations of the working poor, monitored the impact of the COVID-19 crisis on workers in informal employment around the world. In mid-2021, interviews were conducted with the same domestic workers, home-based workers, street vendors and market traders, and waste pickers in 11 cities as in the mid-2020 surveys to assess if they had recovered. We talked to workers in Accra (Ghana), Ahmedabad (India), Bangkok (Thailand), Dakar (Senegal), Delhi (India), Durban (South Africa), Lima (Peru), Mexico City (Mexico), Pleven (Bulgaria), New York City (USA) and Tiruppur (India). Seventy per cent of the study respondents were women, broadly reflecting the gender composition of the four sectors. The 2021 findings suggest that the economic fallout of the COVID-19 crisis remains deep and persistent for workers at the base of the economy. The level of indebtedness that workers have been forced into means the COVID-19 crisis is far from over. Since the pandemic began, 52 per cent of respondents drew down on their savings, 46 per cent borrowed money, and 17 per cent sold or pawned assets to get by. The vast majority (82 per cent) of respondents who had drawn down on savings since the beginning of the pandemic were unable to replace any of the savings by mid-2021. WIEGO has drawn lessons from the pandemic and, with our allies, is continuing advocacy work for a just economic recovery with renewed vigour.

#### Where WIEGO Worked in 2021-2022\*

\* Includes countries where WIEGO has Team Members or Key Partners.

Argentina

Bangladesh

Brazil

Bulgaria

Cambodia

Chile

Colombia

Costa Rica

Democratic Republic of the Congo

Dominican Republic

**Ecuador** 

El Salvador

Ethiopia

France

Germany

Ghana

Guatemala

Honduras

India

Indonesia

Jordan

Kenya

Laos

Lebanon

Malawi

Mexico

Morocco

Nepal

Nicaragua

Niger

Pakistan

Panama

Paraguay

Peru

Senegal

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Sierra Leone
South Africa
Spain
Tanzania
Thailand
Togo
Tunisia
Uganda
Uruguay
USA
Vietnam
Zambia
Zimbabwe

#### WIEGO's Key Programmes

The **Statistics Programme** collaborates with official statisticians to improve statistical methods that will make visible the size and significance of the informal economy and the situation of all informal workers, and to prepare the data in formats that are accessible to a wide set of users.

The **Organization & Representation Programme** helps organizations of workers in informal employment build their organizational and leadership capacity, connect to each other and align with allies as they fight to improve the working conditions of their members.

The **Law Programme** strives for the recognition, inclusion and protection of the rights and work of workers in informal employment in international instruments, national and local laws and regulations. It works to build the capacity of workers in informal employment and their organizations to use the law to fight for secure livelihoods and labour rights.

Workers in informal employment need access to social protections that will protect and mitigate risks to their incomes and help them cope after an event or shock. The **Social Protection Programme** is committed to helping workers in informal employment access these rights.

By working with leaders of workers in informal employment, policymakers and urban practitioners, the **Urban Policies Programme** strives to help the urban poor achieve better incomes, more secure places to live and work, and the capacity to negotiate sustainable gains in urban policies and practices.

How WIEGO Supports Domestic Workers

#### **Meet Norma Palacios**

Norma is one of the founders and leaders of SINACTRAHO, a domestic workers' union in Mexico. She has been a domestic worker for 27 years and, while she recognizes that she is tired and "has fears, like any other human being," she finds strength in this movement.

# APPENDIX 2 For the year ended 31 March 2022

SINACTRAHO works to raise awareness of domestic workers' economic and labour situation and strives to empower its members to demand and exercise their rights as workers.

"Most of the time you work in a place where the employer's house is your workplace, but you can be alone all day long and you have no contact with other people with whom you identify. We do see that these relationships can develop when, perhaps, they work in the same building, when they establish a friendship, but we see that when they come to the union they become stronger."

During the COVID-19 pandemic, the historic effort to ensure domestic workers' long-term well-being became even more pressing. As well as advocating for social security, the union offered legal counselling to domestic workers who faced exploitative employment relations or were fired without justification during the crisis.

"Doing all these things during the pandemic showed us that we can achieve everything. It also strengthened me a lot: when we have these encounters with authorities I know we carry with us the voice of us as domestic workers [...] We have to hold on to all these women to move forward."

How WIEGO Programmes Support Domestic Workers

#### Organization & Representation Programme

After developing a toolkit on Convention 189, WIEGO facilitated negotiation skills training for domestic worker organizations. Experiences from this were shared by IDWF affiliates in a November 2021 workshop with the ILO commemorating C189. Beginning in October 2021, IDWF affiliates from 10 African countries took part in a six-month-long WIEGO online training on democratic leadership in trade unions. Participants said the course helped them to realize the importance of understanding and implementing their unions' constitutions and to revise them appropriately to address the situation of domestic workers.

#### Statistics Programme

The Statistics Programme's unique contribution is to improve the identification of domestic workers – and home-based workers, street vendors, market traders and waste pickers – in official statistics and to prepare statistics on these groups in accessible formats for use by membership-based organizations (MBOs), global networks of workers in informal employment, and allied policy advocates. International statistics work makes possible global statistical briefs such as the ILO-WIEGO-IDWF brief on domestic workers. It also informs WIEGO's preparation of briefs at the national, urban and city levels on informal employment. Briefs for Chile and Senegal include trend information on each group, including domestic workers, and facilitate work to improve the situation of these workers.

#### Law Programme

With the aim of legally empowering domestic workers so that they can realize their rights and respond to violations by employers, WIEGO held meetings this year with workers' organizations in Tanzania and South Africa. Domestic workers' struggles include limited legal awareness and access to legal services, uneven legal protection, non-compliance by employers, difficulty in organizing, and poor enforcement. WIEGO's legal empowerment work aims to train domestic workers on legal issues, thereby increasing their access to justice. By empowering domestic workers themselves to know and use the law – equipping them with legal knowledge, and negotiation and mediation skills – the work aims to break the barriers to access to justice, including the hierarchical relationship between legal professionals and workers that can prevent the latter from seeking redress. Ultimately, the work with IDWF affiliates will embed, through a training-of-trainers model, a culture of legal empowerment in their organizations so that all members are able to know, use and shape the law to secure their rights.

## APPENDIX 2 For the year ended 31 March 2022

#### Social Protection Programme

With the IDWF, WIEGO produced a series of policy briefs on domestic workers and social protection in South Asia. These looked at the barriers domestic workers face in accessing social protection and public services, as well as the costs they carry in order to access these services. For example, domestic workers in India said they were paying the equivalent of three weeks of earnings to visit a health care centre. About 70 per cent of workers reported having to take out a loan to finance their last health visit. In Tamil Nadu, domestic workers said they lack knowledge about their entitlements, lack documentation for registration, and migrant workers are excluded from welfare provisions. The cost of applying for a social security benefit for the typical domestic worker in our survey was 1.5 times her weekly earnings. Domestic worker organizations in South Asia are using this research in their local-level organizing and advocacy.

#### Urban Policies Programme

WIEGO's COVID-19 Crisis and the Informal Economy Study monitored workers' hardships, loss of jobs and inability to recover earnings by mid-2021. The study found that, among domestic workers, "live-out" domestic workers were more likely to lose their jobs and struggle to regain them, whereas "live-in" workers experienced deteriorating working conditions. Both types of domestic workers reported a weakening of their bargaining power with employers. In Mexico City, SINACTRAHO, the national union of domestic workers, used study results on food insecurity and loss of income to engage the Mexican Congress on the long-standing demands of domestic workers.

How WIEGO Supports Street Vendors and Market Traders

#### **Meet Oksana Abboud**

"2022 marks the 20th anniversary of StreetNet International since its establishment in Durban, South Africa," notes Oksana, International Coordinator of StreetNet, the global alliance of street and market vendors.

"WIEGO played a key role in the creation of StreetNet. WIEGO's leadership at the time recognized the crucial need for an international umbrella to unite and support street vendors around the world."

With the rapid growth in technology globally, street vendor organizations should position themselves to take advantage of this with new approaches and strategies, Oksana says.

"We might see integration of street vendors into digital platforms, with vendors finding their niche in using the technology for sustainability, development and livelihood purposes."

She believes that a shift could be coming, with street vendors gaining more recognition and respect for their human and workers' rights and their role as economic players. StreetNet is growing – expanding its borders and attracting new members, and WIEGO gives the movement recognition and confidence at international and other levels, she says.

"It means a lot to be part of a global network for the vulnerable, for the unrecognized – and to be part of such a highly respected network with a high level of organization ... It empowers us and brings us into more unity. We feel part of a big family."

# APPENDIX 2 For the year ended 31 March 2022

How WIEGO Programmes Support Street Vendors and Market Traders

#### Organization & Representation Programme

The implementation of ILO Recommendation 204 on the Transition from the Informal to the Formal Economy is an ongoing WIEGO priority. In the spirit of that transition, five towns across two provinces in South Africa have established a formal relationship between street vendor representatives and council officials. In October 2021, the two parties held a policy dialogue where public-space guidelines were launched, and they signed a joint declaration of commitment to practical interventions to improve the vendors' working conditions. These and other achievements in which WIEGO played a key role have generated more media coverage and created the potential for significant shifts in workers' material conditions.

#### Statistics Programme

The programme prepared briefs at the national, urban and city levels on main worker groups, including street vendors and market traders, for Chile and Senegal. The Chile brief was presented to representatives of unions and federations of street vendors, waste pickers, domestic workers and home-based workers, the Workers United Centre of Chile and a representative of the metropolitan region's Ministry of Labour and Social Provision. Worker organizations noted how important it is to have statistics for their advocacy and to bring visibility.

#### Law Programme

WIEGO's Administrative Justice project aims to provide people working in public space with the knowledge and skills to defend their rights against violations by public authorities, and the ability to demand access to and participate meaningfully in law and policymaking processes. In Senegal and Ghana, the Law Programme mapped institutions and stakeholders involved in the regulation and management of public space and interviewed public authorities and vendors to assess regulations that govern access to space and its implementation on the ground. The study's theme was law and the distribution of power and entitlements in the urban space from the vantage point of street and market vendors. Also, WIEGO's analysis of COVID-19 in seven Asian countries shows that laws and policies do not recognize informal traders as legitimate economic actors or the role that informal food vendors play in promoting food security. WIEGO's analysis of the pandemic laws that regulated informal work in 16 countries in Latin America generated similar conclusions.

#### Social Protection Programme

In response to growing needs highlighted by the COVID-19 crisis, the Social Protection Programme expanded its regional advocacy for income protection this year. The adoption of the African Union's Protocol on Social Protection in February 2022 was cause for celebration as WIEGO has worked with partners, including StreetNet International, to ensure that this legally binding instrument directly includes workers in informal employment in policy making, among other demands. The fact that the African Union now has a single binding instrument that addresses a broad range of social protection issues sets a clearer direction for regional advocacy. Also in Africa, a notable gain for street vendors and other workers in informal employment operating in public space was made when the South African Local Government Association (SALGA) drew on WIEGO's child-care work with Asiye eTafuleni to include child-care provision in their Public Space Trading Guidelines, 2021-2026.

# APPENDIX 2 For the year ended 31 March 2022

#### Urban Policies Programme

The Urban Policies Programme has worked this year on securing inclusive planning practices and policy in a range of contexts and countries. In New York City, UPP partnered with the Street Vendor Project on the COVID-19 impact study and together they jointly identified lessons in advocacy that have global relevance. Also, WIEGO's work in local-level experimentation with urban planning and design and legal frameworks was profiled in the United Cities and Local Governments (UCLG) Gold VI Report, which documents public-space trading innovations in Durban, South Africa, and Delhi, India, as well as institutionalized social dialogue in Lima, Peru.

How WIEGO Supports Waste Pickers

#### **Meet Coura Ndiaye**

Coura is an honorary leader among waste pickers in the Mbeubeuss dumpsite, about 30 kilometres away from Dakar, capital of Senegal. People generally call her "Mother Coura" out of respect for her age and the number of years she has worked as a waste picker.

In 2000, Coura joined the Association of Waste Pickers of Mbeubeuss, known as Bokk Diom, and she later led the association. She is a firm believer in the importance of being organized – particularly for women – in order to defend waste pickers' livelihoods and improve their working conditions.

This is particularly crucial as the government has so far refused to include waste pickers in its current solid waste management project, or at least guarantee their means of subsistence, Coura says. The restructuring of the dumpsite led by the waste management agency is affecting women waste pickers' working conditions and safety.

"For example, the road they built to get to the platform, this road is the cause of the flooding. Because this road is very high, if it rains, it flows directly onto us."

She says Bokk Diom needs to become stronger and improve communication between leaders and members to tackle the challenges and needs. The waste pickers also need help from the government's waste management agency to improve their working conditions at the dumpsite, which would increase their income, Coura says.

"The state should help us and not the other way around. We are the first in this dumpsite, and we are the most legitimate to benefit from the dumpsite."

How WIEGO Programmes Support Waste Pickers

#### Organization & Representation Programme

The Organization & Representation Programme supported progress towards the establishment of a global organization of waste pickers this year, concluding with ongoing discussions of a draft Constitution and discussions of issues that have helped build a sense of common purpose. Early in 2022, WIEGO coordinated a delegation of waste picker MBOs to participate in the UN Environment Assembly in Nairobi, Kenya, in support of a global plastics treaty. A significant victory was achieved when the UNEA-5.2 resolution recognized waste pickers as recyclers of plastics in informal and cooperative settings. Waste picker representatives will take their proposals to the next Intergovernmental Negotiations Committee meeting on plastic pollution. The Organization & Representation Programme also has focused on empowering MBOs to engage governments and the private sector on Extended Producer Responsibility policies and regulations. In South Africa, this led to an agreement in principle about payment to waste pickers for their environmental services.

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#### Statistics Programme

The identification of waste pickers through national surveys presents special problems. However, national survey data are a useful starting point. *Waste Pickers in Brazil: A Statistical Profile* (WIEGO Statistical Brief No. 29), published in English and Portuguese in November 2021, provides statistics on the extent of waste picker employment in the country, urban areas and major cities, as well as waste pickers' characteristics and working conditions. The Programme is working with the WIEGO team and members of the waste picker community to improve methods for collecting data on these workers.

#### Law Programme

In the Waste Pickers and Human Rights Project, WIEGO and partners petitioned the Inter-American Commission on Human Rights for the right to work to include workers in informal employment and for a thematic hearing on the rights violations of waste pickers in seven Latin American countries. While the hearing was not granted, the team was invited to meet with the commissioners and will petition again for a hearing. The Law Programme did capacity building with waste pickers to enable the workers to present arguments in front of the commission, and collaboration is continuing. Also, the Administrative Justice stream of work is strengthening its focus on R204, which provides a comprehensive model of formalization that recognizes the socio-economic contributions of workers in informal employment and promotes the adoption of enabling regulatory frameworks and strategies that prioritize their needs. The next phase adopts a strong cross-sectoral approach, involving organizations of waste pickers, who share the struggle for access and meaningful use of public space.

#### Social Protection Programme

With WIEGO support, the Movement of Excluded Workers (MTE) – a member of Unión de Trabajadores y Trabajadoras de la Economía Popular (UTEP) – in Argentina developed an innovative programme through their child-care and after-school centres to support children who experienced abuse during the COVID-19 lockdown periods. UTEP-MTE were able to adapt their child-care services rapidly to respond to the needs of waste pickers, street vendors, garment workers and community workers represented in the union.

#### Urban Policies Programme

Through the CataSaúde Viraliza project in Brazil, WIEGO enhanced worker capacity to reduce risks and secure gains. By the end of July 2021, more than 400 waste pickers had completed the online capacity-building project that sought to provide waste pickers with a deeper understanding of decent work conditions and health and safety protocols. Participants represented all five regions of Brazil. The CataSaúde Viraliza project focused on strengthening alliances with both organized and non-organized waste pickers, by drawing on the expertise of multiple partners and research activists. For several of these partners, this was the first time they had worked together to help bridge understandings among both groups of waste pickers. In Belo Horizonte, WIEGO celebrated 10 years of the Gender and Waste Project with an e-book launch where women waste picker leaders reflected on gains made in working to build gender awareness in the National Waste Pickers Movement (MNCR) and local cooperatives.

