



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

# **European Contribution: 2026 - 2028**

**Draft Proposals  
March 2025**

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# 1. Glossary

- **Association Internationale Sans But Lucratif (AISBL)** – the Europe Region’s international non-profit association registered in Belgium.
- **Associate Member** - a national organisation working towards Full Membership.
- **Census** - each year Member Organisations report the total number of their members to WAGGGS.
- **Gross National Income (GNI) per capita** - is the dollar value of a country's final income in a year divided by its population. The World Bank uses the Atlas conversion factor instead of market exchange rates. The purpose of the Atlas conversion factor is to reduce the impact of exchange rate fluctuations in cross-country comparisons of national incomes.
- **Member Organisation (MO)** - a Member of WAGGGS, these can take different forms including WAGGGS-only, Scout and Guide National Organisations (SAGNOs) and Federations.
- **Reserves** - funds set aside for future use or contingencies created from retained financial surpluses.
- **Restricted income** - funds that are required by the funding source to be used to purchase certain goods or services or to pay for certain expenses. They may be in the form of grants or donations.
- **Triennial Action Plan (TAP)** - establishes the Region’s priorities for the next three years and is approved at the Regional Conference.
- **Unrestricted income** - income that can be used for any purpose so long as it meets the aims and objectives of the organisation outlined in their governing document.
- **WAGGGS Membership Fee Policy** – approved by the World Board in 2024, following the Extraordinary General Meeting.

## 2. Introduction

As described in the Triennial Action Plan (TAP), the Europe Region currently receives income from three main sources:

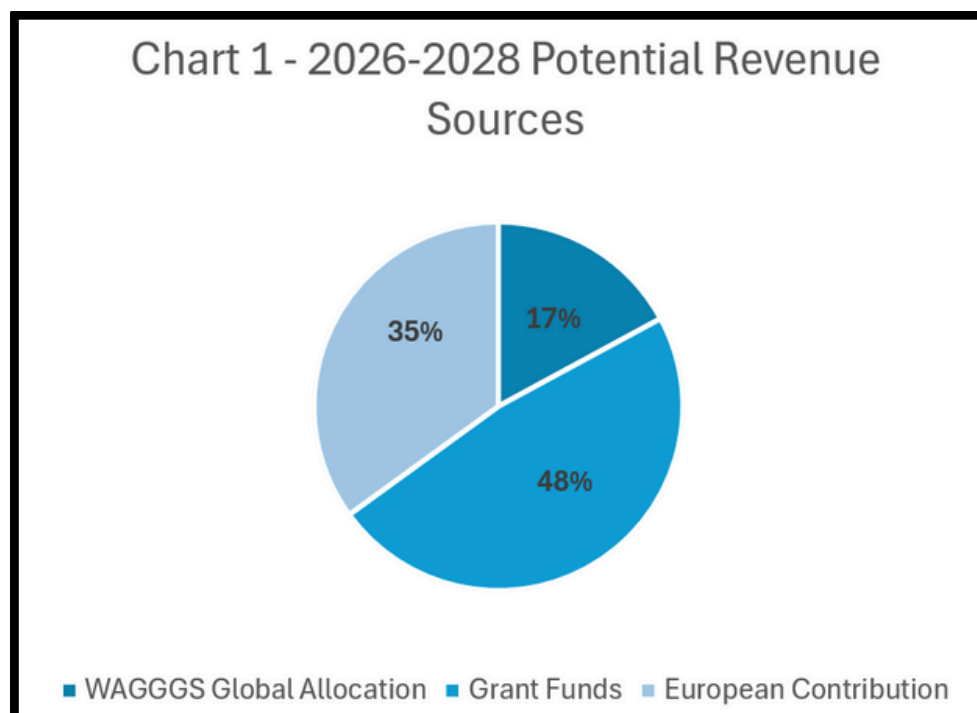
- WAGGGS Global Allocation
- Grant Funds
- European Contribution

The WAGGGS Global Allocation is estimated to provide €225k and Grant Funds €630k in 2026-2028 (see the TAP for more detail).

The European Contribution (EC) enables the Region to benefit from additional resources to invest in delivering value to its Members through all other activities described in the TAP.

EC is forecast to provide between **€450 – 600k** in the next triennium, depending on the final calculation model chosen.

Chart 1 below illustrates the anticipated revenue sources for the next triennium, as set out in the most recent draft TAP (March, 2025).



EC funds are reported as 'Restricted Reserves' in WAGGGS's global accounts.

This paper will share a summary of the feedback from the recent Consultation and then set out two potential EC models to be considered in this final round of engagement. The Appendix includes a data table which lists the forecast EC in each of these two models, in comparison to the current calculation method.

The final stages of the consultation process will be described to enable the completion of the EC Proposal: 2026-2028, ready for the Regional Conference where it will be voted on by MOs.

### 3. Consultation Feedback

The European Contribution Review Working Group and Europe Committee were grateful to receive such insightful and constructive contributions throughout the consultation period which have shaped the recommendations set out in this paper.

The Working Group and Committee have now had the opportunity to gather consultation feedback during the International Commissioners' Forum (December 2024); via a consultation session (February 2025); and an online survey (February – March 2025). This adds to the previous work by the Financial Governance Task Force (2017) and the Europe Region Task and Finish Group (2020).

As described in the EC Consultation Pack (February 2025), we are seeking to identify a simple model that achieves widespread support and is generally less financially demanding on MOs, whilst maintaining sufficient income to ensure continuity and resource stability in the Region.

