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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 2023**

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

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

## **LEGAL AND ADMINISTRATIVE INFORMATION** **For the year ended 31 March 2023**

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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:	<a href="http://www.wiego.org">www.wiego.org</a>
Names of Current Directors	Mirai Chatterjee (Chair) Debra Davis (Treasurer) Lorraine Sibanda Lin Lim Lean Carmen Britez Poonsap Tulaphan Martha Chen Uma Rani Simel Esim Julie Duchatel Imraan Valodia
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.	
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

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

## **LEGAL AND ADMINISTRATIVE INFORMATION** **For the year ended 31 March 2023**

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### **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  
Rachel Moussie  
Kendra Hughes  
Bertha Isidore  
Mike Davice Bird  
Jane Barrett  
Marlese von Broembsen  
Laura Alfes  
Caroline Skinner  
Francoise Carré

International Co-ordinator  
Director of Programmes  
Communications Director  
Finance Director  
Operations Director  
Programme Director, Organization & Representation  
Programme Director, Law  
Programme Director, Social Protection  
Programme Director, Urban Policies  
Programme Director, Statistics

### **Operations Team**

Rachel Moussie  
Bertha Isidore  
Henrial Yaidoo  
Carol Clayman  
Mike Davice Bird  
Niki Quinn

Director of Programmes  
Finance Director/ Company Secretary  
Financial Controller  
Executive Assistant to International Coordinator  
Operations Director  
HR Manager

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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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 2023.

### **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 2022-23 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, thirteen institutional funders provided financial support for WIEGO including \$7 million from the National Philanthropic Trust Fund, \$2.7 million from Sida, and \$2 million from the Hewlett Foundation. WIEGO also received grants from the Ford Foundation, Echidna/Schwab, IDRC, Comic Relief, Wellspring Philanthropy, International Labour Organisation, Rockefeller Philanthropy Advisors and TearFund.

#### **Governance**

WIEGO is governed by an 11-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 or virtually.

The Board was re-constituted during the four-yearly General Assembly that was held in Mexico City in November 2022. A motion to change WIEGO's Articles of Association (our governing constitution) was passed, increasing the number of representatives of the membership-based organizations (MBO) constituency on the WIEGO Board from three to four in order to allow more representation of this constituency on our governing body, and also changing references in the articles from workers in "the informal economy" to workers "in informal employment".

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

The newly nominated Board re-elected Mirai Chatterjee as its Chair, and co-opted Debra Davis back onto the new Board to continue in the role of Treasurer. The other co-opted members of the out-going Board were Elizabeth Tang and Patrick Ndlovu who both stepped down with the change of the Board.

Three of the previous Board of Directors were nominated and elected by the membership of the wider WIEGO network at the November 2022 General Assembly, and three new Directors were appointed.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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Three other members were co-opted by the Board thereafter, and four members have stepped down. 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.

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 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 seven members, comprising four Directors, the Director of Programmes, the Finance Director who also serves as the 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 Finance Director/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 further to their audit work. The Finance Committee recommends the audited financial statements to the Board of Directors for approval; makes recommendations regarding the appointment of the external auditors; approves their remuneration and terms of engagement; 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 and a Senior Management Team comprising of the Director of Programmes, Communications Director, Operations Director and the Finance Director / 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.

The 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 approved at the General Assembly in November 2022.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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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.

### **Recruitment and Appointment**

The WIEGO General Assembly in 2022 elected eight 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, however, 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 considers 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 2022. Two further Directors were co-opted in January 2023.

Each of the Directors has a commitment to WIEGO's objectives, and their appointment ends at the next General Assembly to be held in November 2026, at which time they may be reappointed.

### **Induction 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 Board Chair, and the Director of Programmes.

### **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 the Director of Programmes, 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 development of the organisation since 2007 has required the extension and updating of operational procedures as needed through revision of the Operations Manual.

### **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 operating 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. The Diversity, Equity and Inclusion working group, chaired by the International Coordinator continues to work with a DEI partner, Emunthini Consulting based in South Africa to steer us through a process of confronting and overcoming the biases and power imbalances that are present within WIEGO as much as in any other institution.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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### **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 to ensure delivery of results namely, the Operations Team, the Programme Team, the Communications Team, and the Fundraising Team. There are several routine communication methods, notably frequent and regular emails, an intranet, skyping, zoom meetings, 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. In spite of the international travel restrictions over the last two years, we were able to hold one successful "virtual" Team retreat. 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. In that regard, we hope to resume this aspect of our work in the near future, and discussions are ongoing with a view to holding a face-to face Team retreat during the 24/25 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 developing 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 Management and Finance Committees in May and August 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 to ensure that 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.

We have 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 continuous review of the impact of exchange rate fluctuations are in place.

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.



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## **DIRECTORS' REPORT For the year ended 31 March 2023**

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### **Internal Financial Control**

The Finance Director'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. The Operations Manual 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.

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 policies 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, as well as 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; Mike Bird, Operations Director; Rachel Moussié, Director of Programmes; Kendra Hughes, Communications Director; and Bertha Isidore, Finance Director. The salary for the International Coordinator is determined by the Board, whilst the salary for the other key members of the Management Team is set according to WIEGO's remuneration policy, which is reviewed periodically by the Management Committee.

## **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);*

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

## DIRECTORS' REPORT For the year ended 31 March 2023

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- b) *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 in informal employment;*
- c) *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 in informal employment.*
- d) *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;
- 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 self-development 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.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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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 2022/23 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 15 November 2022, 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.

## **3. ACHIEVEMENTS AND PERFORMANCE**

A detailed account of WIEGO's activities, achievements and performance during 2022/23 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 2022/23 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 2023, WIEGO had 159 members: 33 Institutional Members and 126 Individual Members in 38 countries.

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## **DIRECTORS' REPORT For the year ended 31 March 2023**

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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 2022/23 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.

### **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 that 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*

- WIEGO continues to monitor the repercussions of the Covid-19 pandemic, 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 continues 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.

### **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. Additionally, WIEGO is committed to providing support to the formation and strengthening of global networks of informal worker groups. This has remained unchanged through 2022/23. 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 2023, our total incoming resources were \$14,405,851 (as compared to \$33,152,671 in the previous year.)

Our total expenditure was \$13,166,383 (as compared with \$10,301,071 in the previous year.)

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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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 financial outlook for WIEGO is secure. WIEGO still has approximately three years of funding left from the five-year grant totalling US\$25million which was received in October 2021 from the Ford Foundation. This is an unrestricted grant intended to support organisational strengthening work for WIEGO and the four main international networks of informal workers that are part of the WIEGO Network. A USD deposit account has been established with the monies received from this grant and will be shared equally among WIEGO and the four NETS. WIEGO has also received two and four-year extension contracts from the Hewlett Foundation (\$4million) and Sida (US\$12million) respectively, which relate to the period after the 22/23 financial year. In October 2022, WIEGO received a one-time unsolicited gift of US\$7million from the National Philanthropic Trust Fund which will be used to fund unrestricted activities.

From an organisational point of view WIEGO is also well-placed to continue its work, as the systems which have been put in place after the pandemic continue to work well. The Manchester office now works entirely remotely, being well aided by our banking, financial management and payment systems which are all on-line. Town hall meetings for the whole Team and liaison meetings with the leaders of the networks of informal workers that are our members are held monthly and continue to enable effective management and communication.

The Operations Team continues to monitor the risks which WIEGO is exposed to, and these are added to the 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. The risk register is reviewed by the Finance and Management Committees of the Board, to ensure continuity in the activities of the programmes, and to make any adjustments as deemed necessary. The view of the Directors and 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 2024 and beyond. On this basis, forecast budgets for the year ending 31 March 2024 have been prepared. In light of the extensions received from current donors, funding available from the Ford Foundation for the next three years, and the one-time unsolicited gift from the National Philanthropic Trust Fund, 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

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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During 2022/23 as shown in the Financial Statements, designated and undesignated or free 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 free reserves at a level at which core programmes can be maintained for a 3-month period.

At present, this requires reserves of approximately \$583K. 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 4.0% per annum. For the FY 22/23 the total interest earned on the deposit account was US\$514K. The interest earned on the deposit will be shared proportionally between WIEGO, and the four NETS. 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. The level of reserves is subject to regular review.

The free reserves of \$583K will be carried forward into the new financial year to fund budgeted costs of the core programmes for 3 months in 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 2022/23 WIEGO received our principal funding from the following funders:

- National Philanthropic Trust Fund
- Hewlett Foundation
- Ford Foundation
- Swedish International Development Agency (Sida)
- Echidna/Schwab
- IDRC
- Comic Relief
- Wellspring Philanthropic Fund
- International Labour Organisation

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.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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### **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:

- 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.

#### **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.

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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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### **Transitions**

In order to ensure that the International Coordinator has the support she needs to continue to lead WIEGO, the three-person Senior Management Team was replaced by a five-person team, as agreed by the Board. This included the appointment of a Director of Programmes, Finance Director/Company Secretary, and a Communications Director during the financial year.

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, Financial Controller, two Senior Finance Officers, four Finance Officers, an Events and Logistics Manager, a Travel Support Consultant, an Information Systems and IT Coordinator, an HR Officer and an Administrative Assistant. The Finance Director/ Company Secretary who resides in Saint Lucia has oversight of the Finance Team.

### **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.



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

## **DIRECTORS' REPORT For the year ended 31 March 2023**

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### **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.

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 was 11.

### **Auditors**

Crowe U.K. LLP continues as the auditor of WIEGO.

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



.....  
Bertha Isidore Company  
Secretary  
15th November 2023

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

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

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### **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 2023 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 2023 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.

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

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

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### **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 14, 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: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). 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.

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

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

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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.

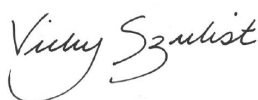
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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  
M2 5NT

Date: 1st December 2023

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

## STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account) For the year ended 31 March 2023

	Note	Restricted Funds 2023 \$	Unrestricted Funds 2023 \$	Total Funds 2023 \$	Total Funds 2022 \$
<b>INCOME</b>					
Donations and legacies	2	-	1,911	1,911	-
Investment income	3	511,094	106,078	617,173	11,852
Charitable activities	4	3,630,526	10,156,242	13,786,768	33,140,819
<b>TOTAL INCOME</b>		<b>4,141,620</b>	<b>10,264,231</b>	<b>14,405,851</b>	<b>33,152,671</b>
<b>EXPENDITURE</b>					
Charitable activities	5	(7,231,152)	(5,935,231)	(13,166,383)	10,301,071
<b>TOTAL EXPENDITURE</b>		<b>(7,231,152)</b>	<b>(5,935,231)</b>	<b>(13,166,383)</b>	<b>10,301,071</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(3,089,531)</b>	<b>4,328,998</b>	<b>1,239,468</b>	<b>22,851,600</b>
Transfers		(31,634)	31,634	-	-
<b>TOTAL FUNDS AT 1 APRIL 2022</b>		<b>25,756,650</b>	<b>3,427,560</b>	<b>29,184,210</b>	<b>6,332,610</b>
<b>TOTAL FUNDS AT 31 MARCH 2023</b>	10	<b>22,635,484</b>	<b>7,788,194</b>	<b>30,423,678</b>	<b>29,184,210</b>

All activities relate to continuing operations.

