



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

# CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2019

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."



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# **CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2019**

World Scout Bureau



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

**World Scout Bureau, Geneva**

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### **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 2019. 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 2019 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



Alexandra Depoire  
*Licensed Audit Expert  
Auditor in Charge*



Cédric Rigoli  
*Licensed Audit Expert*

Geneva, 14 February 2020

*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 2019

	Notes	30/09/2019	30/09/2018
		USD	USD
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent	6	6,931,631	7,088,674
Short-term deposits	6	987,143	346,000
Accounts receivable		337,301	313,902
Amounts receivable from related parties	7	15,087	71,980
Prepayments and accrued income		213,099	183,339
Inventories		40,636	50,790
<b>Total current assets</b>		<b>8,524,897</b>	<b>8,054,685</b>
<b>Restricted endowment assets</b>	8	<b>1,870,550</b>	<b>1,865,769</b>
<b>Non-current assets</b>			
Fixed assets, net	9	370,212	373,796
Financial assets	10	4,404,618	4,148,137
<b>Total non-current assets</b>		<b>4,774,830</b>	<b>4,521,933</b>
<b>TOTAL ASSETS</b>		<b>15,170,277</b>	<b>14,442,387</b>

**(See the accompanying notes)**

## WORLD SCOUT BUREAU, GENEVA CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2019

	Notes	30/09/2019	30/09/2018
		USD	USD
<b>LIABILITIES AND FUNDS</b>			
<b>Current liabilities</b>			
Registration fees received in advance		24,770	413,638
Accounts payable		527,127	778,660
Accrued liabilities		645,005	700,534
Deferred income		122,550	85,136
Amounts payable to related parties	11	238,168	170,097
<b>Total current liabilities</b>		<b>1,557,620</b>	<b>2,148,065</b>
<b>Restricted funds</b>			
Restricted project funds		1,452,553	985,691
Restricted endowment funds	8	1,900,196	1,895,039
Real estate funds		205,387	205,387
Funds held in trust		4,207	2,839
<b>Total restricted funds</b>		<b>3,562,343</b>	<b>3,088,956</b>
<b>Own funds</b>	12	<b>10,050,314</b>	<b>9,205,366</b>
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>15,170,277</b>	<b>14,442,387</b>

**(See the accompanying notes)**

## CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED 30 SEPTEMBER 2019

	Notes	2019/2018	2018/2017
		USD	USD
<b>OPERATIONAL INCOME</b>			
Registration fees	14	4,671,753	4,536,378
Regional registration fees		225,129	232,421
Contribution World Scout Foundation		2,800,000	2,900,000
Contribution Regional Scout Foundation		54,550	56,000
Restricted project revenue		4,541,247	2,930,308
Other donations		1,529,392	1,518,656
Other operational income		547,631	469,220
<b>Total operational income</b>	15	<b>14,369,702</b>	<b>12,642,983</b>
<b>OPERATIONAL EXPENDITURE</b>			
Strategy and Operations	16	4,086,805	4,073,187
Education & development	16	2,157,429	2,352,193
Operations service	16	2,693,133	2,411,699
Restricted project charges		4,074,387	3,735,598
Expenditure for field activities		141,551	320,760
Depreciation	9	76,150	59,739
<b>Total operational expenditure</b>	15	<b>13,229,455</b>	<b>12,953,176</b>
<b>INTERMEDIATE (DEFICIT)/ SURPLUS</b>		<b>1,140,247</b>	<b>-310,193</b>
<b>NET FINANCIAL INCOME</b>			
Financial income		250,592	252,568
Financial costs		-58,602	-55,422
Exchange loss		-20,429	9,237
<b>NET FINANCIAL SURPLUS</b>		<b>171,561</b>	<b>206,383</b>
<b>OPERATING (DEFICIT)/ SURPLUS</b>		<b>1,311,808</b>	<b>-103,810</b>
<b>CHANGES IN RESTRICTED FUNDS</b>			
Allocation		-4,541,247	-2,930,308
Use		4,074,387	3,735,598
<b>NET SURPLUS / (DEFICIT) OF THE YEAR BEFORE ALLOCATIONS / WITHDRAWALS</b>	15	<b>844,948</b>	<b>701,480</b>
(Allocation to) / Withdrawal from			
- registration fees risk reserve		2,019	-
- operational risk reserve		-	-
- future events and other reserves		-430,926	-69,887
- other unrestricted reserves		-416,041	-631,593
<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 2019