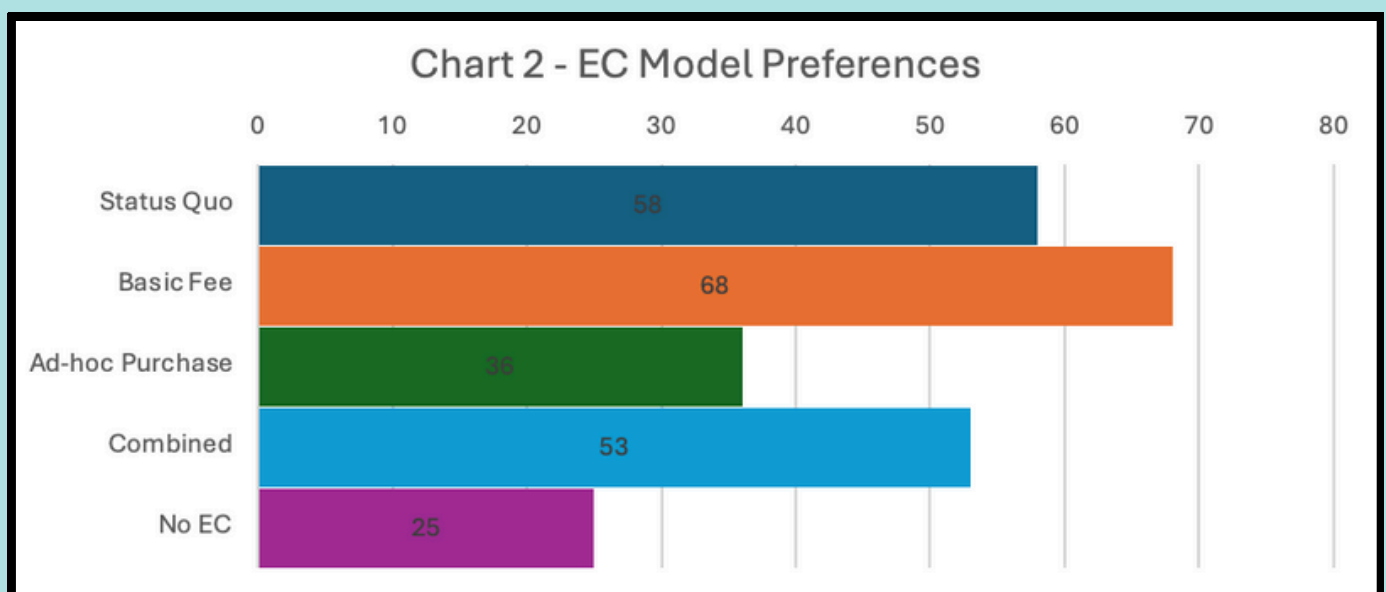
The EC model must also be in line with the principles of the WAGGGS Global Membership Fee:

- Support the delivery of WAGGGS's strategy, adopted at World Conference
- Use an equitable, transparent and objective methodology
- Deliver a sustainable model to support a strong and thriving Movement now, and in the future

Overall, we have received strong representation during the consultation process:

- 35 MOs attended the International Commissioners' Forum
- 32 MO representatives registered to attend the MO consultation session in February 2025, and 16 MOs were represented
- 16 responses to the online survey (from 13 different MOs)
- A couple of email responses

The 13 MOs that responded to the online survey account for 75 per cent of total EC contributions in the [European Contribution Proposal: 2023-2025](#). By weighting the scores for the five EC models set out in the [Consultation Pack](#) (five points for first choice, four points for second choice, etc.), the '**Basic Fee Model**' emerges as the most popular, followed by the '**Status Quo Model**'. The 'Combined Model' is the third most preferred, but additional written comments suggest that this could be applied as an additional layer to either the 'Basic Fee' or 'Status Quo'.



Based on the consultation feedback, we have **discounted the ‘Ad-hoc Purchase Model’ and the ‘No Europe Contribution’ options**. Respondents generally felt that the ‘Ad-hoc Purchase Model’ was contrary to the value of solidarity and too unpredictable (e.g. *“Not sustainable for the Region and lack of solidarity since not every MO has the same resources to participate in regional events and offers”*). Stopping the EC altogether was clearly the least favoured option (e.g. *“This model is not viable; it does not provide the resources necessary for the functioning of the Europe Region”*).

We have **further developed the ‘Status Quo Model’ and the ‘Basic Fee Model’**, which could both have **elements of the ‘Combined Model’** applied or, as one consultation participant suggested, exploring ‘Pay What You Want’ additional contributions to enable MOs to invest in specific projects where they have interest and expertise. This could be via resource contribution or direct financial investment to achieve greater involvement of MOs in TAP delivery.

Based on the feedback from the consultation, we propose some refinements to the ‘Status Quo Model’ and ‘Basic Fee Model’ set out initially in the Consultation Pack which are described in the assumptions and proposals set out in the next sections.

We have also received a strong steer that the EC model should generally be **less financially demanding on MOs** (e.g. by lowering the rate-per-member or refining census band parameters and ensuing EC values).

There remains support for the intention to move WAGGGS Europe to a **more equitable relationship with WOSM Europe** to reflect the relative scale of impact, reach and financial positions of the two entities. Clarity in the TAP that activities are only delivered where sufficient investment is achieved is also important.

Finally, in several places within the Consultation Pack there was a stated ambition to find a model that can be supported by all MOs. We note the feedback that this may be an unrealistic goal and can confirm that a unanimous vote is not required for the final EC Proposal to be adopted at Conference (a two-thirds majority is required to pass this EC Proposal at Regional Conference). However, it remains the Committee’s objective to identify an **EC model that is widely acceptable** to the Region’s MOs.

## 4. Assumptions

	Assumptions	Comments
1	Membership numbers are from the <b>most recent Census</b> available.	<u>2024 Census data</u> has been used but will be updated with the 2025 census data (currently being collated) before the final EC Proposal: 2026-2028 is published.
2	Member Organisations' <b>wealth bands</b> align to the <u>Global Membership Fee Policy</u> , using the most recent World Bank data.	<u>2023 World Bank Gross National Income (GNI) data</u> is currently available.  As the World Bank will not publish 2024 figures until July 2025 (after the deadline for Regional Conference papers), it will only be possible to use 2023 data.  NB Three MOs (Liechtenstein, Monaco and San Marino) only have pre-2023 GNI data provided.
3	There remains a <b>minimum EC</b> of €100 for Full Members and €50 for Associate Members (currently only Albania).	It is suggested to maintain the minimum contribution levels as they are.  Interestingly, this corresponds to circa 50 per cent of the global fee minimums.