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

The notes on pages 22 to 41 form part of these financial statements.

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

## BALANCE SHEET Registered Number: 6273538 As at 31 March 2023

	Note	2023	2022
		\$	\$
<b>CURRENT ASSETS</b>			
Debtors	8	1,186,248	129,744
Cash at bank		<u>30,550,964</u>	<u>32,101,192</u>
		31,737,212	32,230,936
<b>CREDITORS:</b>			
Amounts falling due within one year	9	<u>(1,313,534)</u>	<u>(3,046,726)</u>
<b>NET ASSETS</b>		<u>30,423,678</u>	<u>29,184,210</u>
<b>FUNDS</b>			
Unrestricted Funds	10	7,788,194	3,427,560
Restricted Funds	10	<u>22,635,484</u>	<u>25,756,650</u>
		<u>30,423,678</u>	<u>29,184,210</u>

The financial statements were approved and authorised for issue by the Directors on 15.11.2023 and signed on their behalf, by:



**D Davis**  
Director and Treasurer

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

**CASH FLOW STATEMENT  
As at 31 March 2023**

	<b>Note</b>	<b>2023</b> \$	<b>2022</b> \$
<b>Cash flows from operating activities</b>			
<b>Net cash used in operating activities</b>	<b>15</b>	<u>(2,167,401)</u>	<u>25,227,738</u>
<b>Cash Flows from investing activities</b>			
Interest received		<u>617,173</u>	<u>11,852</u>
<b>Net cash provided by investing activities</b>		<u>617,173</u>	<u>11,852</u>
Change in cash and cash equivalents in the year.		(1,550,228)	25,239,950
Cash and cash equivalents at the beginning of the year.		<u>32,101,192</u>	<u>6,861,602</u>
<b>Cash and cash equivalents at the end of the year.</b>		<u>30,550,964</u>	<u>32,101,192</u>

**ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>2023</b> \$	<b>2022</b> \$
Cash at bank	<u>30,550,964</u>	<u>32,101,192</u>

**RECONCILIATION OF NET DEBT**

	<b>2022</b> \$	<b>Cash flow</b> \$	<b>2023</b> \$
Cash at hand and at bank	<u>32,101,192</u>	<u>(1,550,228)</u>	<u>30,550,964</u>

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

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023**

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### **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.



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

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023**

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### **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 2023 was £1: \$1.23405.

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

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023**

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### **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 is 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.

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

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

	Restricted Funds 2023 \$	Unrestricted Funds 2023 \$	Total Funds 2023 \$
Membership fees		<u>1,911</u>	<u>1,911</u>

	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
Membership fees	—	—	—

### 3. INVESTMENT INCOME

	Restricted Funds 2023 \$	Unrestricted Funds 2023 \$	Total Funds 2023 \$
Bank Interest	<u>511,094</u>	<u>106,078</u>	<u>617,173</u>

	Restricted Funds 2022 \$	Unrestricted Funds 2022 \$	Total Funds 2022 \$
Bank Interest	<u>10,574</u>	<u>1,278</u>	<u>11,852</u>

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Restricted Funds	Unrestricted Funds	Total Funds
	2023 \$	2023 \$	2023 \$
Ford Foundation	296,386	-	296,386
Sida	1,712,704	972,019	2,684,723
Echidna 2	125,000	-	125,000
IDRC Covid 19 Study	185,334	-	185,333
Anonymous donor	-	184,200	184,200
Comic Relief	137,055	-	137,055
Wellspring Philanthropic	200,000	-	200,000
International Labour Organisation	10,403	-	10,403
International Initiative for Environment & Development (IIED)	6,460	-	6,460
Tearfund	29,371	-	29,371
National Philanthropic Trust	-	7,000,000	7,000,000
Rockefeller	25,900	-	25,900
Hewlett Foundation	900,000	-	900,000
The William Flora Hewlett Foundation	-	2,000,000	2,000,000
Other income	1914	23	1,937
<b>Total</b>	<b>3,630,526</b>	<b>10,156,242</b>	<b>13,786,768</b>

	Restricted Funds	Unrestricted Funds	Total Funds
	2022 \$	2022 \$	2022 \$
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	-	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
<b>Total</b>	<b>28,621,341</b>	<b>4,519,479</b>	<b>33,140,819</b>

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 5. RESOURCES EXPENDED

	Payments to Sub grantees	Activities Under taken directly	Support	Total 2023
	\$	\$	\$	\$
<b>Charitable activities</b>				
Law	-	574,001	99,586	<b>673,587</b>
Organisation & Representation	-	850,775	147,604	<b>998,379</b>
Social Protection	8,000	472,950	83,442	<b>564,392</b>
Statistics	-	263,265	45,675	<b>308,940</b>
Urban Policies	-	816,310	141,625	<b>957,935</b>
Focal Cities	-	782,833	135,817	<b>918,650</b>
Comic Relief	58,854	89,229	-	<b>148,083</b>
Echidna/Schwab 2	(23,622)	123,731	-	<b>100,109</b>
Ford Foundation - HomeNet International	-	138,379	-	<b>138,379</b>
Ford Foundation – Social Justice Bond – WIEGO only	-	537,477	76,276	<b>613,753</b>
Ford Foundation – SJB NETS – HomeNet International	249,013	255,390	103,979	<b>608,382</b>
Ford Foundation – SJB NETS – Global Alliance IAWP	280,811	547,675	60,359	<b>888,845</b>
Ford Foundation – SJB NETS – International Domestic Workers Federation	347,258	35,653	6,082	<b>388,993</b>
Ford Foundation – Social Justice Bond NETS – StreetNet	640,015	2,785	415	<b>643,215</b>
Hewlett Foundation – Focal Cities 2	-	365,709	65,118	<b>430,826</b>
Hewlett Foundation - Focal Cities 3	-	202,314	44,405	<b>246,719</b>
International Development Research Centre - Covid 19 Study	-	35,373	10,905	<b>46,278</b>
International Development Research Centre – Covid 19 Study 2	-	13,920	-	<b>13,920</b>
International Initiative for Environment & Development (IIED)	-	6,460	-	<b>6,460</b>
ILO – ESCWA	-	33,156	-	<b>33,156</b>
Open Society Initiative - West Africa	-	58,039	-	<b>58,039</b>
Open Society Foundations – Child Care Rebuilding project	-	714	-	<b>714</b>
Open Society Foundations - DW Social Protection Asia	-	20,059	-	<b>20,059</b>
Open Society Foundations - Social Insurance Informal Worker	-	26,815	1,755	<b>28,570</b>
Sida Nets Support	735,000	921,921		<b>1,656,921</b>

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 5. RESOURCES EXPENDED (continued)

	Payments to Sub grantees	Activities Under taken directly	Support	Total 2023
	\$	\$	\$	\$
Sida Social Protection Research (SSP)	-	451,912	-	451,912
Sida Waste Picker Project Coastal Cities	120,096	484,464	52,534	657,094
Tearfund 4551	-	20,101	-	20,101
Wellspring Philanthropic	-	13,178	-	13,178
Wellspring Philanthropic 2	-	127,505	6,017	133,522
Senior Management/ International Coordination Team	-	432,600	76,691	509,291
Governance costs - restricted	-	39,450	-	39,450
Governance cost - unrestricted	-	671,690	-	671,690
Loss/(Gain) on foreign exchange	-	176,841	-	176,841
<b>TOTAL RESOURCES EXPENDED</b>	<b>2,415,425</b>	<b>9,592,673</b>	<b>1,158,285</b>	<b>13,166,383</b>
<b>Unrestricted expenditure</b>	<b>8,000</b>	<b>5,332,608</b>	<b>594,623</b>	<b>5,935,231</b>
<b>Restricted expenditure</b>	<b>2,407,425</b>	<b>4,260,065</b>	<b>563,662</b>	<b>7,231,152</b>

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, FACCYR/CTEP and ANCAT - Associação Nacional dos Catadores e Catadoras de Materiais Recic this year.

	2023	2022
<b>Support Costs</b>	<b>\$</b>	<b>\$</b>
Salaries	700,815	693,863
Meeting costs/events	57,938	707
Consultants and professional	220,581	145,662
Rent and office costs	178,951	171,687
<b>Total support cost</b>	<b>1,158,285</b>	<b>1,011,880</b>

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

	2023	2022
<b>Governance Costs</b>	<b>\$</b>	<b>\$</b>
Board meetings	65,999	94,046
Company secretarial	20,804	26,465
Internal Strategic Review	43,262	4,313
General Assembly	562,281	-
Professional fees	18,795	14,635
<b>Total governance cost</b>	<b>711,140</b>	<b>139,459</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

<b>5. RESOURCES EXPENDED – YEAR ENDED 31 MARCH 2022 (comparison only)</b>				
	<b>Payments to Sub grantees</b>	<b>Activities Under taken directly</b>	<b>Support costs</b>	<b>Total 2022</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Charitable activities</b>				
Law	-	431,379	88,849	520,228
Organisation & Representation	25,000	622,903	133,445	781,349
Social Protection	60,000	512,590	117,934	690,524
Statistics and Research	-	305,803	62,985	368,788
Urban Policies	39,093	699,383	152,100	890,576
Focal Cities	-	344,125	70,878	415,003
Comic Relief	74,333	58,490	-	132,823
DFID WOW Project	23,809	61,477	-	85,287
Echidna/Schwab	6,850	38,956	-	45,806
Echidna/Schwab 2	143,001	22,248	-	165,249
Ford Foundation - Homenet Intern'al	-	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/IAWP	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 – SteetNet	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	-	22,033	-	22,033
ILO/ILO ESCWA	-	3,075	-	3,075
Open Society Initiative – West Africa	-	36,386	-	36,386
OSF - Child Care Project	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 - Waste Pickers Brazil	-	60,267	-	60,267
OSF - DW Social Protection Asia	-	43,730	4,613	48,343

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 5. RESOURCES EXPENDED - YEAR ENDED 31 MARCH 2022 (comparison only) (continued)

	Payments to Sub grantees	Activities Under taken directly	Support costs	Total 2022
	\$	\$	\$	\$
OSF – Kazakhstan Mapping	-	12,335	-	12,335
OSF – NETS Comms Conference	-	10,000	-	10,000
OSF – 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 Pickers – 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
International Coordination Team	-	112,455	85,719	198,174
Loss/(Gain) on foreign exchange	-	(168,025)	-	(168,025)
<b>TOTAL RESOURCES EXPENDED</b>	<b>2,096,473</b>	<b>7,192,717</b>	<b>1,011,880</b>	<b>10,301,071</b>

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/CREP this year.