#### How WIEGO's Focal Cities Teams Support Workers in Informal Employment

WIEGO's Focal Cities approach supports organizations of workers in informal employment to engage with government officials to secure more inclusive laws and regulations, improved urban services and a voice in urban planning and policymaking processes. WIEGO's five Focal Cities are Accra, Ghana; Dakar, Senegal; Delhi, India; Lima, Peru; and Mexico City, Mexico.

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Accra, Ghana

The team works with market traders, street vendors, waste pickers and market porters.

In Accra, the Focal Cities team's work focused on securing progressive national child-care guidelines. These were developed through a participatory process that brought together parents of children in market-based day-care centres, informal trade organization representatives, child-care workers, officials from the Department of Social Welfare and the Department of Children, an urban planning specialist, an early childhood care and development expert and a legal consultant. The guidelines, which integrate the concerns of workers in informal employment, fill a gap in Ghana's regulatory framework for child-care centres in markets. Market trade represents 40 per cent of women's employment in Greater Accra and urban Ghana.

Dakar, Senegal

The team works with market traders, street vendors, prepared meals vendors and waste pickers.

WIEGO's work in Dakar supporting waste pickers from the Mbeubeuss dumpsite has a growing focus on promoting a just transition that would secure their livelihoods as the government implements a World Bank-funded project to restructure and eventually close the dumpsite – the Promotion of Integrated Waste Management and the Economy of Solid Waste (PROMOGED). Working with the National Confederation of Workers of Senegal (CNTS), WIEGO's launch of the findings of the COVID-19 Crisis and the Informal Economy Study resulted in a public pledge of inclusion in PROMOGED from the President of Senegal and a promise by the head of PROMOGED to improve working conditions. To boost the capacities of Bokk Diom – the organization of waste pickers in Mbeubeuss – to defend their rights and position themselves within waste management, WIEGO and Bokk Diom developed research on alternative livelihoods and jointly engaged in organizational strengthening efforts. In December 2021, supported by WIEGO and the ILO, waste pickers from Bokk Diom successfully formed a cooperative, and they are also in the process of creating a union.

#### Delhi, India

The team works with **domestic workers**, **home-based workers**, **street vendors** and **waste pickers** and focuses on inclusion of issues affecting workers in informal employment in cross-sectoral urban discourses.

WIEGO and its partners in Delhi saw the culmination of several years of joint advocacy when the Delhi Development Authority (DDA) released its draft Delhi Master Plan 2041 in 2021. For the first time, the informal economy is recognized as the city's largest employer, and the plan contains enabling language for the integration of workers in informal employment. To achieve this change, the Focal Cities Delhi team supported a broad-based campaign – the *Main Bhi Dilli* ("I, Too, am Delhi") coalition of diverse worker groups and civil society organizations – to influence the Delhi Master Plan as a "people's plan" with supportive measures for housing, livelihood and social infrastructure. After the draft was released, the coalition successfully advocated for an extension of the public comment period to allow for broader citizen participation. It also supported grassroots leaders in organizing 250 meetings with worker groups across Delhi, and helped facilitate the submission of 25,000 comments from workers in informal employment and community groups across Delhi to the DDA.

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Lima. Peru

The team works with domestic workers, home-based workers, street vendors, waste pickers, canillitas/newspaper vendors and market porters.

Our central focus this year was to implement COVID-19 impact research and support MBOs in making their voices heard regarding recovery. Following the launch of the COVID-19 Crisis and the Informal Economy Study in Lima, newly elected President Pedro Castillo mentioned the pandemic's effects on workers in informal employment and announced a programme that would satisfy a key demand. In his July 28, 2021 inaugural speech, Castillo announced measures of financial support to micro and small enterprises. The measures included state-guaranteed credit with longer grace periods, refinancing of debt and special credit support to women entrepreneurs. Access to credit of small amounts and affordable interest rates have been key workers' demands coming out of the study.

Mexico City, Mexico

The team works with **domestic workers**, **street vendors**, **waste pickers** and **non-salaried workers**, including mariachi musicians, coffee vendors, shoe shiners and organ players.

In Mexico City, the team continued engaging Mexico's National Commission on Human Rights (CNDH) on informal worker issues and supporting workers in filing complaints with the commission regarding evictions, confiscations and destruction of property. The commission's bulletin highlighted the importance of non-salaried work and called on all decision makers to avoid the use of stigmatizing and offensive language in relation to those who carry out this work. The commission called attention to the fact that in Mexico, "more than 90 per cent of paid domestic work operates informally, despite the existence of a mechanism for labour and social security regulation."

Company Registration No: 6273538

**Charity Registration No: 1143510** 

# WOMEN IN INFORMAL EMPLOYMENT: GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

FINANCIAL STATEMENTS

(COMPANY LIMITED BY GUARANTEE)

For the year ended 31 March 2022

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## LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2022

Name: Women in Informal Employment: Globalizing and

Organizing (WIEGO) Limited

Charity Registration No: 1143510

Company Registration No: 6273538

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Names of Current Directors Mirai Chatterjee (Chair)

Debra Davis (Treasurer)

The Directors of WIEGO, which is a charitable company, are its trustees for the purposes of charity law. Throughout this report the Directors are collectively referred to as the Board.

Barbro Budin Lin Lim Lean William (Biff) Steel Gabriela Calandria Luciana Fukimoto Itikawa

Uma Rani

Elizabeth yin Ngor Tang Patrick Sibusiso Ndlovu

Chief Executive Officer (known as International

Co-ordinator)

Sally Roever

Company Secretary Bertha Isidore (August 25, 2022)

Bankers Santander UK Bank plc

Manchester Business Centre

298 Deansgate Manchester M3 4HH

## LEGAL AND ADMINISTRATIVE INFORMATION For the year ended 31 March 2022

Auditors Crowe U.K. LLP

The Lexicon Mount Street Manchester M2 5NT

Solicitors Bates Wells and Braithwaite

2 - 6 Cannon Street

London EC4M 6YH

**Programme Team** 

Sally Roever International Co-ordinator

Jane Barrett Programme Director, Organization & Representation

Marlese von Broembsen Programme Director, Law Rhonda Douglas Programme Strategy Advisor

Laura Alfers Programme Director, Social Protection
Mike Rogan Interim Programme Director, Urban Policies

Caroline Skinner Programme Director, Urban Policies Francoise Carré Programme Director, Statistics

**Operations Team** 

Sally Roever International Co-ordinator
Bertha Isidore Company Secretary

Rhonda Douglas Programme Strategy Advisor

Mike Bird Operations Director

Megan Landeros Research and Administrative Assistant to the

International Co-ordinator

Carol Clayman Executive Assistant to International Coordinator

#### DIRECTORS REPORT For the year ended 31 March 2022

The Board of Directors of Women in Informal Employment: Globalizing and Organizing (WIEGO) Ltd presents the Directors' Annual Report for the year end 31st March 2022.

#### 1. STRUCTURE, GOVERNANCE AND MANAGEMENT

WIEGO's structure, governance and management are illustrated by the organogram in Appendix 1.

#### Structure

WIEGO is a charity registered in England and Wales (No. 1143510) and is constituted as a company registered in England and Wales and limited by guarantee (No. 6273538). The Directors, officers and advisors of the organisation during 2021-22 are listed on page 1 and 2. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under our Articles of Association. Revised governing documents of WIEGO conforming to the Companies Act 2006 and the decisions of the General Assembly in April 2010 were accepted by the Board and lodged with Companies House in July 2011. In the event of the company being wound up members are not required to contribute an amount exceeding £1.

All WIEGO funds are received and managed by the Operations Office of WIEGO in Manchester, UK.

As at the end of the financial year, more than twelve institutional funders provided financial support for WIEGO including a five year grant from the Ford Foundation of \$25 million, over \$3.7 million from Sida and \$3 million from the Open Society Foundations. WIEGO also received grants from Echidna/Schwab, IDRC, Comic Relief, DFID, Wellspring Philanthropy, International Labour Organisation and USAID.

#### Governance

WIEGO is governed by a 10-person Board of Directors. The Directors are the Members of the Company and also the trustees of WIEGO as a registered charity. The Board ensures that WIEGO's activities carry into effect the Charity's object. Its work includes setting the strategic direction; scrutinising performance, quality and finances; and agreeing the financial strategy and operational budgets. The Board meets at least three times a year either physically, by teleconference, or by electronic means. In the current year, given the circumstances of the pandemic, there was one video conference meeting of the Board and two teleconference meetings.

WIEGO's Board of Directors is comprised of three representatives of membership-based organizations of informal workers (one of whom serves as the Chair); two representatives each from the other two constituencies of WIEGO (researchers and development professionals); and three other persons coopted by the Board as needed to carry out the functions of the Board.

The Board was re-constituted during the four-yearly General Assembly that was held in Johannesburg in November 2018. Four of the previous Board of Directors were nominated and elected by the membership of the wider WIEGO network at this General Assembly and three new Directors were appointed. Three other members were co-opted by the Board thereafter. The Board has representation from Africa, Latin America and Asia as well as Europe and North America. A full term for any Director is four years and Directors may be re-elected or re-appointed to serve for a further term in any given office. The Board represents all WIEGO members between General Assemblies in accordance with WIEGO's Articles of Association.

#### DIRECTORS REPORT For the year ended 31 March 2022

The International Coordinator speaks regularly with the Chair of the Board, the Treasurer and other Directors to ensure that they are all kept fully informed. Delegated decisions made at other levels of WIEGO are regularly reported to the Board and its Committees to ensure Directors have full information to fulfil their roles. The Board is supported in its work by the Management Committee, the Finance Committee and other ad hoc committees and working groups as required. The Human Resources Sub Committee of the Management Committee considers and makes recommendations regarding human resource issues. Committee reports are a standing agenda item for the Board of Directors meetings.

The Management Committee consists of five members including four Directors and the International Coordinator. The Management Committee is chiefly responsible for overseeing the programmes and policies of WIEGO. The core programmes of WIEGO (Social Protection, Organisation and Representation, Urban Policies, Statistics and Law) are each led by a Programme Director. Reports are received from the Programme Directors of these programme areas by the International Coordinator and the Management Committee, together with reports from the Company Secretary, Programme Strategy Advisor, Regional Advisors, the Research Coordinator and the Operations Director.

The Finance Committee reports to the Board of Directors and consists of six members, comprising three Directors, the International Coordinator, the Financial Controller/Company Secretary and the Operations Director. It convenes at least four times a year to consider reports from, among others the Treasurer, the International Coordinator, the Financial Controller (who also serves as Company Secretary) and external auditors. The Finance Committee is responsible for reviewing and monitoring all aspects relating to the preparation and production of the annual financial statements of WIEGO. Specifically, in terms of annual statutory accounts, this includes consideration of accounting policies, levels of disclosure, risk management policies, compliance with applicable corporate governance requirements, and reviewing any relevant matters relating to annual financial statements raised by the external auditors as a result of audit work. The Finance Committee recommends the audited financial statements to the Board of Directors for approval. It makes recommendations regarding the appointment of the external auditors and approves their remuneration and terms of engagement. It reviews the performance and reports the results of external auditors' work annually to the Board.

Since our incorporation, WIEGO has undergone considerable change and expansion. This change and expansion has required an extensive updating of our management and operations processes and procedures. As this organisational development has progressed, WIEGO has ensured that our governance arrangements are appropriate, effective and evolving to changed circumstances by having Directors who bring a wealth of organisational, research and professional experience to WIEGO.

The Directors are assisted by WIEGO's International Coordinator, the Programme Directors, the Programme Strategy Advisor, the Operations Director, the Financial Controller / Company Secretary. Board Members are kept informed about major issues affecting WIEGO. All Directors are aware of their legal and financial responsibility to run the company effectively and to act in its best interests.

All WIEGO Directors are also aware of their responsibility for WIEGO's strategic direction and their responsibility to fulfil WIEGO's objectives through assessing the organisation's performance, ensuring the correct policies are in place and that WIEGO's activities reflect the needs of our beneficiaries. Reflecting this responsibility, the WIEGO Board and Team monitor the implementation of the current 5-year strategic plan, which was set out in 2018.

The Directors also have access to professional advice and guidance from external advisors, including WIEGO's external auditors, Crowe U.K. LLP, Co-operatives UK and its solicitors, Bates Wells & Braithwaite LLP.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### **Recruitment and Appointment**

The WIEGO General Assembly in 2018 elected seven Board members from the three constituencies of members. A Nominating Committee solicits nominations from the WIEGO Membership and then proposes a slate of nominees to the Board and the General Assembly for their approval. The Nominating Committee consists of five persons, two appointed by the Board and one person elected by each constituency of the membership at the time of each quadrennial General Assembly. Elections are usually agreed by consensus but if that is not possible then by a simple majority of votes cast. In preparing the slate of nominees for the Board, from among those nominated by the membership, the Nominating Committee is guided by the principle of achieving reasonable balance on the Board as a whole and ensuring representation from each of the three membership constituencies. The Nominating Committee also takes into account the range of skills and experience required for the Board to exercise its responsibilities and to conduct its business in an efficient and effective manner to the benefit of WIEGO and its beneficiaries.

The Board also has powers to co-opt to fill vacancies. It co-opted Debra Davis, a chartered accountant with international experience as a Director and Treasurer at the time of General Assembly in 2018. Two further Directors were co-opted by the Board at its meeting on the 9<sup>th</sup> May 2019. One of these co-opted Directors, Elizabeth Tang, stepped down for personal reasons in December 2021, however we are hopeful that she will be able to re-join the Board in the following financial year.

Each has a commitment to WIEGO's aims and their appointment ends at the next General Assembly, to be held in November 2022. They may be re-appointed.

#### nduction and training

In line with National Council for Voluntary Organisations (NCVO) guidelines, all Directors were inducted into the work of WIEGO and the legal roles and responsibilities of Directors, through briefings by the International Coordinator, the Company Secretary, the Board Chair and the Programme Directors.

#### Management

The Board has delegated day-to-day leadership and management of WIEGO's affairs and the implementing of agreed policies and strategies to the International Coordinator, Sally Roever. She is assisted by a team of Programme Directors, the Programme Strategy Advisor, a Research Coordinator and an Operations Team who operate within an approved scheme of delegation (see Appendix 1). The former International Coordinator, Marty Chen, has stayed on as Senior Advisor to WIEGO and continues to support the organisation especially in the areas of research and fundraising.

The development of the organisation since 2007 has required the extension and updating of operational procedures. This is a continuing process requiring revision of the Operations Manual on occasion through 2020/21.

#### DIRECTORS REPORT For the year ended 31 March 2022

#### **Equality and Diversity**

In its Articles of Association, WIEGO is committed to opposing discrimination in matters of gender, race, faith, age, sexual orientation, or disability, and to operate within an equal opportunities framework. This commitment is currently applied to the delivery of WIEGO's programme, our employment practices and for the organisation of our membership. During the previous financial year, we established a Diversity, Equity and Inclusion working group, chaired by the International Coordinator and in the 2021/22 financial year we took on a DEI partner, Emunthini Consulting based in South Africa to steer us through a process to confront and overcome the biases and power imbalances that are present within WIEGO as much as in any other institution.

#### Staff Involvement

WIEGO seeks to engage all employees, key contractors and members in our activities and achievements. A number of teams have been set up to improve working together and ensure delivery of results. These include the Operations Team, the Programme Team, the Communications Team, the Fundraising Team and others. There are a number of routine communication methods, notably frequent and regular emails, an intranet, skyping, teleconferences, and periodic physical meetings. All teams are kept up-to-date by the International Coordinator and via the WIEGO intranet with the activities and developments, such as Directors' decisions after each cycle of Board and Committee meetings.

