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

FINANCIAL STATEMENTS

(COMPANY LIMITED BY GUARANTEE)
For the year ended 31 March 2017

CHARITY COMMISSION
FIRST CONTACT
22 SEP 2017
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WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31 March 2017

Name: Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited

Charity Registration No: 1143510
Company Registration No: 6273538

Principal and Registered Address 521 Royal Exchange
Manchester
M2 7EN
United Kingdom

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

Names of Current Directors

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.

Renana Jhabvala (Chair)
Juliana Brown-Afari
Barbro Budin
Debra Davis (Treasurer)
Ravi Kanbur
Vicky Kanyoka
Lin Lean Lim
William (Biff) Steel
Jeemol Unni
Carmen Vildoso

Chief Executive Officer
(known as International Co-ordinator)

Martha Chen

Company Secretary

Jacqui Fendall

Bankers

Royal Bank of Scotland
Manchester St Ann Street Office
PO Box 320
Manchester
M60 2SS

The Cooperative Bank
PO Box 250
Delf House Southway
Skelmersdale WN8 6WT

Auditors

Crowe Clark Whitehill LLP
The Lexicon
Mount Street
Manchester
M2 5NT
WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

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For the year ended 31 March 2017

Solicitors
Bates Wells and Braithwaite
2 – 6 Cannon Street
London
EC4M 6YH

Other Advisers
Co-operatives UK Ltd
Holyoake House
Hanover Street
Manchester M60 0AS

Programme Team
Martha Chen
International Co-ordinator
Jane Barrett
Programme Director, Organization & Representation
Francoise Carré
Research Coordinator
Rhonda Douglas
Programme Strategy Advisor
Laura Alfers
Programme Director, Social Protection (Acting)
Sally Roever
Programme Director, Urban Policies
Joann Vanek
Programme Director, Statistics
Marlese von Broembsen
Programme Director, Law

Operations Team
Martha Chen
International Co-ordinator
Jacqui Fendall
Financial Controller/ Company Secretary
Rhonda Douglas
Programme Strategy Advisor
Mike Bird
Operations Director
Karen McCabe
Secretariat Manager

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 2016-17 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 Global 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 routed through the Operations Office of WIEGO in Manchester, UK. WIEGO pays into an account at Harvard University to cover the costs related to the WIEGO Secretariat at the Harvard Kennedy School, where the International Coordinator is a member of the faculty. As at the end of the financial year, seven institutional funders provided financial support for WIEGO including a sixteen-month US $3.2 million grant from the William and Flora Hewlett Foundation, a three-year unrestricted grant from Sida, a two-year grant from the Rockefeller Foundation, and grants from the Ford Foundation, Comic Relief, Cities Alliance and the Commonwealth Foundation.

The WIEGO accounts at Harvard University are audited each year as part of the annual financial audit of Harvard University. Income within those accounts is recognised in the accounts of WIEGO in the UK and these are audited each year by an external auditor.

Governance

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

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

The Board was re-constituted during the four-yearly General Assembly that was held in Yogyakarta, Indonesia in November 2014. Seven of the current Board of Directors were nominated and elected by the membership of the wider WIEGO network at this General Assembly and the three other members were co-opted by the Board thereafter. The Board has representation from Africa, Latin America and Asia as well as Europe and North America. A full term for any Director is four years and Directors may be re-elected or re-appointed to serve for a further term in any given office. The Board represents all WIEGO members between General Assemblies in accordance with WIEGO's Articles of Association.
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 Subcommittee of the Management Committee considers and makes recommendations regarding human resource issues. Each Committee had its Terms of Reference reviewed and revised where necessary at the Board’s meeting in March 2017. Committee reports are a standing agenda item for the Board of Directors meetings.

The Management Committee consists of 5 members including four Directors and the International Coordinator. The Management Committee is chiefly responsible for overseeing the programmes and policies of WIEGO. The core programmes of WIEGO (Social Protection, Organisation and Representation, Urban Policies, Statistics and Law) are each led by a Programme Director. Reports are received from the Programme Directors of these programme areas by the International Coordinator and the Management Committee, together with reports from the Company Secretary, Programme Strategy Advisor, Regional Advisors, the Research Coordinator and the Operations Director.

The Finance Committee reports to the Board of Directors and consists of 5 members, comprising 3 Directors, the International Coordinator and the Financial Controller. It convenes at least four times a year to consider reports from, among others the Treasurer, the International Coordinator, the Financial Controller (who also serves as Company Secretary) and external auditors. The Finance Committee is responsible for reviewing and monitoring all aspects relating to the preparation and production of the annual financial statements of WIEGO. Specifically, in terms of annual statutory accounts, this includes consideration of accounting policies, levels of disclosure, risk management policies, compliance with applicable corporate governance requirements, and reviewing any relevant matters relating to annual financial statements raised by the external auditors as a result of audit work. The Finance Committee recommends the audited financial statements to the Board of Directors for approval. It makes recommendations regarding the appointment of the external auditors and approves their remuneration and terms of engagement. It reviews the performance and reports the results of external auditors’ work annually to the Board.

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

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

All WIEGO Directors are also aware of their responsibility for WIEGO’s strategic direction and their responsibility to fulfil WIEGO’s objectives through assessing the organisation’s performance, ensuring the correct policies are in place and that WIEGO’s activities reflect the needs of our beneficiaries. Reflecting this responsibility, the WIEGO Board and Team monitor the implementation of the current 5-year strategic plan, which was set out in 2013. The implementation of the strategy is integrated with the fund-raising campaign and succession management for both the Board and the WIEGO Team.

The Directors also have access to professional advice and guidance from external advisors, including WIEGO’s external auditors, Crowe Clark Whitehill, Co-operatives UK and its solicitors, Bates Wells & Braithwaite LLP.
Recruitment and Appointment

The seven Board members selected by the General Assembly are from each of the constituencies of members at the General Assembly. A Nominating Committee solicits nominations from the WIEGO Membership and then proposes a slate of nominees to the Board and the General Assembly for their approval. The Nominating Committee consists of five persons, two appointed by the Board and one person elected by each constituency of the membership at the time of each quadrennial General Assembly. Elections are usually agreed by consensus but if that is not possible then by a simple majority of votes cast. In preparing the slate of nominees for the Board, from among those nominated by the membership, the Nominating Committee is guided by the principle of achieving reasonable balance on the Board as a whole and ensuring representation from each of the three membership constituencies. The Nominating Committee also takes into account the range of skills and experience required for the Board to exercise its responsibilities and to conduct its business in an efficient and effective manner to the benefit of WIEGO and its beneficiaries. The Nominations Committee was directed at the Board’s meeting in March 2014 to canvas WIEGO’s membership for nominees for Directorship at the General Assembly in November 2014 and oversaw the process from nominations through to selection by the membership of each constituency.

The Board has powers to co-opt to fill vacancies. It co-opted Debra Davis, a chartered accountant with international experience as a Director and Treasurer; and Carmen Vildoso, an independent consultant specialising in employment and gender and former Director of Business Development in Lima Municipality, Peru. Vicky Kanyoka from Dar es Salaam, Tanzania, who is the Africa Regional Coordinator of the International Domestic Workers’ Federation, was also co-opted in June 2015. Each has a commitment to WIEGO’s aims and their appointment ends at the next General Assembly, to be held in 2018. They may be re-appointed.

Induction and training

In accordance 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 Co-ordinator, the Company Secretary and the Programme Directors. An update on developments in the charitable sector was provided at the physical meeting of the Board in India, at the end of the last financial year in March 2016.

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. She is assisted by a team of Programme Directors, the Programme Strategy Advisor, Regional Advisors, 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. This is a continuing process requiring revision of the Operations Manual on occasion through 2016/17.

Equality and Diversity

In its Articles of Association, WIEGO is committed to opposing discrimination in matters of gender, race, faith, age, sexual orientation, or disability, and to operate within an equal opportunities framework. This commitment is currently applied to the delivery of WIEGO’s programme, our employment practices and for the organisation of our membership.
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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 ensure delivery of results. These include the Operations Team, the Programme Team, the Communications Team, the Fundraising Team and others. There are a number of routine communication methods, notably frequent and regular emails and an email system that can also operate as an intranet, but also skyping, teleconferences, and periodic physical meetings. All teams are kept up-to-date by the International Coordinator with the activities and development of WIEGO, such as Directors’ decisions after each cycle of Board and Committee meetings.

There is also a WIEGO Team Retreat each year. One was held in Durban, South Africa during November 2016 at which the strategic plans, policy stances and a number of operational, budgetary and programme issues were discussed. With a diverse and geographically dispersed team, face-to-face meetings are essential to establishing a team spirit and providing an opportunity to share ideas and challenges. The Team Retreat, in addition to providing an opportunity to have all voices and perspectives present in one place, includes time for side discussions essential to building collaborative working relationships across different programmes, regions and activities.

Risk Management and Internal Controls

Review of the Risk Register is delegated to both the Management Committee and the Finance Committee to support the Board in assessing and prioritising risks and risk-mitigating strategies across WIEGO. Relevant sections of the Risk Register were reviewed by the Finance and Management Committees according to their terms of reference. The Committees monitored the major risks to which WIEGO is exposed, recommended steps to mitigate risks, and oversaw the implementation of effective risk management. The two Committees report once a year to the Board on the Risk Register and the risk management strategy. The Risk Register was amended by the Finance and Management Committees in June and October of 2016 respectively and the reviewed register was presented to the Board in March 2017.