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

This is stated after charging:	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Operating lease rentals – property	16,530	13,086
Auditors Remuneration – Audit fees excluding VAT	<u>12,958</u>	<u>11,168</u>



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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

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

Staff costs were as follows:	<b>2023</b>	2022
	<b>\$</b>	<b>\$</b>
Wages and salaries	547,852	524,676
Social security costs	38,138	32,535
Pension costs	<u>8,583</u>	<u>8,568</u>
	<u>594,572</u>	<u>565,779</u>

The key management personnel of the charity are Sally Roever, International Co-ordinator, Mike Bird, the Operations Director, Bertha Isidore, Finance Director, Rachel Moussie, Director of Programmes and Kendra Hughes Communications 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, Bertha Isidore is based in Saint Lucia, Rachel Moussie is based in Mauritius and Kendra Hughes is based in Canada. Their rates of remuneration are set according to market rates and reviewed periodically by a Management Committee.

The total cost of the key management personnel in 2023 is \$465,381 USD (2022 \$216,126). The increase in 2023 is due to a restructure during the year. A newly formed Senior Management Team (SMT) was created which includes new key management team members. These additions are included in key management personnel costs.

The total cost of key management personnel not included in Staff costs 2023 is \$246,385 USD

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

	<b>2023</b>	2022
	<b>Number</b>	<b>Number</b>
Administration	<u>11</u>	<u>8</u>

During the year, the directors received reimbursement of expenses and fees of \$18,742 USD (2022: \$0).

### 8. DEBTORS

	<b>2023</b>	2022
	<b>\$</b>	<b>\$</b>
Grant income receivable	61,178	60,536
Prepayments and other debtors	<u>1,125,070</u>	<u>69,207</u>
	<u>1,186,248</u>	<u>129,743</u>

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

	<b>2023</b>	2022
	<b>\$</b>	<b>\$</b>
Accrued expenses	1,313,534	1,046,726
Grants Rec'd in Advance	<u>-</u>	<u>2,000,000</u>
	<u>1,313,534</u>	<u>3,046,726</u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

<b>10. STATEMENT OF FUNDS</b>					
	<b>Brought Forward 1 April 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried Forward 31 March 2023</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>UNRESTRICTED FUNDS</b>					
<b>Designated funds</b>					
General Assembly Reserves	320,000	0	0	(320,000)	0
<b>Undesignated funds</b>					
Free reserves	500,744	0	0	82,256	583,000
Unrestricted Funds	83,790	0	0	320,000	403,790
Ford Foundation	0	0	0	-	0
Hewlett Foundation	0	2,000,000	(2,000,000)	0	0
National Philanthropic Trust	0	7,000,000	(511,094)	(50,621)	6,438,284
Sida	0	972,019	(972,019)	0	0
Anonymous	0	184,200	(184,200)	0	0
Open Society - Core Funding	2,523,026	0	(2,159,906)	0	363,120
Other Income	0	23	(23)	0	0
Bank Interest	0	106,078	(106,078)	0	0
Membership Fees	0	1,911	(1,911)	-	0
<b>Total Unrestricted Funds</b>	<b>3,427,560</b>	<b>10,264,231</b>	<b>(5,935,231)</b>	<b>31,634</b>	<b>7,788,194</b>
<b>RESTRICTED FUNDS</b>					
Ford Foundation SJB WIEGO - \$5M	4,732,892	0	(653,203)	0	4,079,689
Ford Foundation SJB NETS – HNI - \$5M	4,715,782	0	(608,382)	0	4,107,400
Ford Foundation SJB NETS – IDWF - \$5M	4,979,050	0	(388,993)	0	4,590,057
Ford Foundation SJB NETS – Global Alliance IAWP - \$5M	4,853,940	0	(888,845)	0	3,965,095

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

<b>10. STATEMENT OF FUNDS (continued)</b>						
		<b>Brought Forward 1 April 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried Forward 31 March 2023</b>
	Ford Foundtion SJB NETS – StreetNet - \$5M	4,620,612	0	(643,215)	0	3,977,397
	Ford Foundation Bank Interest Received	0	511,094	0	0	511,094
	Comic Relief	67,629	137,055	(148,083)	0	56,601
	Echidna/Schwab 2	209,752	125,000	(100,109)	0	234,644
	Ford Foundation HomeNet International	(2,743)	296,386	(138,379)	0	155,264
	Hewlett Foundation - Focal Cities 2	427,699	0	(427,699)	0	0
	Hewlett Foundation – Focal Cities 3	0	900,000	(246,719)	0	653,281
	IDRC - COVID-19 Study	30,639	16,111	(46,750)	0	0
	IDRC – COVID-19 Study 2	0	169,223	(13,920)	0	155,303
	International Institute for Environment & Development (IIED)	0	6,460	(6,460)	0	0
	ILO ESCWA	0	10,403	(33,156)	0	(22,754)
	Open Society Foundation - DW Social Protection in Asia	63,648	0	(20,059)	0	43,589
	Open Society Foundation - Social Insurance Informal Workers	50,170	0	(28,570)	0	21,600
	Open Society Foundation - Child Care Rebuilding Project	714	0	(714)	0	0
	Open Society Initiative West Africa	63,614	0	(58,039)	0	5,575
	Open Society Foundation - Kazakhstan Mapping	31,634			(31,634)	-
	Rockefeller Philanthropy Advisors – Plastic Solutions Fund 1	0	25,900	0	0	25,900
	Sida Nets Support	299,696	1,240,994	(1,540,690)	0	0
	Sida Waste Picker Coastal Cities	146,831	471,710	(618,541)	0	0
	Sida Social Protection	451,912	0	(451,912)	0	0
	Tearfund	0	20,101	(20,101)	0	0

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

<b>10. STATEMENT OF FUNDS (continued)</b>						
		<b>Brought Forward 1 April 2022</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried Forward 31 March 2023</b>
	Tearfund Consultancy	0	9,270	0	0	9,270
	Wellspring Philanthropic Fund (WPF)	13,178	0	(13,178)	0	0
	Wellspring Philanthropic Fund 2 (WPF)	0	200,000	(133,522)	0	66,478
	Other Income	0	1,914	(1,914)	0	0
	<b>Total Restricted Funds</b>	<b>25,756,650</b>	<b>4,141,620</b>	<b>(7,231,152)</b>	<b>(31,634)</b>	<b>22,635,484</b>
	<b>TOTAL FUNDS</b>	<b>29,184,210</b>	<b>14,405,851</b>	<b>(13,166,383)</b>	<b>0</b>	<b>30,423,678</b>

The transfer of \$320,000 USD relates to General Assembly Reserves used to pay for our General Assembly held in November 2022. The Reserves were held for this purpose.

WIEGO has built reserves to meet any adverse contingencies. The transfer of 50,621 USD relates to an increase in free reserves as per our reserves policy. At present, this requires Free reserves of approximately \$583K. The \$50,621 USD transfer increases Free reserves in line to \$583,000 USD.

Total Income includes investment income, other income and charitable income.

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

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

		<b>Brought Forward 1 April 2021</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried Forward 31 March 2022</b>
		\$	\$	\$	\$	\$
	<b>UNRESTRICTED FUNDS</b>					
	Designated funds					
	General Assembly Reserves	240,000	-	-	80,000	320,000
	DFID WOW Project	50,000	-	-	(50,000)	-
	<b>Undesignated funds</b>					
	Free reserves	500,744	-	-	-	500,744
	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	(396,974)	(80,000)	2,523,026
	Other Income/Other Classes	-	9,978	(9,978)	-	-
	<b>Total Unrestricted Funds</b>	<b>2,998,814</b>	<b>4,520,757</b>	<b>(4,092,011)</b>	<b>-</b>	<b>3,427,560</b>
	<b>RESTRICTED FUNDS</b>					
	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	-	375,000	(165,249)	-	209,752
	Ford Foundation HomeNet International	149,693	-	(152,436)	-	(2,743)

**WOMEN IN INFORMAL EMPLOYMENT:  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

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)	-	-
Open Society Foundation - Kazakhstan Mapping	43,969	-	(12,335)	-	31,634
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)	-	-
<b>Total Restricted Funds</b>	<b>3,333,798</b>	<b>28,631,912</b>	<b>(6,209,060)</b>	<b>-</b>	<b>25,756,650</b>
<b>TOTAL FUNDS</b>	<b>6,332,612</b>	<b>33,152,669</b>	<b>(10,301,071)</b>	<b>-</b>	<b>29,184,210</b>

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 10. STATEMENT OF FUNDS (continued)

	Period	Amount	Objective
<b>Designated funds</b>			
		\$0	Funds were set aside as a contribution towards the General Assembly in 2022. This was expended due to the General Assembly held in November 2022.
<b>Unrestricted funds</b>			
Sida – Swedish International Development Co-operation Agency	01/04/18 - 31/03/23	SEK 50,000,000	To support the core activities
National Philanthropic Trust	21/10/2022 – no disclosed date	\$7,000,000	To support the core activities
Open Society Foundations	01/07/2021-30/09/2022	\$3,000,000	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	£600,000	To provide general operating support
<b>Restricted Funds</b>			
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	23/07/2021 – 31/03/2023	SEK 5,000,000	Direct Support to Social Protection programme
Hewlett Foundation – Focal Cities 3	01/12/2022 – 01/12/24	\$1,800,000	To establish Urban Livelihood Learning Hubs in Mexico, Senegal and Ghana
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
IDRC - COVID-19 Study	1/7/20 - 30/06/22	CAD 941,500	Covid 19 Study
IDRC - COVID-19 Study 2	1/2/2023-31/07/2024	CAD 365,900	Covid 19 Study 2
International Institute for Environment & Development (IIED)	31/03/2022 – 30/06/2022	\$6,460	Assessing and responding to occupational and public health risks in informal settlements
Open Society Foundations	1/10/18 – No specified end date	\$200,000	Social Protection for domestic workers
Open Society Foundations	1/11/19 – 30/06/2023	\$300,000	Social Insurance – Informal Workers
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.
Rockefeller Philanthropy Advisors on behalf of Plastic Solutions Fund	11/01/2022 - 06/30/2023	\$25,900	Training of waste pickers on international conventions.
Echidna Giving/Schwab Charitable CC2	01/01/2022 – 31/12/23	\$500,000	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	£520,000	Empowering Women Home-Based Workers