	Assumptions	Comments
4	<p>The EC paid by <b>Associate Members</b> in the first triennium of their membership will be calculated based upon a reduction of 50 per cent.</p> <p>In subsequent triennia, and until Full membership is achieved, the EC paid by Associate Members will be calculated based upon a reduction of 25 per cent.</p>	<p>The 25 per cent discount does not apply to Albania as they must meet the €50 minimum payment.</p>
5	<p>As per the <u>Global Membership Fee Policy</u>, <b>inflation may be applied each triennium.</b></p>	<p>No inflationary uplift to EC will be applied in 2026 – 2028.</p> <p>This position will be reviewed, by considering relevant regional inflation indices, before the European Contribution Proposal: 2029-2031.</p>
6	<p>There remains a <b>maximum contribution</b> of not more than 50 per cent of the total EC income.</p>	<p>This is aligned to the <u>Global Membership Fee Policy</u> but does not currently apply to any MOs.</p>

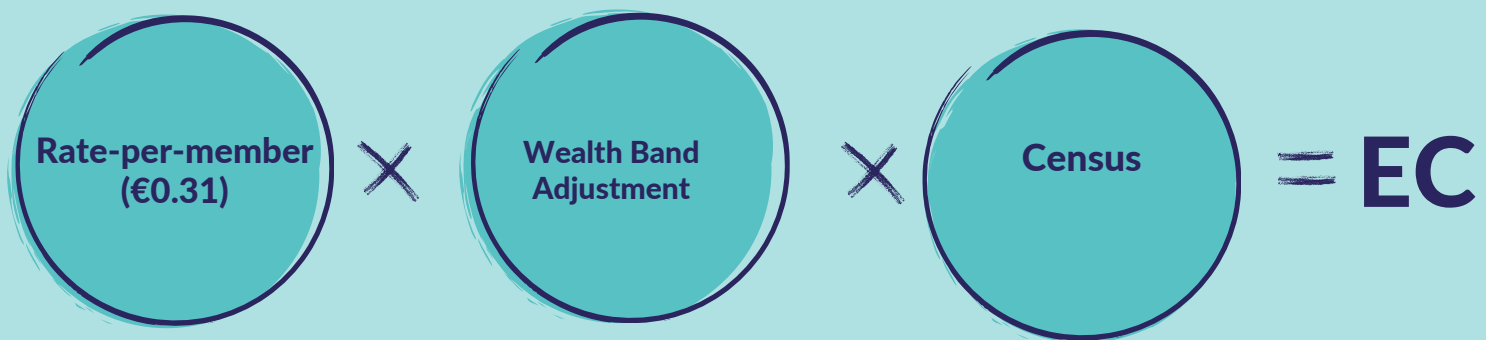
	Assumptions	Comments
7	The <b>minimum and maximum rate-per-member</b> established in the <u>Global Membership Fee Policy</u> is not currently applicable Europe.	<p>Given the smaller regional GNI variation (relative to global), this is not necessary. In fact, there are no MOs that it would apply to.</p> <p>Only Monaco potentially ends up with a residual rate-per-member greater than £1, but it cannot be adjusted as it would then not fulfil the €100 minimum EC contribution for Full Members.</p>
8	In the Amended Status Quo Model, the <b>base rate-per-member is €0.31</b> , which is 50 per cent of the global membership fee rate-per-member.	This is slightly below the 2023-2025 level of €0.3729 (+ inflation).
9	<p>A <b>new cap</b> is applied, where MOs only pay for the first <b>100,000 members</b>.</p> <p>This replaces two previous caps:</p> <ul style="list-style-type: none"> <li>• beyond 250,000 members, the rate-per-member reduces by 50 per cent</li> <li>• no MO pays more than €130, 000</li> </ul>	This cap would currently apply to France and the UK.

	Assumptions	Comments
10	In the Amended Basic Fee Model, we have explored <b>increasing the number of census bands from six to ten.</b>	This allows for a wider range of EC levels, responding more flexibly to MO sizes.
11	<b>Reserves of around €60-80k</b> are maintained to cover any extraordinary costs.	<p>The existing governance structure is clear that the AISBL's financial liabilities are the responsibility of WAGGGS (Global).</p> <p>However, the Region will maintain some Reserves to absorb unplanned financial movements.</p>
12	Review any <b>historic EC debt</b> with relevant MOs to clarify a realistic baseline for the new model.	Some historic debt may be unrecoverable.

	Assumptions	Comments
13	Costs incurred in the <b>implementation</b> of the new financial framework would be covered by the Reserves.	For example, if there are changes to operational practice linked to the new financial framework (e.g. changes in personnel), these would be absorbed in the 2026-2028 triennium by the Reserves. The Region has sufficient resources to do this and maintain the minimum Reserves figure recommended.
14	<p><b>Transitional relief</b> will be applied between triennia, as per the <u>Global Membership Fee Policy</u>.</p> <p>Transitional relief is applied to Member Organisations who face significant fee changes between triennia. Increases and decreases in membership fees of 33 per cent or more between triennia are phased.</p>	Transitional relief has been calculated on both the Amended Status Quo Model and the Amended Basic Fee Model. This is shown in Appendix 2 for illustrative purposes only (given that the Models may be further refined and the Census data will be updated).

	Assumptions	Comments
14	<p>Phasing is applied by adding or subtracting one-third of the increase or reduction to the fees paid by the MO in each year of the triennium. The full new fee amount is therefore reached in the final year of the triennium.</p> <p>In addition, any <i>increase</i> in membership fees for a specific Member Organisation between triennia is capped at 100%. <i>Decreases</i> between triennia are not capped.</p>	
15	<p>In line with the <u>Global Membership Fee Policy</u>, in exceptional cases, where a MO is unable to meet its membership fee obligations, steps will be taken to <b>provide support</b>, where possible.</p>	<p>Exceptional circumstances could include, but are not limited to, external forces such as hyperinflation, conflict, natural disasters, or circumstances in the MO such as extraordinary expenses, membership growth that exceeds the rate of income growth, or loss of significant income streams.</p>

## 5. Proposal 1, Amended Status Quo Model



The EC rate-per-member (RPM) is **€0.31** (potentially subject to inflationary uplift in future triennia).