There is normally a physical meeting of the WIEGO Team each year, but we held a successful "virtual" Team Retreat in September 2022 because of the continuing restrictions on international travel. With a diverse and geographically dispersed team, it has been important to hold face-to-face meetings in order to establish a team spirit and provide an opportunity to share ideas and challenges and we hope to resume this aspect of our work in the coming financial year.

#### **Risk Management and Internal Controls**

Review of the Risk Register is delegated to both the Management Committee and the Finance Committee to support the Board in assessing and prioritising risks and risk-mitigating strategies across WIEGO. Relevant sections of the Risk Register were reviewed by the Finance and Management Committees according to their terms of reference. The Committees monitored the major risks to which WIEGO is exposed, recommended steps to mitigate risks, and oversaw the implementation of effective risk management. The two Committees report once a year to the Board on the Risk Register and the risk management strategy. The Risk Register was amended by the Finance and Management Committees in June and in November of 2022.

The Finance and Management Committees identify the operational, financial and reputational risks WIEGO faces, prioritising them in terms of potential impact and likelihood of occurrence and proposing means of mitigating the risks. With the continuing development of the risk management strategy, the Board is assured that:

- different areas of WIEGO's risk exposure are reviewed regularly, ensuring that risks have been properly identified by management and are being effectively managed;
- the risk management processes defined by the Finance and Management Committees are in place and operating as intended;
- the Operations and Programme Team are responding to risks effectively so that those risks are reduced to an acceptable level;
- the controls that managers have in place are successful in managing those risks identified in WIEGO's register.

## DIRECTORS REPORT For the year ended 31 March 2022

The Covid pandemic, and the continuing restrictions under which we have all been living, led us to consider new risks relating to the physical and mental health of the WIEGO Team and we have put in place protocols to manage these, including strict controls on face-to-face working where this is possible to undertake at all, and regular, virtual Team meetings. We have also taken steps to manage the increased risk of cyber-crime. Foreign exchange risk is also a key risk as we receive funds in USD, GBP and SEK. Currency matching and the continuing review of the impact of exchange rate fluctuations are in place. We were fortunate not to face any reduction in our ability to raise funds for WIEGO's work during the pandemic, and in fact many of our donors contributed additional funds to enable us to respond to its impact on informal workers.

The Board recognises that, to achieve the objectives of WIEGO, the nature of our work requires acceptance of some risks which are outside our control and cannot therefore be eliminated or fully managed. Where this happens, there is active and clear monitoring of such risk. The Board is satisfied that systems are in place to monitor, manage and mitigate WIEGO's exposure to major risks.

#### **Internal Financial Control**

The Financial Controller's work is framed largely by WIEGO's regulations, policies, operations manual and risk assessments. The Directors created an Operations Manual when WIEGO was incorporated to ensure the adequacy of WIEGO's internal controls. It has been updated during the year and is reviewed regularly. Audit recommendations are systematically followed up and monitoring reports are received by the Finance Committee. The Accounting Software system used by WIEGO (Xero) provides access to financial information by budget holders and others across the globe.

The Treasurer reviews the work and ensures, through the Finance Committee and the Operations Team, that the Board and the Management Committee have confidence that:

- · Processes and procedures are in place to manage the risk of fraud;
- WIEGO's internal control systems and procedures are kept under review;
- Controls are in place for the financial routines and systems that WIEGO operates.

The key procedures which the Directors have established with a view to providing effective internal control are as follows:

- · Corporate accounting and procedures
  - Responsibility levels are communicated throughout WIEGO. This includes delegation of authority and clear authorisation and approval levels, control processes, segregation of duties (as far as possible in a small organisation) and accounting policies.
- Quality and integrity of personnel
  - The competence and integrity of personnel are ensured through high recruitment standards. High quality of personnel is seen as an essential part of the control environment.
- Budgetary process
  - Each year Directors approve the annual budget taking account of the key risk areas and also of income and expenditure patterns from the previous year. Performance is monitored and relevant action taken throughout the year through the periodic reporting to the Directors of variances from budget, updated forecasts for the year and information on the key risk areas.

#### **Key Management Personnel**

The Key Management Personnel consists of Sally Roever, International Coordinator and Mike Bird, the Operations Director. Sally Roever is employed by WIEGO and works from her home in Virginia, USA. Her salary is determined by the Board.

Mike Bird is employed by WIEGO in the UK, where remuneration is set according to the WIEGO remuneration policy, which is reviewed periodically by the Management Committee.

## DIRECTORS REPORT For the year ended 31 March 2022

#### 2. OBJECTIVES, AIMS AND PUBLIC BENEFIT

Women in Informal Employment: Globalizing and Organizing (WIEGO) is a global research-policy network that seeks to improve the status of the working poor, especially women, in the informal economy. By doing so, our aim is to ensure in the long term the well-being of the working poor and the reduction of poverty.

The objects of the charity are set out in paragraphs 3 and 4 of WIEGO's Articles of Association as follows:

The Company's objects are to relieve poverty: in particular, the poverty of the working poor in the informal economy caused by low earnings, high risks, and adverse working environments and conditions associated with the informal economy worldwide (including non-standard or unprotected employment for formal firms);

- a) By conducting and promoting research (making the useful results publicly available) into the experiences and conditions of the working poor, the working environment and conditions within the informal economy, the wider policy and regulatory environments under which the informal workforce operates and the causes, effects and ways of addressing the poverty of the working poor within the informal economy;
- b) By advancing the education of policy decision-makers, the wider public, supporters of the working poor and the working poor themselves, in relation to the causes, effects and ways of addressing the poverty of the working poor within the informal economy.
- c) By helping organizations of the working poor to address the poverty of their members.

In carrying out its objects, the Company shall promote equality of opportunity and oppose any form of discrimination on grounds of race, ethnic origin, gender, sexual orientation, age, disability or religion.

In order to achieve our objects, WIEGO seeks to increase the Visibility, Validity and Voice of the working poor in informal employment:

- Increased **Visibility** by undertaking and sponsoring research; convening and participating in research conferences; and helping to develop and improve official labour force and other economic statistics on informal employment and the informal economy.
- Increased **Validity** by promoting mainstream recognition of the working poor in informal employment as legitimate economic agents who contribute to the overall economy and are, therefore, legitimate beneficiaries of economic and social policies; and by promoting the incorporation of informal workers into policy-making and rule-setting processes.
- Increased Voice through supporting and strengthening organisations of informal workers, networking and linking such organisations and helping them to gain representation in the policymaking and rule-setting bodies that affect their work and lives.

The individuals and institutions in the WIEGO network are drawn from three broad constituencies: membership-based organizations (MBOs) of informal workers; individuals undertaking research and statistical work with regard to informal employment, and development practitioners in agencies of various types (non-governmental, governmental, and inter-governmental).

Together with our allies in the international movement of informal workers, WIEGO seeks:

• to put issues of employment and livelihoods in general and of informal workers in particular at the centre of development discourse, policies, and processes re growth and poverty;

## DIRECTORS REPORT For the year ended 31 March 2022

- to investigate and increase understanding of the size, composition, and contribution of the informal economy and of the status, needs, and constraints of specific groups of informal workers, especially women:
- to investigate and increase understanding of how different groups of the working poor, especially women, in the informal economy are linked to the formal economy and inserted into the global economy;
- to strengthen membership-based organisations of informal economy workers, and assist the selfdevelopment of national, regional and global networks;
- to promote appropriate and equitable policies, laws, regulations, and institutions to improve and secure the livelihoods of the working poor in the informal economy.

Since its founding, the WIEGO network has developed several distinct features that enable us to influence mainstream perceptions, policies and institutions. First, WIEGO focuses on the concrete reality of the working poor, especially women, in the informal economy and seeks to integrate an evidenced based understanding of this concrete reality into mainstream development thinking, policies and institutions.

Second, WIEGO builds effective alliances between our three constituencies and draws on the distinct expertise of each constituency in our work:

- · the credible findings and informed analysis of researchers and statisticians;
- the policy leverage and influence of professionals in development agencies;
- the grounded understanding, collective strength and moral authority of democratic membership based organizations of informal workers.

Third, WIEGO has developed programme initiatives and technical expertise on a range of issues that address the expressed needs and concerns of informal workers. Finally, and importantly, WIEGO builds networks and partnerships by providing technical support to and working closely with membership-based organisations of informal workers. A more detailed account of WIEGO's activities, achievements and performance during 2021/22 is provided in a separate Appendix 2.

## **Grant making**

Our grant making policy is to work with associations within WIEGO's wider network who share WIEGO's objectives and are well placed to deliver effective projects. Grants are recognised in the financial statements when they are approved or when there is a legal constructive obligation.

#### **Public Benefit**

In preparing this report, the Directors confirm that they have complied with the duty in section 17 of the 2011 Charities Act. To the best of their ability, they took into account and consistently applied the Charity Commission's guidance on public benefit, as set out in its publications "Charities and Public Benefit: the Charity Commission's general guidance on public benefit" and "The Prevention or Relief of Poverty for Public Benefit".

The Charity's object is set out in our Articles of Association as revised on 19<sup>th</sup> July 2011 and the Directors' current interpretation of these is set out in this report, while the report as a whole covers WIEGO's activities and achievements throughout the world pursuant to this object.

## DIRECTORS REPORT For the year ended 31 March 2022

#### 3. ACHIEVEMENTS AND PERFORMANCE

A detailed account of WIEGO's activities, achievements and performance during 2021/22 is provided as Appendix 2. WIEGO publishes an Annual Report each year for general distribution. Appendix 2 is an abridged version of that Annual Report.

#### **Evidence of Impact**

For a detailed report on impact achieved during 2021/22 please see Appendix 2.

#### **Communications, Membership Support and Outreach**

WIEGO aims to expand its network – partners, members and allies – to strengthen the collaborative activities under this network, and to extend our reach and impact. As of March 2022, WIEGO had 211 members: 39 Institutional Members and 172 Individual Members in some 45 countries.

WIEGO has strengthened membership support and outreach to provide help in building organisational capacity of the Institutional Members (all democratic, member-based organisations of informal workers) and in developing improved two-way communication with them.

WIEGO maintained our strong communications capacity during 2021/22 to help meet our goals of producing user-friendly publications and improving how we disseminate information, with an increasing focus on supporting our messaging through social media. Our long-standing Communications Manager stepped down in February 2022 and she has been replaced on an interim basis by one of the two Deputy Managers.

We have continued to respond to the need for information on the impact of the Covid-19 pandemic and what informal workers can do to keep safe, with new pages on the WIEGO website and health education messages disseminated via social media in 14 languages.

## **External Factors Affecting Achievement**

Due to the international nature of our work and also our link with partners in countries across the globe, WIEGO recognises there are a number of factors which could affect achievement of our aims and objectives. Significant external factors affecting WIEGO's work and achievements included:

Economic, Policy, and Political Environment: faced by the Working Poor in the Informal Economy

- If anything, the Covid-19 pandemic served to highlight the plight of informal workers all around the world. The economic shutdown in almost every country had a very quick impact on the livelihoods of informal workers, most of whom live hand-to-mouth every day. We are continuing to monitor the repercussions and to advocate for recovery plans that take account of the rights, needs and circumstances of those who work in the informal economy
- The war in Ukraine is already starting to have profound economic and social consequences all
  around the world as supply chains of vital fuel and foodstuffs are disrupted. It is those at the bottom
  of the economic pyramid who will feel these impacts most severely and this includes women working
  informally.

While all these factors are beyond WIEGO's control, we are able to seek the advice of international partners and experts and consult with the Board and WIEGO's membership on how best WIEGO can play its role in support of the global movement of informal workers.

## DIRECTORS REPORT For the year ended 31 March 2022

#### Conclusion

From our inception in 1997, WIEGO has been an organisation prepared to undertake policy research and advocacy on behalf of informal workers to increase their Voice, Visibility and Validity and thereby help to increase the well-being and relieve the poverty of the working poor, especially women. This has remained unchanged through 2021/22. WIEGO's mission, vision and purpose have remained essentially unchanged but the breadth and depth of our activities, the size and capacity of our team, and the effectiveness of our operations and governance systems have remained robust.

#### 4. FINANCIAL REVIEW

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the requirements of the Statement of Recommended Practice for Accounting and Reporting by Charities, the Charities Acts, and the Companies Acts.

The financial strategy for the year was developed to build on our strategy and achievements from the previous year, which were designed to ensure the sustainability and future viability of WIEGO. We reviewed the resources expended in relation to activities implemented and results achieved. We have also factored in when current grants will end, in order to carefully monitor expenditure and activities to ensure maximum benefit and minimal disruption for members and partners as we try to raise funds for our future work. During the fiscal year ending 31 March 2022, our total incoming resources were \$33,152,671 (as compared to \$11,549,881 in the previous year). We secured \$25 million USD from the Ford Foundation which is a five-year grant, although this is recognised in this financial year due to the regulation on income recognition.

Our total expenditure was \$10,301,071 (as compared with \$7,205,517 in the previous year).

The overall aim of the financial strategy is to ensure that resources are used efficiently to contribute to meeting programme and project targets and achieve WIEGO's priorities. In order to achieve our objectives, the maximum levels of resources possible are channelled to the direct benefit of programmes and to deliver necessary quality improvements in research, policy advocacy and capacity building, while maintaining prudent financial management controls over resources of WIEGO as a whole. Budgetary and financial control continues to be reviewed in order to reduce the risks of under or overspending and to mitigate the effect of a drop in income in any one financial year. This is underpinned by the building of reserves.

#### **Going Concern**

The indications at the time of writing are that WIEGO is well-placed to weather the ongoing after-effects of the Covid-19 pandemic and the policies that have been put in place to combat it. Since the start of the pandemic all of our major donors have been in touch to offer their support in the form of additional funding and/or extensions to grant periods and the possibility to redirect funds as necessary in order to meet new and unexpected needs as they arise.

The financial outlook for WIEGO is secure. In October 2021 we received a new five-year grant totalling US\$25 million from the Ford Foundation. This is an unrestricted grant intended to support organisational strengthening work for WIEGO and also the four main international networks of informal workers that are part of the WIEGO Network. This new grant comes on top of the two and three-year extensions to the unrestricted grant agreements we signed with the Hewlett Foundation and Sida respectively at the end of the 2019/20 financial year. The respective grants agreed are for US\$4 million, since increased by a further US\$1 million, and the equivalent of \$8.4 million.

## DIRECTORS REPORT For the year ended 31 March 2022

From an organisational point of view WIEGO is also well-placed to continue its work. Almost all of the WIEGO Team already worked from home before the pandemic and the Manchester office has been able to adapt to remote working relatively easily because our banking, financial management and payment systems are all on-line. During the pandemic we have set up systems to ensure that we are taking care of the health and well-being of the Team. We set up weekly meetings of the Manchester office team plus town hall meetings for the whole Team and liaison meetings with the leaders of the networks of informal workers that are our members. These meetings are now held monthly and continue to enable effective management and communication.

The external website and the internal intranet both have dedicated Covid-19 pages that provide effective information management for our Team and wider network.

The Operations Team has added new risks to the WIEGO risk register to cover our understanding of the potential risks to the WIEGO work programme and the health and well-being risks to the Team and this has recently been reviewed by the Finance and Management Committees of the Board. In the meantime, we have demonstrated that the work of WIEGO can continue, albeit through different kinds of activities and delivery mechanisms given the current circumstances. The view of the Directors and the WIEGO management is that the measures described above provide an effective strategy to reduce the risks to the Team.