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 10. STATEMENT OF FUNDS (continued)

TearFund		£17,200 GBP	Plastics Treaty Training
TearFund Consultancy Services	25/10/2022 – No specified end date	£8,050 GBP	Delivery of Advocacy Training content for waste pickers
Ford Foundation – HNI	01/01/21 – 31/12/23	£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
Wellspring Philanthropic 2	01/04/2022 – 31/03/2024	\$400,000	Women's Grassroots Advocacy for Social Protection Gains
International Labour Office	12/04/2022 – 15/02/2023	\$34,675	ESCWA

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	\$	\$	\$	\$	\$
Unrestricted Funds	3,427,560	10,264,231	(5,935,231)	31,634	<b>7,788,194</b>
Restricted Funds	<u>25,756,650</u>	<u>4,141,620</u>	<u>(7,231,152)</u>	<u>(31,634)</u>	<b><u>22,635,484</u></b>
<b>Total of Funds</b>	<u>29,184,210</u>	<u>14,405,851</u>	<u>(13,166,383)</u>	<u>-</u>	<b><u>30,423,678</u></b>

### ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
	\$	\$	\$
Current assets	23,458,318	8,278,895	31,737,212
Creditors due within one year	<u>822,834</u>	<u>490,701</u>	<u>1,313,534</u>
<b>Total of Funds</b>	<u>22,635,484</u>	<u>7,788,194</u>	<b><u>30,423,678</u></b>

### ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022
	\$	\$	\$
Current assets	26,317,729	5,913,207	32,230,936
Creditors due within one year	<u>561,079</u>	<u>2,485,647</u>	<u>3,046,726</u>
<b>Total of Funds</b>	<u>25,756,650</u>	<u>3,427,560</u>	<b><u>29,184,210</u></b>



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

## **NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023**

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### **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 (\$1.23) to the company's assets in the event of the company being wound up. The company is controlled by the members.

### **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). No Payments to LSST were made during the year (2022: \$60,454). 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. (2022:0)

Payments were made to SEWA Bharat of \$32,599, (2022: \$167,349 USD) to the Indian Academy of SEWA of \$37,500 USD, (2022: \$86,227) Gujarat Mahila Housing Trust of \$12,032 USD, (2022: \$18,323) SEWA Academy (IASEW) of 1,000 USD (2022: \$0) and SEWA Karala of \$5,342 USD during the year (2022:\$0).

Carmen Britez is President (unremunerated) of the International Domestic Workers Federation (IDWF). Payments to IDWF were \$25,000 USD during the year. (2022: \$250,000 USD)

Uma Rani is Senior Economist at the International Labour Office (ILO). WIEGO received grants from the ILO of \$10,403 USD during the year. (2022: Income 11,285 USD)

Simel Esim is Programme Manager at the International Labour Office (ILO). WIEGO received grants from the ILO of \$10,403 USD during the year. (2022: Income 11,285 USD)

Poonsap Tulaphan is Manager of HomeNet Thailand. HomeNet Thailand is affiliated to HomeNet Southeast Asia and HomeNet International. Payments were made to HNSEA of \$253,124 USD (2022:0) and \$1,923 USD to HomeNet Thailand. (2022: \$0)

Lorraine Subanda is President (unremunerated) of the International Council of StreetNet. Payments to StreetNet International were \$1,557,832 USD during the year.(2022: \$743,762)

Julie Duchatel is Gender Equality and Projects International Officer at International Union of Food and Allied Workers (IUF). No payments were made to IUF during the year. (2022: \$0)

Imraan Valodia is Professor of Economics at the University of Witwatersrand Johannesburg (WITS University). Payments made to WITS University were \$20,000 USD during the year. (2022: \$0)

Caroline Skinner the Programme Director for Urban Policies is a Board member for Asiye e Tafuleni. Payments to Asiye e Tafuleni were \$9,040 USD during the year. (2022: \$178,031)

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

## NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2023

### 13. FINANCIAL COMMITMENTS

At 31 March 2023 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	<b>Land &amp; Buildings</b>	
	<b>2023</b>	<b>2022</b>
<b>Payable:</b>	<b>\$</b>	<b>\$</b>
Within one year	<b>9,560</b>	13,086
Between two and five years	<b><u>17,754</u></b>	<u>39,258</u>
	<b><u>27,314</u></b>	<u>52,344</u>

### 14. FINANCIAL INSTRUMENTS

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Financial assets</b>		
Financial assets measured at amortised cost	<b>31,737,212</b>	32,230,936
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<b>1,313,535</b>	3,046,726

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

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Net incoming/(outgoing) resources for the year	<b>1,239,467</b>	22,851,600
Adjustments for:		
Interest received	<b>(617,173)</b>	(11,852)
Decrease/(increase) in debtors	<b>(1,056,504)</b>	31,832
Increase/(decrease) in creditors	<b><u>(1,733,191)</u></b>	<u>2,356,158</u>
<b>Net cash used in operating activities</b>	<b><u>(2,167,401)</u></b>	<u>25,227,738</u>

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

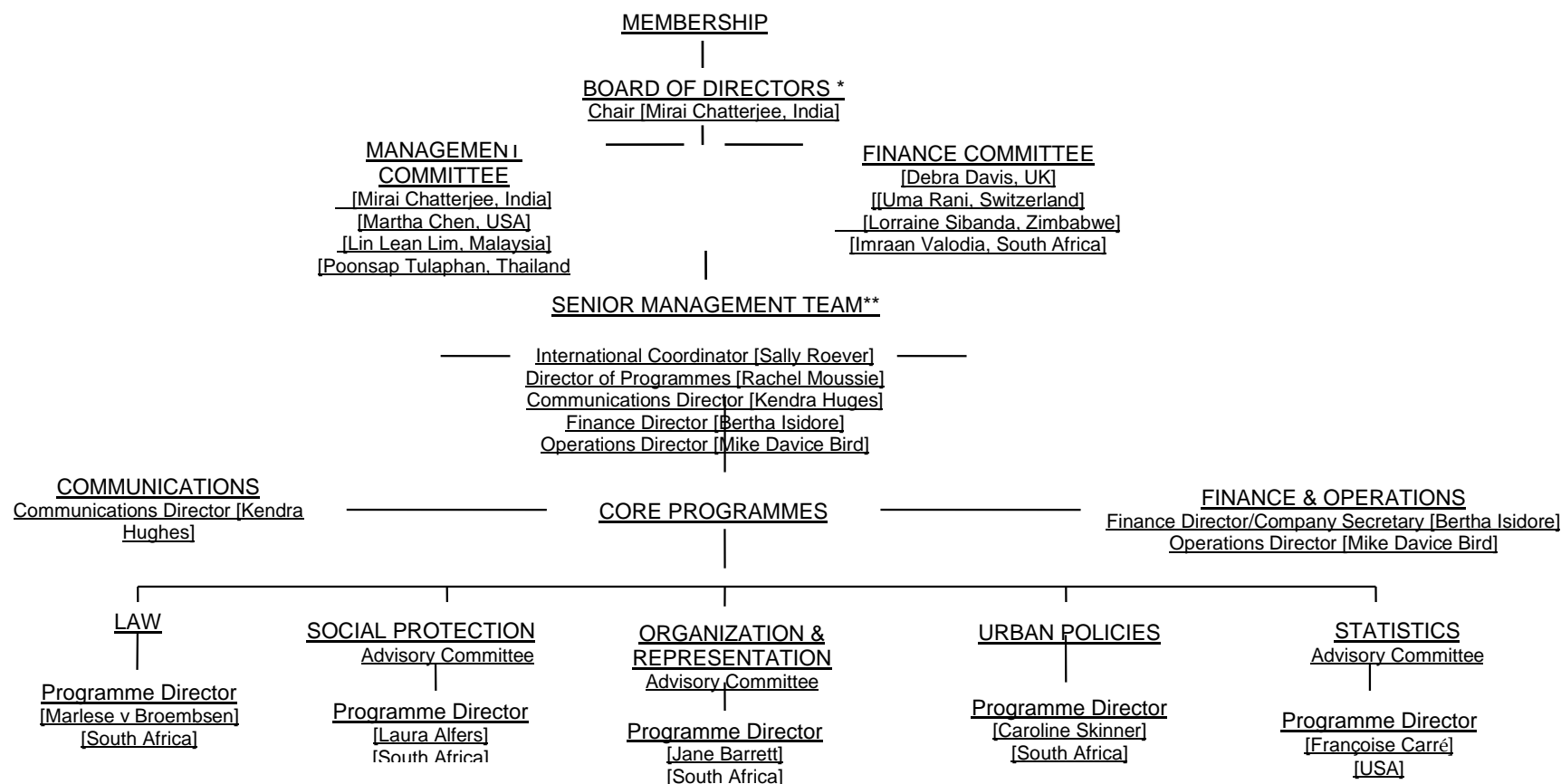
**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 March 2023**

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

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

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

## APPENDIX 1 For the year ended 31 March 2023



\* The full Board is listed on Page 1.

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

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

**APPENDIX 2  
For the year ended 31 March 2023**

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**Appendix 2**

**Annual Report 2022/2023**

**Challenging Systems in the Changing World of Work**

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

## **APPENDIX 2 For the year ended 31 March 2023**

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Publications and Resources

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

## APPENDIX 2 For the year ended 31 March 2023

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### About WIEGO

#### 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.**

#### WIEGO works to:

Increase the voice of workers in informal employment through strengthening worker organizations

Increase the visibility of workers in informal employment by providing data about the informal economy

Increase the validity of workers in informal employment as legitimate workers and economic agents by changing mindsets of policymakers

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

## **APPENDIX 2 For the year ended 31 March 2023**

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### **The Year In Review**

**Mirai Chatterjee, Chair, WIEGO Board of Directors**

Dear WIEGO Family and Friends,

After last year's recognition of our 25th anniversary, WIEGO took the first steps into its next quarter century in the midst of conflict, climate-change impacts and cost-of-living pressures. Rarely is the need for systemic change so clear. For women workers in informal employment, this change can come only through organizing, building their unity and increasing their collective power.

Collective power and action will reshape the global systems that have produced inequality, injustice and exploitation on every continent. Through informal women workers' solidarity and unity, we will have a voice in changing these global and national systems. Governments must put new rules in place to ensure a more equitable distribution of the world's productive resources. Multilateral organizations must commit to fairer rules that compel meaningful change.

WIEGO's next five-year strategic plan sets out the role we will play within this context. We developed the plan through extensive consultation with our membership, reflecting the principle of placing women workers and their democratic, representative organizations at the centre of everything we do. Our inclusive and accountable structures were evident as we celebrated our 8th General Assembly in Mexico City, Mexico, in November 2022, where the plan was adopted.