	Opening balance 01/10/18	Internally generated income	Allocation (external)	Internal fund transfers	Use (external)	Closing balance 30/09/19
	USD	USD	USD	USD	USD	USD
<b>Restricted Funds</b>						
Restricted endowment fund						
- Sonia Maguire Fund	1,201,869	4,957			447	1,207,272
- Bea Campbell Fund	670,004	-83			83	670,004
- Universal Fund	23,166		163.00		-409	22,920
Earmarked funds (projects)	985,691		4,541,247	2	-4,074,387	1,452,553
Real estate funds	205,387			-		205,387
Funds held in trust	2,839	-	1,368			4,207
<b>Total restricted funds</b>	<b>3,088,956</b>	<b>4,874</b>	<b>4,542,778</b>	<b>2</b>	<b>-4,074,267</b>	<b>3,562,343</b>
<b>Own funds</b>						
Unrestricted						
- Registration fees risk reserve	25,883		-2,019	-		23,864
- Operational risk reserve	73,584		-	-		73,584
- Future events and other reserves	407,358		207,186	-		614,544
Other unrestricted reserves	8,698,541		639,781	-		9,338,322
<b>Total own funds</b>	<b>9,205,366</b>	<b>-</b>	<b>844,948</b>	<b>-</b>	<b>-</b>	<b>10,050,314</b>
	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>

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 2019

Notes	2019/2018	2018/2017
	USD	USD
<b>Cash flow from operations</b>		
Net surplus of the year	844,948	701,480
Depreciation	76,150	59,739
Asset written off / Gain on disposal of assets	-	552
Foreign currency conversion	16,481	25,868
(Increase)/Decrease in Account receivable	-23,399	-25,694
(Increase)/Decrease of Prepayments & accrued income	-29,760	-14,427
(Increase)/Decrease of Amounts receivable from related parties	56,893	-25,302
(Increase)/Decrease of Inventory	10,154	354
(Decrease)/Increase Registration fees received in advance	-388,868	391,361
(Decrease)/Increase Accounts payable, other liabilities	-251,533	214,405
(Decrease)/Increase Accrued Liabilities & deferred income	-18,115	161,206
(Decrease)/Increase Amounts payable to related parties	68,071	64,232
(Decrease)/Increase Earmarked funds (Project)	466,862	-807,057
(Decrease)/Increase Funds held in trust	1,368	-15,582
<b>Total cash flow from operations</b>	<b>829,252</b>	<b>731,135</b>
<b>Cash flow from investing activities</b>		
Outflow from European & IAR Investment funds	-256,412	-206,680
Inflow from European & IAR Investment Funds		
Purchase cost of fixed assets, net	-72,565	-104,876
Sales proceed from disposal of fixed assets		0
<b>Total cash flow from investing activities</b>	<b>-328,977</b>	<b>-311,556</b>
<b>Increase in cash and term deposits</b>	<b>500,275</b>	<b>419,579</b>
<b>CASH AND TERM DEPOSITS</b>		
Currency translation adjustment	-16,175	1,827
Opening balance as of 1 October	7,434,674	7,013,268
Closing balance as of 30 September	7,918,774	7,434,674
<b>Increase in cash and term deposits</b>	<b>500,275</b>	<b>419,579</b>

(See the accompanying notes)

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2019

## 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 World Movement's governance bodies to lead and inspire the global Scout membership of 54 million young people;
- support the capacity building of the NSOs so that they provide effective Scouting in their countries; and
- 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 3rd February 2020 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 cash equivalent include cash holdings, postal check, bank accounts holdings at Global and Regional Support Centres, and deposits with a maturity of less than three months which are valued at the nominal value.

Short-term deposits are deposits with a maturity from four to twelve 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.

## 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 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. ORGANISATION STRUCTURE

The WSB currently operates from the following eight support centres:

Name of support centre	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 Kuala Lumpur Global Support Centre provides the 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 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

## 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 the WSB a tax exemption status for an indefinite period.

## 6. CASH AND SHORT- TERM DEPOSITS

	Geneva	Kuala Lumpur	Africa	Arab	Asia - Pacific	Eurasia	Europe	Inter - America	Total 30/09/2019	Total 30/09/2018
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash and bank	249,724	3,441,061	1,335	104,034	311,168	41,959	418,064	283,957	4,851,302	5,607,632
Bank short-term deposits with maturity less than 3 months	-	-	232,462	528,277	-	-	-	-	1,060,739	1,480,797
Bank short term deposits/ restricted	216,408	-	261,545	-	541,637	-	-	-	1,019,590	245
	<b>466,132</b>	<b>3,441,061</b>	<b>495,342</b>	<b>932,311</b>	<b>852,805</b>	<b>41,959</b>	<b>418,064</b>	<b>283,957</b>	<b>6,931,631</b>	<b>7,088,674</b>
Bank short-term deposits with maturity from 4 to 12 months	-	-	-	987,143	-	-	-	-	987,143	346,000
	<b>466,132</b>	<b>3,441,061</b>	<b>495,342</b>	<b>1,919,454</b>	<b>852,805</b>	<b>41,959</b>	<b>418,064</b>	<b>283,957</b>	<b>7,918,774</b>	<b>7,434,674</b>

## 7. AMOUNTS RECEIVABLE FROM RELATED PARTIES

	Total 30/09/2019	Total 30/09/2018
	USD	USD
World Scout Foundation	-	2,747
Regional Scout foundations	-	42,229
SCORE International (World Scout Shop)	-	-
Regional/National Associations	13,955	25,099
Others	1,132	1,905
	<b>15,087</b>	<b>71,980</b>

## 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 Funds and the Universal Fund. The securities are recorded at the market value. The objective of these funds is to enhance the development of Scouting worldwide, particularly in less privileged countries.