The charity has contractual funding to cover the essential costs of running the organisation up to 31 March 2023 and beyond. On this basis, forecast budgets for the year ending 31 March 2023 have been prepared. In light of the extensions received from current donors, as well as additional funding received from the Ford Foundation for a period of five years, and measures which have been put in place to address operational risks arising from the COVID-19 pandemic, the Directors are of the view that there are no financial or operational uncertainties which cast doubt about the charity's ability to continue as a going concern in the foreseeable future, and that the financial statements have been prepared accordingly (Financial Statements Note 1.3).

#### **Reserves Policy**

WIEGO has built reserves to meet any adverse contingencies. The Board of Directors created reserves to:

- maintain a base fund sufficient to protect WIEGO's continuity of the core programmes;
- allow for an orderly downsizing or closure in the event of funding no longer being available.
- · managing cash flow and contingencies with respect to utilisation of grant funds

During 2021/22 as shown in the Financial Statements, designated reserves were maintained to counter any cash flow issues and to maintain WIEGO's core activities in the event of fundraising problems. WIEGO has reserves to make long-term commitments to projects, and to protect our work against the effects of financial fluctuations and other uncertainty. The Board of Directors seeks to have reserves at a level at which core programmes can be maintained for a 3-month period.

At present, this requires reserves of approximately \$532k. From the US\$25M Social Justice Bond (SJB) grant which WIEGO received from the Ford Foundation in FY 2021/22 for a period of five years, US\$24M has been placed on a 95-day deposit with Santander Uk plc. currently earning interest at a rate of 1.7% per annum. The interest earned on the deposit will be shared proportionally between WIEGO's reserves, and the reserves of the international networks of informal workers' association. Therefore, when added to the existing free reserves, the principal plus interest from the Ford Foundation SJB grant is more than adequate to cover the amount needed for the core programmes for a 3-month period, although the necessary level of reserves is subject to regular review.

We also have \$320k set aside for the General Assembly which is a meeting of our members, and a crucial part of our governance structure. This takes place every four years and we are building funds towards meeting the cost of the next General Assembly in November 2022.

## DIRECTORS REPORT For the year ended 31 March 2022

The free reserves of \$532k carried forward into the new financial year are to fund budgeted costs of the core programmes over the next financial year. These reserves will be carried forward into the new financial year and will be used to fund the budgeted costs of the core programmes over the next financial year.

### **Investment Policy and Objectives**

WIEGO's treasury management policy objective is to optimise returns consistent with our cash flow requirements and the overriding need to protect the capital value of WIEGO's funds. WIEGO funds are invested only with UK Clearing Banks. Treasury management is carried out within the context of WIEGO's statutory background and our Memorandum and Articles of Association.

Liquidity is generally preferred over investment. Cash balances are placed in time deposits when appropriate. The board has not established formal targets for return on investment.

In order to minimise foreign exchange losses due to currency exchange rate fluctuations, our policy is to hold funds in the currency in which they are received and to expend them in the same currency wherever possible.

### **Principal Funding Sources**

During 2021/22 WIEGO received our principal funding from the following funders:

Ford Foundation
Swedish International Development Agency (Sida)
Open Society Foundations
Echidna/Schwab
IDRC
Comic Relief
UK FCDO (formerly DFID)
Wellspring Philanthropic Fund
UN Women
International Labour Organisation
USAID

There are no outstanding liens against WIEGO.

WIEGO does not undertake any commercial or trading activities.

In note 12 to the Statement of Financial Activities, a declaration on related parties has been made.

#### **Fundraising**

The charity had no fundraising activities requiring disclosure under S162A of the Charities Act 2011.

## 5. PLANS FOR FUTURE PERIODS Membership

WIEGO is committed to building sector-specific networks or federations of democratic, member-based organisations of informal workers (MBOs). MBOs can become institutional members of WIEGO and form one of three constituencies of membership. Individuals can become members of WIEGO as part of the researchers/statisticians constituency or the development practitioners constituency. The challenges to WIEGO with regard to our relationships with members are various, including how to:

## DIRECTORS REPORT For the year ended 31 March 2022

- Work with well-established institutional members, with new but relatively strong institutional members and with new but relatively weak members.
- Concentrate support on federations (nets) of primary organisations at national, regional and international level while not neglecting the formation and development of primary organisations.
- Determine which type of support and capacity building programmes should be implemented for institutional members e.g. in terms of organising as well as financial-operational management.
- Balance continuing support for existing institutional members with the recruitment of new institutional members.
- Maintain the balance and harmony between WIEGO's three constituencies.
- Strengthen support for and networking of researchers-statisticians-academics focusing on the informal economy.

The securing of a new, five-year grant from the Social Justice Bond of the Ford Foundation allows us to plan for the strengthening of the WIEGO Network and our membership with renewed confidence. The US\$25 million grant is intended specifically to be used for organisational strengthening work for WIEGO and each of the four networks of informal workers that make up our institutional membership: StreetNet International, HomeNet International, the International Domestic Workers' Federation and the Global Alliance of Waste Pickers. This gives us a golden opportunity to plan for the future sustainability of the WIEGO Network as a whole.

### **Programmes and functions**

WIEGO has five core programmes of work together with global projects and special initiatives. Across these strands of work cut four functions: research, policy advocacy, communication and capacity building. As part of the strategic review that gave rise to the current five-year strategic plan, work plans for the coming period identify the following challenges:

- Developing the functional activities of each core programme to move beyond "problem identification" to "solution specification" for the three thematic programmes (Law, Social Protection and Urban Policies).
- In the Statistics programme and research, moving beyond highlighting the size and composition of informal employment to systematically analysing the causes, consequences and contribution of informal employment.
- Ensuring the right choice, mix and balance of functional activities across the five core programmes and special initiatives.
- Balancing follow up of activities (past, current and new) with the flexibility to undertake reactive and proactive activities.

#### **Allies and Target Audiences**

The natural allies and target audiences for WIEGO's work differ across the domains of our core programmes as highlighted in Appendix 2. Identifying key allies and audiences is difficult in most domains of WIEGO's work as there are often a large number and range of actors with different perspectives. In many contexts, specific organisations can be both allies and target audiences. The major challenge is identifying and mapping organisations and individuals relevant to each programme area and then building co-operation with the key organisations and individuals.

#### **Transitions**

WIEGO has successfully addressed many challenges in the past five years, which saw the replacement of all five of the Programme Directors as well as the replacement of WIEGO's founder and first International Coordinator. The Board has agreed that in the coming financial year, the three-person Senior Management Team will be increased to a five-person team in order to ensure that the International Coordinator has the support she needs to continue to lead WIEGO.

## DIRECTORS REPORT For the year ended 31 March 2022

Strong financial and operational systems have been devised and implemented. These are managed by the WIEGO Office in Manchester, UK, which comprises an Operations Director, Company Secretary/Financial Controller, two Senior Finance Officers, three Finance Officers, an Events and Logistics Manager, an HR Officer and an Administrative Assistant.

### 6. STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR FINANCIAL STATEMENTS

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of our net incoming resources for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to 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 company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors ensure that there are appropriate financial and management controls in place sufficient to safeguard charitable funds and that these funds are used only in accordance with the conditions under which they have been made available. In addition, the Directors are responsible for ensuring the economic, efficient and effective management of WIEGO's resources so that the benefits that should be derived from the application of charitable funds are not put at risk

The Directors confirm that, so far as they are aware, the WIEGO auditors were able to examine all relevant audit information. They have taken all the steps that they ought to have taken as Directors in order to make them aware of any relevant audit information and to establish that WIEGO's auditors may examine that information.

#### **Political donations**

WIEGO made no political donations and had no such expenditure.

## **Financial Risk Management**

WIEGO's treasury management policy objective is to optimise returns consistent with our cash flow requirements and the overriding need to protect the capital value of WIEGO's funds. WIEGO funds are invested only with UK Clearing Banks. Treasury management is carried out within the context of WIEGO's statutory background and our Memorandum and Articles of Association.

## DIRECTORS REPORT For the year ended 31 March 2022

The financial risk management and policies are conservative. Hedge accounting is not used and the exposure of the company to price risk, credit risk, liquidity risk and cash flow risk is low.

## **Number of employees**

The average number of persons employed by the company in each week during the financial year has been 8.

### **Auditors**

Crowe U.K. LLP continues as the auditor of WIEGO following a competitive tender during 2018.

The organisation completed a competitive tender exercise this year for the period 2018/2022. Crowe were re-appointed.

This report, which incorporates the Directors' Report, was approved by the Board of Directors on and signed on its behalf, by:

**Bertha Isidore** 

**Company Secretary** 

Bolore

10 August 2022

## INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

### **Opinion**

We have audited the financial statements of Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

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

#### Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

#### Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 15, the directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <a href="https://www.frc.org.uk/auditorsresponsibilities">www.frc.org.uk/auditorsresponsibilities</a>. This description forms part of our auditor's report.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

## INDEPENDENT AUDITORS' REPORT For the year ended 31 March 2022

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were those contained within the Charities Act.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Vicky Szulist

Senior Statutory Auditor For and on behalf of Crowe U.K. LLP Statutory Auditor The Lexicon Mount Street Manchester

Victy Szulist

M2 5NT

Date 13th December 2022

# STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) For the year ended 31 March 2022

WOOME	Note	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$	Total Funds 2021 \$
INCOME Donations and legacies Investment income	2 3	- 10,574	- 1,278	11,852	2,000 3,679
Charitable activities	4 _	28,621,340	4,519,479	33,140,819	11,544,202
TOTAL INCOME	-	28,631,914	4,520,757	33,152,671	11,549,881
EXPENDITURE					
Charitable activities	5 _	6,209,061	4,092,010	10,301,071	7,205,517
TOTAL EXPENDITURE	_	6,209,061	4,092,010	10,301,071	7,205,517
NET INCOMING/(OUTGOING) RESOURCES	-	22,422,854	428,746	22,851,600	4,344,364
TOTAL FUNDS AT 1 APRIL 2021	=	3,333,796	2,998,814	6,332,610	1,998,246
TOTAL FUNDS AT 31 MARCH 2022	10	25,756,650	3,427,560	29,184,210	6,332,610

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 23 to 42 form part of these financial statements.

## BALANCE SHEET Registered Number: 6273538 As at 31 March 2022

		2022	2	20	021
	Note	\$	\$	\$	\$
CURRENT ASSETS Debtors	8	129,744		161,575	
Cash at bank		32,101,192		<u>6,861,602</u>	
		32,230,936		7,023,177	
CREDITORS: Amounts falling due within one year	9	(3,046,726)		<u>(690,567)</u>	
NET ASSETS			29,184,210		6,332,610
FUNDS					
Unrestricted Funds Restricted Funds	10 10	3,427,560 25,756,650		2,998,814 <u>3,333,796</u>	
			<u>29,184,210</u>		6,332,610

The financial statements were approved and authorised for issue by the Directors on 10 August 2022 and signed on their behalf, by:

**D** Davis

**Director and Treasurer** 

Jelus m Dais

## CASH FLOW STATEMENT As at 31 March 2022

	Note	2022 \$	2021 \$
Cash flows from operating activities			
Net cash used in operating activities	15	<u>25,227,738</u>	<u>4,499,755</u>
Cash Flows from investing activities			
Interest received		<u>11,852</u>	<u>3,679</u>
Net cash provided by investing activities		<u>11,852</u>	<u>3,679</u>
Change in cash and cash equivalents in the year.		25,239,950	4,503,434
Cash and cash equivalents at the beginning of the year.		6,861,602	<u>2,358,168</u>
Cash and cash equivalents at the end of the year.		32,101,192	6,861,602
ANALYSIS OF CASH AND CASH EQUIVALENT	S	2022 \$	2021 \$
Cash at hand		32,101,192	6,861,602
RECONCILIATION OF NET DEBT			
	2021 \$	Cash flow \$	2022 \$
Cash at hand and at bank	6,861,602	•	32,101,192

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

## 1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS102) and the Companies Act 2006.

Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost at transaction value unless otherwise stated in the relevant accounting policy note.

#### 1.2 Company information

The charity is a company limited by guarantee (registered number 6273538) which is incorporated and domiciled in the UK. The address of the registered office is 521 Royal Exchange, Manchester, M2 7EN.

#### 1.3 Going concern

The directors have reviewed the forecasts and budgets for the forthcoming period. The Charity has contractual funding to cover the essential costs of running the organisation up to 31 March 2023 and beyond. On this basis, forecast budgets for the year ending 31 March 2023 have been prepared. The directors consider that the charity is a going concern and the financial statements have been prepared accordingly.

## 1.4 Company status

WIEGO Limited is a registered charitable company. The members of the company are the directors named on page 1. In the event of the company being wound up the Articles of Association indemnify the members of the council, officers and the directors against all liabilities incurred by them in their respective capacities.

## 1.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 1.6 Incoming resources

Voluntary income including donations, gifts, income arising from fundraising events, legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities, including income received under contract and grants where entitlement to funding is subject to specific performance conditions, is recognised as earned (as the related goods or services are provided). Grant income included in this category provides funding to support activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the donor has imposed conditions which must be met before the charity has unconditional entitlement or the donor has specified the funds can only be utilised in future accounting periods.

Gifts in kind received are accounted for in the Statement of Financial Activities as soon as it is prudent and practical to do so. They are valued as by the donor in the grant documentation.

Investment income is recognised on a receivable basis.

### 1.7 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Overheads have been allocated on the above basis of allocation.

Support costs are those costs incurred directly in support of expenditure on the objects. Where costs cannot be directly attributed they have been allocated or apportioned on a fair and consistent basis.

Governance costs are those incurred in the governance of the Company's assets and are associated with constitutional and statutory requirements.

#### 1.8 Tangible fixed assets and depreciation

All tangible fixed assets costing more than \$3,000 are capitalised.

#### 1.9 Value added tax

Value Added Tax is not recoverable by the company and as such, is included in the relevant cost in the Statement of Financial Activities.

### 1.10 Foreign currencies

The charity's financial statements are presented in US dollars which is the presentation currency. The charity's functional currency is US dollars. The exchange rate difference from USD to GBP is expected to have little effect since we maintain USD bank accounts, from which our expenditure is also in USD.

Assets and liabilities in foreign currencies are translated into dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into dollars at the rate of exchange ruling at the date of the transaction. Any gain or loss arising on translation is included in the Statement of Financial Activities. The exchange rate between sterling and the US dollar at 31 March 2022 was £1: \$1.31385.

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 1.11 Grant making policy

Grants are recognised in the financial statements when they are approved or when there is a legal or constructive obligation.

#### 1.12 Interest Receivable

Interest on funds held on deposit in included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### 1.13 Operating Leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

#### 1.14 Debtors

Short term debtors are measured at transaction price, less any impairment.

#### 1.15 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### 1.16 Creditors

Short term creditors are measured at the transaction price after allowing for any trade discount due.

#### 1.17 Financial Instruments

The charity only has basic financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are measured at amortised cost using the effective interest rate method.

#### 1.18 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to wages and salaries in the Statement of Financial Activities as they become payable. The assets of the scheme are held separately from the assets of the charity.