We enter this new strategic period with an expanded Board of Directors, welcoming Juana del Carmen Britez of the International Domestic Workers' Federation; Marty Chen of the Harvard Graduate School of Design; Simel Esim of the International Labour Organization; Lorraine Sibanda of StreetNet International; Poonsap Tulaphan of HomeNet Thailand; Julie Duchatel of the International Union of Food and Allied Workers; and Imraan Valodia of the University of the Witwatersrand. We are pleased to welcome back continuing board members Lin Lean Lim, Uma Rani and Debra Davis.

We thank Barbro Budin, Biff Steel, Elizabeth Tang, Gabriela Calandria, Luciana Itikawa and Patrick Ndlovu on our outgoing board for their excellent service and look forward to continued engagement with them for our common cause, and for our movement for voice, visibility and validity for all women workers in informal employment around the world.

Mirai Chatterjee Chair, WIEGO Board of Directors  
August 2023



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

## **APPENDIX 2 For the year ended 31 March 2023**

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### **FROM THE INTERNATIONAL COORDINATOR**

As we settle into our second quarter-century of work, we are taking a hard look at the systems that prevent workers from realizing rights. Challenging these systems in their present form calls us to intensify our movement-building activities. As space for organizing continues to narrow around the world, we stand by workers who are persecuted for their fight against injustice.

Our partnerships remain strong and give us a foundation for challenging systems. WIEGO, its founding member SEWA, and its four global network members – the International Domestic Workers' Federation (IDWF), HomeNet International (HNI), StreetNet International, and the emerging International Alliance of Waste Pickers (IAWP) – began the financial year on a united front with the release of a joint position paper on the social and solidarity economy (SSE) to support participation in the 110th International Labour Conference.

The paper calls for the promotion of a distinct identity for the SSE that distinguishes it from the public and private sectors based on joint and collective worker control and ownership. We see alternative models and logics within the SSE as essential for defining a new, people-centred future of work oriented toward equity and justice.

A more just future of work also depends on a more unified and better coordinated movement with strong accountability structures, representation and leadership. Launching the WIEGO School was one of many steps we took this past year to contribute to this effort. We also prioritized carefully supporting the constitution-building process of the International Alliance of Waste Pickers and the move toward independence for HomeNet International.

Building on input from our members and partners, our five-year strategic plan aims to push forward this vision. In the period ahead, we will invest in strengthening and streamlining our research and advocacy in support of workers and their organizations, engage more deeply with climate change and technology, and continue to challenge orthodoxies that underpin systemic injustice.

I am more confident than ever in our growing and dynamic team, network and movement. It is a privilege to work alongside each and every one of you.

In solidarity,



Sally Roever, Ph.D.  
International Coordinator

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

## **APPENDIX 2 For the year ended 31 March 2023**

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### **In Memoriam**

#### **Ela Bhatt**

##### **Founder of SEWA, Co-Founder and Founding Chair of WIEGO**

“Ela-ben was the guiding star of the movement of women in informal employment, and the description of her as ‘the gentle revolutionary’ speaks to the transcendent power of her brilliant intellect, expressed in her quiet and gentle voice.” – Sally Roever

Ela Ramesh Bhatt, the founder of the Self-Employed Women’s Association (SEWA) of India, passed away on November 2, 2022. Known as the “gentle revolutionary”, Ela-ben (as she was affectionately known) is recognized around the world for her Gandhian values, visionary ideals, pioneering work and quiet-centred humanity. SEWA is the largest trade union in India and the largest union of workers in informal employment in the world with over two million women members from multiple trades. Established in 1972, it is a sisterhood of institutions, including a cooperative bank, an insurance cooperative and over 100 producer and service cooperatives. SEWA is world-renowned for its unique and effective blend of trade union activism and development interventions, with the building of institutions that are owned and managed by working-poor women as its core function.

Ela Bhatt was a member of the Indian Parliament and the Indian Planning Commission. She was a member of The Elders and served as a trustee of the Rockefeller Foundation. She co-founded and served as chair of two global networks: Women’s World Banking and WIEGO. She was a pioneering leader of – and abiding inspiration to – four global movements: the women’s movement, the micro-finance movement, the labour movement, and the movement of workers in informal employment. She received many awards, including the Ramon Magsaysay Award and the Right Livelihood Award, as well as honorary degrees from Harvard University, the University of KwaZulu-Natal, Yale University and other academic institutions.

Ela-ben was the moral compass – the North Star – of WIEGO, making sure that we focused on workers in informal employment and served as a “hand maiden” to the movement of workers in informal employment. We cannot imagine SEWA, WIEGO – or the world – without her gentle moral presence.

- Excerpt from Marty Chen’s tribute to Ela Ramesh Bhatt

#### **Myrtle Witbooi**

##### **Co-Founder and General Secretary of SADSAWU and President of the IDWF**

“I want you to remember me, unite and organize. I want you to remember: if I can do it, you can do it, and together we can sing, *Amandla!*” – Myrtle Witbooi

Myrtle Witbooi was an inspirational, principled, respected and much loved domestic worker leader, in South Africa and internationally. She died at the age of 75 on January 16, 2023, after 52 years of advocating for domestic workers’ rights.

Myrtle started working as a domestic worker in Cape Town at the age of 17. In 1971, she wrote to a local newspaper asking, “Why are we different, why are there no laws, why are we not seen as people?” Her biographer, Jennifer Fish, said that Myrtle’s leadership role was set with the letter’s publication. After co-founding in 1986 a national domestic workers’ union, Myrtle helped form the thriving South African Domestic Service and Allied Workers Union (SADSAWU) in 2000 and served as its General Secretary until her death. The union’s struggles led to changes in South Africa’s laws covering domestic workers – for example, SADSAWU members chained themselves to Parliament railings in 2000 to demand inclusion in the state’s unemployment insurance fund and two years later the law was amended to include domestic workers.

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

## APPENDIX 2 For the year ended 31 March 2023

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Myrtle became a partner and friend to WIEGO when the Governing Body of the International Labour Organization (ILO) announced in 2008 that a discussion on Decent Work for Domestic Workers, possibly leading to a Convention, would take place in 2010-2011.

Time was of the essence – mobilization of domestic workers was urgent and Myrtle emerged as the natural leader of the international domestic workers' movement that was built. Domestic workers and others instinctively trusted and followed her. Representatives of domestic workers across the world formed the International Domestic Workers Network, with Myrtle at its helm leading the campaign for an ILO Convention. And in 2011, the Convention concerning Decent Work for Domestic Workers (C189) was adopted. WIEGO had the privilege of providing support for the campaign and the movement building.

In 2013, domestic workers inaugurated the International Domestic Workers Federation (IDWF). This was a lifetime ambition reached for Myrtle, who was elected as its first President and re-elected in 2018. IDWF, under her leadership, achieved much for domestic workers: international recognition, increased legal protection and, importantly, providing domestic workers worldwide with self-confidence, self-respect and dignity.

We have lost an icon, a leader, a comrade, a worker, a mother, a grandmother and a friend.

[See WIEGO's tribute]

### **The WIEGO General Assembly**

In the year that WIEGO turned a quarter of a century, over 140 delegates from 39 countries came together for the network's 8th General Assembly (GA): The Next 25 Years. Held in Mexico City from November 12-14, 2022, the GA gathered worker leaders, activists, researchers and policy makers to recognize achievements and chart the course ahead.

The GA convenes our individual and institutional members every four years. As a key pillar of WIEGO's governance structure, the event provides an opportunity for individual and institutional members to discuss progress, review WIEGO's plans and budget for the next five years, and approve candidates for the new Board.

### ***Consultative and Participatory Internal Strategic Review Informs WIEGO's Strategy***

Prior to the GA, members of the WIEGO Team and network participated in a months-long Internal Strategic Review (ISR), which involved online consultations, surveys and external inputs to inform WIEGO's strategy for the next five years. The process culminated in a significant level of consensus on the way forward.

New areas proposed during the ISR for the WIEGO Team to explore over the next five-year strategic period include work on digital labour platforms, agriculture, climate change, and just transitions. Other ISR recommendations focused on areas that need more dedicated emphasis, such as the social and solidarity economy, strengthening partnerships in Asia, gender analysis, and formalization processes. These themes informed WIEGO's five-year planning process, which also involved intensive discussions across the WIEGO network.

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

## APPENDIX 2 For the year ended 31 March 2023

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### ***GA Delegates Look Back and Forward in WIEGO's 5-Year Strategy***

GA participants received an overview of WIEGO's five-year strategic plan and budget. Through sector-specific presentations, the membership exchanged knowledge and experience on the strategies, policies and practices that are helping workers to realize their rights and gain access to resources and social protection. Delegates engaged one-on-one with the WIEGO Team through thematic booths in an exhibition hall. These booths featured WIEGO's work on social protection, progress in developing the WIEGO School, its city-based Focal Cities work and other key themes. Parallel constituency meetings gave members the chance to dig more deeply into the plans for the next five years, ask questions and offer ideas to strengthen the plans.

In a public event co-hosted with the Human Rights Commission in Mexico City, workers in informal employment from Mexico City presented a platform of demands for post-pandemic economic recovery.

A motion to change WIEGO's Articles of Association was passed, increasing the number of worker representatives from the institutional member constituency on the WIEGO Board from three to four, in order to allow more representation from membership-based organizations of workers in informal employment (MBOs).

Following their election at the GA, WIEGO welcomed the following new board members:

**Juana del Carmen Britez** is President of the International Domestic Workers Federation (IDWF). She leads the Union of Auxiliary Personnel of Private Houses and is the Director of Health Care Provisions at OSPACP (Auxiliary Personnel of Private Houses Health Insurance) in Argentina.

**Marty Chen** steered WIEGO from its 1997 inception until 2017 and is currently an advisor. She is a Lecturer in Public Policy at the Harvard Kennedy School and an Affiliated Professor at the Harvard Graduate School of Design.

**Debra Davis** is a US-certified public accountant. In 2002, she retired as a partner in Deloitte after a successful 18-year career in the consulting firm.

**Julie Duchatel** is the gender equality and projects international officer at the Global Union Federation, the International Union of Food, Agricultural, Hotel, Restaurant and Catering, Tobacco and Allied Workers' Associations (IUF), based in Geneva, Switzerland.

**Simel Esim** heads the ILO's Cooperatives Unit (COOP). She is a political economist who has worked on social justice and decent work for over 30 years and has been involved with WIEGO since 1997. She is also a member of the Advisory Committee of WIEGO's Organization & Representation Programme.

