



**SCOUTS**<sup>®</sup>  
Creating a Better World

# CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2018

World Scout Bureau



## Our Mission

"The Mission of Scouting is to contribute to the education of young people, through a value system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society."

## CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2018

World Scout Bureau



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**World Scout Bureau, Geneva**  
*Report of the Statutory Auditor  
on the Consolidated Financial Statements  
to the General Meeting of the Members*

Report of the Independent Auditor on the Consolidated Financial Statements to the General Meeting of the Members of the

**World Scout Bureau, Geneva**

### **Report of the Statutory Auditor on the Consolidated Financial Statements**

As independent auditor, we have audited the accompanying consolidated financial statements of the World Scout Bureau, which comprise the balance sheet, statement of operations, statement of changes in funds, cash flow statement and notes for the year ended 30 September 2018. According to the Swiss GAAP FER/RPC, the Performance report is not subject to the audit of the financial statements.

#### *Steering Committee's and Secretary General's Responsibility*

The Steering Committee and the Secretary General are responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Swiss GAAP FER/RPC. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. The Steering Committee and the Secretary General are further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the consolidated financial statements for the year ended 30 September 2018 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER/RPC.

KPMG SA

Pierre-Henri Pigeon  
*Licensed Audit Expert  
Auditor in Charge*

Cédric Rigoli  
*Licensed Audit Expert*

Geneva, 19 March 2019

#### *Enclosure:*

- Consolidated financial statements (balance sheet, statement of operations, statement of changes in funds, cash flow statement and notes)

WORLD SCOUT BUREAU, GENEVA  
CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2018

	Notes	30/09/2018	30/09/2017
		USD	USD
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and term deposits	6	7,434,674	7,013,268
Accounts receivable		313,902	288,208
Amounts receivable from related parties	7	71,980	46,678
Prepayments and accrued income		183,339	168,912
Inventories		50,790	51,144
<b>Total current assets</b>		<b>8,054,685</b>	<b>7,568,210</b>
<b>Restricted endowment assets</b>	8	<b>1,865,769</b>	<b>1,864,108</b>
<b>Non-current assets</b>			
Fixed assets, net	9	373,796	331,751
Financial assets	10	4,148,137	3,964,932
<b>Total non-current assets</b>		<b>4,521,933</b>	<b>4,296,683</b>
<b>TOTAL ASSETS</b>		<b>14,442,387</b>	<b>13,729,001</b>

(See the accompanying notes)

WORLD SCOUT BUREAU, GENEVA  
CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2018

	Notes	30/09/2018	30/09/2017
		USD	USD
<b>LIABILITIES AND FUNDS</b>			
<b>Current liabilities</b>			
Registration fees received in advance		413,638	22,277
Accounts payable		778,660	564,255
Accrued liabilities		700,534	491,598
Deferred income		85,136	132,866
Amounts payable to related parties	11	170,097	105,865
<b>Total current liabilities</b>		<b>2,148,065</b>	<b>1,316,861</b>
<b>Restricted funds</b>			
Restricted project funds		985,691	1,792,748
Restricted endowment funds	8	1,895,039	1,891,698
Real estate funds		205,387	205,387
Funds held in trust		2,839	18,421
<b>Total restricted funds</b>		<b>3,088,956</b>	<b>3,908,254</b>
<b>Own funds</b>	12	<b>9,205,366</b>	<b>8,503,886</b>
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>14,442,387</b>	<b>13,729,001</b>

(See the accompanying notes)

## CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED 30 SEPTEMBER 2018

	Notes	2018/2017	2017/2016
		USD	USD
<b>OPERATIONAL INCOME</b>			
Registration fees	14	4,536,378	4,644,785
Regional registration fees		232,421	216,610
Contribution World Scout Foundation		2,900,000	3,200,000
Contribution Regional Scout Foundation		56,000	55,000
Restricted project revenue		2,930,308	3,754,248
Other donations		1,518,656	1,519,625
Other operational income		469,220	412,245
<b>Total operational income</b>	15	<b>12,642,983</b>	<b>13,802,513</b>
<b>OPERATIONAL EXPENDITURE</b>			
General management	16	4,073,187	4,214,324
Education & development	16	2,352,193	2,519,936
Operations service	16	2,411,699	2,207,796
Restricted project charges		3,735,598	2,921,525
Expenditure for field activities		320,760	282,467
Depreciation	9	59,739	107,516
<b>Total operational expenditure</b>	15	<b>12,953,176</b>	<b>12,253,564</b>
<b>INTERMEDIATE (DEFICIT)/ SURPLUS</b>		<b>-310,193</b>	<b>1,548,949</b>
<b>NET FINANCIAL INCOME</b>			
Financial income		252,568	285,134
Financial costs		-55,422	-51,543
Exchange loss		9,237	356,187
<b>NET FINANCIAL SURPLUS</b>		<b>206,383</b>	<b>589,778</b>
<b>OPERATING (DEFICIT)/ SURPLUS</b>		<b>-103,810</b>	<b>2,138,727</b>
<b>CHANGES IN RESTRICTED FUNDS</b>			
Allocation		-2,930,308	-3,754,248
Use		3,735,598	2,921,525
<b>NET SURPLUS / (DEFICIT) OF THE YEAR BEFORE ALLOCATIONS / WITHDRAWALS</b>	15	<b>701,480</b>	<b>1,306,004</b>
(Allocation to) / Withdrawal from			
- registration fees risk reserve		-	-3,930
- operational risk reserve		-	-
- future events and other reserves		-69,887	-13,000
- other unrestricted reserves		-631,593	-1,289,074
<b>SURPLUS OF THE YEAR AFTER ALLOCATIONS / WITHDRAWALS</b>		<b>-</b>	<b>-</b>

(See the accompanying notes)

## CONSOLIDATED STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 30 SEPTEMBER 2018

	Opening balance 01/10/17	Internally generated income	Allocation (external)	Internal fund transfers	Use (external)	Closing balance 30/09/18
	USD	USD	USD	USD	USD	USD
<b>Restricted Funds</b>						
Restricted endowment fund						
- Sonia Maguire Fund	1,198,280	3,180		-	409	1,201,869
- Bea Campbell Fund	670,004	-83			83	670,004
- Universal Fund	23,414		-		-248	23,166
Earmarked funds (projects)	1,792,748		2,930,308	-1,766	-3,735,599	985,691
Real estate funds	205,387			-		205,387
Funds held in trust	18,421	-	-15,582	-	-	2,839
<b>Total restricted funds</b>	<b>3,908,254</b>	<b>3,097</b>	<b>2,914,726</b>	<b>-1,766</b>	<b>-3,735,355</b>	<b>3,088,956</b>
<b>Own funds</b>						
Unrestricted						
- Registration fees risk reserve	25,883			-		25,883
- Operational risk reserve	73,584			-		73,584
- Future events and other reserves	387,358		20,000	-		407,358
Other unrestricted reserves	8,017,061		681,480	-		8,698,541
<b>Total own funds</b>	<b>8,503,886</b>	<b>-</b>	<b>701,480</b>	<b>-</b>	<b>-</b>	<b>9,205,366</b>
	Opening balance 01/10/16	Internally generated income	Allocation (external)	Internal fund transfers	Use (external)	Closing balance 30/09/17
	USD	USD	USD	USD	USD	USD
<b>Restricted funds</b>						
Restricted endowment fund						
- Sonia Maguire Fund	1,195,338	1,842		2,942	-1,842	1,198,280
- Bea Campbell Fund	668,909	-337		1,095	337	670,004
- Universal Fund	23,617		-		-203	23,414
Earmarked funds (projects)	948,076		3,754,249	11,948	-2,921,525	1,792,748
Real estate funds	205,387			-		205,387
Funds held in trust	10,524	7,897			-	18,421
<b>Total restricted funds</b>	<b>3,051,851</b>	<b>9,402</b>	<b>3,754,249</b>	<b>15,985</b>	<b>-2,923,233</b>	<b>3,908,254</b>
<b>Own funds</b>						
Unrestricted						
- Registration fees risk reserve	21,953	-	3,930	-	-	25,883
- Operational risk reserve	73,584	-		-	-	73,584
- Future events and other reserves	374,358	-	13,000	-	-	387,358
Other unrestricted reserves	6,727,987	-	1,289,074	-	-	8,017,061
<b>Total own funds</b>	<b>7,197,882</b>	<b>-</b>	<b>1,306,004</b>	<b>-</b>	<b>-</b>	<b>8,503,886</b>

The content of restricted funds and unrestricted reserves are explained in Note 2k and 2l respectively.  
The table on Own funds by Support Centre is disclosed under Note 12.