## 1.19 Judgements in applying accounting policies and key sources of estimation uncertainty

In the application of the entity's accounting policies which are described above, the Directors are required to make judgments, estimates, assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Directors, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year

## 2. DONATIONS AND LEGACIES

	Membership fees	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
	Membership fees	Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
3.	INVESTMENT INCOME			
		Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
	Bank Interest	<u>10,57</u>	<u>1,278</u>	11,852
		Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
	Bank Interest		<u>3,679</u>	<u>3,679</u>

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

4 INCOME FROM CHARITABLE ACTIVITIES	Restricted	Unrestricted	Total
	Funds 2022	Funds 2022	Funds 2022
	2022 \$	2022 \$	2022 \$
	Ψ	Ψ	Ψ
Ford Foundation	25,000,000	200,000	25,200,000
Sida	2,595,066	1,169,671	3,764,737
The Open Society Foundations	15,000	3,000,000	3,015,000
Echidna 2	375,000	-	375,000
IDRC Covid 19 Study	314,236	-	314,236
Anonymous donor	<b>-</b>	141,108	141,108
Comic Relief	120,927	-	120,927
DFID	91,697	-	91,697
Wellspring Philanthropic	50,000		50,000
Other Income	38,130	8,700	46,830
International Labour Organisation	11,285	-	11,285
USAID	10,000	-	10,000
	28,621,341	4,519,479	33,140,819
	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021
	\$	\$	\$
The William Flora Hewlett Foundation	1,970,000	4,000,000	5,970,000
Sida	1,734,848	996,517	2,731,365
Hewlett Foundation – Focal Cities 2			
Open Society Foundations	1,085,002	333,333	1,418,335
IDRC Covid 19 Study	361,665	-	361,665
Ford Foundation	154,780	200,000	354,780
Anonymous donor	-	227,314	227,314
Comic Relief	126,773	-	126,773
DFID	120,145	-	120,145
Wellspring Philanthropic	100,047	-	100,047
UN Women Cities Alliance	44,000 26,982	-	44,000 26,982
FES	26,982 24,000	-	26,982 24,000
International Labour Organisation	24,000 19,887	<u>-</u>	24,000 19,887
Other income	12,780	6,129	18,909
	5,780,909	5,763,293	11,554,202

# NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 5. RESOURCES EXPENDED

	Payments to Sub grantees	Activities Under taken directly	Support	Total 2022
Charitable activities	\$	\$	\$	\$
Unrestricted Funds Core Programmes				
Law	-	431,379	88,849	520,228
Organisation & Representation	25,000	622,903	133,445	781,349
Social Protection Statistics	60,000	512,590 305,803	117,934 62,985	690,524 368,788
Urban Policies	39,093	699,383	152,100	890,576
Focal Cities	-	344,125	70,878	415,003
Total Core Programmes	124,093	2,916,184	626,191	3,666,468
International Coordination/Support	-	112,455	85,719	198,174
Restricted Funds				
Comic Relief	74,333	58,490	-	132,823
DFID WOW Project Echidna/Schwab	23,809	61,477	-	85,287
Echidna/Schwab 2	6,850 143,001	38,956 22,248	-	45,806 165,249
Ford Foundation - HomeNet International	-	149,462	2,974	152,436
Ford Foundation – Social Justice Bond – WIEGO only	25,336	222,124	21,224	268,685
Ford Foundation – SJB NETS – HomeNet International	125,453	156,929	1,835	284,217
Ford Foundation – SJB NETS – Global Alliance	40,328	95,874	9,859	146,060
Ford Foundation – SJB NETS – International Domestic Workers Federation	-	20,949	-	20,949
Ford Foundation – Social Justice Bond NETS – StreetNet	379,388	-	-	379,388
Hewlett Foundation - Communications Support & Fundraising	-	35,480	-	35,480
Hewlett Foundation - Covid Recovery	310,816	529,095	13,509	853,420
Hewlett Foundation - Focal Cities 2	-	559,983	95,879	655,862
International Development Research Centre - Covid 19 Study	-	295,031	58,684	353,715
ILO FSCIMA	-	22,033	-	22,033
ILO – ESCWA Open Society Initiative - West Africa	-	3,075 36,386	-	3,075 36,386
Open Society Foundations - Child Care	6,701	2,587	-	9,288
OSF - Covid Response - NETS Comms	6,974	107,224	29,943	144,141
OSF - Covid Response 1	-	3,912	43	3,954
OSF - Covid Response WP Brazil	-	60,267	-	60,267

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

5. RESOURCES EXPENDED (continued)				
,	-	43,730	4,613	48,343
OSF - DW Social Protection Asia		,	,	•
OSF- Kazakhstan Mapping	-	12,335	-	12,335
OSF- NETS Comms Conference	-	10,000	-	10,000
OSFS- Social Insurance Informal Worker	18,000	147,077	-	165,077
Sida Nets Support	726,340	581,026	-	1,307,366
Sida Social Protection Research (SSP)	-	123,386	-	123,386
Sida Waste Picker Project Coastal Cities	85,050	350,369	60,167	495,586
USAID	-	9,200	-	9,200
Wellspring Philanthropic	-	97,889	1,241	99,130
Governance costs	-	139,459	-	139, 459
Loss on foreign exchange		(168,025)		(168,025)
TOTAL RESOURCES EXPENDED	2,096,473	7,192,717	1,011,880	10,301,071

Note: Sub grantees are subcontractors or institutions with contract arrangements who help to deliver the projects. Funds were allocated to IDWF, StreetNet, HomeNet South Asia, HomeNet South East Asia, SEWA, AeT and FACCYR/CTEP this year.

Support Costs	\$	\$
Salaries	693,863	683,478
Meeting costs/events	707	872
Consultants and professional	145,662	112,846
Rent and office costs	<u>171,687</u>	<u>125,971</u>
	1,011,880	923,167

Support costs have been apportioned across core programmes according to the size of the core programme.

	2022	2021
Governance Costs	\$	\$
Board meetings	94,046	24,432
Company secretarial	26,465	30,359
Internal Strategic Review	4,313	-
External Audit	14,635	<u>12,417</u>
	<u>139,459</u>	67,208

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 5. RESOURCES EXPENDED - YEAR ENDED 31 MARCH 2021 (comparison only)

	Payments to Sub grantees	Activities Under taken directly	Support costs	Total 2021
Charitable activities	\$	\$	\$	\$
Charlable activities				
Unrestricted Funds Core Programmes				
Law	_	331,728	65,802	397,530
Organisation & Representation	_	528,523	104,838	633,361
Social Protection	-	342,597	67,958	410,555
Statistics and Research	-	375,739	74,532	450,271
Urban Policies	-	708,734	140,585	849,319
Focal Cities		446,767	88,621	535,388
		2 724 000	E40 226	2 276 424
		2,734,088	542,336	3,276,424
International Co-ordination/Support	-	206,073	48,998	255,071
Restricted Funds				
Cities Alliance - Liberia	17,194	19,166	-	36,360
Comic Relief	65,386	83,800	-	149,186
DFID WOW Project		76,016	452	109,447
<b>-</b>	32,979			
Echidna/Schwab	20,287	60,805	1,870	82,962
FES- SP/IW Law in African Covid 19	-	24,000	-	24,000
Ford Foundation - Homenet Intern'nal	-	5,087	-	5,087
Hewlett Foundation - Comms/FR	-	33,297	-	33,297
Hewlett Foundation - Covid Recovery	52,702	92,914	964	146,580
Hewlett Foundation - Focal Cities 2 Hewlett Foundation - MLE Data/Fin	-	420,887	78,854	499,741
IDRC – Covid 19 Study	-	36,164	19,499 47,252	55,663
ILO/ILO ESCWA	-	244,295 9,592	47,232	291,547 9,592
Open Society Foundations – Columbia	_	7,015	_	7,015
OSF - Child Care Project	40,000	7,015	_	40,000
OSF - Covid Response NETS Comms	5,000	13,059	2,800	20,859
OSF - Covid Response 1	53,120	339,883	28,042	421,046
OSF - Waste Pickers Brazil	-	139,733	-	139,733
OSF - DW Social Protection Asia	-	19,637	3,257	22,894
OSF - Social Insurance IW	18,000	33,264	-	51,264
Other Classes	7,180	3,590	-	10,770
Sida Nets Support	592,513	466,839	52,562	1,111,964
Sida Waste Pickers – Coastal Cities	76,150	309,051	56,928	442,129
UN Women	-	42,386	1,614	44,000
USAID	-	800	-	800
Wellspring Philanthropic	-	-	37,739	37,739
	980,512	2,481,330	331,833	3,793,674
Governance costs	-	67,208	-	67,208
Loss/(Gain) on foreign exchange	-	(186,857)	-	(186,857)
TOTAL RESOURCES EXPENDED	980,512	5,301,838	923,167	7,205,517

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

Note: Sub grantees are subcontractors or institutions with contract arrangements who help to deliver the projects. Funds were allocated to IDWF, StreetNet, HomeNet South Asia, HomeNet South East Asia and SEWA this year.

## 6. NET INCOMING/(OUTGOING) RESOURCES

This is stated after charging:	2022	2021
	\$	\$
Operating lease rentals – property	13,086	18,939
Auditors' remuneration – Audit fees excluding VAT		<u> 10,889</u>

## 7. STAFF COSTS, STAFF NUMBERS AND THE COST OF KEY MANAGEMENT PERSONEL

Staff costs were as follows:	2022	2021
	\$	\$
Wages and salaries	524,676	488,001
Social security costs	32,535	29,826
Pension costs	<u>8,568</u>	<u>7,946</u>
	<u>565,779</u>	525,773

The key management personnel of the charity are Sally Roever, International Co-ordinator and Mike Bird, the Operations Director. Sally Roever is employed by WIEGO and her salary is determined by the Board. She currently resides in the US. Mike Bird is employed by WIEGO in the UK, where rates of remuneration are set according to market rates and reviewed periodically by a Management Committee. The total cost of the key management personnel of the charity were \$216,126 (2021 \$212,872).

The average monthly number of employees during the year was as follows:

	2022 Number	2021 Number
Administration	8	8

During the year, the directors did not receive any reimbursement of expenses (2021: \$0).

The directors received no remuneration or director fees during the year.

#### 8. DEBTORS

	2022 \$	2021 \$
Grant income receivable Prepayments and other debtors	60,536 <u>69,207</u>	124,735 <u>36,840</u>
	<u>129,743</u>	<u>161,575</u>

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 9. CREDITORS: Amounts falling due within one year

	2022	2021
Accrued expenses Grants Rec'd in Advance	\$ 1,046,726 <u>2,000,000</u>	\$ 690,567 ————————————————————————————————————
	<u>3,046,726</u>	690,567

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

### 10. STATEMENT OF FUNDS

	Brought Forward 1 April 2021 \$	Incoming Resources \$	Resources Expended \$	Transfers \$	Carried Forward 31 March 2022 \$
UNRESTRICTED FUNDS	•	•	•	•	•
Designated funds					
General Assembly Reserves	240,000	-	-	80,000	320,000
DFID WOW Project	50,000	-	-	(50,000)	-
Undesignated funds					
Free reserves	500,744	-	-	31,635	532,379
Unrestricted Funds	33,790	-	-	50,000	83,790
Ford Foundation	200,000	200,000	(400,000)	-	-
Hewlett Foundation	1,974,280	-	(1,974,280)	-	-
Sida	-	1,169,671	(1,169,671)	-	-
Anonymous	-	141,108	(141,108)	-	-
Open Society - Core Funding	-	3,000,000	(396,972)	(80,000)	2,523,028
Other Income/Other Classes	-	9,978	(9,978)	-	-
Total Unrestricted Funds	2,998,814	4,520,757	(4,092,009)	1,635	3,459,197
RESTRICTED FUNDS					
Ford Foundation SJB WIEGO	-	25,000,000	(1,097,720)	-	23,902,280
Comic Relief	89,021	120,927	(142,319)	-	67,629
DFID WOW	(3,703)	91,697	(87,994)	-	-
Echidna/Schwab	45,805	-	(45,805)	-	-
Echidna/Schwab 2	<u>-</u>	375,000	(165,249)	-	209,752
Ford Foundation HomeNet International	149,693	-	(152,436)	-	(2,743)

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

			(00 =00)		
Hewlett Communications Support & FR	36,703	-	(36,703)	-	-
Hewlett Foundation - Focal Cities 2	1,084,398	-	(656,699)	-	427,699
Hewlett Foundation COVID Response	853,420	-	(853,420)	-	-
IDRC - COVID-19 Study	70,118	314,236	(353,715)	-	30,639
ILO/ ILO ESCWA	10,297	11,285	(21,581)	-	-
Open Society Foundation - Covid Response	3,954	-	(3,954)	(24 625)	-
Open Society Foundation - Kazakhstan Mapping	43,969	-	(12,335)	(31,635)	-
Open Society Foundation - DW Social Protection in Asia	111,991	-	(48,343)	-	63,648
Open Society Foundation - Social Insurance Informal Workers	215,247	-	(165,077)	-	50,170
Open Society Foundation - Covid Response WP Brazil	60,267	-	(60,267)	-	-
Open Society Foundation - Covid Response NETS Communications	144,141	10,000	(154,141)	-	-
Open Society Foundation - Child Care Rebuilding Project	5,002	5,000	(9,288)	-	714
Open Society Initiative West Africa	100,000	-	(36,386)	-	63,614
Sida Nets Support	143,586	1,462,591	(1,306,481)	-	299,696
Sida Waste Picker Coastal Cities	107,581	557,177	(517,927)	-	146,831
Sida Social Protection	-	575,298	(123,386)	-	451,912
Wellspring Philanthropic Fund (WPF)	62,308	50,000	(99,130)	-	13,178
USAID	-	10,000	(10,000)	-	-
Other Income	-	48,704	(48,704)	-	-
Total Restricted Funds	3,333,796	28,631,914	(6,209,061)	(31,635)	25,725,017
TOTAL FUNDS	6,332,610	33,152,671	10,301,071	-	29,184,210

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 10. STATEMENT OF FUNDS (for comparison only)

	Brought Forward 1 April 2020 \$	Incoming Resources \$	Resources Expended \$	Transfers \$	Carried Forward 31 March 2021 \$
UNRESTRICTED FUNDS	*	•	*	•	•
Designated funds					
General Reserves					
General Assembly in 2022	160,000	-	-	80,000	240,000
DFID WOW project	50,000	-	-	-	50,000
		-	-		
Undesignated funds	460,744	-	-	40,000	500,744
Free Reserves	33,790	-	-	-	33,790
Unrestricted Funds	-	200,000	-	-	200,000
Hewlett Foundation	-	4,000,000	(1,905,720)	(120,000)	1,974,280
Sida	-	924,880	(924,880)	-	-
Anonymous donor	-	227,314	(227,314)	-	-
Open Society Foundations – Core Funding	-	333,333	(333,333)	-	-
DFID WOW Counterpart	-	71,637	(71,637)	-	-
Other Income/Other Classes/Bank Interest		9,808	(9,808)	-	-
	704,534	5,766,972	(3,472,692)	-	2,998,814
Total Unrestricted Funds					
	7,866	26,982	(34,848)		-
Cities Alliance – Liberia & SV	96,762	126,773	(134,514)		89,021
Comic Relief	(20,973)	120,145	(102,875)		(3,703)
Commonwealth Foundation	128,767	-	(82,962)		45,805
DFID WOW	-	24,000	(24,000)		-
Echidna/Schwab FMO	-	70,000	(33,297)		36,703
1 WIC					

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

Hewlett Foundation – Focal Cities	686,887	900,000	(502,489)	-	1,084,398
Hewlett Foundation – Focal Cities 2	55,780	, -	(55,780)	-	-
Hewlett Foundation – MLE, Database & FT	, -	1,000,000	(146,580)	-	853,420
International Labour Organisation Childcare	-	361,665	(291,547)	-	70,118
Research		•	,		•
International Labour Organisation (Dakar)	-	425,000	(421,046)	-	3,954
Open Society Foundation – Kazakstan	43,969	-	· · · · · · · · · · · · · · · · · · ·	-	43,969
Open Society Foundation – MLE	134,885	-	(22,894)	-	111,991
Open Society Foundation – DW SP Asia	116,511	150,000	(51,264)	-	215,247
Open Society Foundation – Social Insurance	7,015	-	(7,015)	-	-
Open Society Foundation – Care Givers	-	200,000	(139,733)	-	60,267
Colum			,		
Open Society Foundation – Admin Law	-	165,000	(20,859)	-	144,141
Sida Nets Support	-	45,002	(40,000)	-	5,002
Sida Waste Coastal Cities	-	100,000	· · · · · · · · · · · ·	-	100,000
USAID	-	1,256,269	(1,112,681)	-	143,588
UNDP	26,243	478,579	(397,243)	-	107,579
World Health Organisation	-	44,000	(44,000)	-	-
World Health Organisation Kenya	-	100,047	(37,739)	-	62,308
Other income/Other Classes/Bank Interest	-	154,780	(5,087)	-	149,693
	-	19,887	(9,591)	-	10,297
Total Restricted Funds	-	14,780	(14,780)	-	-
	1,283,712	5,782,909	(3,732,825)	-	3,333,796
TOTAL FUNDS			-		
	1,988,246	11,549,881	(7,205,517)	-	6,332,610
<del></del>					