**Lorraine Sibanda** is President of StreetNet International – the first woman to hold this position since StreetNet's inception. She is also the President of the Zimbabwe Chamber of Informal Economy Associations, a pioneering organization that has revolutionized the struggle for the rights of workers in informal employment in Zimbabwe.

**Poonsap Suanmuang Tulaphan** is a board member of HomeNet Thailand, a membership-based organization of around 5,000 home-based workers, and the Director of the Foundation for Labour and Employment Promotion (FLEP), which advocates for the rights and well-being of workers in informal employment.

**Imraan Valodia** is Professor of Economics, Pro Vice-Chancellor: Climate, Sustainability and Inequality, and Director of the Southern Centre for Inequality Studies at the University of the Witwatersrand, Johannesburg, South Africa.

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

## **APPENDIX 2 For the year ended 31 March 2023**

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### **Building working-class unity, collective organization and solidarity**

WIEGO believes in the transformative power of the collective and supports workers in informal employment to build democratic and representative organizations that can shift systemic inequalities and injustice. This continues to be core to our mission. In 2022, after years of support from WIEGO, the newly formed International Alliance of Waste Pickers adopted its constitution. The last step in its formation will be the elective congress scheduled for 2024, after which IAWP can set up a secretariat and apply for non-governmental-organization accreditation for the International Labour Conference (ILC). The accreditation would mark a milestone in securing waste pickers' ability to speak for and represent themselves at the ILC, and for visibility of the sector among governments, unions and employers attending the conference.

At a time when all four sectors – domestic workers, home-based workers, street and market vendors, and waste pickers – have organized globally, WIEGO's emphasis is now shifting to workers' education and building solidarity across these sectors. The WIEGO School – launched with an online pilot programme in June 2022 – was attended by 75 participants representing domestic workers, home-based workers, street vendors, waste pickers, kayayei and sewing workers from 16 countries across three regions. The School aims to build the knowledge and confidence of workers in informal employment, and forge lasting solidarity among participants within a geographic region and across different sectors of the informal economy. It will enter its second phase next year.

WIEGO's cross-sectoral support focuses on strategies to achieve the implementation of ILO Recommendation 204 on the Transition from the Informal to the Formal Economy (R204) at national level. The objective is to support worker organizations to realize rights to freedom of association and collective bargaining and for the recognition of public space as a workplace, as well as the provision of livelihood-supporting infrastructure, among other demands. WIEGO will continue this work in South Africa, Brazil and Senegal, while expanding strategically to other countries in consultation with HomeNet International, StreetNet International, IDWF and the International Alliance of Waste Pickers.

### **WIEGO's Engagement in the Big Debates of Our Time**

We believe that all workers should be able to realize their right to safe, healthy and decent working conditions. But significant challenges remain in achieving this goal. Policies and practices of corporations, financial institutions and many governments continue to concentrate wealth in the hands of a few and deepen poverty for the global majority. Women workers in informal employment are dealing with the impact of multiple crises – including armed conflict, the pandemic, rising inflation and climate change – coupled with a changing world of work. In new alliances with other movements, women workers and their organizations are calling for an overhaul of the global systems that underpin extreme inequality. And WIEGO, alongside the movement of workers in informal employment, is joining this call for change.

This pivotal moment has strengthened WIEGO's resolve and sharpened its focus to engage in the big debates of our time: How can governments extend social protection to workers in informal employment? Are workers in informal employment paying more than their fair share of taxes? How can workers take action to mitigate the impact of climate change on their livelihoods? How are workers in informal employment using and/or being impacted by digital employment platforms? In sum: What would a more just, inclusive and sustainable economic system look like in practice?

The themes below represent areas of strategic focus for WIEGO in the 2022/23 fiscal year and beyond:

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### **Challenging Economic Orthodoxies that Undermine Universal Social Protection**

Critical to creating better quality employment is ensuring that all workers have access to social protection. Findings from WIEGO's new research challenge dominant ideas that may hold back the expansion of social protection and prevent its extension to all workers. We aim to ensure that global development policy makers in key institutions working on social protection and informality have access to this new evidence.

Together with the ILO, WIEGO is conducting a study that identifies pathways through which social insurance may lead to economic multiplier effects, as a way to challenge the idea that social expenditure is economically unproductive. We are also countering the assumptions behind the idea that social protection systems that combine social assistance and social insurance encourage informalization. WIEGO's groundbreaking survey of taxes paid by the informal sector in Accra, Ghana, revealed that informal sector operators already pay a range of taxes, permits, levies and fees, and that the ratio of taxes to earnings is substantially higher than that of the formal sector – concluding that there is little room for further taxation or contributions. This challenges the belief that additional taxes placed on workers are a viable way to pay for social protection.

WIEGO is embarking on a three-year learning and capacity-building journey to enable social protection leaders within the WIEGO network to better understand the political economy of social protection, to push back against harmful narratives, and to build a vision for fairer forms of social protection. We continue to disseminate our findings and engage in global fora to advance the discussion.

### **Strengthening WIEGO's Work on the Social and Solidarity Economy**

As noted by the ILO, "Recent global economic and political instability has served to underline the shortcomings of our current development system and further confirm the necessity for an alternate or complementary development paradigm. The Social and Solidarity Economy (SSE) is a viable solution to re-balancing economic, social and environmental objectives."

The SSE serves as an important model for workers in informal employment with its capacity to enable workers to fight against exploitation, overcome exclusion and secure decent work standards. Many workers in informal employment have come together in organizational forms specific to the SSE, such as cooperatives and trade unions. Bolstered by both its potential and the encouragement of WIEGO members to place greater focus on the SSE, we will deepen our support for initiatives by workers who fall within the SSE over the next five years.

In the lead-up to the 110th International Labour Conference, WIEGO developed a joint position paper with the global networks of workers in informal employment that called for governments to recognize the SSE as a socio-economic sphere in its own right, capable of transforming economies, contributing to decent working conditions and leading to more secure livelihoods.

WIEGO has appointed a Social and Solidarity Economy Specialist to help gain a deeper understanding of the various intellectual currents around the SSE and make these discussions accessible to worker organizations. Through collective reflection spaces, strategic exchanges of experiences and case studies, WIEGO will support the networks as they influence global discussions on the relationship between workers in informal employment and the SSE.

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### **Deepening our work on climate change mitigation and just transitions**

As the United Nations Environment Programme recently stated, “The science is clear. The world is in a state of climate emergency, and we need to shift into emergency gear.” Climate change severely impacts workers with low and unstable incomes. Many live in informal settlements, which are particularly vulnerable to extreme weather. Street vendors and waste pickers, who work long hours and are often unsheltered, are particularly exposed to extreme heat and cold, as are home-based workers, who often lack adequate housing. These struggles threaten workers' well-being, health and productivity.

For many years, through its research, capacity building and global advocacy, WIEGO has aimed to raise the visibility of the role that waste pickers play in climate change mitigation and the need for these workers to participate in policymaking processes that affect their livelihoods. In Brazil, working alongside membership-based organizations, WIEGO has been mapping the impacts of climate change on waste pickers in Belo Horizonte, Manaus and Salvador. The results are informing advocacy work to secure climate-resilient infrastructure and other gains.

WIEGO is also exploring the impact on other sectors of workers in informal employment and the climate-resilience strategies they use. Its Home as Workplace work aims to support organizations of home-based workers in their advocacy and facilitate engagement with architects and urban planners, including on climate resilience. This work includes documenting the practical interventions of the Mahila Housing SEWA Trust in India to promote energy efficiency and improve infrastructure and climate resilience, a review of urban planning and design literature, and mapping that shows how and where workers in informal employment in Delhi use homes as workplaces.

On a global level, WIEGO accompanied delegations of waste picker leaders to climate change negotiations, including the United Nations Climate Change Conference (COP). At the Intergovernmental Negotiating Committee meetings on plastic pollution, the delegation demanded the meaningful inclusion and recognition of waste pickers as environmental workers who are contributing to climate change mitigation. Their success is shown in the UN Plastics Treaty to End Plastic Pollution statement being the first environmental resolution that mentions informal recyclers.

Members encouraged us to deepen our work on climate change mitigation and just transitions over the next five years, exploring new ways to raise awareness of the impact of climate change on workers in informal employment, and highlighting strategies used by workers to mitigate risks and secure livelihood gains.

### **New Ways of Working: WIEGO's Work on Platform Employment**

Digital labour platforms are rapidly transforming the world of work. The pace and scale of technology-related change creates a challenge for workers' organizations to formulate effective strategies for defending workers' rights. At the same time, some workers in informal employment are using digital technologies to access markets and their organizations are experimenting with models that enable worker ownership of digital platforms.

Given that digital labour platforms were highlighted as a key issue in WIEGO's ISR and by the MBO constituency, WIEGO will undertake a two-year process to monitor trends and study the intersection of digital platforms and informal employment in the global South. In partnership with researchers, the policy community and MBOs in the WIEGO network, an appointed specialist will work to increase understanding of platform employment and its impacts on workers in informal employment within the WIEGO network. This will support preparations for the 2025 ILC standard-setting discussion on decent work in the platform economy.

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### **Increasing the Visibility of Workers Through Statistics**

Improving statistics that make workers visible – a powerful tool recognized by WIEGO's founders – continues to be a central focus of the organization's mission. WIEGO's key partner on statistics is the ILO, which is responsible for labour force statistics. Through this partnership, WIEGO works to improve classifications, concepts and methods for data collection on informal workers and informal enterprises. WIEGO's Statistics Programme participated in the ILO Working Group for the Revision of Statistical Standards on the Informal Economy and the Engendering Informality companion initiative (2019-2023). The group developed definitions and classification criteria as well as indicators to accurately measure total and women's informal employment, for example, and to identify contributing family workers.

Statistical reports are developed in response to a need identified by global networks of workers: an ILO-WIEGO brief examining domestic work worldwide was created for the IDWF, and a flyer on home-based work for HomeNet International's 2023 Congress. Briefs covering main groups of informal workers in major cities and at national level were prepared at the request of HomeNet International to support in-country advocacy and WIEGO work where relevant. The brief on the collection of data on waste pickers in Colombia provides an important example of a new field of statistics, citizen-generated data, which in this case refers to the involvement of waste pickers in the data collection efforts.

WIEGO assists in the development of practical guidance as well as the training of statisticians in methods of data collection and tabulation. These activities are important for the production of reliable data harmonized across countries as well as increasing the availability of data. WIEGO is currently collaborating with the ILO and its office for the Middle East and North Africa and the UN Economic and Social Commission for Western Asia (UN-ESCWA) in a project to develop labour statistics with a focus on informal employment in Arab countries. The project has brought statisticians from the Arab countries into the preparation process for the 21st International Conference of Labour Statisticians (ICLS) and will develop a questionnaire for the Arab countries that implements the recent standards of the ICLS.