(See the accompanying notes)



## CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2018

Notes	2018/2017	2017/2016
	USD	USD
<b>Cash flow from operations</b>		
Net surplus of the year	701,480	1,306,004
Depreciation	59,739	107,515
Asset written off / Gain on disposal of assets	552	-4,165
Foreign currency conversion	25,868	-162,591
(Increase)/Decrease in Account receivable	-25,694	-61,737
(Increase)/Decrease of Prepayments & accrued income	-14,427	-7,363
(Increase)/Decrease of Amounts receivable from related parties	-25,302	3,026
(Increase)/Decrease of Inventory	354	-10,353
(Decrease)/Increase Registration fees received in advance	391,361	-3,677
(Decrease)/Increase Accounts payable, other liabilities	214,405	-708,979
(Decrease)/Increase Accrued Liabilities & deferred income	161,206	-20,937
(Decrease)/Increase Amounts payable to related parties	64,232	14,969
(Decrease)/Increase Earmarked funds (Project)	-807,057	844,673
(Decrease)/Increase Funds held in trust	-15,582	7,897
<b>Total cash flow from operations</b>	<b>731,135</b>	<b>1,304,283</b>
<b>Cash flow from investing activities</b>		
European & Interamerican investment funds	-206,680	-409,496
Purchase cost of fixed assets, net	-104,876	-58,871
Sales proceed from disposal of fixed assets	0	4,165
<b>Total cash flow from investing activities</b>	<b>-311,556</b>	<b>-464,202</b>
<b>Increase in cash and short-term deposits</b>	<b>419,579</b>	<b>840,081</b>
<b>CASH AND TERM DEPOSITS</b>		
Currency translation adjustment	1,827	160,704
Opening balance as of 1 October	7,013,268	6,012,483
Closing balance as of 30 September	7,434,674	7,013,268
<b>Increase in cash and short-term deposits</b>	<b>419,579</b>	<b>840,081</b>

(See the accompanying notes)

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2018

### 1. PRESENTATION

The World Scout Bureau (WSB) is the Secretariat of the World Organization of the Scout Movement (WOSM). The WSB is directed by the Secretary General of WOSM, who is appointed by the World Scout Committee (WSC) and is the chief administrative officer of the World Organization. It has the legal form of an association under Article 60 and following of the Swiss Civil Code. The WSB's key tasks are to:

- support the volunteer members of the Movement's governance bodies to lead and inspire the global Scout membership of 50 million young people
- support the capacity building of the NSOs so that they provide effective Scouting in their countries
- promote the development of Scouting in countries where it does not exist

The WSB also supports the promotion of Scouting at all levels, assists in the organisation of global and regional Scout events such as World and regional jamborees; and maintains relations with international organisations whose activities are concerned with youth matters.

### 2. ACCOUNTING POLICIES

#### a. Basis for preparing the financial statements

The accounting principles and presentation of the financial statements of the WSB have been prepared in accordance with the requirements of the Swiss Code of Obligations and the Swiss GAAP RPC/FER 21 and the Swiss GAAP RPC/FER framework as a whole. The financial statements have been prepared using historical cost principles and are presented in US Dollars.

The WSB financial statements were prepared and approved for release by the Secretary General and the management on 28 January 2019 and will be submitted for the approval of the WSC.

#### b. Foreign currency operations

Assets and liabilities of operation denominated in foreign currencies other than that of the WSB's functional currency were converted at rates prevailing at the balance sheet date while transactions during the year in foreign currencies are converted to US Dollars at the average rates. Exchange rate differences are recognised in the statement of operations in the period in which they arise.

c. Cash and short-term deposits

Cash and short-term deposits include cash holdings, postal check, bank accounts holdings at Global and Regional Support Centres, and short term deposits with a maturity of less than three months which are valued at the nominal value.

d. Accounts receivable

Accounts receivable are reported at face value net of value adjustments to cover collection risk.

e. Inventories

Inventories are stated at the lower of cost or net realisable value, after deducting corrections to the necessary value.

f. Restricted endowment assets

Restricted endowment assets include the restricted current assets of the endowment funds maintained by the WSB (Sonia Maguire Legacy Fund, the Bea Campbell Memorial Fund, and the Universal Fund). The main position concerns current accounts with banks valued at the nominal value and bonds valued at fair value.

g. Fixed assets

Fixed assets are capitalised at cost less accumulated depreciation. Depreciation is calculated on a straight-line basis over the expected useful lives of the assets.

Depreciation period	Term
Buildings	20 to 50 years
Furniture and equipment	7 years
Vehicles	7 years
Computers and audio visual equipment	3 years

The carrying amounts of the WSB’s fixed assets are reviewed at each balance sheet date to determine whether there is any indication of impairment. If any indication exists, the asset’s recoverable amount is estimated.

h. Financial assets

Financial assets are valued at actual value for investments and nominal value for deposits (guarantees).

i. Provision

A provision is recognised when the organisation has a present obligation (legal or constructive) as a result of past event, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and when a reliable estimate can be made of the amount of obligation.

j. Accrued liabilities and deferred income

Accrued liabilities relate to cost of goods received or services rendered where invoices have yet to be received at year-end. These costs are recorded based on management’s best estimate of future cash outflows. Deferred income represents payments received in advance for registrations fees.

k. Restricted funds

- a. Restricted project funds consist of restricted funds received for specific project activities. These funds either cover current obligations for specific projects or activities still in progress at year end or need to be used for implementing the same project activities in the next year subject to approval by donor.
- b. Restricted endowment fund. The WSB maintains three funds which are held and maintained separately from the WSB accounts because of the funds stipulations. The WSB receives allocations of the funds’ income from which grants to the WSB are paid. The three funds are Sonia Maguire Legacy Fund, the Bea Campbell Memorial Fund, and the Universal Fund. The general purpose of these funds is to enhance the development of Scouting worldwide, particularly in less privileged countries.
- c. Real estate fund consists of a condominium in Manila, Philippines.
- d. Funds held in trust are funds retained by the global support centre in Geneva on behalf of the Africa Scout Foundation.

l. Own funds

Own funds consist of unrestricted reserves and the following reserves designated by the WSB for specific purposes:

- a. Registration Fees Risk Reserve: this reserve is used to assist National Scout Organizations (NSOs) which are facing difficulties with the payment of their annual registration fees
- b. Operational Risk Reserve: this reserve hedges against the risks of exchange rate variations
- c. Future Events Reserve: this reserve is allocated in anticipation of events taking place, that include activities undertaken to enhance the WSB’s operation structure

Unrestricted Reserve relates to surplus income from previous years that is not allocated to the above specific reserves.

m. Related parties

Related parties is defined as a party having the ability to directly or indirectly exercise significant influence on the other party in making financial or operative decisions. In addition to this, organisations that follow a coordinated purpose with the WSB are deemed to be related parties. The related parties of WSB are:

- World Scout Foundation, Geneva, Switzerland
- Regional Scout Foundations
- National Associations
- SCORE International (World Scout Shop)

n. Registration fees

In compliance with the decision taken by the WSC, the WSB recognises members’ registration fees (current and arrears) and supplementary revenues when cash collection is certain.

o. Contributions, donations, and other income

Contributions and receipts of funds donated for specific purposes are recognised when collection is certain. Other income including revenues are recognised on accrual basis and registered in the period to which they relate.

p. Expenditure recognition

All expenses are accounted for on an accrual basis.

### 3. ORGANISATIONAL STRUCTURE

The WSB currently operates from the following eight support centres:

Region	Country
Global Support Centre, Geneva	Switzerland
Global Support Centre, Kuala Lumpur	Malaysia
Asia-Pacific Support Centre, Makati City	Philippines
Africa Support Centre, Nairobi	Kenya
Arab Support Centre, Cairo	Egypt
Eurasia Support Centre, Kiev	Ukraine
Europe Support Centre, Geneva and Brussels	Switzerland and Belgium
Interamerica Support Centre, Panama City	Panama

The WSB has two global support centres and six regional support centres. The global support centres are located in Geneva and Kuala Lumpur respectively. The WSB's legal seat is based in Geneva while the global support centre in Kuala Lumpur provides majority of the WSB's global operation and strategic support including housing the office of the Secretary General.

### 4. SCOPE OF CONSOLIDATION

The consolidated financial statements of the WSB include the legal entities listed below. They are controlled by the WSB where the WSB has the power, directly or indirectly, to govern the financial and operating policies. Control exist where the WSB can either appoint the majority of the members of the top management or has significant right to issue directives based on the contractual or statutory provisions.

Name of legal entity	Support centres
Bureau Mondial du Scoutisme	Gobal Support Centre, Geneva
World Scout Bureau	Global Support Centre, Kuala Lumpur
World Organization of the Scout Movement	Africa Support Centre
Arab Scout Region	Arab Support Centre
Arab International Scout Centre	Arab Support Centre
World Scout Bureau, Asia-Pacific	Asia-Pacific Support Centre
Charitable Organization Eurasia Regional Scout Foundation	Eurasia Support Centre
Bureau Mondial du Scoutisme – Bureau Regional Européen	Europe Support Centre
Bureau Européen du Scoutisme ASBL	Europe Support Centre
Oficina Scout Mundial – Region Inter Americana	Interamerica Support Centre

A subconsolidation is made at the level of the Bureau Mondial du Scoutisme – Bureau Regional Européen in Switzerland, that includes the Bureau Européen du Scoutisme ASBL in Belgium.