The **cap** on large MOs' membership is set at **100,000 members** to reduce the overall range of EC between Members.

With the assumptions set out above, and after the application of transitional relief, this will generate **€569k** (€582k without transitional relief) across the next triennium which will be sufficient, given the existing level of Reserves and income from other sources, to achieve the essential activities and some of the priority activities within the TAP.

It may be possible, subject to additional funds or MO-led activity, to also deliver non-essential, but priority, activities also set out in the TAP.

With this Amended Status Quo Model, without the application of transitional relief, **32 MOs would pay less EC than the current model (with updated data); nine the same; and one more (but only €10).**

## 6. Proposal 2, Amended Basic Fee Model

All MOs are placed into a **membership size band with a set fee** (potentially subject to inflationary uplift in future triennia). For the sake of simplicity, there is no wealth band adjustment.

Assuming the ten census bands and fees shown in Table 1, and after the application of transitional relief, this would generate **€506k** (€455k without transitional relief) across the next triennium which will be sufficient, given the existing level of Reserves and income from other sources, to achieve the essential activities within the TAP.

It may be possible, subject to additional funds or MO-led activity, to also deliver non-essential, but priority, activities also set out in the TAP.

With the Amended Basic Fee Model, without the application of transitional relief, **29 MOs would pay less EC than the current model (with updated data); ten the same; and three more (increases of €60; €74 and €735 respectively).**

**Table 1 – Basic Fee**

MO Membership Census	Potential Europe Contribution - 10 Census Bands (EUR)
<1000	€ 100
1,001-2,500	€ 250
2,500-5,000	€ 500
5,001-10,000	€ 1,000
10,001-20,000	€ 2,500
20,001 - 30,000	€ 5,000
30,001-40,000	€ 7,500
40,001-60,000	€ 10,000
60,001-80,000	€ 12,500
80,001 +	€ 17,500



# 7. Support and Adherence

1

Members are expected to meet their European Contribution commitment, once approved at Conference.



2

Unlike the WAGGGS Global Membership Fee, there are no governance-related sanctions to non-payment of the EC.



3

However, the criteria of up-to-date payment may be considered by the Committee as a requirement to access the regional offer funded by EC (e.g. some regional grants and activities).



4

Any Member that is concerned about making their EC payment should notify their country contact and the Head of Region at the earliest opportunity.



# 8. Next Steps

We would like to offer a choice of two different engagement routes as we finalise the EC Proposal for the next triennium, depending on your level of interest in this topic.



## 1. EC Proposal Co-Creation Group

Based on the excellent level of engagement, particularly from those individuals and MOs with expertise in this area, we would like to host an event to actively co-create the final proposal to take to Regional Conference. Please click on the link below to register in advance so that we can connect before the meeting.

**EC Proposal Co-Creation Group**  
**Thursday 24 April 18:30 – 20:30 CET**

## 2. EC Regional Café

For those who have less technical interest in the development of the EC model but would like to have the opportunity to hear an overview of the final proposal and ask any questions in relation to their specific MO, we will host a Regional Café to facilitate this. You can click on the Zoom link below to join, there is no need to pre-register.

**EC Regional Café**  
**Thursday 8 May 18:30 – 20:30 CET**

## Updated EC Timeline

- **24 April 2025** - EC Proposal Co-Creation Group
- **8 May 2025** - EC Regional Café
- **17 May 2025** - Regional Conference papers distributed with Final EC Proposal
- **19 to 23 July 2025** - Regional Conference
- **1 January 2026** - New funding model takes effect
- **2026-2028 triennium** - Implementation and review of new funding model

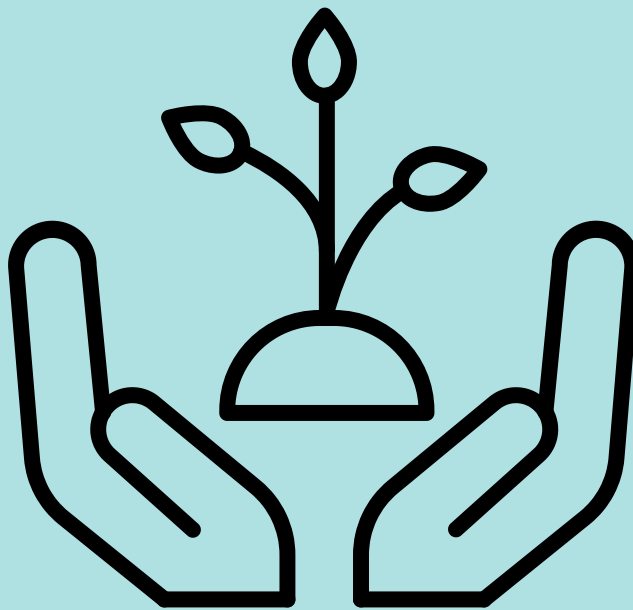


Any other questions or comments, please feel free to contact your Treasurer @ [Evelyn.Dick@waggs.org](mailto:Evelyn.Dick@waggs.org)

## 9. Conclusion

The consultation, so far, has already provided a strong steer on the likely preferred models for calculating EC and demonstrated a commitment to investing additional resources in the Region.

With further engagement and refinement, we can be confident that the Region will have an equitable, transparent and objective funding model to bring to Conference. This will support the delivery of the TAP and enable a strong and thriving Region.



# 10. Appendix

## Appendix 1: Indicative European Contributions 2026 - 2028

Appendix 1 shows the basic data points (see **columns 1 to 6**) used to calculate the European Contribution: Census, GNI per capita (Atlas method) and corresponding WAGGGS Wealth Band with percentage of fees paid. The WAGGGS Wealth Bands were approved at the Extraordinary General Meeting in 2024.