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

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

The key risk to the organisation is insufficient funding to cover project, programme and operational costs. This is currently mitigated however by strategically directed and structured fund raising. Foreign exchange risk is also a key risk as we receive funds in USD, GBP, SEK and Euro. Currency matching and the continuing review of the impact of exchange rate fluctuations are in place. Finally Human Resource risks associated with turnover and the fact that team members are on annual contracts, continue to be managed. These issues are lessened by the continuing development of HR policies and a proactive approach to HR management.
Internal Financial Control

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

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

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

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

- **Corporate accounting and procedures**
  Responsibility levels are communicated throughout WIEGO. This includes delegation of authority and clear authorisation and approval levels, control processes, segregation of duties (as far as possible in a small organisation) and accounting policies.

- **Quality and integrity of personnel**
  The competence and integrity of personnel are ensured through high recruitment standards. High quality of personnel is seen as an essential part of the control environment.

- **Budgetary process**
  Each year Directors approve the annual budget taking account of the key risk areas and also of income and expenditure patterns from the previous year. Performance is monitored and relevant action taken throughout the year through the periodic reporting to the Directors of variances from budget, updated forecasts for the year and information on the key risk areas.

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.

The internal controls outlined above were tested in July 2016 by an external audit of WIEGO’s financial systems commissioned by Sida, one of our key donors, and performed by KPMG Finland. The audit made several recommendations for improvement, which have been acted on, and the overall findings were that WIEGO's systems are clear, appropriate and well-implemented.

**Key Management Personnel**

The Key Management Personnel are Marty Chen, the International Co-ordinator and Mike Bird, the Operations Director. Marty Chen is employed by Harvard University in Boston, Massachusetts, USA and her salary is calculated according to Harvard University pay scale. She is not contracted to the UK and is not a formal employee.

Mike Bird is employed by WIEGO in the UK, where rates of remuneration are set according to market rates and reviewed periodically by a Management Committee.
2. OBJECTIVES, AIMS AND PUBLIC BENEFIT

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

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

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

a) By conducting and promoting research (making the useful results publicly available) into the experiences and conditions of the working poor, the working environment and conditions within the informal economy, the wider policy and regulatory environments under which the informal workforce operates and the causes, effects and ways of addressing the poverty of the working poor within the informal economy;

b) By advancing the education of policy decision-makers, the wider public, supporters of the working poor and the working poor themselves, in relation to the causes, effects and ways of addressing the poverty of the working poor within the informal economy.

c) By helping organizations of the working poor to address the poverty of their members.

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

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

• Increased Visibility – by undertaking and sponsoring research; convening and participating in research conferences; and helping to develop and improve official labour force and other economic statistics on informal employment and the informal economy.

• Increased Validity – by promoting mainstream recognition of the working poor in informal employment as legitimate economic agents who contribute to the overall economy and are, therefore, legitimate beneficiaries of economic and social policies; and by promoting the incorporation of informal workers into policy-making and rule-setting processes.

• Increased Voice – through supporting and strengthening organisations of informal workers, networking and linking such organisations and helping them to gain representation in the policy-making 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.

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 2016/17 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. WIEGO responds to formal requests for grants within this framework. 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 19th July 2011 and the Directors' current interpretation of these is set out in this report, while the report as a whole covers WIEGO's activities and achievements throughout the world pursuant to this object.

3. ACHIEVEMENTS AND PERFORMANCE

A detailed account of WIEGO's activities, achievements and performance during 2016/17 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

WIEGO put significant time and thought into how our activities are monitored and evaluated especially as part of our Internal Strategic Review completed in 2012. WIEGO worked with our Inclusive Cities partners and funders to develop the Monitoring & Evaluation (M & E) framework for our urban poverty grantees, based on a review of frameworks used by a number of funders. WIEGO developed its own M & E framework, ensuring this framework is applicable and acceptable to all funding partners. A Theory of Change has been developed and was applied as a tool for monitoring, evaluating, and improving the impact WIEGO makes.

During 2014 a final evaluation of the four-year grant from Sida, which finished at the end of March 2015, was undertaken by an external evaluator. The evaluation used a methodology known as “outcome harvesting” to track over 400 separate outcomes of the WIEGO Programme over the past four-year period based on a thorough analysis of all of our reporting. In most cases it was possible to chart how one outcome has built on another to lead to the achievement of important overall objectives such as the securing of international conventions and recommendations, through the International Labour Organisation, that support informal workers; and new and more supportive laws and policies in Thailand, India, Bogota, Colombia and Lima, Peru.

In the final months of the 2016/17 financial year WIEGO began an internal strategic review, which will be completed next year and followed by a strategic planning process to guide our work over the next five years.

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 2017, WIEGO had 193 members: 34 Institutional Members and 159 Individual Members in some 45 countries.

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

WIEGO further consolidated our communications capacity during 2016/17 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, as well as being invited to produce special editions of two academic journals: Environment and Urbanization and New Solutions. WIEGO’s communications activities are outlined in Appendix 2.

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
- Increasingly exclusive and hostile policy environments: e.g. urban renewal schemes that undermine urban informal livelihoods
- Increased political opposition to working poor in the informal economy
- Increased competition within sectors and value chains
- Increased inflation and/or price fluctuations

Funding Environment: faced by WIEGO and Our Members
- Increased demand for funds and more fund-raising competition
- Reduced funder resources because of reduced return on investments or public expenditure cuts
- Changing priorities and agendas of funders
While all these factors are beyond WIEGO’s control, in the event of these factors affecting the working poor and WIEGO’s work, we seek advice from international partners and experts and consult with the Board and WIEGO’s membership.

Conclusion

From our inception in 1997, WIEGO has been an organisation prepared to undertake policy research and advocacy on behalf of informal workers to increase their Voice, Visibility and Validity and thereby help to increase the well-being and relieve the poverty of the working poor, especially women. This has remained unchanged through 2016/17. 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 March 31, 2017, our total incoming resources were $6,078,772 (as compared to $4,754,773 in the previous year); and our total expenditures were $4,706,335 (as compared with $4,707,897 in the previous year).

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

Going Concern

The directors have reviewed the forecasts and budgets for the forthcoming period. The charity has contractual funding to cover the essential costs of running the organization throughout the year ending 31 March 2018. We are also in active and encouraging discussions with three of the donors that currently provide unrestricted funds, regarding the renewal of funding arrangements. On this basis the directors consider that the charity is a going concern and 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.
During 2016/17 as shown in the Financial Statements, designated reserves were maintained to counter any cash flow issues and to maintain WIEGO's core activities in event of fundraising problems. WIEGO has reserves to make long-term commitments to projects, and to protect our work against the effects of financial fluctuations and other uncertainty. The Board of Directors seeks to have reserves at a level at which core programmes can be maintained for 3 months.

At present, this requires reserves of over $460k. The current reserves reflect this though the level is subject to regular review. We also have $160k set aside for the General Assembly which is a meeting of our members, and a crucial part of our governance structure. This takes place every four years and we are building funds towards meeting the cost of the next General Assembly in 2018.

The free reserves of $2.5m carried forward into the new financial year are to fund budgeted costs of the core programmes over the next financial year.

**Investment Policy and Objectives**

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

Returns are currently so low that there is very little advantage in investing them. Liquidity is preferred over investment and there are no formal targets.

In order to avoid losing money because of currency exchange rate fluctuations, our policy is to hold funds in the currency in which they are paid to us and to expend them in the same currency wherever possible.

**Principal Funding Sources**

During 2016/17 WIEGO received our principal funding from the following funders:

- William and Flora Hewlett Foundation
- Swedish International Development Agency (Sida)
- Rockefeller Foundation
- Ford Foundation
- Comic Relief
- Commonwealth Foundation
- Cities Alliance

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 regarding related parties has been made.

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 research-statistics-academic constituency or as part of the development agency constituency.

The challenges to WIEGO with regard to our relationships with members are multifarious including how to:
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• 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.
• Decide 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 recruiting expanding numbers of institutional members.
• Maintain the balance constitutionally 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.

Transitions

WIEGO has successfully addressed many challenges in the past five years. Strong financial and operational systems have been devised and implemented. These are managed by the WIEGO Office in Manchester, UK, where, during 2016/17 the full team comprised an Operations Director, Company Secretary/Financial Controller, a Senior Finance Officer, two Finance Officers and an Event and Logistics Manager. As the external audit showed, good operational and financial systems are in place.

The strength of the team, within the UK office and the Secretariat at the Harvard Kennedy School along with the virtual team around the globe, gave WIEGO the human resource capacity and expertise to conduct our work. New Directors of the Organisation and Representation and the Social Protection programmes came on board over the course of the last year and both programmes continue to meet all of their objectives, with the new Directors supported by those who have stepped down in order to ensure a smooth transition.

Further transitions in senior leadership are planned for the coming financial year with a new International Coordinator designate already identified and preparing to take on the substantive role by the end of 2017.
WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

DIRECTORS REPORT
For the year ended 31 March 2017

6. STATEMENT OF DIRECTORS' RESPONSIBILITIES FOR FINANCIAL STATEMENTS

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

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

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

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

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

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

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

Political donations

WIEGO made no political donations and had no such expenditure.