The WSB has control over the operations of the Arab International Scout Centre in Cairo, Egypt. Starting from 2017-2018, a subconsolidation is also made at the level of Arab Scout Region in Egypt, that includes the Arab International Scout Centre. The prior year comparative figures of 2016-2017 have also been adjusted as follows:

	Before consolidation	After consolidation	Net impact (+inc/-dec)
	USD	USD	USD
<b>CONSOLIDATED BALANCE SHEET</b>			
<b>Assets</b>			
Current assets:	6,141,238	7,568,210	1,426,972
Restricted endowment assets	1,864,108	1,864,108	-
Non-current assets	4,086,316	4,296,683	210,367
<b>Total Asset</b>	<b>12,091,662</b>	<b>13,729,001</b>	<b>1,637,339</b>
<b>Liabilities and Funds:</b>			
Current liabilities	989,939	1,316,861	326,922
Restricted funds	3,908,254	3,908,254	-
Own funds	7,193,469	8,503,886	1,310,417
<b>Total Liabilities and Funds</b>	<b>12,091,662</b>	<b>13,729,001</b>	<b>1,637,339</b>
<b>CONSOLIDATED STATEMENT OF OPERATIONS:</b>			
Operational incom	13,790,622	13,802,513	11,891
Operational expenditure	-12,177,619	-12,253,564	-75,945
Net financial surplus	319,251	589,778	270,527
Operating surplus	1,932,254	2,138,727	206,473
Changes in restricted funds	-832,723	-832,723	-
Net surplus for the year before allocations / withdrawals	<b>1,099,531</b>	<b>1,306,004</b>	<b>206,473</b>

### 5. TAX EXEMPTION

The WSB is exempt from tax on local, cantonal and federal income tax and wealth tax, according to Article 9, 1 F) and 3 on the Law on taxation of legal persons (LIPM). On 31 May 2018, the tax administration has granted WSB a tax exemption status for an indefinite period.



6. CASH AND TERM DEPOSITS

	Geneva	Kuala Lumpur	Africa	Arab	Asia - Pacific	Eurasia	Europe	Inter - America	Total 30/09/2018	Total 30/09/2017
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash and bank	407,795	3,246,377	299,456	247,805	529,772	39,678	618,841	217,908	5,607,632	5,112,245
Bank short-term deposits	-	-	-	1,480,797	-	-	-	-	1,480,797	878,400
Bank short term deposits/ restricted	-	-	-	-	-	-	245	-	245	13,533
Bank long-term deposits	-	-	-	346,000					346,000	1,009,090
	407,795	3,246,377	288,456	2,074,602	529,772	39,678	619,086	217,908	7,434,674	7,013,268

7. AMOUNTS RECEIVABLE FROM RELATED PARTIES

	Total 30/09/2018	Total 30/09/2017
	USD	USD
World Scout Foundation	2,747	-
Regional Scout foundations	42,229	-
SCORE International (World Scout Shop)	-	-
National associations	25,099	45,054
Others	1,905	1,624
	71,980	46,678

8. RESTRICTED ENDOWMENT FUNDS

Under this item is shown the balance sheet and the result of the year of the Sonia Maguire Fund, Bea Campbell Fund, and the Universal Fund. The securities are recorded at market value. The objective of these funds is to enhance the development of Scouting worldwide, particularly in less privileged countries.

RESTRICTED FUNDS	SONIA MAGUIRE	BEA CAMPBELL	UNIVERSAL FUND	Total 2018	Total 2017
	USD	USD	USD	USD	USD
ASSETS					
Cash and banks	27,839	244,463	874	273,176	1,552,243
Securities	92,492	-	-	92,492	310,370
Investment with WSF	1,075,000	425,000	-	1,500,000	-
Accounts receivable	6,538	541	22,292	29,371	27,691
Deferred income	-	-	-	-	1,394
Total assets	1,201,869	670,004	23,166	1,895,039	1,891,698
Current account/WSB	-6,478	-501	-22,291	-29,270	-27,590
Restricted endowment assets	1,195,391	669,503	875	1,865,769	1,864,108

LIABILITIES					
Accounts payable	-	-	-	-	-
Capital	1,189,377	670,004	23,993	1,883,374	1,883,374
Reserve	-	-	-	-	-
Result of the year	12,492	-	-827	11,665	8,324
Total Liabilities	1,201,869	670,004	23,166	1,895,039	1,891,698
Current account/WSB	-	-	-	-	-
Restricted endowment funds	1,201,869	670,004	23,166	1,895,039	1,891,698
Initial value of the capital	1,189,377	670,004	-	-	-

9. FIXED ASSETS

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Eurasia	Europe	Inter-America	Total 30/09/2018	Total 30/09/2017
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
<b>Fixed assets, restricted</b>										
Cost at beginning of period	-	-	-	-	205,387	-	-	-	205,387	205,387
Translation difference	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	205,387	-	-	-	205,387	205,387
Accumulated depreciation beginning of period	-	-	-	-	-205,387	-	-	-	-205,387	-205,387
Depreciation for the year	-	-	-	-	-	-	-	-	-	-
Translation difference	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation end of period	-	-	-	-	-205,387	-	-	-	-205,387	-205,387
	-	-	-	-	-	-	-	-	-	-
<b>Lands and buildings</b>										
Cost at beginning of period	-	-	-	310,031	136,070	367,487	-	-	813,588	813,588
Sales of the year	-	-	-	-	-	-	-	-	-	-
Translation difference/ restatement	-	-	-	-4,513	-	-	-	-	-4,513	-
Cost at end of period	-	-	-	305,518	136,070	367,487	-	-	809,075	813,588
Accumulated depreciation beginning of period	-	-	-	-103,390	-135,822	-367,487	-	-	-606,699	-591,608
Depreciation for the year	-	-	-	-5,909	-247	-	-	-	-6,156	-15,091
Translation difference/ estatement	-	-	-	1,503	-	-	-	-	1,503	-
Sales of the year	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation end of period	-	-	-	-107,796	-136,069	-367,487	-	-	-611,352	-606,699
	-	-	-	197,722	1	-	-	-	197,723	206,889
<b>Furniture, fixtures, equipment</b>										
Cost at beginning of period	174,118	32,184	313,444	484,145	98,429	52,919	29,412	65,827	1,250,478	1,211,479
Addition for the year	-	42,604	4,684	52,044	2,355	-	7,897	2,900	112,484	91,462
Sales of the year	-	-	-	-	-	-	-	-	-	-7,736
Liquidations for the year	-	-	-	-	-	-11,814	-	-	-11,814	-12,703
Translation Difference	-	-	-	-4,440	-	-	-	-	-4,440	567
Cost at end of period	174,118	74,788	318,128	531,749	100,784	41,105	37,309	68,727	1,346,708	1,283,069
Grants - Restricted Equipment	-	-7,608	-	-	-	-	-	-	-7,608	-32,591
Cost at end of period, net of grants	174,118	67,180	318,128	531,749	100,784	41,105	37,309	68,727	1,339,100	1,250,478
Accumulated Depreciation beginning of period	-171,385	-14,854	-275,612	-480,276	-59,661	-46,702	-24,125	-53,001	-1,125,616	-1,052,618
Depreciation for the year	-2,077	-133,385	-11,559	-6,886	-12,403	-1,417	-4,092	-6,212	-178,031	-247,916
Less : Depreciation of Grants restricted equipment	-	124,448	0	0	0	0			124,448	155,492
Depreciation for the year, net of grants	-2,077	-8,937	-11,559	-6,886	-12,403	-1,417	-4,092	-6,212	-53,583	-92,424
Sales of the year	-	-	-	-	-	0	-	-	-	7,736
Liquidations for the year	-	-	-	-	-	11,262	-	-	11,262	12,703
Translation Difference	443	-	-	4,467	-	-	-	-	4,910	-1,013
Accumulated Depreciation end of period	-173,019	-23,791	-287,171	-482,695	-72,064	-36,857	-28,217	-59,213	-1,163,027	-1,125,616
	1,099	43,389	30,957	49,054	28,720	4,248	9,092	9,514	176,073	124,862
Net value as at 30 September 2018	1,099	43,389	30,957	246,776	28,721	4,248	9,092	9,514	373,796	331,751
Net value as at 30 September 2017	2,733	17,330	37,832	210,509	39,016	6,217	5,287	12,827	331,751	

10. FINANCIAL ASSETS

Financial assets include mainly the European Investment Fund (EIF) managed by the European Scout Foundation on behalf of the Europe Support Centre for USD 2,813,230 (2016-2017: USD2,687,089) and funds from the Interamerica Support Centre managed by the Interamerican Scout Foundation for USD 1,288,373 (2016-2017: USD 1,207,834).

11. AMOUNTS PAYABLE TO RELATED PARTIES

	Total 30/09/2018 USD	Total 30/09/2017 USD
World Scout Foundation	-	248
Regional Scout foundations	92,257	52,678
SCORE International (World Scout Shop)	38,123	36,765
National associations	39,717	12,265
Others	-	3,909
	170,097	105,865

12. OWN FUNDS BY SUPPORT CENTRE

	30/09/2018 USD	30/09/2017 USD
Geneva	1,370,093	1,904,916
Kuala Lumpur	534,642	-483,746
Africa	271,879	249,494
Arab	2,046,996	1,936,118
Asia-Pacific	208,971	194,695
Eurasia	112,956	195,543
Europe *)	3,226,744	3,132,755
Interamerica **)	1,433,085	1,374,111
Total own funds	9,205,366	8,503,886

*) including European Investment Fund	2,813,230	2,687,089
**) including Interamerica Fund	1,288,373	1,207,834

The EIF is managed by the European Scout Foundation.