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 10. STATEMENT OF FUNDS (continued)

	Period	Amount	Objective
Designated funds		\$320,000	Funds set aside as a contribution towards the General Assembly in 2020.
Unrestricted funds			
William and Flora Hewlett Foundation	23/03/2020- 23/03/2022	\$4,000,000	To provide general operating support
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 50,000,000	To support the core activities
Open Society Foundations	01/07/2021-30/09/2022	\$3,000,000	To provide general operating support
Ford Foundation	01/10/20-30/09/22	\$400,000	To provide general operating support
Hewlett Unrestricted	01/04/22 - 01/04/24	\$4,000,000	To provide general operating support
Anonymous Donation	June 2019 – June 2023	£500,000	To provide general operating support
Restricted Funds			
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 63,000,000	To provide support to the WIEGO Network of informal workers' associations
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 24,000,000	Waste Pickers as environmental agents
Sida – Swedish International Development Co-operation Agency		SEK 5,000,000	Direct Support to Social Protection programme
Hewlett Foundation	23/03/20 – 23/03/22	\$70,000	To provide support to WIEGO communications Support and Fundraising
Hewlett Foundation – Focal Cities 2	2/12/19 - 2/12/22	\$1,800,000	To establish Urban Livelihood Learning Hubs in Mexico, Senegal and Ghana
Hewlett Foundation	04/09/20-23/03/22	\$1,000,000	ovid Response
IDRC	1/7/20 - 30/06/22	CAD 941,500	Covid 19 Study
Open Society Foundations	1/10/18 -30/09/22	\$200,000	Social Protection for domestic workers
Open Society Foundations	1/11/19 – 1/11/22	\$300,000	Social Insurance - Informal Workers
Open Society Foundations	1/10/18 -30/9/21	\$50,000	Mapping in Kazakhstan
Open Society Foundations	1/10/18 -30/9/21	\$40,000	Monitoring, Learning and Evaluation
Open Society Foundations	05/08/21 – 26/10/21	\$10,000	Nets Communications Conference, to strengthen the communications capacity of vulnerable workers for global networks of informal workers.
Open Society Foundations	01/06/20-31/05/21	\$425,000	Covid Response
Open Society Foundations	26/10/20- 26/10/21	\$165,000	Covid Response NETS Communications
Open Society Foundations	01/10/20-01/10/22	\$ 50,002	Child Care Rebuilding Project to document the experience of shared business ownership models for worker-run and managed childcare services during the pandemic
Open Society Initiative for West Africa	20/12/20 – 19/07/22	\$200,000	To strengthen women and informal sector workers' leadership and representation in time of crisis and post.

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## 10. STATEMENT OF FUNDS (continued)

Echidna Giving/Schwab Charitable	12/12/19-30/09/21	\$150,000	Develop Quality Standards for child care services in Africa
Echidna Giving/Schwab Charitable CC2	01/01/2022 – 31/12/23	\$375,000	Support the adoption of gender-sensitive childcare guidelines across markets in Africa and the promotion of childcare service
Comic Relief	1/9/19 - 30/8/24	£505,000	Empowering Women Home-Based Workers
DFID WoW Project	1/3/19 – 31/1/21	£498,752	HBW – Organising for Economic Empowerment
USAID	25/8/18 - 31/12/21	\$20,000	The Development Innovations Group
Ford Foundation – HNI	01/01/21 – 31/12/22	£500,000	Core support for HomeNet International
Ford Foundation – SJB	01/05/2021 - 30/04/26	\$25,000,000	Build resilience, stabilise and strengthen WIEGO and the NETS
Wellspring Philanthropic	01/10/20 – 30/06/22	\$150,000	Support women IE, Relief, Recovery & Resilience
International Labour Office	01/01/21 – 31/07/21	\$28,097	Database of Home Based Workers
International Labour Office	22/03/21- 28/02/22	\$10,250	ILO Informality report Statistical advisor contract

	Balance at 1 April 2021 \$	Incoming Resources	Resources Expended	Transfers \$	Balance at 31 March 2022
Unrestricted Funds Restricted Funds	2,998,814 3,333,796	4,520,757 28,631,914	(4,092,010) (6,209,061))	31,635 (31,635)	3,459,196 25,725,017
Total of Funds	6,332,610	33,152,671	(10,332,707)		29,184,212

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

## **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted	Unrestricted	Total
	Funds	Funds	Funds
	2022	2022	2022
	\$	\$	\$
Current assets	24,260,441	7,970,496	32,230,936
Creditors due within one year	<u>561,079</u>	2,485,647	3,046,726
Total of Funds	23,699,362	<u>5,484,849</u>	<u>29,184,210</u>

### **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Restricted	Unrestricted	Total
	Funds	Funds	Funds
	2021	2021	2021
	\$	\$	\$
Current assets	3,660,460	3,362,717	7,023,177
Creditors due within one year	(326,664)	(363,903)	(690,567)
Total of Funds	3,333,796	2,998,814	6,332,610

## 11. COMPANY LIMITED BY GUARANTEE

The company is a company limited by guarantee. The members of the company are the directors named on page 1 who have each guaranteed to contribute £1 (\$1.40) to the company's assets in the event of the company being wound up. The company is controlled by the members.

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

#### 12. RELATED PARTY DISCLOSURES

According to its Articles of Association, three members of the WIEGO Board should be elected representatives from Institutional Members of WIEGO. From time to time, WIEGO enters into partnership on specific projects with its Institutional Members, including those represented on the WIEGO Board. In addition, Individual Members of WIEGO on the Board and co-opted Board members may have involvement with partner organisations. The WIEGO Board and management agree that in the interest of transparency, such activities and/or relationships should be disclosed in the financial statements.

The WIEGO Board notes that the following Board members have working involvement in organisations that have partnered with WIEGO. In each case, the named trustee or officer was neither directly associated with the project nor in receipt of any compensation related to it.

Mirai Chatterjee is a Trustee of Lok Swasthya SEWA Trust (LSST). Payments to LSST were \$60,454 USD during the year. Mirai is also the Director of the Social Security team at the Self Employed Women's Association (SEWA). No direct payments were made to Social Security SEWA.

Payments were also made to SEWA Bharat of \$167,349, to the Indian Academy of SEWA of \$86,227 and to Gujarat Mahila Housing Trust of \$18,323 during the year.

Elizabeth Tang is General Secretary (remunerated) of the International Domestic Workers Federation (IDWF). Payments to IDWF were \$250,000 USD during the year.

Uma Rani is a Senior Economist (remunerated) at the International Labour Office (ILO). WIEGO received grants from the ILO of \$11,285 USD during the year.

Gabriela Calandria is a member of the International Council for StreetNet. Payments to StreetNet International were \$743,762 USD during the year.

Patrick Ndovlu is a remunerated employee of Asiye e Tafuleni. Payments to Asiye e Tafuleni were \$178,031 during the year.

Caroline Skinner the Programme Director for Urban Policies is a Board member for Asiye e Tafuleni. Payments to Asiye e Tafuleni were \$178,031 during the year.

#### 13. FINANCIAL COMMITMENTS

At 31 March 2022 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	Land & Buildings	
	2022	2021
Payable:	\$	\$
Within one year Between two and five years	13,086 <u>39,258</u>	14,204 4,735
	<u>52,344</u>	18,939

Land 9 Duildings

## NOTES TO THE FINANIAL STATEMENTS For the year ended 31 March 2022

14.	FINANCIAL INSTRUMENTS	<b>2022</b> \$	2021 \$
	Financial assets		
	Financial assets measured at amortised cost	32,230,936	<b>7</b> ,023,177
	Financial liabilities		
	Financial liabilities measured at amortised cost	3,046,726	690,567

Financial assets consist of cash, grant income receivable and other debtors.

Financial liabilities consist of trade creditors, other creditors and accruals.

## 15. RECONCILIATION OF NET MOVEMENT TO NET CASH FLOW FROM OPERATING ACTIVITIES

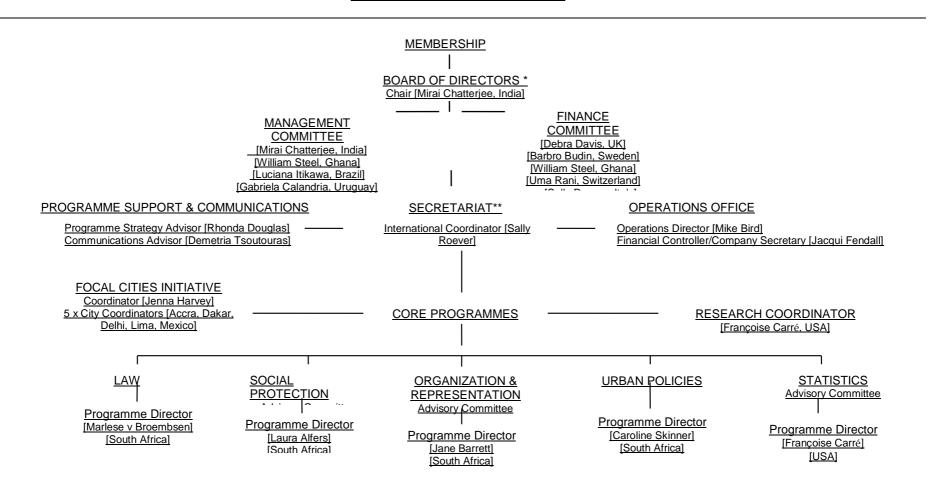
	2022 \$	2021 \$
Net incoming/(outgoing) resources for the year	22,851,600	4,344,364
Adjustments for:		
Interest received	(11,852)	(3,679)
Decrease/(increase) in debtors	31,832	104,996
Increase/(decrease) in creditors	<u>2,356,158</u>	<u>54,075</u>
Net cash used in operating activities	25,227,738	<u>4,499,755</u>

## NOTES TO THE FINANIAL STATEMENTS For the year ended 31 March 2022

## 16. COMPARATIVE SOFA FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds 2021 \$	Unrestricted Funds 2021 \$	Total Funds 2021 \$
INCOME	11010	Ψ	Ψ	Ψ
Donations and legacies	2	2,000	-	2,000
Investment income	3	-	3,679	3,679
Charitable activities	4	<u>5,780,909</u>	<u>5,763,293</u>	11,544,202
TOTAL INCOME		5,782,909	<u>5,766,972</u>	11,549,881
EXPENDITURE				
Charitable activities	5	3,732,825	3,472,692	7,205,517
TOTAL EXPENDITURE		<u>3,732,825</u>	<u>3,472,692</u>	<u>7,205,517</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>2,050,084</u>	2,294,280	4,344,364
TOTAL FUNDS AT 1 APRIL 2020		<u>1,283,712</u>	<u>704,534</u>	<u>1,988,246</u>
TOTAL FUNDS AT 31 MARCH 2021	10	<u>3,333,796</u>	<u>2,998,814</u>	<u>6,332,610</u>

## APPENDIX 1 For the year ended 31 March 2021



<sup>\*</sup> The full Board is listed on Page 1.

The following pages do not form part of the statutory financial statements.

<sup>\*\*</sup> This organogram illustrates the Delegation of Powers to the International Coordinator and key team members. There are many other team members who contribute to WIEGO's work, many of whom are mentioned in Appendix 2.

## APPENDIX 2 For the year ended 31 March 2022

#### The Year in Review

#### Mirai Chatterjee, Chair of the Board

As we celebrate our 25th anniversary this year, we look toward the next quarter-century with hope and inspiration in the midst of ongoing challenges. While pandemic lockdowns have eased, food and fuel prices have skyrocketed; while workers are earning again, they have not overcome the effects of the COVID-19 crisis. Conflict and climate change are with us as never before. Yet we continue to pursue our vision of a just recovery for all workers: one in which all workers are included and central to government and other efforts at rebuilding livelihoods with social protection, and central to rebuilding local and national economies.

When this financial year started in April 2021, my country, India, was experiencing a public health crisis of unimaginable proportions. The women worker leaders who stepped in to deliver food and medicine, to comfort others in moments of loss, to mobilize their collectives by any means to do what they could for their members showed why societies must learn to value women workers and prioritize their voices. There will be no recovery otherwise.

A quarter-century ago when WIEGO was founded, very few people took notice of the informal economy. We have come a long way since then. This year, we saw our worker-leaders featured in major media outlets and invited to speak to policy audiences all over the world. Our network members have come together to define joint policy positions and have seen their uptake. There is more awareness of the need for universal social protection and its particular importance to workers in informal employment. The mobilization among WIEGO Network members for the ILC General Discussion on Social Protection is yet another significant step forward in our struggle for rights, recognition and representation. We have made tangible progress since the onset of the crisis, and we are getting stronger and better every day.

As we begin to see more of each other in person again, we are grateful for the bonds we share. Soon, we will gather together at our eighth General Assembly to affirm our strategic direction and commitment to the mission we share. We look forward to this moment of renewal and celebration, and to deepening the connections with all of our members, partners and allies.

Mirai Chatterjee Chair, WIEGO Board of Directors October 2022

## APPENDIX 2 For the year ended 31 March 2022

### Sally Roever, International Coordinator

After adapting to crisis circumstances and responding to the urgent needs of workers and their organizations, in the past year we have settled into new ways of working and sharpened our focus on centring the voices of workers in economic recovery debates. The increasing visibility of our Network in those debates has helped shift ground in a significant way, at an important moment.

Our Network brought a united voice to discussions on social protection at the International Labour Conference, calling for direct representation of organizations of workers in informal employment and highlighting the needs of self-employed workers. Tireless advocacy and direct interventions on the part of our Network's representatives resulted in an outcome document that names workers in informal employment and will shape global work on social protection for years to come. Other strategic interventions on social protection followed later in the year, including a new project challenging economic orthodoxies that undermine universal social protection.

Pandemic response work that we began last year with members and partners culminated in the dissemination of relevant, timely data on COVID-19's impact on different sectors of informal employment. As the pandemic and its effects evolved in different ways across countries and continents, our research traced the impact pathways for different worker groups, showing how workers coped with livelihood loss and displacement – and identifying their priorities for recovery. The findings have been used in dialogue forums to inform government recovery approaches.

In November, the WIEGO Network's relevance to the future of work was recognized through a five-year, USD25 million grant from the Ford Foundation. The grant will build sustainability across the movement as WIEGO and the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers solidify governance structures, build capacity on critical functions, and strategically support affiliates. The growth and strengthening across our networks are evident as we expand our voice in global spaces that shape the possibilities for a more just future of work. One of many examples came in early March, when our efforts to support waste pickers resulted in a UN environmental resolution mentioning informal recyclers for the first time.

In the background of this work was an internal strategic review process to inform our next five-year plan. At the outset of the year we defined eight strategy-level questions related to scope and orientation, which helped us explore and define WIEGO's priorities for the future. We engaged in an in-depth consultation process drawing on perspectives from our team, Board, institutional and individual members, and external stakeholders. The resulting five-year strategic plans will be reviewed at our eighth General Assembly, to take place in Mexico in November 2022.

We are, as ever, so grateful for our team, members, partners and allies in the struggle for a just and inclusive world of work.