### **Research Highlights**

Research continues to be a core pillar of WIEGO's work and this section provides highlights of its larger research projects.

The findings of round 2 of WIEGO's COVID-19 Crisis and the Informal Economy Study were launched in July 2022 and cited as a flagship publication by the International Development Research Centre, which has partnered with WIEGO on a follow-up project. The findings continue to inform advocacy.

A forthcoming joint UNU-WIDER-WIEGO volume on COVID-19 and the Informal Economy will be published by Oxford University Press. Several of the chapters draw on the WIEGO study. This content will also be featured in a forthcoming UNU-WIDER massive online open course (MOOC) on sustainable development targeted at policy makers.

The open-access book *Social Contracts and Informal Workers in the Global South* illustrates how existing social contract models stigmatize workers in informal employment and advocates for bottom-up initiatives focused on the demands of the working poor. Laura Alfes, Director of WIEGO's Social Protection Programme, and Marty Chen, WIEGO Board Member, are among its editors. Illustrating how current social contracts may be considered inadequate, irrelevant or unjust, the book draws on the accounts of workers in informal employment to advocate for radically new conceptualizations of state-society, capital-labour and state-capital-labour relations characterized by recognition, responsiveness and reciprocity.



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### **Worker Wins**

#### **Domestic Workers**

##### **Domestic Workers in the Caribbean Move Towards Regional Solidarity**

Domestic workers in the Caribbean have taken an important step towards the development of the region's first joint advocacy strategy for domestic workers. Important in this process was a meeting organized in October 2022 by WIEGO and IDWF with domestic worker leaders from eight Caribbean countries. The aim was to identify strategies to use ILO Convention 189 on Decent Work for Domestic Workers and Convention 190 on Violence and Harassment to realize rights for domestic workers and build solidarity in the region and internationally. The meeting was part of WIEGO's Making C189 Real project, which aims to increase understanding of the C189 among domestic workers and trade unions, support them in identifying areas where their national laws are not in line with C189 and provide technical support to change that.

**Shirley Pryce, Chairperson of the Caribbean Domestic Workers Network, IDWF Executive Member, and President of the Jamaican Household Workers Union, speaking on the sidelines of the first-ever Caribbean conference of domestic workers.**

"[Domestic workers] don't have decent working conditions, they don't have fair wages, they have long working hours, they don't have social protection. With this conference and the awareness of all the laws and what they should be doing in their respective islands, they are going back to start the work from the action plan that we are going to be developing here for each Caribbean island."

To governments across the region, Shirley's message was: "Put the laws in place. Domestic work is work. And we are saying we are workers like any other workers. Invest in us, invest in your domestic workers, ratify Convention 189, ratify Convention 190."

"I know that we are fighting for the right reason: domestic workers' rights. And we are fighting for decent work because decent work is everybody's business ... it's for me, it's for you, it's for all of us."

\*sources: CVM TV; The Labour Spokesman

#### **Home-Based Workers**

##### **Homeworkers Gain Inclusion in European Commission draft Directive on Corporate Sustainability Due Diligence**

In February 2022, the European Commission, part of the executive of the European Union (EU), published a draft Directive on Corporate Sustainability Due Diligence that aims to make businesses take responsibility for environmental and human rights violations in their dealings, including for all workers in their supply chains. In the year that followed, WIEGO provided technical support to its partners in the South and South-East Asia regions who participated in and provided input on the Directive. Together, we influenced the Clean Clothes Campaign, labour rights organizations in Brussels and European trade unions to fight for the draft Directive to include all workers and for workers, including homeworkers, to participate in the design and governance of enforcement mechanisms.

**Zehra Khan, Founder and General Secretary of the Home-Based Women Workers Federation – the first trade union of home-based workers in Pakistan – explains why it is important for the EU Directive to include homeworkers:**

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The fight in Pakistan's Sindh province for legislation that recognizes home-based workers in supply chains as workers entitled to labour rights and social protection "was a struggle of 12 years. We're proud that we took up home-based work as a class issue, rather than just considering it a gender issue. That was what led to our success. We worked together with the Labour Department and legislators and they gave home-based workers labour status. The important step in our struggle was to bring these workers under the purview of labour laws, as home-based workers don't fall under the definition of labour because of their employers' invisibility and their workplace is not defined in any law as an establishment. The link between the employer and the employee was missing."

"The most important thing is that labour law should be applied to all supply chain workers and this is our basic demand to the EU. Considering home-based workers as part of the supply chain is the most important thing: they need recognition, their employer should be visible. Transparency in the whole supply chain is much needed – even workers don't know who they are working for. This will also enable workers to earn a minimum wage."

### **Street Vendors & Market Traders**

#### **Ghana's National Childcare Policy Includes Provisions to Promote Participatory Management of Childcare Centres in Markets and Other Informal Workplaces**

After several years of work, elements of WIEGO's guidelines for childcare centres in and around markets were integrated into Ghana's national policy on early childhood care and development. The guidelines were developed through a participatory process supported by WIEGO, which included parents of children in childcare centres in urban marketplaces and representatives of worker organizations.

In Ghana, market and street vending represents nearly 40 per cent of women's employment in Greater Accra and urban Ghana and nearly 30 per cent nationally. These women are often left with no choice but to take their infants and toddlers with them to work. This not only puts the children at risk, it impacts their mothers' overall work and earnings. The guidelines create a foundation for the participatory management of childcare centres in informal workplaces, ensuring greater trust as well as services that respond to workers' needs.

#### **Aunty Mercy, President of the Greater Accra Market Association (GAMA), tells how women vendors at Makola Market took charge of getting the child care they needed:**

Since 2001, when the Accra Metropolitan Assembly took over the childcare centre in the Makola Market, traders at the market became increasingly unhappy with the care provided for their children.

"Unfortunately, our children were not properly taken care of. We told the Assembly, we are going to take over the school and make it to our liking, for the benefit of our children and with teachers that take good care of them."

A parent-teacher association, together with elected representatives from GAMA, is now in charge of the centre that caters for 140 children. "Usually schools open from 8 to 2. We open from 6 in the morning till 6 in the evening, from the opening of the market till closing time." This means that the traders can do their daily trading knowing that their children are taken care of. "By the grace of God, everything is going really well."

Aunty Mercy is pleased that the market vendors took matters into their own hands. "I am a proud leader of our organization, where women come together to take decisions for ourselves."

While childcare teachers' fees were covered when the Assembly was in charge, families now pay for the costs of running the centre. Traders have implemented support systems such as a flexible payment system, subsidies and free spaces for families who cannot afford the fees.

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As the government looks to implement its early childhood care and development policy, market traders and their organizations continue to advocate for better access to high quality and affordable childcare services in and around markets across Ghana. This ongoing advocacy shows how workers in informal employment can challenge service provision systems that do not meet their needs as workers and care providers.

*Source: WIEGO in-person interview and UN Women report: Progress of the World's Women 2019-2020: Families in a Changing World*

### **Waste Pickers**

#### **IACHR Special Rapporteur Recognizes Key Role of Waste Pickers as Public Service Providers**

After six years of engagement with the Inter-American Commission on Human Rights (IACHR) on a potential thematic hearing on human rights violations experienced by waste pickers, the IACHR Special Rapporteur on Economic, Social, Cultural and Environmental Rights agreed to an exchange with Peruvian waste picker leaders, facilitated by WIEGO's team in Lima. The Rapporteur and her team accompanied waste pickers from 15 municipalities in Metropolitan Lima on their daily collection routes and to a collection and segregation centre. Following the visit, momentum has grown. The Rapporteur publicly recognized the key role waste pickers play in providing a public service and the IACHR's 2022 Annual Report called for the inclusion of waste pickers in public policies, the preservation of their jobs, the protection of their work and their freedom of association.

#### **Soledad García Muñoz, the former Special Rapporteur on Economic, Social and Cultural Rights at the Inter-American Commission on Human Rights, shares her experience of the meeting:**

"Today, to share the reality of ... waste pickers in Lima, we had a meeting organized by an NGO named WIEGO and we met with the leadership of all Lima. The [waste pickers from Lima] explained how they do their work. Through recycling materials that the people in Lima throw away, they are providing benefits for citizens' wellbeing as well as the environment, because they are ensuring that these recyclable products are actually being recycled and that they are not just being thrown away."

"Several people from the team came here to try to raise awareness about the important work that they are carrying out. For sure, this work has been very important to make us realize the importance of human rights of waste pickers and other people who work in informality, they are the immense majority of the people who work in Latin America. They deserve special attention."

### **Focal Cities Highlights**

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.

#### **Responding to vendor evictions in Accra and Dakar**

An ongoing focus of WIEGO's work in cities is to support worker organizations in negotiating the right to work in moments of crisis. This year, the Focal Cities teams supported street vendors in Accra, Mexico City and Dakar in successfully negotiating a return to workspaces with local authorities after eviction drives had displaced them.

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Evictions in Accra are part of the city's aim to "clean" the streets under its "Clean your Frontage" campaign, which has been criticized by Amnesty International for human rights violations. WIEGO is working with trader organizations to increase their understanding of the legal framework governing street vendors' work, vendors' rights and their options for recourse against punitive enforcement. In parallel, WIEGO supports vendors' organizations in engaging the state in dialogue around solutions by building relationships with middle-level bureaucrats and technocrats to increase their understanding of workers' lived experiences at work, so that they can help shift punitive discourses and policies.

In Dakar, evictions are driven by urban modernization and large infrastructure projects, illustrating that urban planning authorities have failed to include street vendors in these plans. Given the hostile environment, street vendors in Dakar understand that it is critical that they speak with one voice. As a result, 17 separate trader organizations in the city have come together in the Platform of Actors in the Informal Sector (PASI) and WIEGO is creating spaces where they are able to engage with national and local authorities. As a result of one such dialogue, national urban planning agency staff recognized that street vendors had not been included in the consultations for these projects.

### **Centring workers' voices in national policy frameworks in Delhi and Lima**

In Delhi and Lima, WIEGO's work focused on increasing government accountability and transparency in the implementation of regulations.

In Delhi, the Focal Cities team supported street vendor organizations to use evidence to ensure the fair delineation of town vending committee boundaries and vending zones as part of their negotiations with authorities over the implementation of the Street Vendors Act. Worker organizations used the first-ever mapping of weekly markets, produced by WIEGO and partners, in these negotiations.

In Lima, WIEGO supported waste picker organizations in successfully negotiating to put in place a requirement for the government to provide clear and timely responses to waste pickers' registration requests.