The Interamerica Fund is managed by the Interamerica Scout Foundation.

13. PENSION PLAN

The WSB staff based in Switzerland is insured against the economic consequences of old age, invalidity, and death, according to the provision of the Federal Law for occupational benefits, old age, and survivors (LPP), by CIEPP, Caisse Inter-Entreprises de Prévoyance Professionnelle. According to the defined contribution plan, the employees and the employer pay determined contributions. The annual contributions to the pension plan are recorded during the period to which they relate.

	Total 30/09/2018	Total 30/09/2017
	USD	USD
Contributions paid	74,705	81,814
Pension benefit expenses	74,705	81,814

The executive staff of other support centres based abroad benefits from a similar plan with the Zurich Life and Zurich International Life. The contributions made under the plan are not obligated by the Laws and statutory requirements of the countries in which the support centres are located in.

14. REGISTRATION FEES

COUNTRY	Requested as at 01/10/17		Paid as at 30/09/18		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
ALGERIA		11,856		11,856	11,856
ANGOLA		4,104		4,104	4,104
ARGENTINA		29,051		29,051	29,051
ARMENIA		791		791	791
ARUBA		536		536	536
AUSTRALIA		74,133		74,133	74,133
AUSTRIA		11,436		11,436	11,436
AZERBAIJAN		541		541	541
BAHAMAS		1,043		1,043	1,043
BAHRAIN		2,230		2,230	2,230
BANGLADESH		33,558		33,558	33,558
BARBADOS		2,356		2,356	2,356
BELARUS		522		522	522
BELGIUM		106,808		106,808	106,808
BELIZE		1,891		1,891	1,891
BENIN		526		526	526
BHUTAN		3,796		3,796	3,796
BOLIVIA		2,673		2,673	2,673
BOSNIA AND HERZEGOVINA		527		527	527
BOTSWANA		1,378		1,378	1,378
BRAZIL		31,559		31,559	31,559
BRUNEI DARUSSALAM		2,255		2,255	2,255
BULGARIA		1,079		1,079	1,079
BURKINA FASO		315		315	315
BURUNDI		315		315	315
CABO VERDE		315		315	315
CAMBODIA		315		315	315
CAMEROON		960		960	960
CANADA		115,419		115,419	115,419
CHAD		315		-	-
CHILE	41,948	13,752	10,487	13,752	24,239
CHINA, SCOUTS OF		49,168		49,168	49,168
COLOMBIA		4,849		4,849	4,849
COMOROS		315		315	315
CONGO, DEMOCRATIC REPUBLIC OF		315		315	315
COSTA RICA		3,728		3,728	3,728
CÔTE D'IVOIRE		2,084		2,084	2,084
CROATIA		2,867		2,867	2,867
CURACAO		1,484		1,484	1,484
CYPRUS	-	5,250	-	5,250	5,250
Subtotal		41,948526,415	10,487	526,100	536,587

14. REGISTRATION FEES (CONTINUED)

COUNTRY

COUNTRY	Requested as at 01/10/17		Paid as at 30/09/18		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
Brought forward	41,948	526,415	10,487	526,100	536,587
CZECH REPUBLIC		16,258		16,258	16,258
DENMARK (INCL FAROE IS.)		47,243		47,243	47,243
DOMINICA		360		360	360
DOMINICAN REPUBLIC		649		649	649
ECUADOR		1,500		1,500	1,500
EGYPT		32,211		32,211	32,211
EL SALVADOR		1,513		1,513	1,513
ESTONIA		1,006		1,006	1,006
ETHIOPIA		315		315	315
FUJI		2,062		2,062	2,062
FINLAND		62,020		62,020	62,020
FRANCE		82,690		82,690	82,690
GABON	3,343	2,447	3,343	-	3,343
GAMBIA		315		315	315
GEORGIA		430		430	430
GERMANY		126,799		126,799	126,799
GHANA		315		315	315
GREECE		13,650		13,650	13,650
GRENADA		921		921	921
GUATEMALA		2,890		2,890	2,890
GUINEA		1,011		1,011	1,011
GUINEA-BISSAU	333	1,814	333	1,814	2,147
GUYANA		315		315	315
HAITI		3,605		3,605	3,605
HONDURAS		978		978	978
HONG KONG		76,570		76,570	76,570
HUNGARY		6,531		6,531	6,531
ICELAND		1,955		1,955	1,955
INDIA		56,370		56,370	56,370
INDONESIA	200,263	125,844		-	-
IRAQ		10,000		10,000	10,000
IRELAND		42,005		42,005	42,005
ISRAEL		22,355		22,355	22,355
ITALY		109,630		109,630	109,630
JAMAICA		1,412		1,412	1,412
JAPAN		153,968		153,968	153,968
JORDAN		7,336		7,336	7,336
KAZAKHSTAN		560		560	560
KENYA		9,200		9,200	9,200
KIRIBATI		444		444	444
KOREA (REP. OF)		187,848		187,848	187,848
KUWAIT		6,158		6,158	6,158
LATVIA		327		327	327
LEBANON		9,664		9,664	9,664
Subtotal	245,887	1,757,908	14,163	1,629,302	1,643,465

14. REGISTRATION FEES (CONTINUED)

COUNTRY

COUNTRY	Requested as at 01/10/17		Paid as at 30/09/18		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
Brought forward	245,887	1,757,908	14,163	1,629,302	1,643,465
LESOTHO		315		315	315
LIBERIA		315		315	315
LIBYA		10,377		10,377	10,377
LIECHTENSTEIN		928		928	928
LITHUANIA		1,637		1,637	1,637
LUXEMBOURG		6,705		6,705	6,705
MACAO	434	3,445	434	3,445	3,879
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF		964		964	964
MADAGASCAR		315		315	315
MALAWI		315		315	315
MALAYSIA		30,684		30,684	30,684
MALDIVES IS.		2,997		2,997	2,997
MALTA		2,630		2,630	2,630
MAURITANIA		315		315	315
MAURITIUS		1,928		1,928	1,928
MEXICO		26,810		26,810	26,810
MOLDOVA		449		449	449
MONACO		220		220	220
MONGOLIA		1,067		1,067	1,067
MONTENEGRO		529		529	529
MOROCCO		4,879		4,879	4,879
MOZAMBIQUE		315		-	-
MYANMAR		9,680		9,680	9,680
NAMIBIA		1,372		1,372	1,372
NEPAL		315		315	315
NETHERLANDS		54,108		54,108	54,108
NEW ZEALAND		16,748		16,748	16,748
NICARAGUA		449		449	449
NIGER		315		315	315
NIGERIA		2,923		2,923	2,923
NORWAY		21,837		21,837	21,837
OMAN		7,824		7,824	7,824
PAKISTAN		62,922		47,034	47,034
PALESTINE, STATE OF		315		315	315
PANAMA		1,215		1,215	1,215
PAPUA NEW-GUINEA		802		802	802
PARAGUAY		315		315	315
PERU		2,318		2,318	2,318
PHILIPPINES		180,000		115,125	115,125
POLAND		26,202		26,202	26,202
PORTUGAL		73,874		73,874	73,874
QATAR		4,408		4,408	4,408
ROMANIA		1,205		1,205	1,205
RUSSIAN FEDERATION		8,192		-	-
Subtotal	246,321	2,333,386	14,597	2,115,512	2,130,109

14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/17		Paid as at 30/09/18		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
BROUGHT FORWARD	246,321	2,333,386	14,597	2,115,512	2,130,109
RWANDA		315		315	315
SAINT LUCIA		315		315	315
SAINT VINCENT & GRENADINES		345		345	345
SAN MARINO		210		210	210
SAO TOME AND PRINCIPE	253	632	253	632	885
SAUDI ARABIA		18,340		18,340	18,340
SENEGAL		1,541		1,541	1,541
SERBIA		1,802		1,802	1,802
SEYCHELLES		210		210	210
SIERRA LEONE		315		315	315
SINGAPORE		10,881		10,881	10,881
SLOVAKIA		2,316		2,316	2,316
SLOVENIA		5,079		5,079	5,079
SOUTH AFRICA		9,452		9,452	9,452
SOUTH SUDAN		315		315	315
SPAIN		73,949		73,949	73,949
SRI LANKA		12,094		12,094	12,094
SUDAN		1,624		1,624	1,624
SURINAME		1,386		1,386	1,386
SWAZILAND		2,752		2,752	2,752
SWEDEN		55,596		55,596	55,596
SWITZERLAND		29,458		29,458	29,458
SYRIA		3,475		-	-
TAJIKISTAN		315		315	315
TANZANIA		315		315	315
THAILAND		136,331		136,331	136,331
TIMOR-LESTE	727	2,628	727	2,628	3,355
TOGO		315		315	315
TRINIDAD AND TOBAGO		4,326		4,326	4,326
TUNISIA		12,705		12,705	12,705
TURKEY		20,586		20,586	20,586
UGANDA		315		315	315
UKRAINE		846		846	846
UNITED ARAB EMIRATES		5,738		5,738	5,738
UNITED KINGDOM		498,452		498,452	498,452
UNITED STATES OF AMERICA		1,517,008		1,517,008	1,517,008
URUGUAY		1,048		1,048	1,048
VENEZUELA		4,899		4,899	4,899
YEMEN		926		-	-
ZAMBIA		550		550	550
ZIMBABWE		711		711	711
/./ 2 % DISCOUNT					-30,726
TOTAL	247,301	4,773,802	15,577	4,551,527	4,536,378