Financial Risk Management

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

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

Number of employees

The average number of persons employed by the company in each week during the financial year has been less than 5 full time equivalents.
DIRECTORS REPORT
For the year ended 31 March 2017

Auditors
Crowe Clark Whitehill LLP (CCW) continues as the auditor of WIEGO following a competitive tender during 2013/14.

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

Jacqui Fendall
Company Secretary

14/8/2017
WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

AUDITORS' REPORT
For the year ended 31 March 2017

We have audited the financial statements of Women in Informal Employment: Globalizing and Organizing (WIEGO) Limited for the year ended 31 March 2017 set out pages 18 to 32.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Directors' Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements
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 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter 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 Directors Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Annual 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors Annual Report.

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

- adequate 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; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic reporting when preparing the trustees annual report.

Vicky Szuliot
Senior Statutory Auditor
For and on behalf of
Crowe Clark Whitehill LLP
Statutory Auditor
The Lexicon
Mount Street
Manchester
M2 5NT

14th September 2017
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 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>Restricted Funds 2017</th>
<th>Unrestricted Funds 2017</th>
<th>Total Funds 2017</th>
<th>Total Funds 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td></td>
<td></td>
</tr>
<tr>
<td>INCOME</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>2</td>
<td>-</td>
<td>4,240</td>
<td>4,240</td>
</tr>
<tr>
<td>Investment income</td>
<td>3</td>
<td>235</td>
<td>2,089</td>
<td>2,324</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>4</td>
<td>557,300</td>
<td>5,514,908</td>
<td>6,072,208</td>
</tr>
<tr>
<td>TOTAL INCOME</td>
<td></td>
<td>557,535</td>
<td>5,521,237</td>
<td>6,078,772</td>
</tr>
<tr>
<td>EXPENDITURE</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charitable activities</td>
<td>5</td>
<td>338,623</td>
<td>4,367,712</td>
<td>4,706,335</td>
</tr>
<tr>
<td>TOTAL EXPENDITURE</td>
<td></td>
<td>338,623</td>
<td>4,367,712</td>
<td>4,706,335</td>
</tr>
<tr>
<td>NET INCOMING RESOURCES</td>
<td></td>
<td>218,912</td>
<td>1,153,525</td>
<td>1,372,437</td>
</tr>
<tr>
<td>TOTAL FUNDS AT 1 APRIL 2016</td>
<td></td>
<td>61,158</td>
<td>1,955,988</td>
<td>2,017,146</td>
</tr>
<tr>
<td>TOTAL FUNDS AT 31 MARCH 2017</td>
<td></td>
<td>280,070</td>
<td>3,109,513</td>
<td>3,389,583</td>
</tr>
</tbody>
</table>

All activities relate to continuing operations.

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

The notes on pages 21 to 32 form part of these financial statements.
WOMEN IN INFORMAL EMPLOYMENT:  
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED  

BALANCE SHEET  
Registered Number: 6273538  
As at 31 March 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**CURRENT ASSETS**
- Debtors: 8 $137,947 $321,709
- Cash at bank: $3,767,385 $2,158,973
- Total Current Assets: $3,905,332 $2,480,682

**CREDITORS:**
- Amounts falling due within one year: 9 $(515,749) $(463,536)

**NET ASSETS:**
- $3,389,583 $2,017,146

**FUNDS**
- Unrestricted Funds: 10 $3,109,513 $1,955,988
- Restricted Funds: 10 $280,070 $81,158
- Total Funds: $3,389,583 $2,017,146

The financial statements were approved and authorised for issue by the Directors on 14 August 2017 and signed on their behalf, by:

D Davis  
Director and Treasurer

The notes on pages 21 to 32 form part of these financial statements.
WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

CASH FLOW STATEMENT
As at 31 March 2017

<table>
<thead>
<tr>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Cash flows from operating activities

<table>
<thead>
<tr>
<th></th>
<th>Note</th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash provided by/used in operating activities</td>
<td>15</td>
<td>1,606,088</td>
<td>(2,996,944)</td>
</tr>
</tbody>
</table>

Cash Flows from investing activities

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest received</td>
<td></td>
<td>2,324</td>
<td>3,586</td>
</tr>
<tr>
<td>Net cash provided by investing activities</td>
<td></td>
<td>2,324</td>
<td>3,586</td>
</tr>
</tbody>
</table>

Change in cash and cash equivalents in the year.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents at the beginning of the year.</td>
<td></td>
<td>2,158,973</td>
<td>5,152,331</td>
</tr>
</tbody>
</table>

Cash and cash equivalents at the end of the year.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>ANALYSIS OF CASH AND CASH EQUIVALENTS</td>
<td></td>
<td>3,767,385</td>
<td>2,158,973</td>
</tr>
<tr>
<td>Cash at hand</td>
<td></td>
<td>3,767,385</td>
<td>2,158,973</td>
</tr>
</tbody>
</table>
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) (effective 1 January 2015) – (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 throughout the year ending 31 March 2018. We are also in active and encouraging discussions with three of the donors that currently provide unrestricted funds, regarding the renewal of funding arrangements. On this basis 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.
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 2017 was £1: $1.25525.
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.

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

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds</th>
<th>Unrestricted Funds</th>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership fees</td>
<td>-</td>
<td>4,240</td>
<td>4,240</td>
<td>2,719</td>
</tr>
</tbody>
</table>

3. INVESTMENT INCOME

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds</th>
<th>Unrestricted Funds</th>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Interest</td>
<td>235</td>
<td>2,089</td>
<td>2,324</td>
<td>3,586</td>
</tr>
</tbody>
</table>

4. CHARITABLE ACTIVITIES

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds</th>
<th>Unrestricted Funds</th>
<th>Total Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hewlett Foundation</td>
<td>-</td>
<td>4,000,000</td>
<td>4,000,000</td>
<td>3,000,000</td>
</tr>
<tr>
<td>Sida</td>
<td>-</td>
<td>925,376</td>
<td>925,376</td>
<td>948,299</td>
</tr>
<tr>
<td>FLOW</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>474,856</td>
</tr>
<tr>
<td>Ford Foundation</td>
<td>-</td>
<td>200,000</td>
<td>200,000</td>
<td>224,750</td>
</tr>
<tr>
<td>Rockefeller Unrestricted</td>
<td>-</td>
<td>250,000</td>
<td>250,000</td>
<td>-</td>
</tr>
<tr>
<td>Anonymous</td>
<td>-</td>
<td>92,236</td>
<td>92,236</td>
<td>-</td>
</tr>
<tr>
<td>Hewlett Foundation – Focal Cities</td>
<td>312,350</td>
<td>-</td>
<td>312,350</td>
<td>-</td>
</tr>
<tr>
<td>Rockefeller Foundation</td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>-</td>
</tr>
<tr>
<td>Cities Alliance</td>
<td>58,567</td>
<td>-</td>
<td>58,567</td>
<td>-</td>
</tr>
<tr>
<td>Commonwealth Foundation</td>
<td>39,113</td>
<td>-</td>
<td>39,113</td>
<td>-</td>
</tr>
<tr>
<td>Comic Relief</td>
<td>37,420</td>
<td>-</td>
<td>37,420</td>
<td>66,734</td>
</tr>
<tr>
<td>Rockefeller Technology/Practical Action</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>12,000</td>
</tr>
<tr>
<td>ACV Voeding En</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,824</td>
</tr>
<tr>
<td>Solidarity Centre US</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,361</td>
</tr>
<tr>
<td>Other income</td>
<td>9,850</td>
<td>47,296</td>
<td>57,146</td>
<td>644</td>
</tr>
</tbody>
</table>

|                      | 557,300          | 5,514,908          | 6,072,208   | 4,748,468   |
## WOMEN IN INFORMAL EMPLOYMENT: GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

### 5. RESOURCES EXPENDED

<table>
<thead>
<tr>
<th>Payments to Sub grantees</th>
<th>Activities Under taken directly</th>
<th>Support costs</th>
<th>Total 2017</th>
<th>Total 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

### Charitable activities

**Unrestricted Funds**

**Core Programmes**

- **Global Trade**: (6,410) $341,795 $28,615
- **Law**: 311,612 30,183 341,795 1,298,017
- **Organisation & Representation**: 1,008,390 95,583 1,103,973 221,034
- **Social Protection**: 497,526 48,662 546,188 306,908
- **Statistics and Research**: 301,770 28,896 330,666 208,959
- **Urban Policies**: 878,454 84,175 962,629 879,656

**Total**: 2,991,342 287,499 3,278,841 2,923,609

**Membership Co-ordination/Support**

- **Core Programmes**: 207,990 70,205 278,195 365,276
- **Other Expenditure**: 1,500 - 1,500 -

**Focal Cities**

- **Core Programmes**: 597,312 65,699 663,011 212,446
- **Other Expenditure**: 127,445 189,880 317,325 -

**Restricted Funds**

- **Securing Economic Rights for Informal**
  - **Women Workers**: - - - - 620,244
  - **Action Aid**: - - - - 10,338
  - **Cities Alliance**: 36,727 5,775 896 43,398 75,790
  - **Comic Relief**: 40,716 14,998 8,342 64,058 -
  - **Commonwealth Foundation**: - 14,445 - 14,445 -
  - **Hewlett Foundation CC Initiative**: 37,742 - 37,742 - 80,356
  - **Hewlett Foundation - Focal Cities**: - 88,609 1,276 90,185 -
  - **Rockefeller Asia**: - 26,511 5,418 81,929 -
  - **Hewlett Fundraising**: - - - - 74,286
  - **Rockefeller Technology/Pract. Action**: - - - - 97,787
  - **Rockefeller Prize**: - - - - 19,307
  - **Solidarity Centre**: - - - - 10,350
  - **Vital Wave**: - - - - 11,399
  - **Other Expenditure**: - 1,500 - 1,500 -

**Total**: 127,445 189,880 15,932 333,257 999,857

**Governance costs**

- **Core Programmes**: 46,148 - 46,148 208,626

**Loss/(Gain) on foreign exchange**

- **Core Programmes**: (106,883) - (106,883) (1,917)

**Total Resources Expended**

- **Core Programmes**: 127,445 4,139,555 439,335 4,706,335 4,707,897

Note: Sub grantees are subcontractors with contract arrangements, who help to deliver the projects. Sub grantees are institutions and consist of the following: - Asiye e Tafuleni, HomeNet Thailand and Street Net.