In solidarity,

Sally Roever, PhD International Coordinator, WIEGO October 2022

## APPENDIX 2 For the year ended 31 March 2022

#### **WIEGO Celebrates 25 Years**

The year before WIEGO's 1997 formation, the ILO Convention on Home Work (C177) was passed, and this milestone sowed the seeds for WIEGO's birth. The statistics that contributed to the advocacy process at the global level were provided by founders who still play key roles in WIEGO's research work.

While WIEGO today far exceeds the expectations of our founders, the mutual support that heralded our foundation has been there from the beginning. The home-based worker movement, through the Self-Employed Women's Association (SEWA), was crucial to our formation. The WIEGO Network has grown from the 10 specialists on the informal economy who came together in 1997 into a movement that embraces WIEGO, the International Domestic Workers' Federation, HomeNet International, StreetNet International and the Global Alliance of Waste Pickers. WIEGO is now a 74-person team, and our Network's institutional members represent more than 5 million people in 94 countries. Direct WIEGO activities take place in close to 60 countries across six continents.

### The founding group constituted:

- Ela Bhatt (SEWA)
- Renana Jhabvala (SEWA)
- Marty Chen (Harvard University)
- Marilyn Carr (UNIFEM)
- Grace Bediako (United Nations Statistical Division)
- Jacques Charmes (L'Institut Français pour le Devéloppement en Coopération)
- Maxine Olson (UNIFEM)
- William "Biff" Steel (World Bank)
- Jane Tate (HomeNet)
- S.Y. Sethuraman (ILO)

The specialists shared a common concern in 1997: that official statistics do not represent and mainstream policymakers do not adequately understand the contribution of workers in informal employment, especially women workers, to national economies. As a result, little attention was paid to how policies affect women workers or how their situation could be improved. The group planned a collaborative project that would promote a better understanding and appreciation of women in informal employment. The project's goals were to promote better statistical accounting and research, stronger organizations and networks, and supportive policies and programmes for women in informal employment. The founders named the project "Women in Informal Employment: Globalizing and Organizing" (or WIEGO for short).

## Highlights on the Road to 25

Here are some of the global-level highlights along the way to 25 years and, for a fuller picture including national and regional organizing milestones and victories, see www.wiego.org/news/wiego-turns-25.

## 1997: WIEGO Founded

In April 1997, a group of 10 specialists on the informal economy – organizers, researchers, statisticians and practitioners – met to plan a collaborative project in support of women workers in the informal economy.

## APPENDIX 2 For the year ended 31 March 2022

2002: StreetNet International Founded, Informal Employment Statistics Published by WIEGO and ILO

StreetNet International was founded in South Africa in November 2002, with support from SEWA and WIEGO. Through its constitution, StreetNet International ensures that women street vendors are represented in all events and leadership structures. That same year, WIEGO and the ILO collaborated to publish *Women and Men in the Informal Economy: A Statistical Picture*, which compiled available national data on informal employment for the first time.

2003: Organizing Workers in Informal Employment

WIEGO and a coalition of trade unions and organizations, including the Ghana Trades Union Congress, HomeNet Thailand, the Nigerian Labour Congress, SEWA and StreetNet International, met in Ahmedabad, India, to discuss organizing workers in informal employment. WIEGO subsequently supported the convening of global conferences to organize waste pickers, domestic workers and homebased workers in 2008, 2011 and 2015, respectively.

2009: Global Study on the Impact of the Economic Crisis on Workers

In 2009 and 2010, WIEGO led a study of the impact of the global economic crisis on urban workers, carried out by organizations of workers in informal employment in a dozen cities across low and middle-income countries. Drawing on this experience, WIEGO led another global study across 12 cities in 2020–2021 to understand the impacts of the COVID-19 pandemic on workers in informal employment.

2011: Convention 189 on Decent Work for Domestic Workers Adopted

In June 2011, after a five-year campaign, the International Labour Conference adopted Convention 189 on Decent Work for Domestic Workers. The Convention mandates that domestic workers be recognized as workers entitled to the same protections as other workers.

2013: International Domestic Workers Federation Founded

In October 2013, the International Domestic Workers Network was transformed into a formal federation at its founding congress in Uruguay. At the Congress, WIEGO facilitated the ratification of the Constitution and the election of the leadership.

2015: ILO Recommendation 204 on Formalization Adopted

The landmark ILO Recommendation 204 on the Transition from the Informal to the Formal Economy contains many provisions that leaders of workers in informal employment and WIEGO advocated for over three years. These included provisions recognizing that informal livelihoods should be preserved during the transition to formality, and that workers in informal employment need regulated access to public space and to natural resources to pursue their livelihoods.

2018: First Global Estimates of Informal Employment Published

WIEGO's Statistics Programme worked with the International Labour Organization as it compiled the first-ever global estimates of informal employment. In 2018, the research was published by the ILO in Women and Men in the Informal Economy: A Statistical Picture (3rd edition) and summarized in WIEGO's Women and Men in the Informal Economy: A Statistical Brief.

2021: Launch of HomeNet International

The February 2021 launch of HomeNet International was the culmination of two decades of organization building. Home-based workers' organizations from four regions continued to build a democratic, representative global network through the COVID-19 pandemic. WIEGO supported the network's formation with capacity building, knowledge generation, statistics and networking.

## APPENDIX 2 For the year ended 31 March 2022

2022: Waste Pickers Recognized in UN Environmental Resolution

Informal recyclers were mentioned for the first time in a United Nations environmental resolution, in the fifth session of the UN Environment Assembly in Kenya, February 28–March 2, 2022. The text says their contribution in collecting, sorting and recycling plastics in many countries is recognized, and it further calls for learning from the best practices in informal and cooperative settings.

Working to Ensure Millions of Workers Have a Seat at the Table

On November 16, 2021, the Ford Foundation announced a five-year USD25 million grant to the WIEGO Network. An interactive Guardian Labs article, "More Than 2 Billion Workers Make Up the Informal Economy," accompanied the announcement to highlight the size and significance of the informal economy and to raise the visibility of the membership-based organizations fighting for improved livelihoods for workers in informal employment. News of the funding announcement was covered by TIME. Fast Company and other news outlets.

Sarita Gupta, director of the Ford Foundation's Future of Work(ers) programme, said:

"We know there can be no global recovery without informal workers. This grant recognizes the importance of ensuring billions of informal workers have a seat at the table to have their voices, demands and needs heard at the national and global levels, so policymakers and business leaders recognize their contributions and value."

HomeNet International Celebrates its First Anniversary

Home-based workers and their allies launched a global network in February 2021. As it marked its first anniversary this year, HomeNet International officially registered as an observer at the 110th Session of the International Labour Conference. This marks a milestone in securing home-based workers' ability to speak for and represent themselves at the ILC, and for visibility of the sector among governments, unions and employers attending the conference.

The global network of home-based workers is working with WIEGO to develop statistical briefs on countries outside Asia. There is a focus on other regions because the regional network is strong and visible, particularly in South Asia. HomeNet International and WIEGO believe that bringing visibility to home-based work in other regions will help the network build solidarity within the movement.

While the will to form a global movement is decades old and the work towards it many years in the making, HomeNet International's ability to celebrate an anniversary was never taken for granted. As HNI's International Coordinator Janhavi Dave told us, there was an international network of home-based workers 25 years ago, but it "didn't succeed. Unfortunately, it wasn't very democratic, and many of our sister organizations walked out of it."

It is very different this time, Janhavi said. "We're all part of the same family. Be it SEWA, be it HomeNet South Asia, now HomeNet International, WIEGO, all of us have worked together to build this movement and push the movement forward. This partnership that we built – and the process that we built it with – is a very democratic one."

Women Fighting the Same Fight

Janhavi's sentiments are echoed by the other leaders of global organizations that WIEGO works with. Elizabeth Tang, General Secretary of IDWF, told us: "Being part of the WIEGO Network, we know we are in a much larger movement — a much larger family of informal workers, who are women, who are fighting the same fight for recognition, for rights, for social protection. We are together with home-based workers, street vendors, waste pickers."

## APPENDIX 2 For the year ended 31 March 2022

StreetNet International Coordinator Oksana Abboud said that "WIEGO has connected us with like-minded organizations and institutions, providing the space for building international solidarity among all workers engaged in informal employment. We use WIEGO's research and databases in our advocacy work."

Kabir Arora, who coordinates the Alliance of Indian Waste Pickers and supports the outreach of the Global Alliance of Waste Pickers in Asia, described the moment that Soledad Mella, President of the Asociación Nacional de Recicladores de Chile and Global Alliance of Waste Pickers representative, took the podium at the UN Environment Assembly (UNEA-5.2) in Nairobi, Kenya, in February 2022: "We did what we had come for and represented the hopes and aspirations of millions of waste pickers."

#### Cross-Sector Work Grows

While the work of WIEGO's programmes to support different sectors of workers in the informal economy are highlighted in this report, our work increasingly reaches across sectors and this is building solidarity among all workers in informal employment.

For example, the Statistics Programme at WIEGO has continuously compiled data to show the large number of workers in informal employment across sectors and countries. Data in the hands of workers has helped to build unity and solidarity. Through an ongoing regional collaboration in Arab countries supported by the Ford Foundation, WIEGO, the ILO, the ILO-MENA regional office and UNESCWA are developing labour statistics with a focus on informality. In 2021, a project report assessed the labour force surveys and the social protection programmes related to employment in the pilot countries (Jordan, Lebanon, Morocco and Tunisia) as a basis for developing a questionnaire for labour force surveys. Qualitative and quantitative testing of the questionnaire will be next. The project contributes to improving statistics on informality and on the main groups of workers of concern to WIEGO. The project also facilitates the region's contribution to the ILO Working Group for the Revision of Statistical Standards on Informality, of which WIEGO's Statistics team are members.

In another show of cross-sectoral unity and solidarity, the Global Alliance of Waste Pickers, HomeNet International, IDWF and StreetNet International participated in the 109th Session of the International Labour Conference in June 2021, along with WIEGO and SEWA. The main aim of this group was to guarantee that social protection needs of workers in informal employment were reflected in the adopted conclusions of the discussion.

Also, WIEGO is working with Swedish Sida to develop research that deepens the link between social protection and economic recovery and brings new evidence to bear on longstanding debates. Three relationships in particular are being explored: the contribution of social spending to economic recovery, the link between social protection and labour market dynamics, and the role for capital and employers in the financing of social protection. Additionally, with the International Centre for Tax and Development (ICTD), the project explores the realities of taxation from the perspective of workers in informal employment.

The launch of the inaugural WIEGO School this year is the exciting outcome of a longstanding process. The School is a major milestone, drawing together the sectors as well as our programmes, and our allies are enthusiastic about its potential. As Oksana told us, "WIEGO has so much expertise and can train on how to organize and how to negotiate for those in informal employment. At the same time, we will draw closer together for the sake of our joint constituency, which is informally employed workers."

### Seizing the Moment from COVID-19

The majority of the global workforce – 61 per cent – is informal and has been disproportionately impacted by the pandemic and by the accompanying economic downturn. We are seizing the moment as the global community considers how to rebuild a more equitable and fair world.

## APPENDIX 2 For the year ended 31 March 2022

WIEGO, alongside membership-based organizations of the working poor, monitored the impact of the COVID-19 crisis on workers in informal employment around the world. In mid-2021, interviews were conducted with the same domestic workers, home-based workers, street vendors and market traders, and waste pickers in 11 cities as in the mid-2020 surveys to assess if they had recovered. We talked to workers in Accra (Ghana), Ahmedabad (India), Bangkok (Thailand), Dakar (Senegal), Delhi (India), Durban (South Africa), Lima (Peru), Mexico City (Mexico), Pleven (Bulgaria), New York City (USA) and Tiruppur (India). Seventy per cent of the study respondents were women, broadly reflecting the gender composition of the four sectors. The 2021 findings suggest that the economic fallout of the COVID-19 crisis remains deep and persistent for workers at the base of the economy. The level of indebtedness that workers have been forced into means the COVID-19 crisis is far from over. Since the pandemic began, 52 per cent of respondents drew down on their savings, 46 per cent borrowed money, and 17 per cent sold or pawned assets to get by. The vast majority (82 per cent) of respondents who had drawn down on savings since the beginning of the pandemic were unable to replace any of the savings by mid-2021. WIEGO has drawn lessons from the pandemic and, with our allies, is continuing advocacy work for a just economic recovery with renewed vigour.

### Where WIEGO Worked in 2021-2022\*

\* Includes countries where WIEGO has Team Members or Key Partners.

Argentina

Bangladesh

Brazil

Bulgaria

Cambodia

Chile

Colombia

Costa Rica

Democratic Republic of the Congo

Dominican Republic

**Ecuador** 

El Salvador

Ethiopia

France

Germany

Ghana

Guatemala

Honduras

India

Indonesia

Jordan

Kenya

Laos

Lebanon

Malawi

Mexico

Morocco

Nepal

Nicaragua

Niger

Pakistan

Panama

Paraguay

Peru

Senegal

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Sierra Leone
South Africa
Spain
Tanzania
Thailand
Togo
Tunisia
Uganda
Uruguay
USA
Vietnam
Zambia
Zimbabwe

### WIEGO's Key Programmes

The **Statistics Programme** collaborates with official statisticians to improve statistical methods that will make visible the size and significance of the informal economy and the situation of all informal workers, and to prepare the data in formats that are accessible to a wide set of users.

The **Organization & Representation Programme** helps organizations of workers in informal employment build their organizational and leadership capacity, connect to each other and align with allies as they fight to improve the working conditions of their members.

The **Law Programme** strives for the recognition, inclusion and protection of the rights and work of workers in informal employment in international instruments, national and local laws and regulations. It works to build the capacity of workers in informal employment and their organizations to use the law to fight for secure livelihoods and labour rights.

Workers in informal employment need access to social protections that will protect and mitigate risks to their incomes and help them cope after an event or shock. The **Social Protection Programme** is committed to helping workers in informal employment access these rights.

By working with leaders of workers in informal employment, policymakers and urban practitioners, the **Urban Policies Programme** strives to help the urban poor achieve better incomes, more secure places to live and work, and the capacity to negotiate sustainable gains in urban policies and practices.

How WIEGO Supports Domestic Workers

#### **Meet Norma Palacios**

Norma is one of the founders and leaders of SINACTRAHO, a domestic workers' union in Mexico. She has been a domestic worker for 27 years and, while she recognizes that she is tired and "has fears, like any other human being," she finds strength in this movement.

## APPENDIX 2 For the year ended 31 March 2022

SINACTRAHO works to raise awareness of domestic workers' economic and labour situation and strives to empower its members to demand and exercise their rights as workers.

"Most of the time you work in a place where the employer's house is your workplace, but you can be alone all day long and you have no contact with other people with whom you identify. We do see that these relationships can develop when, perhaps, they work in the same building, when they establish a friendship, but we see that when they come to the union they become stronger."

During the COVID-19 pandemic, the historic effort to ensure domestic workers' long-term well-being became even more pressing. As well as advocating for social security, the union offered legal counselling to domestic workers who faced exploitative employment relations or were fired without justification during the crisis.

"Doing all these things during the pandemic showed us that we can achieve everything. It also strengthened me a lot: when we have these encounters with authorities I know we carry with us the voice of us as domestic workers [...] We have to hold on to all these women to move forward."

How WIEGO Programmes Support Domestic Workers

## Organization & Representation Programme

After developing a toolkit on Convention 189, WIEGO facilitated negotiation skills training for domestic worker organizations. Experiences from this were shared by IDWF affiliates in a November 2021 workshop with the ILO commemorating C189. Beginning in October 2021, IDWF affiliates from 10 African countries took part in a six-month-long WIEGO online training on democratic leadership in trade unions. Participants said the course helped them to realize the importance of understanding and implementing their unions' constitutions and to revise them appropriately to address the situation of domestic workers.