Here is a short explanation of the other columns in the table:

1. **Column 7** lists the EC rates by country for 2025, as per the European Contribution Proposal: 2023-2025. The total annual EC is €301,695. However, we do not have full adherence and only €192k has been invoiced with an expectation of payment.
2. **Column 8** updates the EC rates using the same assumptions as the European Contribution Proposal: 2023-2025 but with current Census, GNI and WAGGGS Wealth Band. The total EC becomes €308,241.
3. **Column 9** compares the previous two columns and illustrates that 13 MOs' EC would increase due to either a change in their Census or Wealth Band. For seven MOs (France, Germany, Ireland, Israel, The Netherlands, Sweden and Switzerland) this increase exceeds €1k. 24 MOs see a decline in their EC and five remain the same. In the case of France and Israel this change is very significant and is primarily driven by the large increase in membership between 2021 and 2022 (France – census increase of 60k; Israel – census increase of 19k).

3. **Column 10** uses updated Census, GNI and WAGGGS Wealth Bands plus the new assumptions and Proposal 1 included in this paper in sections 3 and 4. The total annual EC is €193,859 in this 'Amended Status Quo Model'.

4. **Column 11** compares column 10 (the 'Amended Status Quo Model') to column 8 (the 'Status Quo Model'). This shows the impact of the new assumptions and Proposal 1 verses the current calculation methodology. 32 MOs would pay less EC than the updated current model; nine the same; and one more (but only €10).

6. **Column 12** uses updated Census, GNI and WAGGGS Wealth Bands plus the new assumptions and Proposal 2 included in this paper in sections 3 and 5. The total annual EC is €151,750 in this 'Amended Basic Fee Model'.

7. **Column 13** compares column 12 (the 'Amended Basic Fee Model') to column 8 (the 'Status Quo Model'). This shows the impact of the new assumptions and Proposal 2 verses the current calculation methodology. 29 MOs would pay less EC than the updated current model; ten the same; and three more (€60; €74 and €735 respectively).

#### **Additional notes:**

- Croatia became a Member Organisation of WAGGGS at the 38th World Conference in 2023. Therefore, it had no EC calculated when the European Contribution Proposal: 2023-2025 was published in 2022.
- The Amended Status Quo and Amended Basic Fee Model figures will be adjusted with the 2025 census data before Regional Conference.

1	2	3	4	5	6	7	8	9	10	11	12	13
	Country	Census (2024)	GNI per capita Atlas method (USD)	WAGGS Wealth Band	Percentage of fees paid	2025 Current Model Actuals (EUR)	Status Quo Model (EUR) as per Consultation Pack	(Increase) or Decrease in EC from 2025 Current Model (EUR)	Amended Status Quo Model (EUR)	(Increase) or Decrease in EC from Status Quo Model (EUR)	Amended Basic Fee Model (EUR)	(Increase) or Decrease in EC from Status Quo Model (EUR)
1	ALBANIA (Associate)	254	\$ 7,570	5	40%	€ 87	€ 50	€ 37	€ 50	€ -	€ 50	€ -
2	ARMENIA	1,121	\$ 7,730	5	40%	€ 100	€ 176	€ (76)	€ 139	€ 37	€ 250	€ (74)
3	AUSTRIA	13,746	\$ 55,030	7	75%	€ 3,214	€ 4,039	€ (826)	€ 3,196	€ 843	€ 2,500	€ 1,539
4	AZERBAIJAN	238	\$ 6,680	4	30%	€ 171	€ 100	€ 71	€ 100	€ -	€ 100	€ -
5	BELARUS	187	\$ 7,780	5	40%	€ 100	€ 100	€ -	€ 100	€ -	€ 100	€ -
6	BELGIUM	70,899	\$ 54,530	7	75%	€ 22,745	€ 20,834	€ 1,911	€ 16,484	€ 4,350	€ 12,500	€ 8,334
7	CROATIA	1,646	\$ 20,670	6	50%	€ 605	€ 322	€ 282	€ 255	€ 67	€ 250	€ 72
8	CYPRUS	1,025	\$ 30,990	7	75%	€ 491	€ 301	€ 189	€ 238	€ 63	€ 250	€ 51
9	CZECHIA	34,531	\$ 27,110	6	50%	€ 9,415	€ 6,765	€ 2,650	€ 5,352	€ 1,412	€ 7,500	€ (735)
10	DENMARK	16,947	\$ 73,360	8	100%	€ 6,778	€ 6,640	€ 138	€ 5,254	€ 1,386	€ 2,500	€ 4,140
11	ESTONIA	728	\$ 27,240	6	50%	€ 233	€ 143	€ 90	€ 113	€ 30	€ 100	€ 43
12	FINLAND	28,746	\$ 53,390	7	75%	€ 11,620	€ 8,447	€ 3,173	€ 6,683	€ 1,764	€ 5,000	€ 3,447
13	FRANCE	102,137	\$ 45,070	7	75%	€ 15,323	€ 30,013	€ (14,690)	€ 23,250	€ 6,763	€ 17,500	€ 12,513
14	GEORGIA	215	\$ 6,680	4	30%	€ 100	€ 100	€ -	€ 100	€ -	€ 100	€ -
15	GERMANY	38,454	\$ 53,970	7	75%	€ 8,388	€ 11,300	€ (2,912)	€ 8,941	€ 2,359	€ 7,500	€ 3,800
16	GREECE	4,793	\$ 22,580	6	50%	€ 2,078	€ 939	€ 1,139	€ 743	€ 196	€ 500	€ 439
17	HUNGARY	477	\$ 19,820	6	50%	€ 131	€ 100	€ 31	€ 100	€ -	€ 100	€ -
18	ICELAND	1,231	\$ 79,840	8	100%	€ 415	€ 482	€ (67)	€ 382	€ 101	€ 250	€ 232
19	IRELAND	10,573	\$ 80,390	8	100%	€ 2,977	€ 4,143	€ (1,166)	€ 3,278	€ 865	€ 2,500	€ 1,643
20	ISRAEL	59,822	\$ 55,020	7	75%	€ 4,415	€ 17,579	€ (13,164)	€ 13,909	€ 3,670	€ 10,000	€ 7,579
21	ITALY	95,344	\$ 38,200	7	75%	€ 29,765	€ 28,017	€ 1,748	€ 22,167	€ 5,849	€ 17,500	€ 10,517