Note: The majority of the loss on foreign exchange, $83,929 out of the total of $106,883, is due to retranslation of the cash balances of Euro and GBP into USD at the closing rates at 31st March 2017.
5. RESOURCES EXPENDED

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Support Costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>266,473</td>
<td>249,887</td>
</tr>
<tr>
<td>Meeting costs/events</td>
<td>18,768</td>
<td>16,383</td>
</tr>
<tr>
<td>Consultants and professional</td>
<td>842</td>
<td>18,880</td>
</tr>
<tr>
<td>Rent and office costs</td>
<td>153,252</td>
<td>125,199</td>
</tr>
<tr>
<td><strong>Total Support Costs</strong></td>
<td>439,335</td>
<td>410,349</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Governance Costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board meetings</td>
<td>606</td>
<td>79,024</td>
</tr>
<tr>
<td>Team support</td>
<td></td>
<td>35,540</td>
</tr>
<tr>
<td>Company secretarial</td>
<td>34,322</td>
<td>34,390</td>
</tr>
<tr>
<td>Project Evaluation</td>
<td></td>
<td>43,543</td>
</tr>
<tr>
<td>External Audit</td>
<td>11,220</td>
<td>16,129</td>
</tr>
<tr>
<td><strong>Total Governance Costs</strong></td>
<td>46,148</td>
<td>208,626</td>
</tr>
</tbody>
</table>

6. NET INCOMING RESOURCES

This is stated after charging:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating lease rentals – property</td>
<td>16,358</td>
<td>20,538</td>
</tr>
<tr>
<td>Auditors' remuneration – Audit fees</td>
<td>9,352</td>
<td>12,586</td>
</tr>
<tr>
<td>Non audit fees</td>
<td>2,197</td>
<td>3,308</td>
</tr>
</tbody>
</table>

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

Staff costs were as follows:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>209,566</td>
<td>225,115</td>
</tr>
<tr>
<td>Social security costs</td>
<td>17,127</td>
<td>22,842</td>
</tr>
<tr>
<td>Pension costs</td>
<td>1,200</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Staff Costs</strong></td>
<td>227,893</td>
<td>247,957</td>
</tr>
</tbody>
</table>

The key management personnel of the charity comprise Marty Chen and Mike Bird. The total employee benefits of the key management personnel of the charity were £58,983 (2016: £56,500).

No employee received remuneration amounting to more than $88,961 in either year.

Our International Coordinator is an employee of Harvard and is not contracted to the UK and not a formal employee. Staff costs for WIEGO Secretariat in the US amounted to $329,945 and the average number of employees was 3.
The average monthly number of employees during the year was as follows:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>5</td>
<td>5</td>
</tr>
</tbody>
</table>

During the year, directors received reimbursement of expenses totalling $1,589 (2016: $11,201). Expenses were reimbursed to four directors and consisted of travel expenses only.

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

8. DEBTORS

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grant income receivable</td>
<td>$ -</td>
<td>$196,321</td>
</tr>
<tr>
<td>Prepayments and other debtors</td>
<td>$137,947</td>
<td>$125,388</td>
</tr>
<tr>
<td></td>
<td>$137,947</td>
<td>$321,709</td>
</tr>
</tbody>
</table>

9. CREDITORS: Amounts falling due within one year

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued expenses</td>
<td>$515,749</td>
<td>$463,536</td>
</tr>
<tr>
<td>Grants deferred</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td></td>
<td>$515,749</td>
<td>$463,536</td>
</tr>
</tbody>
</table>
### 10. STATEMENT OF FUNDS

<table>
<thead>
<tr>
<th>Paid into</th>
<th>Resources Expended</th>
<th>Transfers in/(out)</th>
<th>Carried Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

#### UNRESTRICTED FUNDS

<table>
<thead>
<tr>
<th>Type</th>
<th>Brought Forward</th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Reserves</td>
<td>460,744</td>
<td></td>
<td></td>
<td></td>
<td>460,744</td>
</tr>
<tr>
<td>General Assembly</td>
<td>80,000</td>
<td></td>
<td></td>
<td>80,000</td>
<td>160,000</td>
</tr>
<tr>
<td></td>
<td>540,744</td>
<td></td>
<td></td>
<td>80,000</td>
<td>620,744</td>
</tr>
<tr>
<td>Undesignated</td>
<td>1,415,244</td>
<td>5,521,237</td>
<td>(4,367,712)</td>
<td>(80,000)</td>
<td>2,488,769</td>
</tr>
<tr>
<td><strong>Total Unrestricted Funds</strong></td>
<td><strong>1,955,988</strong></td>
<td><strong>5,521,237</strong></td>
<td><strong>(4,367,712)</strong></td>
<td><strong>3,109,513</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### RESTRICTED FUNDS

<table>
<thead>
<tr>
<th>Fund</th>
<th>Brought Forward</th>
<th>$</th>
<th>$</th>
<th>$</th>
<th>Forward</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cities Alliance</td>
<td>-</td>
<td>58,567</td>
<td>(40,045)</td>
<td></td>
<td>18,522</td>
</tr>
<tr>
<td>Comic Relief</td>
<td>22,597</td>
<td>37,420</td>
<td>(66,258)</td>
<td></td>
<td>(6,241)</td>
</tr>
<tr>
<td>Commonwealth Foundation</td>
<td>-</td>
<td>39,113</td>
<td>(16,198)</td>
<td></td>
<td>22,915</td>
</tr>
<tr>
<td>Hewlett Child Care Initiative</td>
<td>38,561</td>
<td></td>
<td>(38,561)</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Hewlett Foundation Focal Cities</td>
<td>-</td>
<td>312,350</td>
<td>(90,625)</td>
<td></td>
<td>221,725</td>
</tr>
<tr>
<td>Rockefeller Foundation Asia</td>
<td>-</td>
<td>100,000</td>
<td>(81,936)</td>
<td></td>
<td>18,064</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
<td>10,085</td>
<td>(5,000)</td>
<td></td>
<td>5,085</td>
</tr>
<tr>
<td><strong>Total Restricted Funds</strong></td>
<td><strong>61,158</strong></td>
<td><strong>557,535</strong></td>
<td><strong>(338,623)</strong></td>
<td><strong>280,070</strong></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL FUNDS** 2,017,146 6,078,772 (4,706,335) - 3,389,583

Note: The $80,000 transfer to designated reserves is to fund the next General Assembly in 2018.

The overspend on Comic Relief, Restricted Funds will be offset by the final retention tranche which is due to be received in August 2017.
### 10. STATEMENT OF FUNDS (continued)

<table>
<thead>
<tr>
<th>Period</th>
<th>Amount</th>
<th>Objective</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Designated funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$460,744</td>
<td>Funds set aside which represent 3 month wind up costs. Funds set aside as a contribution towards the General Assembly in 2018. These funds will be used for core programmes over the next financial year.</td>
</tr>
<tr>
<td></td>
<td>$160,000</td>
<td></td>
</tr>
<tr>
<td><strong>Unrestricted funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bill &amp; Melinda Gates Foundation</td>
<td>01/11/08 – 31/12/2014</td>
<td>$18,546,822</td>
</tr>
<tr>
<td>Bill &amp; Melinda Gates Foundation</td>
<td>01/10/09 – 30/06/2014</td>
<td>$735,191</td>
</tr>
<tr>
<td>William and Flora Hewlett Foundation</td>
<td>1/4/16 – 19/9/2016</td>
<td>$3,000,000</td>
</tr>
<tr>
<td></td>
<td>19/9/20 – 19/11/2016</td>
<td>$800,000</td>
</tr>
<tr>
<td></td>
<td>14/11/16 – 14/3/2018</td>
<td>$3,200,000</td>
</tr>
<tr>
<td>Sida – Swedish International Co-operation Agency</td>
<td>01/04/15– 30/03/2018</td>
<td>SEK 24,000,000</td>
</tr>
<tr>
<td>Rockefeller Unrestricted</td>
<td>1/4/16-31/3/2018</td>
<td>$550,000</td>
</tr>
<tr>
<td>Ford Foundation</td>
<td>01/12/15 - 01/12/2016</td>
<td>$224,750</td>
</tr>
<tr>
<td></td>
<td>01/12/16 - 30/11/2017</td>
<td>$200,000</td>
</tr>
<tr>
<td>Anonymous Grant</td>
<td>December 2016 – December 2020</td>
<td>£375,000</td>
</tr>
<tr>
<td><strong>Restricted Funds</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNOPS/Cities Alliance</td>
<td>1/6/16 – 31/5/2021</td>
<td>$206,982</td>
</tr>
<tr>
<td>UNOPS/Cities Alliance</td>
<td>12/1/17 – 15/5/2017</td>
<td>$14,750</td>
</tr>
<tr>
<td>Comic Relief</td>
<td>30/06/14 - 29/06/2017</td>
<td>£139,427</td>
</tr>
<tr>
<td>Commonwealth Foundation/WISA Project</td>
<td>October 2016 – September 2019</td>
<td>£86,897</td>
</tr>
<tr>
<td>Hewlett Child Care Initiative</td>
<td>22/7/13 – 22/7/2015</td>
<td>$161,735</td>
</tr>
<tr>
<td>Hewlett Foundation – Focal Cities</td>
<td>1/1/17 – 1/3/2020</td>
<td>$935,000</td>
</tr>
<tr>
<td>Rockefeller Foundation – Asia</td>
<td>1/8/16-31/1/2018</td>
<td>$149,550</td>
</tr>
</tbody>
</table>
10. STATEMENT OF FUNDS (continued)