### **Advocacy gains in Mexico City**

In Mexico, the National Human Rights Commission created a standing *mesa* (round-table discussion) on informal work as a result of WIEGO's activism, and convened multiple sessions with our partner workers' organizations. Representatives of domestic workers, non-salaried workers, women metro vendors, street vendors and waste picker collectives shared with the Commission the barriers they face to increasing their earnings and security at work. This is a significant milestone in putting informal workers' rights on the agenda of the highest human rights body in Mexico.

In Mexico City, WIEGO produced a documentary on waste pickers' working conditions, which was screened at a gathering of the Inter-American Commission on Human Rights, at the commission's request. This was part of the *Lxs Rifadxs de la Basura* (Champions of Recycling) campaign, launched in March 2023 and led by Mexico City's waste pickers, who are considered volunteer workers by the government as an excuse to deny them salaries, contracts and labour rights. The campaign has empowered workers to demand that their labour rights be respected and helped the city's residents to better understand waste pickers' working conditions. The *Lxs Rifadxs de la Basura* campaign and advocacy continued in fiscal 2023/24 and workers have achieved milestone improvements to their working conditions.

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### WIEGO's Programmatic Priorities for the Next 5 Years

#### Law Programme

The Law Programme strives for the recognition, inclusion and protection of all workers' rights 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. In the next five years, our priorities are to:

Work with worker organizations to **realize rights to freedom of association and collective bargaining and for the recognition of public space as a workplace**, as part of the Administrative Justice and R204 projects. Together with other WIEGO programmes, we will continue to do this in Dakar and Accra, while expanding the work to cities in Brazil and Zimbabwe.

Support workers to **realize the Domestic Workers Convention 189** by providing trade union members with technical assistance to submit reports on the application and implementation of C189 to the ILO; and facilitating cross-learning, including through a podcast. To support domestic workers with their legal needs and enable them to protect their rights, we are training worker organizers as community paralegals.

Influence a community of practice to **advocate for core labour rights to apply to self-employed workers**, including through establishing a joint research project with the ILO to document collective bargaining negotiations and agreements between worker organizations and local authorities, and producing a handbook.

#### Organization & 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. In the next five years, our priorities are to:

**Support the consolidation of the International Alliance of Waste Pickers**, while at the same time embracing the growing autonomy of the Alliance. We will support the preparation of its elective Congress, regional networking and national organizing in the sector as a prerequisite for a strong base of the Alliance and its advocacy efforts.

**Advance the implementation of ILO Recommendation 204** through work in Senegal, South Africa, Brazil, Zimbabwe and, to a more limited extent, in Chile and India.

**Firmly establish the WIEGO School**, including through the creation of a WIEGO School advisory committee, the appointment of a coordinator, and the development of a needs analysis and implementation plan.

#### 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. In the next five years, our priorities are to:

**(Re) Build our Occupational Health and Safety work**, through the development of research, grassroots action and advocacy strategies.

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**Strengthen our research for policy influence**, including through the implementation of a regional study on social dialogue for social protection in South-East Asia, and research to expand on our successful first round of research to challenge the orthodoxies undermining universal social protection.

**Conceptualize our work on health and child care** more holistically, and link into debates on the democratization of the public sphere.

### 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 those working in it, and to prepare the data in formats that are accessible to a wide set of users. In the next five years, our priorities are to:

**Collaborate with the ILO, the regional commissions and countries on the implementation of the recommendations of the 21st International Conference of Labour Statisticians** through the development of operational definitions, criteria and methods as well as through training activities.

**Prepare further Statistics Data Briefs** on Informal Employment and Groups of Workers at the country and global levels. Planned global briefs include an updated version of *Women and Men in the Informal Economy: A Statistical Brief* – a flagship joint publication with the ILO – and an ILO-WIEGO global brief on informal employment in developed countries.

**Explore the contents and limitations of existing enterprise surveys** with the objective to prepare tabulations to show the share of enterprises that are small informal operations and their characteristics, in order to support improved policies.

### Urban Policies Programme

By working with worker leaders, policy makers and urban practitioners, the Urban Policies Programme strives to secure better incomes, more secure places to live and work, and the capacity to negotiate sustainable gains in urban policies and practices for workers in informal employment. In the next five years, our priorities are to:

**Use research to support worker organizations to strengthen their strategies for infrastructure, tax reform, COVID-19 recovery and climate change.** This is based on WIEGO's mapping of climate-change impacts on waste pickers in Brazil, the Accra household tax survey, data from the COVID-19 Crisis and the Informal Economy Study, and livelihood-supporting practices in South Asia.

**Formulate livelihood-centred planning and design as alternatives to evictions** and other practices harmful to workers, and demonstrate the costs of evictions to governments. We will do this with waste pickers in Brazil, around dump closures in WIEGO's Focal Cities, and through learning exchanges between cities.

**Advance conversations with global change agents.** We will continue to engage UNU-Wider and the Organisation for Economic Co-operation and Development (OECD) as we move forward our taxation work. In our waste work, we aim to influence processes around the UN plastics treaty and the circular-economy roadmap. We are targeting key communities of practice through academic publications and conferences.

### Focal Cities Initiative

In WIEGO's Focal Cities, the teams will work to:

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**Accelerate progress towards independence and sustainability of worker organizations** through facilitating linkages with broader networks of support. In **Delhi**, we will continue financial and technical support to city-level networks of home-based workers and waste pickers. In **Accra** and **Dakar**, we will continue to play a bridging role between our partners and central trade unions. In **Mexico City**, we will continue our strategy of working with strong technical partners to increase the evidence base available to worker organizations.

**Support dialogue and negotiation** between partner worker organizations and governments. In **Accra**, we will work to facilitate spaces for dialogue on the fair distribution of public space. In **Dakar**, we will continue to support the local and national level dialogue around progressive formalization through the implementation of R204. In **Lima**, we will support engagement in the existing national dialogue space and continue to advocate for the institutionalization of a national *mesa* on informal employment. In **Mexico City**, we continue to support engagement with the local and national human rights commissions.

Our teams will engage in **learning exchanges to foster closer regional networks of exchange** and strengthen a culture of learning across Focal Cities and the Urban Policy Programme.

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### **Where WIEGO Worked In 2022/2023**

Argentina  
Bahrain  
Bangladesh  
Belgium  
Benin  
Bolivia  
Brazil  
Bulgaria  
Cambodia  
Canada  
Caribbean Region (event in Jamaica)  
Chile  
Colombia  
Costa Rica  
Democratic Republic of the Congo (DRC)  
Dominican Republic  
Ecuador  
El Salvador  
Europe (DW network in EFFAT)  
France  
Geneva, Switzerland  
Germany  
Ghana  
Guatemala  
Guinea  
India  
Indonesia  
Italy  
Jamaica  
Kenya  
Laos  
Kuwait  
Malawi  
Mauritius  
Mexico  
Mozambique  
Nepal  
Netherlands  
New Zealand  
Nicaragua  
Niger  
Nigeria  
Pakistan  
Panama  
Peru  
Philippines  
Portugal  
Qatar  
Saudi Arabia  
Senegal  
Sierra Leone  
South Africa  
Spain



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

**APPENDIX 2  
For the year ended 31 March 2023**

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St Lucia  
Tanzania  
Thailand  
Togo  
Uganda  
United Arab Emirates  
United Kingdom  
United States  
Uruguay  
Venezuela  
Zambia  
Zimbabwe

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

## APPENDIX 2 For the year ended 31 March 2023

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### Publications and Resources

#### Highlights from Peer-Reviewed Publications

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

Alfers, Laura, Martha Chen and Sophie Plagerson (eds). 2022. *Social Contracts and Informal Workers in the Global South*. Cheltenham: Edward Elgar.

#### Highlights from the WIEGO Publication Series

Working Papers feature research that makes either an empirical or a theoretical contribution to existing knowledge about the informal economy. All WIEGO Working Papers are peer reviewed by the WIEGO Research Team and/or external experts.

Anyidoho, Nana Akua, Max Gallien, Ghida Ismail, Florian Juergens-Grant, Mike Rogan and Vanessa van den Boogaard. 2022. *Tight Tax Net, Loose Safety Net: Taxation and Social Protection in Accra's Informal Sector*. WIEGO Working Paper No. 45

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

#### Policy:

Sinha, Shalini, Malavika Narayan and Avi Majithia. 2022. *Claiming Space for Informal Work in Master Planning: Reflections from a People's Campaign in Delhi*. WIEGO Policy Brief No. 28

#### Statistical:

Ramírez, Tomás, Renato Carcelén, Carmen Roca and Joann Vanek. 2023. *Informal Workers in Peru: A Statistical Profile, 2015–2021*. WIEGO Statistical Brief No. 34

#### Technical:

Cass Talbott, Taylor, Pinky Chandran, Cecilia Allen, Lakshmi Narayan and Owusu Boampong. 2022. *Extended Producer Responsibility (EPR) and Waste Pickers*. WIEGO Technical Brief No. 15

**Law and Informality Insights** reflect on our work supporting informal worker organizations to know, use and shape the law, and analyze statutory developments, law-making processes and jurisprudence that affect informal workers and their advocacy strategies.

Ossom, Aminta. 2023. *Defending Waste Pickers' Livelihoods: Lessons from Litigation in Latin America*. Law & Informality Insights, No. 7

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.

Cappa, Andrés, Ariel Bertellotti, Mariano Murad, Julieta Campana, Paula Basílico, Florian Juergens-Grant. 2023. *Efforts of Argentina's Informal Waste Pickers to Finance Decent Work and Social Protection through Extended Producer Responsibility Legislation*. WIEGO Resource Document No. 34

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### **Highlights from Research on Challenging the Economic Orthodoxies that Undermine Universal Social Protection**

This research is based on the belief that access to social protection for all workers creates better quality employment. WIEGO produced various papers that challenge dominant ideas that may hold back the expansion of social protection and prevent its extension to all workers.

Calligaro, Florencia and Oscar Cetrangolo. 2023. *Financing Universal Social Protection: The Relevance and Labour Market Impacts of Social Security Contributions*. WIEGO Working Paper No. 47

Seira, Enrique, Isaac Meza, Eduardo González-Pier and Eduardo Alcaraz Prous. 2023. *Did Mexico's Seguro Popular Universal Health Coverage Programme Really Reduce Formal Jobs?* WIEGO Working Paper No. 46

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

#### **Social Protection Responses to the COVID-19 Pandemic**

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

WIEGO. 2022. Issue #5: A regional approach to Universal Social Protection: The case of the African Union Protocol.

#### **Informal Economy Podcast: Social Protection**

The podcast series is a source of accessible information that raises awareness about research and debates on social protection for workers in informal employment.

Episode #31: Online capacity building on social protection for informal workers.

The WIEGO Publications Catalogue provides an overview of the WIEGO publication series since it was established.