1	2	3	4	5	6	7	8	9	10	11	12	13
	Country	Census (2024)	GNI per capita Atlas method (USD)	WAGGS Wealth Band	Percentage of fees paid	2025 Current Model Actuals (EUR)	Status Quo Model (EUR) as per Consultation Pack	(Increase) or Decrease in EC from 2025 Current Model (EUR)	Amended Status Quo Model (EUR)	(Increase) or Decrease in EC from Status Quo Model (EUR)	Amended Basic Fee Model (EUR)	(Increase) or Decrease in EC from Status Quo Model (EUR)
22	LATVIA	434	\$ 21,970	6	50%	€ 239	€ 100	€ 139	€ 100	€ -	€ 100	€ -
23	LIECHTENSTEIN	316	\$ 116,600	8	100%	€ 136	€ 124	€ 12	€ 100	€ 24	€ 100	€ 24
24	LUXEMBOURG	3,797	\$ 88,370	8	100%	€ 838	€ 1,488	€ (650)	€ 1,177	€ 311	€ 500	€ 988
25	MALTA	1,158	\$ 34,240	7	75%	€ 371	€ 340	€ 31	€ 269	€ 71	€ 250	€ 90
26	MONACO	67	\$ 240,535	8	100%	€ 100	€ 100	€ -	€ 100	€ -	€ 100	€ -
27	MONTENEGRO	887	\$ 11,500	5	40%	€ 198	€ 100	€ 98	€ 110	€ (10)	€ 100	€ -
28	NETHERLANDS	61,250	\$ 60,670	8	100%	€ 21,802	€ 23,998	€ (2,196)	€ 18,988	€ 5,010	€ 12,500	€ 11,498
29	NORWAY	10,274	\$ 102,460	8	100%	€ 4,544	€ 4,025	€ 519	€ 3,185	€ 840	€ 2,500	€ 1,525
30	POLAND	64,881	\$ 19,730	6	50%	€ 14,867	€ 12,710	€ 2,157	€ 10,057	€ 2,654	€ 12,500	€ 210
31	PORTUGAL	3,200	\$ 26,270	6	50%	€ 930	€ 627	€ 304	€ 496	€ 131	€ 500	€ 127
32	ROMANIA	559	\$ 16,670	6	50%	€ 270	€ 110	€ 160	€ 100	€ 10	€ 100	€ 10
33	RUSSIAN FEDERATION	1,520	\$ 14,250	6	50%	€ 430	€ 298	€ 133	€ 236	€ 62	€ 250	€ 48
34	SAN MARINO	140	\$ 47,120	7	75%	€ 100	€ 100	€ -	€ 100	€ -	€ 100	€ -
35	SLOVAK REPUBLIC	3,809	\$ 22,790	6	50%	€ 1,178	€ 746	€ 432	€ 590	€ 156	€ 500	€ 246
36	SLOVENIA	5,695	\$ 30,620	7	75%	€ 1,077	€ 1,673	€ (596)	€ 1,324	€ 349	€ 1,000	€ 673
37	SPAIN	12,150	\$ 32,180	7	75%	€ 3,550	€ 3,570	€ (21)	€ 2,825	€ 745	€ 2,500	€ 1,070
38	SWEDEN	37,672	\$ 61,650	8	100%	€ 11,184	€ 14,760	€ (3,576)	€ 11,678	€ 3,082	€ 7,500	€ 7,260
39	SWITZERLAND	24,184	\$ 95,160	8	100%	€ 8,333	€ 9,475	€ (1,142)	€ 7,497	€ 1,978	€ 5,000	€ 4,475
40	TURKIYE	6,000	\$ 11,650	5	40%	€ 3,115	€ 940	€ 2,175	€ 744	€ 196	€ 1,000	€ (60)
41	UKRAINE	241	\$ 5,070	4	30%	€ 100	€ 100	€ -	€ 100	€ -	€ 100	€ -
42	UNITED KINGDOM	377,992	\$ 47,800	7	75%	€ 109,186	€ 92,268	€ 16,918	€ 23,250	€ 69,018	€ 17,500	€ 74,768
TOTAL						€ 301,695	€ 308,241	€ (6,545)	€ 193,859	€ 114,382	€ 151,750	€ 156,491
AVERAGE						€ 7,358	€ 7,339	€ (156)	€ 4,616	€ 2,723	€ 3,613	€ 3,726



## Appendix 2: Indicative Transitional Relief

The following table shows the potential consequence of transitional relief (TR) on the triennial EC income. The main impact is that it delivers a more graduated move to the lower income within the Amended Basic Fee Model.

For the triennium, with the addition of transitional relief, the Amended Status Quo generates €568,766 and the Amended Basic Fee €506,405 (against €581,577 and €455,250 respectively, without transitional relief).