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 April 2016</th>
<th>Incoming Resources</th>
<th>Resources Expended</th>
<th>Transfers</th>
<th>Balance at 31 March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted Funds</td>
<td>1,955,988</td>
<td>5,521,237</td>
<td>(4,367,712)</td>
<td>-</td>
<td>3,109,513</td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>61,158</td>
<td>557,535</td>
<td>(338,623)</td>
<td>-</td>
<td>280,070</td>
</tr>
<tr>
<td>Total of Funds</td>
<td>2,017,146</td>
<td>6,078,772</td>
<td>(4,706,335)</td>
<td>-</td>
<td>3,389,583</td>
</tr>
</tbody>
</table>

ANALYSIS OF NET ASSETS BETWEEN FUNDS

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds 2017</th>
<th>Unrestricted Funds 2017</th>
<th>Total Funds 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td>324,907</td>
<td>3,580,425</td>
<td>3,905,332</td>
</tr>
<tr>
<td>Creditors due within one year</td>
<td>(44,837)</td>
<td>(470,912)</td>
<td>(515,749)</td>
</tr>
<tr>
<td>Total of Funds</td>
<td>280,070</td>
<td>3,109,513</td>
<td>3,389,583</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds 2016</th>
<th>Unrestricted Funds 2016</th>
<th>Total Funds 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td>77,869</td>
<td>2,402,813</td>
<td>2,480,682</td>
</tr>
<tr>
<td>Creditors due within one year</td>
<td>(16,711)</td>
<td>(446,825)</td>
<td>(463,536)</td>
</tr>
<tr>
<td>Total of Funds</td>
<td>61,158</td>
<td>1,955,988</td>
<td>2,017,146</td>
</tr>
</tbody>
</table>

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 ($1.48) 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.

Barbro Budin, is the Gender & Equality Officer of the International Union of Food and Allied Workers who provided facilitation of various activities of the International Domestic Workers' Network on WIEGO's behalf. The International Union of Food and Allied Workers received 12,135CHF during 2016/17. 11,000 CHF was for the International Labour Conference and the remainder was for flight costs.

Juliana Brown Afari is an Executive Member of Street Net International. Street Net International received $36,725 to support NAPETUL to engage in policy dialogue with local government.

Renana Jhabvala is the National Coordinator of the Self-Employed Women's Association, SEWA. Payments to SEWA Bharat were $4,500.

Renana Jhabvala is also the chair of Home Net South Asia. Payments to Home Net South Asia during the year amounted to $6,438.

Caroline Skinner the Research Director for Urban Policies, is a Board member for Asiye e Tafuleni. Payments to Asiye e Tafuleni were $25,000 and £30,760 during the year.

13. FINANCIAL COMMITMENTS

At 31 March 2017 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payable:</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Within one year</td>
<td>13,633</td>
<td>20,538</td>
</tr>
<tr>
<td>Between two and five years</td>
<td>3,408</td>
<td>40,567</td>
</tr>
<tr>
<td></td>
<td>17,041</td>
<td>61,105</td>
</tr>
</tbody>
</table>

14. FINANCIAL INSTRUMENTS

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial assets</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Financial assets measured at amortised cost</td>
<td>3,855,425</td>
<td>2,395,847</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial liabilities</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Financial liabilities measured at amortised cost</td>
<td>515,749</td>
<td>463,537</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>2017</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net incoming resources for the year</td>
<td>1,372,436</td>
<td>46,876</td>
</tr>
<tr>
<td>Adjustments for:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest receivable</td>
<td>(2,324)</td>
<td>(3,586)</td>
</tr>
<tr>
<td>Decrease/(Increase) in debtors</td>
<td>183,763</td>
<td>(124,730)</td>
</tr>
<tr>
<td>Increase/(Decrease) in creditors</td>
<td>52,213</td>
<td>(2,915,504)</td>
</tr>
<tr>
<td>Net cash provided by/(used) in</td>
<td>1,606,088</td>
<td>(2,996,944)</td>
</tr>
<tr>
<td>operating activities</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

16. COMPARATIVE SOFA FOR THE YEAR ENDED 31 MARCH 2016

<table>
<thead>
<tr>
<th></th>
<th>Restricted Funds</th>
<th>Unrestricted Funds</th>
<th>Total Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2016</td>
<td>2016</td>
<td>2016</td>
</tr>
<tr>
<td>INCOME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>-</td>
<td>2,719</td>
<td>2,719</td>
</tr>
<tr>
<td>Investment income</td>
<td>211</td>
<td>3,375</td>
<td>3,586</td>
</tr>
<tr>
<td>Charitable activities</td>
<td>575,343</td>
<td>4,173,125</td>
<td>4,748,468</td>
</tr>
<tr>
<td>TOTAL INCOME</td>
<td>575,554</td>
<td>4,179,219</td>
<td>4,754,773</td>
</tr>
</tbody>
</table>

EXPENDITURE

|                      |       |      |      |
| Charitable activities| 911,812 | 3,796,085 | 4,707,897 |
| TOTAL EXPENDITURE    | 911,812 | 3,796,085 | 4,707,897 |

NET INCOMING/(OUTGOING) RESOURCES

|                      | (336,258) | 383,134 | 46,876 |

TOTAL FUNDS AT 1 APRIL 2015

|                      | 397,416 | 1,572,854 | 1,970,270 |

TOTAL FUNDS AT 31 MARCH 2016

|                      | 61,158  | 1,955,988 | 2,017,146 |
WOMEN IN INFORMAL EMPLOYMENT:
GLOBALIZING AND ORGANIZING (WIEGO) LIMITED

APPENDIX 1
For the year ended 31 March 2017

MEMBERSHIP

BOARD OF DIRECTORS *
Chair [Renana Jhabvala, India]

MANAGEMENT COMMITTEE
[Renana Jhabvala, India]
[Barbro Budin, Switzerland]
[William Steel, Ghana]
[Jeemol Unni, India]
[Marty Chen, USA]

FINANCE COMMITTEE
[Debra Davis, UK]
[Lin Lim Lean, Malaysia]
[William Steel, Ghana]
[Marty Chen, USA]

PROGRAMME SUPPORT & COMMUNICATIONS
Programme Strategy Advisor [Rhonda Douglas]
Communications Advisor [Demetria Tsoutouras]

FOCAL CITIES INITIATIVE
Advisor [Rhonda Douglas]
6 x City Coordinators [Accra, Dakar, Bangkok, Delhi, Lima, Mexico]

SECRETARIAT** [USA]
International Coordinator [Marty Chen]
Secretariat Manager [Karen McCabe]

OPERATIONS OFFICE [UK]
Operations Director [Mike Bird]
Financial Controller/Company Secretary [Jacqui Fendall]

CORE PROGRAMMES

LAW
Programme Director [Marilese v Broembsen] [USA]

SOCIAL PROTECTION
Advisory Committee
Programme Director [Acting]
[Laura Alfers] [South Africa]

ORGANIZATION & REPRESENTATION
Advisory Committee
Programme Director
[Jane Barnett] [South Africa]

URBAN POLICIES
Programme Director
[Sally Roever] [USA]

STATISTICS
Advisory Committee
Programme Director
[Joann Vanek] [USA]

* 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.
Empowering Informal Workers, Securing Informal Livelihoods

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WIEGO at 20: Looking Forward

Internal Strategic Review 2017

WIEGO kicked off what will be a year-long 20th anniversary celebration with a strategic planning retreat at the Rockefeller Foundation Center in Bellagio, Italy from April 24-28, 2017. With three external resource persons from the Indian Institute of Human Settlements, International Labour Organization and World Bank, we explored the future of work and of cities, and the associated opportunities and threats for informal workers and for WIEGO. We reaffirmed our vision for informal workers and their organizations, as well as for our core programmes. We discussed several strategic dilemmas facing WIEGO, as well as our financial position and fundraising strategy. We also discussed our plans for working with organizations of informal workers to push for implementation of key provisions in the Sustainable Development Goals, ILO Recommendation 204 on formalizing the informal economy, and the New Urban Agenda. The WIEGO board and team left Bellagio with renewed commitment to informal workers and their organizations, and with renewed commitment to our vision and model of change.