15. STATEMENT OF OPERATIONS BY SUPPORT CENTRE BEFORE CONSOLIDATION

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Eurasia	Europe	Inter-America	Total 30/09/2018	Total 30/09/2017
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
OPERATIONAL INCOME										
Registration fees	-	4,536,378	-	-	-	-	-	-	4,536,378	4,644,785
Regional registration fees	-	-	-	-	1,800	-	211,895	18,726	232,421	216,610
Contribution World Scout Foundation	-	2,900,000	-	-	-	-	-	-	2,900,000	3,200,000
Contribution Regional Scout foundations	-	-	-	-	-	-	-	56,000	56,000	55,000
Restricted project revenue	-	1,897,861	177,957	-	258,169	50,389	497,739	48,193	2,930,308	3,754,248
Other donations	56,598	8,419	37,015	-	-	-552	1,417,176	-	1,518,656	1,519,625
Other operational income	50,830	-	4,057	92,951	8,618	1,766	288,988	67,847	515,057	441,949
Total operational income	107,428	9,342,658	219,029	92,951	268,587	51,603	2,415,798	190,766	12,688,820	13,832,217
OPERATIONAL EXPENDITURE										
General management	218,330	1,653,900	404,690	179,457	294,666	413,402	599,002	355,577	4,119,024	4,244,028
Education and development	405,893	1,946,300	-	-	-	-	-	-	2,352,193	2,519,936
Operations service	-	-	268,126	203,381	355,714	-	1,262,486	321,992	2,411,699	2,207,796
Restricted project charges	-	2,557,306	242,268	29,525	223,952	47,602	615,046	19,899	3,735,598	2,921,525
Expenditure for field activities	-	-	1,771	108,338	-	31,917	108,442	70,292	320,760	282,467
Depreciation	2,077	8,937	11,559	12,796	12,649	1,417	4,092	6,212	59,739	107,516
Total operational expenditure	626,300	6,166,443	928,414	533,497	886,981	494,338	2,589,068	773,972	12,999,013	12,283,268
Transfer from main office - general	-	-2,817,996	670,796	411,000	664,200	365,000	113,000	594,000	-	-
Transfer from main office - projects	-	-	-	-	-	-	-	-	-	-
Transfer from main office - field activities	-	-	-	-	-	-	-	-	-	-
Transfer from main office - Misce grants	-	-	-	-	-	-	-	-	-	-
INTERMEDIATE SURPLUS/ (DEFICIT)	-518,872	358,219	-38,589	-29,546	45,806	-77,735	-60,270	10,794	-310,193	1,548,949
FINANCIAL INCOME										
Financial result	2,471	-	389	127,189	4,549	-	37,319	80,651	252,568	285,134
Interests on loans and bank charges	-2,309	-28,614	-1,289	-607	-274	-1,622	-16,530	-4,177	-55,422	-51,543
Result on investment	-	-	-	-	-	-	-	-	-	-
Exchange gain/loss	-16,113	29,338	-2,437	-15,683	-1,588	-443	16,163	-	9,237	356,187
NET FINANCIAL SURPLUS/ (DEFICIT)	-15,951	724	-3,337	110,899	2,687	-2,065	36,952	76,474	206,383	589,778
OPERATING SURPLUS/ (DEFICIT)	-534,823	358,943	-41,926	81,353	48,493	-79,800	-23,318	87,268	-103,810	2,138,727
CHANGES IN RESTRICTED FUNDS										
Allocation	-	-1,897,861	-177,957	0	-258,169	-50,389	-497,739	-48,193	-2,930,308	-3,754,248
Use	-	2,557,306	242,268	29,525	223,952	47,602	615,046	19,899	3,735,598	2,921,525
NET SURPLUS/(DEFICIT) OF THE YEAR BEFORE ATTRIBUTION	-534,823	1,018,388	22,385	110,878	14,276	-82,587	93,989	58,974	701,480	1,306,004



## 16. GENERAL MANAGEMENT / EDUCATION AND DEVELOPMENT / OPERATIONS SERVICE

	General Management			Education and Development	Operations Services	Total 2018
	Geneva and Kuala Lumpur	Regional Centre	Subtotal			
	USD	USD	USD	USD	USD	USD
Staff costs	1,058,579	1,311,655	2,370,234	2,094,197	1,866,012	6,330,443
Travel costs	57,237	126,114	183,351	35,680	80,669	299,700
Committee meetings	222,018	258,772	480,790	-	-	480,790
Activities	-	-	-	94,022	409,796	503,818
Administration and infrastructure	474,487	467,710	942,197	-	16,149	958,346
Communication and media	-	11,100	11,100	128,294	39,073	178,467
Information technology	59,909	25,606	85,515	-	-	85,515
	<b>1,872,230</b>	<b>2,220,957</b>	<b>4,073,187</b>	<b>2,352,193</b>	<b>2,411,699</b>	<b>8,837,079</b>

	General Management			Education and Development	Operations Services	Total 2017
	Geneva and Kuala Lumpur	Regional Centre	Subtotal			
	USD	USD	USD	USD	USD	USD
Staff costs	1,271,452	1,317,404	2,588,856	2,069,693	1,744,193	6,402,742
Travel costs	59,523	142,812	202,335	96,191	109,937	408,463
Committee meetings	105,267	271,844	377,111	-	-	377,111
Activities	-	-	-	195,895	326,595	522,490
Administration and infrastructure	498,811	453,079	951,890	-	2,991	954,881
Communication and media	-	9,501	9,501	158,157	24,080	191,738
Information technology	58,329	26,302	84,631	-	-	84,631
	<b>1,993,382</b>	<b>2,220,942</b>	<b>4,214,324</b>	<b>2,519,936</b>	<b>2,207,796</b>	<b>8,942,056</b>

## 17. FORWARD CONTRACTS

No forward contract was concluded during this fiscal year and the previous one.

## 18. PAYMENT TO MEMBERS OF THE ORGANS IN CHARGE

The WSC works on a voluntary basis. As per the approved regulations in force, members of the WSC are entitled to claim for the reimbursement of the travel and accommodation costs incurred during the WSC meetings or while on certain official missions. In 2017-2018, the total reimbursements for all WSC members amounted to USD95,289 (2016-2017: USD 65,222).

## 19. COST OF EXECUTIVE MANAGEMENT

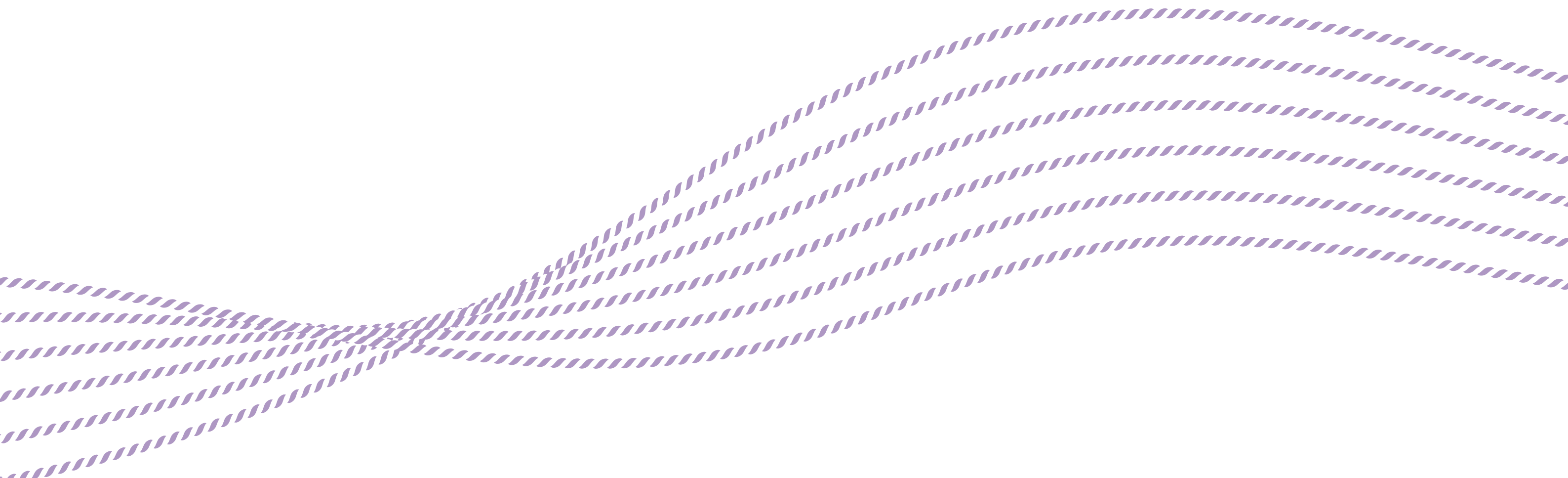
The executive management are full time professional staff of the WSB. They comprises of the Secretary General and his direct reports. In 2017-2018, the total remuneration of the WSB's executive management amounted to USD 1,915,497 (2016-2017: USD 1,978,518).

## 20. SUBSEQUENT EVENTS

At the date of signing of the audited consolidated financial statements, there are no subsequent events that would have material impact to the 2017-2018 financial statements.