### **Additional notes:**

- The transitional relief figures are likely to change once we have the 2025 census data.
- The UK have been exempted from transitional relief as no EC was received in 2025 (i.e. there is no baseline data).
- Israel potentially benefits from the 100% cap in the transitional relief rule in both Models. Armenia potentially benefits from the 100% cap in the Amended Basic Fee Model.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Country	2025 Current Model Actuals (EUR)	Amended Status Quo Model (EUR)	(Increase) or Decrease in EC from 2025 Current Model Actuals (EUR)	Percentage Change (Transitional Relief applies where highlighted in red)	2026 with TR (EUR)	2027 with TR (EUR)	2028 with TR (EUR)	Amended Basic Fee Model (EUR)	(Increase) or Decrease in EC from 2025 Current Model Actuals (EUR)	Percentage Change (Transitional Relief applies where highlighted in red)	2026 with TR (EUR)	2027 with TR (EUR)	2028 with TR (EUR)
1	ALBANIA (Associate)	€ 87	€ 50	€ 37	42%	€ 74	€ 62	€ 50	€ 50	€ 37	42%	€ 74	€ 62	€ 50
2	ARMENIA	€ 100	€ 139	€ (39)	-39%	€ 113	€ 126	€ 139	€ 250	€ (150)	-150%	€ 133	€ 167	€ 200
3	AUSTRIA	€ 3,214	€ 3,196	€ 18	1%	€ 3,196	€ 3,196	€ 3,196	€ 2,500	€ 714	22%	€ 2,976	€ 2,738	€ 2,500
4	AZERBAIJAN	€ 171	€ 100	€ 71	42%	€ 147	€ 124	€ 100	€ 100	€ 71	42%	€ 147	€ 124	€ 100
5	BELARUS	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100
6	BELGIUM	€ 22,745	€ 16,484	€ 6,261	28%	€ 16,484	€ 16,484	€ 16,484	€ 12,500	€ 10,245	45%	€ 19,330	€ 15,915	€ 12,500
7	CROATIA	€ 605	€ 255	€ 349	58%	€ 488	€ 372	€ 255	€ 250	€ 355	59%	€ 486	€ 368	€ 250
8	CYPRUS	€ 491	€ 238	€ 252	51%	€ 406	€ 322	€ 238	€ 250	€ 241	49%	€ 410	€ 330	€ 250
9	CZECHIA	€ 9,415	€ 5,352	€ 4,062	43%	€ 8,060	€ 6,706	€ 5,352	€ 7,500	€ 1,915	20%	€ 7,500	€ 7,500	€ 7,500
10	DENMARK	€ 6,778	€ 5,254	€ 1,524	22%	€ 5,254	€ 5,254	€ 5,254	€ 2,500	€ 4,278	63%	€ 5,352	€ 3,926	€ 2,500
11	ESTONIA	€ 233	€ 113	€ 120	52%	€ 193	€ 153	€ 113	€ 100	€ 133	57%	€ 189	€ 144	€ 100
12	FINLAND	€ 11,620	€ 6,683	€ 4,936	42%	€ 9,974	€ 8,329	€ 6,683	€ 5,000	€ 6,620	57%	€ 9,413	€ 7,207	€ 5,000
13	FRANCE	€ 15,323	€ 23,250	€ (7,927)	-52%	€ 17,965	€ 20,608	€ 23,250	€ 17,500	€ (2,177)	-14%	€ 17,500	€ 17,500	€ 17,500
14	GEORGIA	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100
15	GERMANY	€ 8,388	€ 8,941	€ (553)	-7%	€ 8,941	€ 8,941	€ 8,941	€ 7,500	€ 888	11%	€ 7,500	€ 7,500	€ 7,500
16	GREECE	€ 2,078	€ 743	€ 1,335	64%	€ 1,633	€ 1,188	€ 743	€ 500	€ 1,578	76%	€ 1,552	€ 1,026	€ 500
17	HUNGARY	€ 131	€ 100	€ 31	24%	€ 100	€ 100	€ 100	€ 100	€ 31	24%	€ 100	€ 100	€ 100
18	ICELAND	€ 415	€ 382	€ 33	8%	€ 382	€ 382	€ 382	€ 250	€ 165	40%	€ 360	€ 305	€ 250
19	IRELAND	€ 2,977	€ 3,278	€ (301)	-10%	€ 3,278	€ 3,278	€ 3,278	€ 2,500	€ 477	16%	€ 2,500	€ 2,500	€ 2,500
20	ISRAEL	€ 4,415	€ 13,909	€ (9,494)	-215%	€ 5,886	€ 7,358	€ 8,829	€ 10,000	€ (5,585)	-127%	€ 5,886	€ 7,358	€ 8,829
21	ITALY	€ 29,765	€ 22,167	€ 7,597	26%	€ 22,167	€ 22,167	€ 22,167	€ 17,500	€ 12,265	41%	€ 25,677	€ 21,588	€ 17,500
22	LATVIA	€ 239	€ 100	€ 139	58%	€ 193	€ 146	€ 100	€ 100	€ 139	58%	€ 193	€ 146	€ 100

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Country	2025 Current Model Actuals (EUR)	Amended Status Quo Model (EUR)	(Increase) or Decrease in EC from 2025 Current Model Actuals (EUR)	Percentage Change (Transitional Relief applies where highlighted in red)	2026 with TR (EUR)	2027 with TR (EUR)	2028 with TR (EUR)	Amended Basic Fee Model (EUR)	(Increase) or Decrease in EC from 2025 Current Model Actuals (EUR)	Percentage Change (Transitional Relief applies where highlighted in red)	2026 with TR (EUR)	2027 with TR (EUR)	2028 with TR (EUR)
22	LATVIA	€ 239	€ 100	€ 139	58%	€ 193	€ 146	€ 100	€ 100	€ 139	58%	€ 193	€ 146	€ 100
23	LIECHTENSTEIN	€ 136	€ 100	€ 36	26%	€ 100	€ 100	€ 100	€ 100	€ 36	26%	€ 100	€ 100	€ 100
24	LUXEMBOURG	€ 838	€ 1,177	€ (339)	-40%	€ 951	€ 1,064	€ 1,177	€ 500	€ 338	40%	€ 725	€ 613	€ 500
25	MALTA	€ 371	€ 269	€ 102	27%	€ 269	€ 269	€ 269	€ 250	€ 121	33%	€ 331	€ 290	€ 250
26	MONACO	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100
27	MONTENEGRO	€ 198	€ 110	€ 88	45%	€ 169	€ 139	€ 110	€ 100	€ 98	50%	€ 165	€ 133	€ 100
28	NETHERLANDS	€ 21,802	€ 18,988	€ 2,814	13%	€ 18,988	€ 18,988	€ 18,988	€ 12,500	€ 9,302	43%	€ 18,701	€ 15,601	€ 12,500
29	NORWAY	€ 4,544	€ 3,185	€ 1,359	30%	€ 3,185	€ 3,185	€ 3,185	€ 2,500	€ 2,044	45%	€ 3,863	€ 3,181	€ 2,500
30	POLAND	€ 14,867	€ 10,057	€ 4,810	32%	€ 10,057	€ 10,057	€ 10,057	€ 12,500	€ 2,367	16%	€ 12,500	€ 12,500	€ 12,500
31	PORTUGAL	€ 930	€ 496	€ 434	47%	€ 786	€ 641	€ 496	€ 500	€ 430	46%	€ 787	€ 643	€ 500
32	ROMANIA	€ 270	€ 100	€ 170	63%	€ 213	€ 157	€ 100	€ 100	€ 170	63%	€ 213	€ 157	€ 100
33	RUSSIAN FEDERATION	€ 430	€ 236	€ 195	45%	€ 365	€ 301	€ 236	€ 250	€ 180	42%	€ 370	€ 310	€ 250
34	SAN MARINO	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100
35	SLOVAK REPUBLIC	€ 1,178	€ 590	€ 587	50%	€ 982	€ 786	€ 590	€ 500	€ 678	58%	€ 952	€ 726	€ 500
36	SLOVENIA	€ 1,077	€ 1,324	€ (247)	-23%	€ 1,324	€ 1,324	€ 1,324	€ 1,000	€ 77	7%	€ 1,000	€ 1,000	€ 1,000
37	SPAIN	€ 3,550	€ 2,825	€ 725	20%	€ 2,825	€ 2,825	€ 2,825	€ 2,500	€ 1,050	30%	€ 2,500	€ 2,500	€ 2,500
38	SWEDEN	€ 11,184	€ 11,678	€ (495)	-4%	€ 11,678	€ 11,678	€ 11,678	€ 7,500	€ 3,684	33%	€ 9,956	€ 8,728	€ 7,500
39	SWITZERLAND	€ 8,333	€ 7,497	€ 836	10%	€ 7,497	€ 7,497	€ 7,497	€ 5,000	€ 3,333	40%	€ 7,222	€ 6,111	€ 5,000
40	TURKIYE	€ 3,115	€ 744	€ 2,371	76%	€ 2,325	€ 1,534	€ 744	€ 1,000	€ 2,115	68%	€ 2,410	€ 1,705	€ 1,000
41	UKRAINE	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100	€ 100	€ -	0%	€ 100	€ 100	€ 100
42	UNITED KINGDOM	€ 109,186	€ 23,250	€ 85,936	79%	€ 23,250	€ 23,250	€ 23,250	€ 17,500	€ 91,686	84%	€ 17,500	€ 17,500	€ 17,500
		€ 301,695	€ 193,859	€ 107,836		€ 190,398	€ 189,589	€ 188,779	€ 151,750	€ 149,945		€ 187,074	€ 168,802	€ 150,529
		€ 7,358	€ 4,616	€ 2,568		€ 4,533	€ 4,514	€ 4,495	€ 3,613	€ 3,570		€ 4,454	€ 4,019	€ 3,584