Advocating Globally: Putting Informal Livelihoods on the Agenda

In 2016 and 2017 members of the WIEGO network made their voices heard during three major global agenda-setting processes: The United Nations Conference on Housing and Sustainable Urban Development (referred to this year as Habitat III), the United Nations Secretary General’s High-Level Panel for Women’s Economic Empowerment (UN HLP) and the 2016 International Labour Conference (ILC) General Discussion on global supply chains. During these processes, WIEGO provided inputs in the form of policy briefs, statistics, case studies and collective platforms of demands. Delegations of informal workers facilitated by WIEGO attended consultations and meetings in order to share their experiences, offer examples and advocate for more inclusive policies and practices. These efforts paid off: the need for cities to support informal livelihoods is recognized in the outcome document of Habitat III, and the economic empowerment of women informal workers is a key commitment in the official reports and action agenda of the UN HLP. Also, the official Conclusions resulting from the ILC recognize home workers as being a part of global supply chains. In 2017 and beyond, WIEGO is focused on working with organizations of informal workers and partners to ensure that these global gains translate to meaningful advances at the local level.

New Urban Agenda Establishes Commitments to Informal Workers in Cities

The United Nations Conference on Housing and Sustainable Urban Development, referred to in 2016 as Habitat III, is a consultative process held every twenty years to reinvigorate the global commitment to sustainable development. The WIEGO Network was active throughout the two year-long Habitat III process, which culminated in the adoption of the New Urban Agenda (NUA) at the Habitat III summit in Quito, Ecuador in October 2016. WIEGO’s engagement included serving on three of the policy units that produced background reports to feed into the NUA document, serving on the steering committee of the World Urban Campaign, and acting as co-chair of the Grassroots Partner Constituency Group of the General Assembly of Partners. WIEGO also facilitated delegations of informal worker leaders to regional, thematic and preparatory meetings across the globe.

WIEGO’s goals for the Habitat III process were to create spaces for informal workers and their representative organizations to speak to the positive contributions of informal livelihoods to cities, and to advocate for urban policy approaches that result in greater livelihood security for urban informal workers.
The efforts of the WIEGO Network and allies are reflected in the NUA document, which includes key references to the contributions of informal workers to cities and commits to preserving and enhancing their livelihoods:

“We commit ourselves to recognizing the contribution of the working poor in the informal economy, particularly women, including unpaid, domestic and migrant workers, to the urban economies, taking into account national circumstances. Their livelihoods, working conditions and income security, legal and social protection, access to skills, assets and other support services, and voice and representation should be enhanced. A progressive transition of workers and economic units to the formal economy will be developed by adopting a balanced approach, combining incentives and compliance measures, while promoting preservation and improvement of existing livelihoods. We will take into account specific national circumstances, legislation, policies, practices and priorities for the transition to the formal economy.”

- Excerpt from Paragraph 59 of the New Urban Agenda

At the Habitat III conference in Quito, a twenty-six person WIEGO Network delegation made up of 12 informal worker representatives and 14 WIEGO board and team members, hosted and participated in more than 50 events and dialogues, many of which were focused around implementation of the NUA.

The delegation also disseminated a collective platform (developed by organizations of informal workers in the WIEGO Network) offering guidance to local and national governments on implementing the NUA in ways that would be inclusive of informal livelihoods.

The informal worker leaders in the WIEGO delegation – representatives from organizations of street vendors, home-based workers and recyclers from eight countries – also addressed implementation through sharing examples from their work. Their contributions of concrete strategies and successes (in addition to those of other global grassroots networks such as Shack/Slum Dwellers International and the Huairou Commission) provided a valuable counterbalance and complement to many of the policy-focused discussions at the conference. WIEGO also hosted two events at the conference: a special session on the informal economy, and an event where learnings from WIEGO’s 5-year Inclusive Cities project were shared and discussed. With SDI, WIEGO also co-hosted a roundtable for grassroots stakeholders.

The New Urban Agenda, with both its recognition of informal workers’ contributions to cities, and its commitment to a “people-centred” approach to urban development and planning, represents a significant global shift in thinking about cities. It has the potential to be used strategically by informal workers to demand more inclusive urban policies and practices. Going forward, WIEGO aims to actively support informal workers in their efforts to harness this potential, and to hold governments accountable for the implementation of the agenda on the ground.

United Nations High-Level Panel Endorses Economic Empowerment of Women Informal Workers

The United Nations High-Level Panel for Women’s Economic Empowerment (UN HLP) was created in March of 2016 by UN Secretary General Ban Ki-Moon to identify priorities and actions for improving economic outcomes for women in the context of the 2030 Sustainable Development Agenda. WIEGO was chosen as one of two civil society organizations (in addition to Oxfam) to serve on the Panel, together with private and public sector leaders from around the globe. Renana Jhabvala, Chair of the WIEGO Board, served as a panelist with Marty Chen, WIEGO International Coordinator, as her deputy.
Over the course of the Panel, WIEGO advocated for a focus on women informal workers, on collective voice and action, and on the intersection of gender, work status and class as key determinants of women’s economic empowerment. A principal objective of WIEGO on the panel was also to bring the voices of women in the informal economy into the process and to ensure that their perspectives were reflected in the Panel reports.

To this end, WIEGO organized a delegation of informal worker representatives to attend the Latin America Regional Consultation of the UN HLP in San Jose, Costa Rica in July 2016. In August 2016, WIEGO and SEWA took part in hosting their own consultations to provide spaces for informal workers to provide input to the UN HLP process: at SEWA headquarters in Ahmedabad, India, and in Johannesburg, South Africa (in coordination with Oxfam). WIEGO also produced a set of background papers and policy briefs for the UN HLP, and provided good practice examples from the WIEGO network.

The first UN HLP report was released during the UN General Assembly in September 2016. The report looked at key drivers of economic empowerment for four worker groups: agricultural workers, informal workers, formal sector workers and enterprise owners. The report establishes the need for increased voice, visibility and validity of informal workers, and outlines a set of recommendations for improving their economic outcomes, including: extension of legal recognition, identity and protection; extension of labour rights; inclusion of organizations of informal workers in rule-setting, policy making and collective bargaining processes; favourable regulation of public space; and support for training for informal workers.

"Informal workers are constrained by a lack of voice (in opportunities to exercise influence and bargaining power), visibility (in credible data and evidence on informal work) and validity (in legal identity and recognition). These mutually reinforcing constraints mean that the contributions of informal workers to national and local economies to go unrecognized and undervalued."

- Excerpt from the first report of the UN HLP, "Leave No One Behind"

The second and final UN HLP report was released during the 61st Session on the Commission on the Status of Women in March 2017. The report provides more specific recommendations and action steps for advancing women’s economic empowerment, including: eradicating the stigmatization of informal workers; recognizing and supporting informal workers’ organizations; reforming procurement laws and regulations to create a more enabling environment for informal and agricultural workers to bid for contracts; and reforming legal frameworks in line with ILO Recommendation 204. Both reports include quotes and case study examples from members of the WIEGO network.

"Reducing discrimination against the informal economy, where most women workers in developing countries are engaged, is critical. This requires granting legal recognition and identity to informal workers; extending legal protection in the form of enforceable contracts, property rights and work rights; providing for equal treatment in terms of taxes and fees; and reforming negative laws, regulations, policies and practices that penalize and undermine their livelihoods."

- Excerpt from the first report of the UN HLP, "Leave No One Behind"
Homeworkers Recognized as Part of Global Supply Chains at 2016 International Labour Conference

Throughout 2016, home worker organizations used the 20th anniversary of the adoption of the ILO Convention on Home Work (C177) to raise awareness about the continued challenges they face. As a result, when “decent work in global supply chains” was announced as the topic of the General Discussion for the 2016 International Labour Conference (ILC), home worker organizations saw a strategic opportunity. In the lead up to the ILC, WIEGO, Home Net South Asia and Home Net Southeast Asia brought together home workers from 18 countries to develop a collective platform that outlined their demands for recognition, wages equal to factory workers, and the rights and entitlements outlined in C177, including the right to collective bargaining. At the ILC (held at the International Labour Organization in Geneva, Switzerland), a delegation of home workers and organizers from Africa, Latin America, South Asia and Southeast Asia, supported by WIEGO team members, disseminated the platform and participated in the General Discussion.

As a result of interventions by the WIEGO delegation, the official Conclusions of the General Discussion recognize home workers as workers who are part of global supply chains. The Conclusions also acknowledge C177 as one of the instruments that the ILO should use as a guide in developing an action plan for advancing decent work in global supply chains.

Also during the 2016 ILC, the Workers’ Group of the ILO organized a special event to commemorate the 20th anniversary of the adoption of C177. WIEGO and home worker representatives participated in the event, where panelists discussed progress on country ratifications of C177 and positive examples of legislation protecting home workers. Participants also discussed the relevance of C177 today, and new and emerging forms of homework in the context of an increasingly digital economy.