# PERFORMANCE REPORT

COVERING ACTIVITIES BETWEEN 1 OCTOBER 2017 AND 30 SEPTEMBER 2018





# PERFORMANCE REPORT

COVERING ACTIVITIES BETWEEN 1 OCTOBER 2017  
AND 30 SEPTEMBER 2018

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- Chapter K** Governance



## CHAPTER A PURPOSE OF THE ORGANISATION

The Scout Movement is a voluntary, non-political educational movement for young people, open to all regardless of gender, origin, race or creed, in accordance with the purpose, principles and method conceived by its founder, Robert Baden-Powell.

The Mission of Scouting is to contribute to the education of young people, through a value system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society.

This is achieved by involving them throughout their formative years in a non-formal education process, using the Scout Method that makes each individual the principal agent of his or her development as a self-reliant, supportive, responsible and committed person, assisting them to establish a value system based upon spiritual, social and personal principles.

World Scouting operates through a network of local groups supported by National Scout Organizations (NSOs) in 169 countries.

The World Scout Conference is the governing body, the “general assembly,” of the World Organization of the Scout Movement (WOSM), and is composed of all NSOs which meet every three years. NSOs must gain recognition from the conference to become members of WOSM and there can be only one NSO per country. In the case of a country having more than one Scout Association, a federation is formed for the purposes of national coordination and world membership.

The conference considers policies and standards of the Scout Movement and takes any actions required to further advance the purpose of the Movement. It also elects members of the World Scout Committee.





## CHAPTER B STRATEGY FOR SCOUTING

### Mission

The Mission of Scouting is to contribute to the education of young people, through a value system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society.

### Vision

By 2023 Scouting will be the world's leading educational youth movement, enabling 100 million young people to be active citizens creating positive change in their communities and in the world based on shared values.



## Six Strategic Priorities

Youth Engagement	Educational Methods	Diversity and Inclusion	Social Impact	Communications and Relations
Scouting should give young people the opportunity to develop the skills and knowledge empowering them to take an active part in the Movement and in their communities. Involvement, recognition and intergenerational exchange are key in providing a framework for our youth members.	The Youth Programme should provide a non-formal learning environment, strengthening the capacity of young people to face the challenges of tomorrow. Scouting should attract, train and retain quality adult volunteers to deliver the Youth Programme.	Scouting should reflect the societies in which it exists and actively work to welcome all individuals without distinction. This diversity should not only be reflected in the membership, but also the methods and programmes used within the Movement.	Every Scout should be involved in community service and share their experience to inspire others. Through activities and projects, Scouts contribute to their communities and become leaders of positive change.	Scouting's profile should accurately portray what we do and why we do it, reflecting our shared values. By using the most impactful methods of communication, and engaging in strategically relevant partnerships, Scouting should be recognised as the world's leading youth movement.
<b>Governance</b>  The governance of WOSM should be transparent, accountable, efficient and clearly linked to its overall strategy, focused on achieving the Mission and Vision of the Movement. The roles and responsibilities of the different levels in the organisation should be clearly defined and understood, ensuring a customer-focused approach. In doing so, we ensure high synergy across all levels of WOSM with a high "return on investment."				



## CHAPTER C THE SCOUT MOVEMENT

Scouting is the world's largest educational youth movement engaging 50 million young people, adult leaders and volunteers in 224 countries and territories worldwide. As a growing Movement, Scouting is deeply embedded in the context of local communities and able to respond to the diverse needs and aspirations of young people.

Since its founding by Robert Baden-Powell in 1907, Scouting has engaged young people in transformative education, training, and learning opportunities. Through the core Scout Youth Programme, and guided by the Scout Promise and Law, Scouting offers young people a unique non-formal educational experience that directly contributes to their growth and development.

Scouting is all about learning by doing. By taking part in activities such as building and renovation, exploration and hiking, and acts of community service, Scouts develop the emotional, intellectual, physical, social, and spiritual skills needed to become leaders and active members of society. Scouting also teaches young people how to be active citizens and agents of positive change in tackling some of the most pressing social, environmental, and economic challenges facing our planet.

Today, the Scout Movement worldwide is embracing change and growing faster than ever thanks to the leadership of 169 NSOs\*, and the commitment of young people and adult volunteers in communities around the world. From its early beginnings as an experimental camp on Brownsea Island in the United Kingdom, Scouting has now grown into a global movement with an unprecedented reach, engaging 50 million young people and volunteers to build a better world.

\* In 2018, World Scouting's membership consisted of 169 NSOs, and grew to 170 members in early 2019 with the addition of the NSO of Vietnam.



## CHAPTER D MESSENGERS OF PEACE: PROMOTING PEACE AND INTERCULTURAL UNDERSTANDING

Since its early beginnings, Scouting has helped to build a lasting culture of peace by incorporating the ideas of teamwork, unity, and intercultural understanding into its Youth Programme and activities. By teaching young people about the values of respect and duty to others, Scouts are working to build a world that is more peaceful and inclusive for people of all ages.

For nearly a decade, Messengers of Peace has been part of that vision to engage Scouts in building a global culture of peace and justice through millions of individual and community service actions. In 2018, Scouts carried out over 750,000 local projects in thousands of communities across 170 countries.

This year, 11 Scouts were honoured with the Messengers of Peace Heroes Award during a ceremony at the United Nations headquarters for the International Day of Peace. The Heroes gifted one billion hours of community service to the United Nations and were recognised for their outstanding contribution to peace, security, and sustainable development.





## DIALOGUE FOR PEACE

Now in its fifth year of collaboration, World Scouting and the International Dialogue Centre (KAICIID) are working together on the Dialogue for Peace programme, empowering young people with the necessary tools to promote and practice effective dialogue about peace and understanding across cultures.

The impact of the programme is being felt at the grassroots level where it is supporting young people to deal with the effects of social conflict in Central America and enabling young people to better appreciate cultural diversity through dialogue exchanges between Scouts in Nepal, Bangladesh, and Myanmar. In Europe, the Dialogue for Peace programme is promoting diversity and inclusion through interreligious dialogue and conversations around spiritual development.

To date, the Dialogue for Peace programme has engaged more than 1,000 young leaders, and accredited volunteer youth trainers and facilitators to deliver the programme around the world. A guide for dialogue ambassadors is available online as an reference resource for NSOs.



### Fostering a greater sense of belonging among children displaced by war

Since 2016, Violetta Pugachova has been working with Scouts of Ukraine to help internally-displaced children in Kiev find a sense a belonging in their new communities through playing games, gaining new friends, and teaching them Scout activities. She hopes these young people will feel welcome in their new home and be able to live fulfilled lives through Scouting.



## CHAPTER E

### SCOUTS FOR SDGs: BUILDING A MORE SUSTAINABLE WORLD FOR ALL

For more than a century, Scouting has made any extraordinary contribution to improve the sustainability of our planet, promote peace, tackle climate change, and reduce inequalities. Already Scouts have contributed more than one billion hours towards sustainable development.

Now, as a global Movement, we are taking that commitment one step further with Scouts for SDGs - an unprecedented mobilisation that aims to engage 50 million Scouts to make the world's largest coordinated youth contribution to the Sustainable Development Goals (SDGs) by 2030. Along the way we plan to deliver two million local projects and an additional three billion hours of service for the SDGs.

Scouts for SDGs leverages the Youth Programme and initiatives under the Better World Framework to raise awareness and take action for the SDGs. In 2018, with contributions and support from Alwaleed Philanthropies, we unveiled a new Scouts for SDGs campaign and online digital hub, plus a range of educational tools, training and resources to support NSOs to align their Youth Programme with the SDGs and mobilise around the 17 Goals.

Here's some of the programmes and initiatives under the Better World Framework that are working to inspire, educate, and empower young people to take action for sustainable development:

### World Scout Environment Programme

The World Scout Environment Programme offers young people of all ages a chance to connect with nature and engage in activities protect the environment, tackle climate change, and contribute after natural disasters. With support from partners, WWF and UN Environment, this year the World Scout Environment Programme began a full review to align its content with the sustainable development educational objectives and be more relevant for today's most pressing environmental challenges. In 2018, five more Scout Centres of Excellence for Nature and Environment (SCENES) were accredited as places that have made a long-term commitment to protect the environment and promote environmental education.



### Scouts of the World Award

As a voluntary initiative, the Scouts of the World Award supports Scouts aged 15 to 26 years old to develop projects that takes action around a social, environmental, or economic challenge impacting their community. In 2018, the programme gained further traction in Africa, Arab, and European Scout Regions, while remaining strong in the Interamerican and Asia-Pacific Scout Regions. The programme now is aligned with the SDGs and is inspiring Rover Scouts to work towards sustainable development.

### Scouts Go Solar

Scouts Go Solar raises awareness about affordable and clean energy, while equipping young people with the skills and competencies to build a more solar-powered world. Developed in partnership with SOLAFRICA and Greenpeace, this year the initiative trained 11 Scouts Go Solar ambassadors from different regions on tools and techniques adapted for Scouting that will help to promote the programme.