## Appendix 3: Adjusted Regional Financial Framework with Proposal 1 (Amended Status Quo Model) and Proposal 2 (Amended Basic Fee Model)

As referenced in the [TAP](#), here is the triennial income and expenditure data for the two proposals in this paper to illustrate the potential impact on the regional financial framework.

Forecast Income 2026 - 2028	TAP Triennium Total (EUR)	Proposal 1 Triennium Total (EUR)	Difference to TAP	Proposal 2 Triennium Total (EUR)	Difference to TAP
European Contribution	€ 460,350	€ 581,577	€ (121,227)	€ 455,250	€ 5,100
WAGGGS Allocation for Staff Member	€ 114,000	€ 114,000	€ -	€ 114,000	€ -
Potential WAGGGS Allocation for Governance & Programme	€ 111,000	€ 111,000	€ -	€ 111,000	€ -
Grant Funding for Roverway	€ 50,000	€ 50,000	€ -	€ 50,000	€ -
Grant Funding for Volunteers Meeting	€ 40,000	€ 40,000	€ -	€ 40,000	€ -
The Academy	€ 150,000	€ 150,000	€ -	€ 150,000	€ -
General Operating Grant	€ 375,000	€ 375,000	€ -	€ 375,000	€ -
WAGGGS Giving Day	€ 15,000	€ 15,000	€ -	€ 15,000	€ -
Total Income	€ 1,315,350	€ 1,436,577	€ (121,227)	€ 1,310,250	€ 5,100
Forecast Expenditure 2026 - 2028	TAP Triennium Total (EUR)	Proposal 1 Triennium Total (EUR)	Difference to TAP	Proposal 2 Triennium Total (EUR)	Difference to TAP
Programme Delivery					
· Outcome 1 - A united and connected girl and young women-Led Movement	€ 63,000	€ 78,000	€ (15,000)	€ 63,000	€ -
· Outcome 2 - Member Organisations are supported to be thriving, inclusive and deliver a high-quality Girl Guiding and Girl Scouting experience	€ 43,000	€ 45,500	€ (2,500)	€ 43,000	€ -
· Outcome 2 - The Academy	€ 150,000	€ 150,000	€ -	€ 150,000	€ -
· Outcome 2 - IC Forum	€ 20,000	€ 20,000	€ -	€ 20,000	€ -
· Outcome 2 - Roverway	€ 50,000	€ 50,000	€ -	€ 50,000	€ -
· Outcome 3 - A sustainable WAGGGS Europe Region	€ 55,000	€ 70,000	€ (15,000)	€ 55,000	€ -
Governance & Operations		€ -	€ -	€ -	€ -
· Regional Committee Meeting	€ 30,000	€ 30,000	€ -	€ 30,000	€ -
· Regional Conference	€ 40,000	€ 40,000	€ -	€ 40,000	€ -
· Staff Costs & Training	€ 945,000	€ 945,000	€ -	€ 945,000	€ -
· Operational Costs	€ 108,000	€ 108,000	€ -	€ 108,000	€ -
· Audit, Legal & Professional Fees	€ 24,000	€ 24,000	€ -	€ 24,000	€ -
Total Expenditure	€ 1,528,000	€ 1,560,500	€ (32,500)	€ 1,528,000	€ -
Total Income	€ 1,315,350	€ 1,436,577		€ 1,310,250	
Net Surplus / (Deficit)	€ (212,650)	€ (123,923)	€ (88,727)	€ (217,750)	€ 5,100

**Proposal 1** increases forecast income by €121k. This enables more investment in priority activities identified in the TAP across Outcomes 1, 2 and 3.

**Proposal 2** is such a small variation from the TAP figures, that it has no major impact on income or expenditure in the draft financial framework.