After the ILC, the WIEGO Law Programme produced a paper for the Global Labour University (GLU) evaluating existing national and global governance mechanisms of supply chains in terms of their potential to realize decent work for homeworkers. The paper was workedshopped with trade unions, the Trade Union Advisor to the OECD and homeworker organizations from Bangladesh, Cambodia, India, Nepal and Pakistan in October 2016. The workshop was the first step in a larger process of engaging homeworker organizations in the process of establishing the responsibilities of corporations to identify, prevent and remediate for human rights abuses in their supply chains. Also through the GLU, the WIEGO Law Programme contributed to the inclusion of homeworkers in the revised OECD Due Diligence on Responsible Supply Chains.

Acting Locally: Influencing Policy and Practice to Support Informal Workers

WIEGO continues to engage in focused efforts to support informal workers in selected cities through our Focal Cities initiative. In 2016, in Lima, Peru and Accra, Ghana, local WIEGO team members supported organizations of informal workers in advocacy efforts with major political parties during national elections. Since the elections have concluded, we have already started to see the results of this advocacy – through increased recognition of informal workers from newly elected parties, and through concrete policy changes (e.g. the plans to lift a punitive toll on market porters in Accra, and an incentive to employers to register domestic workers in Lima, described below).

The Focal Cities initiative expanded in 2016-17 to include new projects in Bangkok, Thailand; Dakar, Senegal; Delhi, India and Mexico City, Mexico. In line with the Focal Cities approach, these projects will aim to build the capacity of informal worker leaders and their organizations, and to foster dialogue between informal workers and government authorities.
Punitive Toll on Market Porters to be Abolished as a Result of Sustained Advocacy in Accra, Ghana

In 2016, membership-based organizations (MBOs) of informal workers, with support from WIEGO's Focal Cities Project in Accra, Ghana, mobilized to influence the political manifestos of the major political parties in the 2016 elections. In August, MBO leaders met with representatives from four of the main political parties in a town hall meeting where the representatives presented their proposals for policies and programmes supportive of the informal economy. The MBOs responded by outlining their own proposals and concerns: among these was the suggestion to abolish a toll being imposed on market porters (known as kayayei) in Accra.

The toll, which taxes kayayei on a daily basis for operating in and around markets, was introduced as part of a policy to mobilize more internally generated revenue by the Accra Metropolitan Assembly (AMA). The toll assumes the market porters are self-employed, when actually they are wage workers hired by market traders and customers. Their earnings are low and inconsistent, and they are among the most vulnerable workers in Accra. Studies have shown that the kayayei do not benefit in any way from the taxes being collected from them by the municipality.

The newly elected party - the New Patriotic Party (NPP) - committed during the electioneering campaign to abolish the toll. The NPP also outlined additional proposals meant to benefit informal workers, including a capacity-building project for market porters, development of funds for delivery of credit to market traders, upgrades and improvements to market infrastructure, and the development of insurance policy schemes for informal workers.

In December 2016, the NPP were declared the winners of the 2016 national election and the kayayei immediately started the process of engaging with the new government and reminding them of their election promise by organizing a march through the streets of Accra. Their efforts paid off: in March 2017, the new government made good on its promise and announced the lifting of the toll.

Public Campaign Increases Access to Social Benefits for Domestic Workers in Lima, Peru

Since 2014, WIEGO's Focal Cities Project in Lima, Peru has supported a collaboration between government representatives and two national federations of domestic workers on a public campaign to increase the number of domestic workers with access to work-related social security in health and pensions. The campaign "Hogar que Valora" (home that values) aimed to encourage households in the district of San Borja in Lima to register their domestic workers with the tax office in order to initiate the payments of health and pension benefits that they are entitled to under law. The campaign lasted two months, from mid-July to mid-September 2016, and was popular on social media across Metropolitan Lima. It incorporated humour, and highlighted the positive aspects of workers and employers working together as partners in caring for their families and homes. At the close of the campaign, an additional 5,500 domestic workers had been registered in Metropolitan Lima. The Social Security Department will continue to use the WIEGO campaign materials, and there are plans with the Ministry of Labour to scale-up the campaign to the national level.
Soon after the close of the campaign, the newly elected national government adopted an income tax reduction to incentivize employers to make payments toward domestic workers' benefits. Under the unique new policy, payments made towards social benefits of domestic workers can reduce the amount of income tax to be paid in an amount equal to the contributions made – providing a significant incentive for employers to register their domestic workers and contribute to their social security. While the policy cannot be directly attributable to the campaign, it is likely that the momentum, collaboration, and increased attention to the issue of domestic worker rights contributed to its adoption.

In addition, in 2015-16, the Focal Cities team in Lima worked with organizations of informal workers and allies to engage in advocacy with competing political parties during the lead up to the 2016 national elections. Since then, the team in Lima has worked to set up meetings and dialogue sessions with the new government, particularly to discuss the goal set by the government of reaching 60 per cent formal employment by 2021.

**Strengthening Networks: Organizing, Learning and Building Capacity**

Trans-national Exchanges Promote Knowledge Sharing and Collaboration

Exploring Inclusive Solid Waste Management Strategies in Africa and Latin America

In August 2016, WIEGO and the Association of Recyclers of Bogota (ARB), hosted a learning exchange visit in Bogota, Colombia between members and partners from the WIEGO Network, Shack/Slum Dwellers International (SDI) and Avina. The exchange aimed to create an opportunity for the three organizations to share experiences around advocacy efforts and mobilization strategies.

The exchange in Bogota (sponsored by Cities Alliance, of which WIEGO is a member) provided a space for leaders from WIEGO affiliates South African Waste Picker Network (SAWPA) and Red Nacional de Recicladores de Ecuador (RENAREC) along with participants from Durban-based NGO Asiy eTafuleni, Avina and SDI to learn from the experiences of the ARB. Presentations from ARB members were complemented by field visits to ARB collection routes and recycling centers to learn about the ARB's operational model and the model of waste picker inclusion in Bogota.

In November 2016, WIEGO team members Sonia Dias and Federico Parra continued dialogue and knowledge sharing around inclusive waste management at an international exchange in Johannesburg with waste pickers and municipal authorities. Sonia and Federico shared lessons from their extensive experience organizing and working with waste pickers in Brazil and Colombia, particularly in the area of waste picker integration into municipal waste management systems.
Demanding Rights for Domestic Workers in Latin America

The Regional Exchange of Domestic Workers' Experiences: Convention 189 and Social Security, was held in Mexico City, Mexico in February 2017. The workshop was jointly organized by WIEGO, the Institute of Leadership Simon de Beauvoir, the Center of Support and Training for Domestic Workers (Spanish acronym CACEH), and the National Domestic Worker Trade Union (Spanish acronym SINACTRAHO). Over 45 domestic workers from Argentina, Chile, Costa Rica, Jamaica, Mexico and Uruguay met to share experiences and discuss advocacy strategies around social security legislation and ratification of ILO Convention 189 on Domestic Workers (C189). The meeting also provided an opportunity for domestic workers from across Latin America to share legislative advances in their respective countries as a way to support Mexican domestic workers in strategizing how to advance their own struggle for rights and protections.

During the meeting, participants worked together to develop a policy platform outlining a set of demands for the Mexican government, which they subsequently presented in the Senate of the Republic on March 29, 2017 – on the eve of Mexico's Domestic Workers’ Day.

"We, the united women domestic workers, have identified systematic violations of our economic and social rights in different degrees and contexts, and their interdependence with the right to work, a dignified salary, and social security, as well as the rights to food, education, housing, care and health, in particular sexual and reproductive health. As domestic workers, we want to raise awareness of the situation in which we work and subsist, and thus the demands we present, so that our rights are guaranteed, and our reality can improve. For that purpose, we demand that the problems we face be recognized and that our demands be met. We demand to be recognized as workers with full rights.” – Excerpt from the Political Platform for the Rights of Domestic Workers in Mexico (developed during the exchange)

Planning for Inclusive Cities in India and Thailand

In March 2017, a delegation of informal worker leaders and municipal officials from eight Thai cities travelled to Ahmedabad, India for a learning exchange with the Self-Employed Women's Association (SEWA). The exchange built on the long-standing relationship between HomeNet Thailand, SEWA and WIEGO.

The exchange challenged participants to reflect about how cities and organizations of informal workers can more effectively collaborate. During the visits, SEWA members shared their experiences – both successful and challenging – of working with the municipality to create more inclusive processes, particularly around street vending and solid waste management.

Strengthening Capabilities through Training and Certification

Workshop on Collective Bargaining Developed for Street Vendors

In March 2017, WIEGO provided support to StreetNet International to convene a global workshop on collective bargaining for 18 of its affiliates. The workshop was held in Dakar, Senegal and was attended by representatives of StreetNet affiliates from three regions (Africa, Eastern Europe and Latin America). WIEGO’s Organization and Representation Programme provided support to StreetNet International Coordinator Pat Horn in the planning, facilitation and documentation of the workshop.
The workshop was designed to be highly participatory and practical; it aimed to strengthen participants’ negotiation skills and covered topics such as: how to keep members on board, how to draft a simple agreement, and how to enforce an agreement. The convening also included site visits to the local Rufisque Market outside of central Dakar, and to the fish market, where participants had the opportunity to engage workers and market administrators. The two sites offered an interesting contrast – while the Rufisque Market has a permanent negotiating forum, operating with mixed results, the fish market has no permanent forum, with very little consultation or negotiating taking place between vendors and authorities. Participants discussed and reflected on lessons from both visits, and used this information in the development of plans for advancing the establishment of permanent negotiating forums in their respective countries.