### Patrimonito Scout Badge

The Patrimonito Scout Badge raises awareness and mobilises young people around World Heritage preservation and promotion, challenging young people between the ages of 15 and 26 to carry out voluntary service projects at a UNESCO World Heritage Site. We launched the new Patrimonito badge this year in partnership with UNESCO to recognise Scouts who complete their Scouts of the World Award at a World Heritage site and were part of the call for projects for the World Heritage Volunteers campaign to encourage more actions by young people at the World Heritage sites.



#### Rural Fijian communities gain access to clean drinking water

A Scout group in Fiji, along with Ethan Banks, a Scout from the Boy Scouts of America, partnered with Give Clean Water organization to provide communities in rural Fiji access to clean and safe drinking water. A group of Scouts distributed a portable water filtration system to villagers, and trained them on how to utilise it, achieving remarkable results and ensuring the sustainable availability of clean and safe drinking water for the community.



## CHAPTER F

### INSPIRING YOUNG PEOPLE TO BE ACTIVE GLOBAL CITIZENS

We believe that by empowering young people to be active global citizens, we can build stronger, more resilient communities in every corner of the globe. In place after place, Scouts are driving social change with actions big and small, while ensuring that we leave no one behind.

### Promoting gender equality

Scouting is inclusive and open to everyone, offering young people of all genders equal opportunities to grow and develop to their full potential. As a Movement, we are committed to increase awareness about gender equality at all levels of Scouting and preparing Scouts to be champions for gender equality in their own lives.

This year, in partnership with UN Women's HeForShe campaign, we launched an educational tool on gender equality — the HeForShe Action Kit— for our 50 million members that can be easily implemented by Scouts at the local level. In 2018, girls and young women were also more engaged than ever before, with full access to Scouting in countries where it did not previously exist, and the right to participate in events that were once only open to boy Scouts.



#### Developing the leadership skills of young people in Rwanda

Sandrine Nikuze committed herself to making the world a better place since the time she became a Scout at the age of 11. Starting with her community, the young leader works with and for young people, and helps improve the lives of vulnerable women in Rwanda. Sandrine became a troop leader while in secondary school, demonstrating her leadership skills and started a Scout unit while at Kepler University in Kigali. That initiative not only granted her the position Deputy Chief Commissioner of Rwanda Scouts Association, but positioned her as the youngest person in Africa with that role.





### Working with refugees

The power of Scouting is that it can be adapted for any context. Nowhere is this more evident than in refugee and IDP camps where Scouting is being used as an educational tool to help foster the integration of young people into new communities.

In Turkey, Scouts have been working with refugees from Syria since the start of the crisis, including some 5,000 Syrian Scouts and 1,000 Palestinian and Iraqi Scouts. Today, the NSO in Turkey has opened new Scout groups and trained leaders to deliver educational activities that enable girls and boys within the camps to develop leadership skills.

In Kenya, Scouts are addressing the threat of violence in refugee camps along the Somali border by offering Scouting activities to young people, giving them skills for the future and a greater sense of belonging. These kinds of grassroots initiatives are part of a concerted effort to assist NSOs with scaling up humanitarian efforts that enable more girls and boys living in challenging environments to benefit from the power of Scouting.

### Responding through humanitarian action

In an effort to always lend a helping hand, Scouts are often among the first responders to natural disasters and humanitarian crises. In 2018, Scouts were active around the world following some of the year's worst natural disasters, including the volcanic eruption in Guatemala, tsunamis in Indonesia, and flooding in India and Myanmar.

As a cornerstone of the Youth Programme, community resilience is emphasized as the most efficient and cost-effective approach to humanitarian action. This year, through our role in the Compact for Young People in Humanitarian Action, we co-led a capacity building workshop with the UNFPA in Southern Africa on disaster response preparedness. World Scouting also continues to support NSOs to improve their programming in ways that engage more young people and volunteers in humanitarian action.



## CHAPTER G STRENGTHENING THE SCOUT MOVEMENT FOR THE FUTURE

This year was marked by a host of new and innovative mechanisms we put in place to strengthen the support we offer to NSOs. Through custom digital platforms, strategies for growth, and a tailored approach to service delivery we are helping the Scout Movement to adapt and prepare for the future.

### WOSM Services

Piloted and launched in 2018, WOSM Services is our one-stop shop to enable NSOs to deliver better Scouting activities and programmes to more young people worldwide. Through a new easy-to-use and accessible digital platform, NSOs can request high-quality and effective support through 12 WOSM Services related to the core areas of Scouting.

This year we brought together hundreds of new and existing resources, policies, toolkits, and guidelines designed to meet the needs of NSOs, along with a series of innovative e-learning courses and an enhanced monitoring and evaluation system to promote continuous improvement. More than 50 staff and volunteer consultants were also trained in 2018 to provide consistent and quality tailored support for the Scout Movement.

### Growth of Scouting

We worked closely this year with NSOs to grow the number of young people and volunteers involved in their Scouting programmes and activities. The targeted guidance as part of the WOSM's growth agenda has helped some 30 NSOs start developing and accelerating their growth strategies, and has brought them closer to achieving their growth commitments.



### Global Support Assessment Tool

The Global Support Assessment Tool (GSAT) is World Scouting's stamp of quality for NSOs, establishing standards of good governance and quality Scouting that mirror international best practice. In 2018, 37 GSAT Assessments were completed using World Scouting's Quality Standard, which helped identify strengths and areas for improvement among NSOs. Five trainings involving 73 participants also took place to further promote GSAT in different regions, and GSAT's capacity strengthening approach is raising the benchmark for Scouting programmes and operations worldwide.

### Scout Donation Platform

Since its launch in 2017, Scouts all over the world have used the Scout Donation Platform to share their vision of a better world and raise funds for causes they care about. To date Scouts have raised more than \$143,440 for 30 community projects through the social funding platform with 100% of proceeds going directly to support successful initiatives – everything from running menstrual health education programmes in Madagascar to flood relief projects in Fiji.

### Regional conferences

Three regional conferences and youth forums took place this year: The 17<sup>th</sup> Africa Scout Conference and 8<sup>th</sup> Africa Scout Youth Forum in Harare, Zimbabwe; the 26<sup>th</sup> Asia-Pacific Scout Conference and 9<sup>th</sup> Asia-Pacific Scout Youth Forum in Manila, Philippines; and 27<sup>th</sup> Interamerican Scout Conference and the 6<sup>th</sup> Interamerican Scout Youth Forum in Panama City, Panama.

Together these regional conferences and youth forums brought together over 800 representatives from the national leadership of 101 NSOs. These events offered a platform to showcase new initiatives such as WOSM Services and Scouts for SDGs, while focusing on the core components of Scouting, including Safe From Harm training, Adults in Scouting policies, Youth Programme development and more.

Each region also elected a new Regional Committee to serve as the regional governance until 2021. All new board members also took part in a dedicated induction training to prepare them in their new roles and ensure adherence to best practices in good governance.



## CHAPTER H ENGAGING YOUNG PEOPLE THROUGH EXPERIENTIAL WORLD EVENTS

World Scouting's programme of global and regional events are unique and immensely powerful. Every year, we enable millions of young people to meet new friends, learn new skills, and better understand the world around them in a fun, multicultural environment. These events give young people opportunities to travel abroad, meet people from different cultures and build friendships that can last a lifetime. In 2018, our vision of a better world came to life during a number of key World Scouting events.

### JOTA-JOTI (Jamboree on the Air/Jamboree on the Internet)

More than 1.5 million young people and adult leaders in 2017 and 1.8 million in 2018 took part in Scouting's largest annual event. Through amateur radio, online calls over the Internet, social media platforms, and a variety of messaging channels, young people from over 140 countries engaged with peers worldwide to learn from one another and be inspired to carry out acts of service in their communities.

### 32<sup>nd</sup> Arab Scout Jamboree, Algeria

Over 1,200 Scouts from 17 Arab countries took part the region's largest Scouting event. Under the theme "Arab Dream," the ground-breaking Jamboree welcomed the participation of young women and female volunteers for the first time. Through a range of fun and educational activities, the Jamboree provided a positive learning experience set in the beautiful mountains and forests surrounding the village of Sidi Faraj, Algeria.

### 3<sup>rd</sup> Interamerican Scout Moot, Peru

In the summer of 2018, young people from 26 different countries gathered in the heart of the Sacred Valley of the Incas, Cusco for a life-changing educational experience. Over 2,100 participants took part in activities related to the historical and cultural development of the Inca Empire, and involved young people in building of a culture of peace, interculturality, and sustainable development.





### Roverway 2018, The Netherlands

Hosted in The Hague, Europe's biggest gathering of young people attracted close to 5,000 Scouts and Guides between the ages of 16 and 22 to take part in a specially designed programmes comprising social, cultural, and Scouting activities with a focus on personal growth and development.

### 4<sup>th</sup> Eurasia Scout Jamboree, Belarus

United by their passion for adventure and learning, 350 young people between the ages of 13 to 17 came together in Minsk, Belarus, for one of the most anticipated Scout events of the region. Themed "Dialogue for Peace," the weeklong jamboree offered a wide variety of exciting educational experiences through outdoor activities, workshops, concerts, and excursions.