## Statistics Programme

The Statistics Programme's unique contribution is to improve the identification of domestic workers – and home-based workers, street vendors, market traders and waste pickers – in official statistics and to prepare statistics on these groups in accessible formats for use by membership-based organizations (MBOs), global networks of workers in informal employment, and allied policy advocates. International statistics work makes possible global statistical briefs such as the ILO-WIEGO-IDWF brief on domestic workers. It also informs WIEGO's preparation of briefs at the national, urban and city levels on informal employment. Briefs for Chile and Senegal include trend information on each group, including domestic workers, and facilitate work to improve the situation of these workers.

### Law Programme

With the aim of legally empowering domestic workers so that they can realize their rights and respond to violations by employers, WIEGO held meetings this year with workers' organizations in Tanzania and South Africa. Domestic workers' struggles include limited legal awareness and access to legal services, uneven legal protection, non-compliance by employers, difficulty in organizing, and poor enforcement. WIEGO's legal empowerment work aims to train domestic workers on legal issues, thereby increasing their access to justice. By empowering domestic workers themselves to know and use the law – equipping them with legal knowledge, and negotiation and mediation skills – the work aims to break the barriers to access to justice, including the hierarchical relationship between legal professionals and workers that can prevent the latter from seeking redress. Ultimately, the work with IDWF affiliates will embed, through a training-of-trainers model, a culture of legal empowerment in their organizations so that all members are able to know, use and shape the law to secure their rights.

## APPENDIX 2 For the year ended 31 March 2022

#### Social Protection Programme

With the IDWF, WIEGO produced a series of policy briefs on domestic workers and social protection in South Asia. These looked at the barriers domestic workers face in accessing social protection and public services, as well as the costs they carry in order to access these services. For example, domestic workers in India said they were paying the equivalent of three weeks of earnings to visit a health care centre. About 70 per cent of workers reported having to take out a loan to finance their last health visit. In Tamil Nadu, domestic workers said they lack knowledge about their entitlements, lack documentation for registration, and migrant workers are excluded from welfare provisions. The cost of applying for a social security benefit for the typical domestic worker in our survey was 1.5 times her weekly earnings. Domestic worker organizations in South Asia are using this research in their local-level organizing and advocacy.

### Urban Policies Programme

WIEGO's COVID-19 Crisis and the Informal Economy Study monitored workers' hardships, loss of jobs and inability to recover earnings by mid-2021. The study found that, among domestic workers, "live-out" domestic workers were more likely to lose their jobs and struggle to regain them, whereas "live-in" workers experienced deteriorating working conditions. Both types of domestic workers reported a weakening of their bargaining power with employers. In Mexico City, SINACTRAHO, the national union of domestic workers, used study results on food insecurity and loss of income to engage the Mexican Congress on the long-standing demands of domestic workers.

How WIEGO Supports Street Vendors and Market Traders

#### **Meet Oksana Abboud**

"2022 marks the 20th anniversary of StreetNet International since its establishment in Durban, South Africa," notes Oksana, International Coordinator of StreetNet, the global alliance of street and market vendors.

"WIEGO played a key role in the creation of StreetNet. WIEGO's leadership at the time recognized the crucial need for an international umbrella to unite and support street vendors around the world."

With the rapid growth in technology globally, street vendor organizations should position themselves to take advantage of this with new approaches and strategies, Oksana says.

"We might see integration of street vendors into digital platforms, with vendors finding their niche in using the technology for sustainability, development and livelihood purposes."

She believes that a shift could be coming, with street vendors gaining more recognition and respect for their human and workers' rights and their role as economic players. StreetNet is growing – expanding its borders and attracting new members, and WIEGO gives the movement recognition and confidence at international and other levels, she says.

"It means a lot to be part of a global network for the vulnerable, for the unrecognized – and to be part of such a highly respected network with a high level of organization ... It empowers us and brings us into more unity. We feel part of a big family."

## APPENDIX 2 For the year ended 31 March 2022

How WIEGO Programmes Support Street Vendors and Market Traders

### Organization & Representation Programme

The implementation of ILO Recommendation 204 on the Transition from the Informal to the Formal Economy is an ongoing WIEGO priority. In the spirit of that transition, five towns across two provinces in South Africa have established a formal relationship between street vendor representatives and council officials. In October 2021, the two parties held a policy dialogue where public-space guidelines were launched, and they signed a joint declaration of commitment to practical interventions to improve the vendors' working conditions. These and other achievements in which WIEGO played a key role have generated more media coverage and created the potential for significant shifts in workers' material conditions.

### Statistics Programme

The programme prepared briefs at the national, urban and city levels on main worker groups, including street vendors and market traders, for Chile and Senegal. The Chile brief was presented to representatives of unions and federations of street vendors, waste pickers, domestic workers and home-based workers, the Workers United Centre of Chile and a representative of the metropolitan region's Ministry of Labour and Social Provision. Worker organizations noted how important it is to have statistics for their advocacy and to bring visibility.

### Law Programme

WIEGO's Administrative Justice project aims to provide people working in public space with the knowledge and skills to defend their rights against violations by public authorities, and the ability to demand access to and participate meaningfully in law and policymaking processes. In Senegal and Ghana, the Law Programme mapped institutions and stakeholders involved in the regulation and management of public space and interviewed public authorities and vendors to assess regulations that govern access to space and its implementation on the ground. The study's theme was law and the distribution of power and entitlements in the urban space from the vantage point of street and market vendors. Also, WIEGO's analysis of COVID-19 in seven Asian countries shows that laws and policies do not recognize informal traders as legitimate economic actors or the role that informal food vendors play in promoting food security. WIEGO's analysis of the pandemic laws that regulated informal work in 16 countries in Latin America generated similar conclusions.

### Social Protection Programme

In response to growing needs highlighted by the COVID-19 crisis, the Social Protection Programme expanded its regional advocacy for income protection this year. The adoption of the African Union's Protocol on Social Protection in February 2022 was cause for celebration as WIEGO has worked with partners, including StreetNet International, to ensure that this legally binding instrument directly includes workers in informal employment in policy making, among other demands. The fact that the African Union now has a single binding instrument that addresses a broad range of social protection issues sets a clearer direction for regional advocacy. Also in Africa, a notable gain for street vendors and other workers in informal employment operating in public space was made when the South African Local Government Association (SALGA) drew on WIEGO's child-care work with Asiye eTafuleni to include child-care provision in their Public Space Trading Guidelines, 2021-2026.

## APPENDIX 2 For the year ended 31 March 2022

### Urban Policies Programme

The Urban Policies Programme has worked this year on securing inclusive planning practices and policy in a range of contexts and countries. In New York City, UPP partnered with the Street Vendor Project on the COVID-19 impact study and together they jointly identified lessons in advocacy that have global relevance. Also, WIEGO's work in local-level experimentation with urban planning and design and legal frameworks was profiled in the United Cities and Local Governments (UCLG) Gold VI Report, which documents public-space trading innovations in Durban, South Africa, and Delhi, India, as well as institutionalized social dialogue in Lima, Peru.

How WIEGO Supports Waste Pickers

### **Meet Coura Ndiaye**

Coura is an honorary leader among waste pickers in the Mbeubeuss dumpsite, about 30 kilometres away from Dakar, capital of Senegal. People generally call her "Mother Coura" out of respect for her age and the number of years she has worked as a waste picker.

In 2000, Coura joined the Association of Waste Pickers of Mbeubeuss, known as Bokk Diom, and she later led the association. She is a firm believer in the importance of being organized – particularly for women – in order to defend waste pickers' livelihoods and improve their working conditions.

This is particularly crucial as the government has so far refused to include waste pickers in its current solid waste management project, or at least guarantee their means of subsistence, Coura says. The restructuring of the dumpsite led by the waste management agency is affecting women waste pickers' working conditions and safety.

"For example, the road they built to get to the platform, this road is the cause of the flooding. Because this road is very high, if it rains, it flows directly onto us."

She says Bokk Diom needs to become stronger and improve communication between leaders and members to tackle the challenges and needs. The waste pickers also need help from the government's waste management agency to improve their working conditions at the dumpsite, which would increase their income, Coura says.

"The state should help us and not the other way around. We are the first in this dumpsite, and we are the most legitimate to benefit from the dumpsite."

How WIEGO Programmes Support Waste Pickers

### Organization & Representation Programme

The Organization & Representation Programme supported progress towards the establishment of a global organization of waste pickers this year, concluding with ongoing discussions of a draft Constitution and discussions of issues that have helped build a sense of common purpose. Early in 2022, WIEGO coordinated a delegation of waste picker MBOs to participate in the UN Environment Assembly in Nairobi, Kenya, in support of a global plastics treaty. A significant victory was achieved when the UNEA-5.2 resolution recognized waste pickers as recyclers of plastics in informal and cooperative settings. Waste picker representatives will take their proposals to the next Intergovernmental Negotiations Committee meeting on plastic pollution. The Organization & Representation Programme also has focused on empowering MBOs to engage governments and the private sector on Extended Producer Responsibility policies and regulations. In South Africa, this led to an agreement in principle about payment to waste pickers for their environmental services.

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#### Statistics Programme

The identification of waste pickers through national surveys presents special problems. However, national survey data are a useful starting point. *Waste Pickers in Brazil: A Statistical Profile* (WIEGO Statistical Brief No. 29), published in English and Portuguese in November 2021, provides statistics on the extent of waste picker employment in the country, urban areas and major cities, as well as waste pickers' characteristics and working conditions. The Programme is working with the WIEGO team and members of the waste picker community to improve methods for collecting data on these workers.

### Law Programme

In the Waste Pickers and Human Rights Project, WIEGO and partners petitioned the Inter-American Commission on Human Rights for the right to work to include workers in informal employment and for a thematic hearing on the rights violations of waste pickers in seven Latin American countries. While the hearing was not granted, the team was invited to meet with the commissioners and will petition again for a hearing. The Law Programme did capacity building with waste pickers to enable the workers to present arguments in front of the commission, and collaboration is continuing. Also, the Administrative Justice stream of work is strengthening its focus on R204, which provides a comprehensive model of formalization that recognizes the socio-economic contributions of workers in informal employment and promotes the adoption of enabling regulatory frameworks and strategies that prioritize their needs. The next phase adopts a strong cross-sectoral approach, involving organizations of waste pickers, who share the struggle for access and meaningful use of public space.

### Social Protection Programme

With WIEGO support, the Movement of Excluded Workers (MTE) – a member of Unión de Trabajadores y Trabajadoras de la Economía Popular (UTEP) – in Argentina developed an innovative programme through their child-care and after-school centres to support children who experienced abuse during the COVID-19 lockdown periods. UTEP-MTE were able to adapt their child-care services rapidly to respond to the needs of waste pickers, street vendors, garment workers and community workers represented in the union.

## Urban Policies Programme

Through the CataSaúde Viraliza project in Brazil, WIEGO enhanced worker capacity to reduce risks and secure gains. By the end of July 2021, more than 400 waste pickers had completed the online capacity-building project that sought to provide waste pickers with a deeper understanding of decent work conditions and health and safety protocols. Participants represented all five regions of Brazil. The CataSaúde Viraliza project focused on strengthening alliances with both organized and non-organized waste pickers, by drawing on the expertise of multiple partners and research activists. For several of these partners, this was the first time they had worked together to help bridge understandings among both groups of waste pickers. In Belo Horizonte, WIEGO celebrated 10 years of the Gender and Waste Project with an e-book launch where women waste picker leaders reflected on gains made in working to build gender awareness in the National Waste Pickers Movement (MNCR) and local cooperatives.

#### How WIEGO's Focal Cities Teams Support Workers in Informal Employment

WIEGO's Focal Cities approach supports organizations of workers in informal employment to engage with government officials to secure more inclusive laws and regulations, improved urban services and a voice in urban planning and policymaking processes. WIEGO's five Focal Cities are Accra, Ghana; Dakar, Senegal; Delhi, India; Lima, Peru; and Mexico City, Mexico.

## APPENDIX 2 For the year ended 31 March 2022

Accra, Ghana

The team works with market traders, street vendors, waste pickers and market porters.

In Accra, the Focal Cities team's work focused on securing progressive national child-care guidelines. These were developed through a participatory process that brought together parents of children in market-based day-care centres, informal trade organization representatives, child-care workers, officials from the Department of Social Welfare and the Department of Children, an urban planning specialist, an early childhood care and development expert and a legal consultant. The guidelines, which integrate the concerns of workers in informal employment, fill a gap in Ghana's regulatory framework for child-care centres in markets. Market trade represents 40 per cent of women's employment in Greater Accra and urban Ghana.

Dakar, Senegal

The team works with market traders, street vendors, prepared meals vendors and waste pickers.

WIEGO's work in Dakar supporting waste pickers from the Mbeubeuss dumpsite has a growing focus on promoting a just transition that would secure their livelihoods as the government implements a World Bank-funded project to restructure and eventually close the dumpsite – the Promotion of Integrated Waste Management and the Economy of Solid Waste (PROMOGED). Working with the National Confederation of Workers of Senegal (CNTS), WIEGO's launch of the findings of the COVID-19 Crisis and the Informal Economy Study resulted in a public pledge of inclusion in PROMOGED from the President of Senegal and a promise by the head of PROMOGED to improve working conditions. To boost the capacities of Bokk Diom – the organization of waste pickers in Mbeubeuss – to defend their rights and position themselves within waste management, WIEGO and Bokk Diom developed research on alternative livelihoods and jointly engaged in organizational strengthening efforts. In December 2021, supported by WIEGO and the ILO, waste pickers from Bokk Diom successfully formed a cooperative, and they are also in the process of creating a union.

## Delhi, India

The team works with **domestic workers**, **home-based workers**, **street vendors** and **waste pickers** and focuses on inclusion of issues affecting workers in informal employment in cross-sectoral urban discourses.

WIEGO and its partners in Delhi saw the culmination of several years of joint advocacy when the Delhi Development Authority (DDA) released its draft Delhi Master Plan 2041 in 2021. For the first time, the informal economy is recognized as the city's largest employer, and the plan contains enabling language for the integration of workers in informal employment. To achieve this change, the Focal Cities Delhi team supported a broad-based campaign – the *Main Bhi Dilli* ("I, Too, am Delhi") coalition of diverse worker groups and civil society organizations – to influence the Delhi Master Plan as a "people's plan" with supportive measures for housing, livelihood and social infrastructure. After the draft was released, the coalition successfully advocated for an extension of the public comment period to allow for broader citizen participation. It also supported grassroots leaders in organizing 250 meetings with worker groups across Delhi, and helped facilitate the submission of 25,000 comments from workers in informal employment and community groups across Delhi to the DDA.

## APPENDIX 2 For the year ended 31 March 2022

Lima. Peru

The team works with domestic workers, home-based workers, street vendors, waste pickers, canillitas/newspaper vendors and market porters.

Our central focus this year was to implement COVID-19 impact research and support MBOs in making their voices heard regarding recovery. Following the launch of the COVID-19 Crisis and the Informal Economy Study in Lima, newly elected President Pedro Castillo mentioned the pandemic's effects on workers in informal employment and announced a programme that would satisfy a key demand. In his July 28, 2021 inaugural speech, Castillo announced measures of financial support to micro and small enterprises. The measures included state-guaranteed credit with longer grace periods, refinancing of debt and special credit support to women entrepreneurs. Access to credit of small amounts and affordable interest rates have been key workers' demands coming out of the study.

Mexico City, Mexico

The team works with **domestic workers**, **street vendors**, **waste pickers** and **non-salaried workers**, including mariachi musicians, coffee vendors, shoe shiners and organ players.

In Mexico City, the team continued engaging Mexico's National Commission on Human Rights (CNDH) on informal worker issues and supporting workers in filing complaints with the commission regarding evictions, confiscations and destruction of property. The commission's bulletin highlighted the importance of non-salaried work and called on all decision makers to avoid the use of stigmatizing and offensive language in relation to those who carry out this work. The commission called attention to the fact that in Mexico, "more than 90 per cent of paid domestic work operates informally, despite the existence of a mechanism for labour and social security regulation."