Waste Picker Certification and Formalization Process Expands Throughout Colombia

For the past two decades, the Association of Recyclers of Bogota (ARB) has, through organizing, political advocacy and legal battles, fought for an enabling environment for waste pickers and their organizations in Colombia. One of the most significant victories in this struggle came in 2011, when the Colombian Constitutional Court passed legislation supporting the role of waste pickers as public service providers. In 2013, after submitting a successful bid, ARB members began to receive payments from the municipality for the waste management services they provide. In 2016, the Court passed Resolution 276 on integrated solid waste management – supporting the replication of the model developed in Bogota throughout the rest of the country. Since then, the ARB, together with the National Association of Recyclers (Spanish acronym ANR), with support from WIEGO, have worked to expand the inclusive model of solid waste management developed in Bogota to other areas of Colombia.

A key step in this process has been the professionalization of informal waste pickers through a certification programme. The programme was developed by the ANR and WIEGO, together with Colombia’s National Training Service in 2015, and was initially made available to waste pickers in Bogota. In 2016-2017 the programme expanded to serve waste pickers in 18 additional municipalities. In 2016, 454 women and 438 men received certification in the core competencies of recycling through the programme. Certification is a critical step in the process of formalization – which is achieved when waste pickers gain formal recognition and registration as public service providers to municipalities. In the period 2016-2017, WIEGO provided accompaniment and support to 9 organizations of waste pickers in completing the formalization process.

Expanding the Knowledge Base: Driving Debates about Informal Workers

A major objective of WIEGO is to expand conceptual frameworks, policy approaches and statistical norms to include the unique realities of informal workers. In this process WIEGO works to bring the lived experiences of the workers in our network into mainstream academic or policy debates. To this end, in 2016-17 WIEGO has been working on multiple fronts – on the revision of an outdated international classification of status in employment, on the analysis and dissemination of findings from research with informal workers on child care, and on the publication of special issues of academic journals on informal livelihoods.
WIEGO Participates in the Revision of the International Classification of Status in Employment (ICSE-93)

The International Classification of Status in Employment (ICSE-93) is the current international standard for statistics on the employment relationship. It classifies jobs by type of work arrangement or contract – either explicit or implicit – between workers and the economic units that employ them. The 19th International Conference of Labour Statisticians (ICLS) in 2003 decided that ICSE-93 needed to be revised to better reflect changing labour markets and contractual arrangements. Subsequently, a tripartite working group was established and charged with developing a proposal for a revised classification, to be presented at the 2018 ICLS. WIEGO is an active member of this working group.

As of April 2017, the ILO has convened three meetings of the working group and presented preliminary proposals for discussion. These include a conceptual framework covering all statuses of work (to reflect the new definition of work adopted by the 19th ICLS) and a classification for status in employment, which is a subset of the former. Regarding status in employment, salient issues for analysis include: how to address the situation of workers employed as contractors who do not fit within existing statuses (wage employee or self-employed); how to include homeworkers as a subset of contractors who are economically dependent on another entity for getting work; and how to define sub-categories within employees and contributing family workers.

WIEGO has a particular interest in the classification of homeworkers and independent home-based workers and of other contractors who are economically dependent. We are also focused on the classification of sub-categories within the category of "Employees" for workers who have less social protection due to their employment arrangement, including domestic workers. Finally, we have a specific commitment to making sure that place of work is taken into account in the revised standard (please see WIEGO Statistical Brief No. 17 on WIEGO's main categories of concern in the revision process).

Child Care Initiative Underscores Need for Public Child Care Provision

In response to demand from membership-based organizations (MBOs) of informal workers, the Social Protection Programme at WIEGO started up the Child Care Initiative (CCI) in 2014. One of the initiative's first actions was to conduct focus group discussions with informal women workers, in collaboration with MBOs from five countries, to explore the links between child care responsibilities and income earning work. In September 2016, the CCI launched its first report detailing the findings of these discussions. The report outlines the difficulties that informal women workers face balancing remunerative work with child care responsibilities in the face of limited or no options for care provision. Specifically, the report details how low earnings, long working hours and no social protection often leaves informal women workers with little time or resources to care for children. In turn, child care responsibilities can constrain income earning potential and accumulation of assets. The report argues that the provision of good quality, accessible, public child care services is a key policy intervention which has the potential to greatly improve the productivity and incomes of women working informally, while ensuring better health and education outcomes for their children.

In September 2016, a WIEGO Network delegation attended the 13th International Forum of the Association for Women's Rights in Development (AWID) held in Bahia, Brazil. WIEGO used the opportunity to disseminate and discuss the report findings with labour rights and women's rights organizations.
Through the CCI, WIEGO members and partners are starting to explore how child care can be integrated into their organizing efforts. To this end, the CCI released a follow-up report in March 2017 on how women informal workers are mobilizing for child care. Using examples from Brazil, Ghana, and India of different child care strategies, the report discusses what advocacy and implementation actions MBOs can take to address their members' child care needs. It concludes that quality child care requires public financing support to be accessible for informal workers and their children.

In the coming years, the CCI aims to build up national and international coalitions that bring together labour, women and child rights advocates, social protection networks, researchers and supportive international institutions. National and international advocacy initiatives will aim to position child care as a core component of social protection for all workers in the hope of expanding child care provision with the support of governments and employers.

Four Focal Cities Coordinators Chosen to Lead New Projects

Focal Cities is the term used to designate those cities where WIEGO has 1-2 team members who work with organizations of informal workers to build their capacity to engage with municipal authorities and other actors on issues relating to their livelihoods. In 2016-17, WIEGO started new Focal Cities projects in four cities: Bangkok, Thailand; Dakar, Senegal; Delhi, India and Mexico City, Mexico.

In Bangkok, the work will be led by Sarah Reed, who has lived and worked in Southeast Asia since 2011. Sarah is working in support of WIEGO's partner and institutional member, HomeNet Thailand. She has extensive experience providing analytical and strategic support to international organizations in the region, particularly in the area of inclusive urbanization and climate resilience.

In Dakar, Senegal, the work will be led by Adama Soumaré, an activist who has worked with both waste pickers and street vendors for over 25 years in Senegal. Adama is experienced in capacity-building and training, facilitation and mediation, as well as action-research, advocacy and project management.

In Delhi, the work will be led by Shalini Sinha, who has been involved with WIEGO in several different capacities for over ten years. In 2008, she became the Home-based Worker Specialist for WIEGO's Inclusive Cities project, and subsequently joined the Urban Policies Programme team. Shalini has expertise in the area of home-based workers, urban development and gender.

In Mexico City, the work will be led by Tania Espinosa, who joined WIEGO in 2015 as Law Programme Coordinator for Latin America. Tania was born and raised in Mexico City, has expertise in the area of waste pickers and human rights, and currently serves as a board member on the Mexico City Human Rights Commission.
Special Journal Issues Highlight Informal Livelihoods

*Special Issue of Environment & Urbanization on Cities & Informal Livelihoods*

WIEGO was invited by the International Institute for Environment and Development (IIED) to edit a special issue of *Environment and Urbanization* on Urban Livelihoods, which was published in October 2016 to coincide with the Habitat III summit in Quito, Ecuador. The articles in this issue draw on WIEGO's wealth of urban informal economy research, policy and advocacy work to argue for an expanded conceptualization of informal livelihoods, and a people-centred approach to planning for and with urban informal workers. The issue synthesizes findings on home-based workers, street vendors and waste pickers working in urban environments, and presents lessons from projects on workplace health and safety and technology as they relate to informal work. The issue was dedicated to Zodwa Khumalo, a respected traditional healer and powerful worker leader fondly referred to as "MaDlamini" from the Warwick Junction market in Durban, South Africa, who had passed away in July 2016. Her picture is on the cover of the volume.

Special Issue of New Solutions on Health & Safety for Informal Workers

*New Solutions* is a journal of occupational health with a progressive worker-oriented focus. WIEGO was invited to co-edit a special issue of the journal on the health and safety of informal workers, published in August 2016. The volume, which drew on WIEGO's collaborative work on occupational health and safety (OHS) for informal workers in six countries, outlines both the challenges and opportunities for achieving safer working environments for informal workers. Specifically, the issue outlines several examples of innovative OHS interventions spearheaded by organizations of informal workers, alone or in collaboration with formal trade unions or municipal authorities.

Highlights of WIEGO Publications, Blog Posts and Resources from 2016-17

Publications

Alfers, Laura. 2016. WIEGO Child Care Initiative Research Report: "Our Children do not get the Attention they Deserve." Cambridge, MA, USA: WIEGO.

Alfers, Laura. 2017. The Informal Workers Health Project. Cambridge, MA, USA: WIEGO.


Chen, Martha. 2016. Expanding the Economic Potential of Informal Workers. Policy brief prepared for the UN HLP.

Chen, Martha. 2016. Women Own Account Workers. Policy brief prepared for the UN HLP.


Harvey, Jenna and Renana Jhabvala. 2016. Financial and Digital Inclusion. Policy brief prepared for the UN HLP.

Moussie, Rachel. 2016. Child Care. Policy brief prepared for the UN HLP.

Organizing for Change: Workers in the Informal Economy (video).

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