#### YOUNG WOMEN PARTICIPATE IN ARAB SCOUT JAMBOREE FOR FIRST TIME

Maryem Salama, 17, grew up in what she describes as a conservative Tunisian family. She wasn't allowed to go out by herself or get involved in sports. But a year ago, she joined the Scouts and now she's camping with friends and enjoying the outdoors at the Arab Scout Jamboree. Salama is one of some 78 pioneering young women taking part in this year's Arab Scout Jamboree, the first time that girls have been invited to join the celebration.



## CHAPTER I: INFLUENCING POSITIVE CHANGE BY MOBILISING OUR MOVEMENT

Imagine the power of 50 million Scouts working as active citizens to leave this world a little better than we found it. Through a new ambassador initiative, international days of action, participation in global forums, and celebratory events, Scouts were loud and proud about the impact of our worldwide Movement.

### Chief Ambassador of World Scouting

Bear Grylls is known to millions of people around the world as a global adventurer, inspirational speaker, TV host, best-selling author, and UK Chief Scout for nearly 10 years. In 2018, Bear became the new Chief Ambassador of World Scouting, helping us launch Scouts for SDGs and working to inspire more young people and adult volunteers to join the Scout Movement.

### International Days of Action

Every year, World Scouting participates in a range of social media and online campaigns to engage our Movement in key international days of action and highlight our work with partners. This year was no exception with storytelling across our communications channels to reach millions of young people for Earth Hour, International Women's Day, International Volunteer Day, International Youth Day, the International Day of Peace, and Founder's Day, a special celebration to honour the history of Scouting.

### Youth Advocacy and Civic Engagement

The participation of young people in civic spaces, political forums, and dialogues with government is essential to ensure that the ideas and concerns of youth are part of decision-making processes that affect them. This year, Scouts were active in a range of world and regional events. Scouting stepped into the spotlight at United Nations General Assembly, ECOSOC Youth Forum, High Level Political Forum, and we joined the Global Board of UNICEF's Generation Unlimited.





### World Scout Film Fest

We celebrated the creativity of our Movement with the first World Scout Film Fest in 2018. We received entries from Rovers in every region around the world and awarded three winners from Costa Rica, Dominican Republic, and Czech Republic. Tens of thousands of young people tuned in to watch the films live during an award ceremony in Malaysia.

### Rovers Centenary

This year was a huge milestone for Rover Scouting. From sailing in Singapore to camping in Kenya, the entire Scouting world celebrated the same historic anniversary this year — 100 years of Rover Scouting. The Rover section was created century ago to help young adults transition into adulthood, learn leadership skills, and naturally paddle their own canoe.



#### My Europe, My Say

This year the European Scout Region launched a new initiative in partnership with the European Commission's Erasmus+ programme and AEGEE Europe to make sure the voice of young people is present in political discussions. My Europe, My Say aims at fostering youth political participation in the May 2019 European elections by reinforcing a sense of civic engagement among Scouts and non-Scouts. The transnational campaign is mobilising young European voters across 18 NSOs and National Scout Associations with accurate information about the elections, face-to-face and virtual meetings with local candidates, and pledges in favour of youth rights in Europe.



## CHAPTER J

### A GROWING A NETWORK OF GLOBAL AND REGIONAL PARTNERS

The WSB, World Scout Foundation and the WSB regional support centres are working together across the non-profit, government, philanthropic, and private sectors to engage a network of donors, investors, and partners that share our commitment to building a better world.

Key to our success is the World Scout Foundation which contributes to the growth and development of Scouting worldwide by providing financial and other support to World Scouting. Through a network of donors, investors, Baden-Powell Fellows and community leaders, the World Scout Foundation engages people who are passionate about Scouting to invest in everything from capacity building activities for NSOs to flagship initiatives such as Scouts for SDGs and Messengers of Peace.

Together, this network of champions and partners contributes a wealth of expertise, knowledge, resources, and financial support to enhance the programmes, initiatives and operations of the Scout Movement. Here are some of the many partners that are helping to widen our impact:

- AEGEE Europe
- AIESEC
- Alwaleed Philanthropies
- Arab Council for Childhood and Development
- Arab Gulf Development Program AGFUND
- Arab League
- Arab Union for Sustainable Development and the Environment
- Copa Airlines
- Council of Europe
- European Civil Society for Education
- European Volunteer Centre
- European Youth Forum
- European Youth Foundation
- FAO
- ILO
- International Federation of Red Cross and Red Crescent Societies
- International Scout and Guide Fellowship
- Islamic Development Bank
- Islamic Educational, Scientific, and Cultural Organisation
- KAICIID
- Kuwait Fund for Development
- Network of International Youth Organisations in Africa
- Nova Terra



- Protect Our Planet
- SA Archimedes noorteagentuur
- Solafrika
- Special Olympics
- The International Award
- UN Environment
- UN Women
- UNAIDS
- UNDP
- UNESCO
- UNICEF
- Visegrad Fund
- WAGGGS
- WHO MENA
- World Vision
- WWF
- YMCA
- YWCA



#### Kandersteg International Scout Centre

The Kandersteg International Scout Centre brings together Scouts from around the world in an alpine environment to learn about sustainability and global issues, and empower young people in the creation of a better world. Beautifully located in Kandersteg, Switzerland, and run by volunteers, in 2018, KISC welcomed more than 14,000 Scouts and Guides from around the world.



## CHAPTER K GOVERNANCE

WOSM is made up of 169 NSOs all over the world and is spread across six regions: Africa, Arab, Asia-Pacific, Eurasia, Europe and Interamerica. It is governed by the World Scout Conference, which takes place every three years. WOSM elects a WSC, the executive body of the organisation, which is responsible for the implementation of the resolutions of the World Scout Conference and acts on behalf of WOSM between its meetings.

### World Scout Committee

The WSC is the executive body of WOSM. It is responsible for the implementation of the resolutions of the World Scout Conference and acts on behalf of WOSM between its meetings. In the 2017-2018 fiscal year, the WSC was composed of the following members:

### Voting members

There are 12 voting members of the WSC, each from a different country, which are elected by the World Scout Conference by secret ballot. They are elected for a three-year term, and may be re-elected for one additional term.

**Craig Turpie,**  
Chairperson

**Edward Andrew "Andy" Chapman,**  
Vice-Chairperson

**Jemima Nartemle Nartey,**  
Vice-Chairperson

**Peter Blatch,**  
Member

**Mehdi Ben Khelil,**  
Member

**Jo Deman,**  
Member

**Ilyas Ismayilli,**  
Member

**Leornado Morales,**  
Member

**Pia Mortensen,**  
Member

**Juan Reig,**  
Member

**Sarah Rita Kattan,**  
Member

**Janaprith Fernando,**  
Member





### Ex-officio non-voting members

WOSM’s ex-officio non-voting members are made up of the Chairperson or Vice-Chairperson of each Regional Scout Committee, the Secretary General of WOSM, the Treasurer, who is appointed by the WSC, and one World Scout Foundation Board Member.

**Ahmad Alhendawi,**  
Secretary General

**Joseph Lau,**  
Treasurer

**Hector Robledo Cervantes,**  
Board Member,  
World Scout Foundation

**Khamis Al-Rasbi,**  
Chairperson Arab Scout Committee

**Victor Atipaga,**  
Chairperson Africa Scout Committee

**Kevin Camilleri,**  
Chairperson European Scout Committee

**Sergiu Chirica,**  
Chairperson Eurasia Scout Committee

**Daniel Corsen,**  
Chairperson Interamerican Scout Committee

**Ahmad Rusdi,**  
Chairperson Asia-Pacific Scout Committee

### Youth Advisors

The World Scout Youth Forum elects six Youth Advisors, whose role is to increase youth participation in the decision-making of the organisation. They are elected for a three-year term and take part in the meetings of the WSC. Youth Advisors, each from a different country, are elected while they are aged 18-26.

**Diana Carrillo Tiburcio,**  
Youth Advisor to the World Scout Committee

**Mori Chi-kin Cheng,**  
Youth Advisor to the World Scout Committee

**Julius Kramer,**  
Youth Advisor to the World Scout Committee

**Edgar Marumbu,**  
Youth Advisor to the World Scout Committee

**Martin Meier,**  
Youth Advisor to the World Scout Committee

**Amal Ridene,**  
Youth Advisor to the World Scout Committee



### One World Scout Bureau

The Secretary General is the Chief Executive Officer of WOSM and directs its Secretariat, the WSB, while promoting and safeguarding the interests of the Movement. A management team from the global and regional support centres assists the Secretary General.

**Ahmad Alhendawi,**  
Secretary General

**Hana Pasic,**  
Director, Executive Office  
of the Secretary General

**Hany Abdulwahab Abdulmonem,**  
Global Director,  
Scouting Development

**David Berg,**  
Global Director,  
Organisational Development

**Ooi Soon San,**  
Global Director,  
Finance and Administration

**David Venn,**  
Global Director,  
Communications and Partnerships

**Atif Abdelmageed,**  
Regional Director,  
Arab Support Centre

**Frederic Tutu Kama-Kama,**  
Regional Director,  
Africa Regional Support Centre

**David McKee,**  
Regional Director,  
Europe Support Centre

**J. Rizal C. Pangilinan,**  
Regional Director,  
Asia-Pacific Support Centre

**Raúl Sánchez,**  
Regional Director,  
Interamerican Support Centre

**Srinath Tirumale Venugopal ,**  
Interim Coordinator,  
Eurasia Support Centre



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Creating a Better World

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