	SONIA MAGUIRE	BEA CAMPBELL	UNIVERSAL FUND	Total 2019	Total 2018
	USD	USD	USD	USD	USD
<b>ASSETS</b>					
Cash and banks	27,393	244,381	781	272,555	273,176
Securities	97,895	-	-	97,895	92,492
Investment with WSF	1,075,000	425,000	-	1,500,000	1,500,000
Accounts receivable	6,985	623	22,138	29,746	29,371
Deferred income	-	-	-	-	-
<b>Total assets</b>	<b>1,207,273</b>	<b>670,004</b>	<b>22,919</b>	<b>1,900,196</b>	<b>1,895,039</b>
Current account/WSB	-6,925	-583	-22,139	-29,647	-29,270
<b>Restricted endowment assets</b>	<b>1,200,348</b>	<b>669,421</b>	<b>780</b>	<b>1,870,549</b>	<b>1,865,769</b>
<b>LIABILITIES</b>					
Accounts payable	-	-	-	-	-
Capital	1,189,377	670,004	23,993	1,883,374	1,883,374
Reserve	-	-	-	-	-
Result of the year	17,895	-	-1,073	16,822	11,665
<b>Total Liabilities</b>	<b>1,207,272</b>	<b>670,004</b>	<b>22,920</b>	<b>1,900,196</b>	<b>1,895,039</b>
Current account/WSB	-	-	-	-	-
<b>Restricted endowment funds</b>	<b>1,207,272</b>	<b>670,004</b>	<b>22,920</b>	<b>1,900,196</b>	<b>1,895,039</b>
<b>Initial value of the capital</b>	<b>1,189,377</b>	<b>670,004</b>	-	-	-

## 9. FIXED ASSETS

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Eurasia	Europe	Inter-America	Total 30/09/2019	Total 30/09/2018
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
<b>Fixed assets, restricted</b>										
Cost at beginning of period	-	-	-	-	205,387	-	-	-	-	205,387
Translation difference	-	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	-	205,387	-	-	-	-	205,387
Accumulated depreciation beginning of period	-	-	-	-	-205,387	-	-	-	-	-205,387
Depreciation for the year	-	-	-	-	-	-	-	-	-	-
Translation difference	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation end of period	-	-	-	-	-205,387	-	-	-	-	-205,387
	-	-	-	-	-	-	-	-	-	-
<b>Lands and buildings</b>										
Cost at beginning of period	-	-	-	305,518	136,070	367,487	-	-	809,075	813,588
Sales of the year	-	-	-	-	-	-	-	-	-	-
Translation difference/ restatement	-	-	-	-	-	-	-	-	-	-4,513
Cost at end of period	-	-	-	305,518	136,070	367,487	-	-	809,075	809,075
Accumulated depreciation beginning of period	-	-	-	-107,796	-136,069	-367,487	-	-	-611,352	-606,699
Depreciation for the year	-	-	-	-5,910	-	-	-	-	-5,910	-6,156
Translation difference/ restatement	-	-	-	-	-	-	-	-	-	1,503
Sales of the year	-	-	-	-	-	-	-	-	-	-
Accumulated depreciation end of period	-	-	-	-113,706	-136,069	-367,487	-	-	-617,262	-611,352
	-	-	-	191,812	1	-	-	-	191,813	197,723
<b>Furniture, fixtures, equipment</b>										
Cost at beginning of period	174,118	67,180	318,128	531,750	100,784	41,105	37,309	68,727	1,339,101	1,250,478
Addition for the year	-	32,689	12,085	9,347	1,704	-	9,009	11,752	76,586	112,484
Sales of the year	-	-	-	-	-	-	-	-	-	-
Liquidations for the year	-	-	-	-	-	-	-	-	-	-11,814
Translation Difference	-	-	-	-1	-	-	-	-	-1	-4,440
Cost at end of period	174,118	99,869	330,213	541,096	102,488	41,105	46,318	80,479	1,415,686	1,346,708
Grants - Restricted Equipment	-	-4,021	-	-	-	-	-	-	-4,021	-7,608
<i>Cost at end of period, net of grants</i>	174,118	95,848	330,213	541,096	102,488	41,105	46,318	80,479	1,411,665	1,339,100
Accumulated Depreciation beginning of period	-173,019	-23,791	-287,171	-482,696	-72,064	-36,857	-28,217	-59,213	-1,163,028	-1,125,616
Depreciation for the year	-983	-103,566	-11,052	-15,313	-12,644	-913	-4,947	-3,762	-153,180	-178,031
<i>Less : Depreciation of Grants restricted equipment</i>	-	82,940	0	0	0	-	-	-	82,940	124,448
Depreciation for the year, net of grants	-983	-20,626	-11,052	-15,313	-12,644	-913	-4,947	-3,762	-70,240	-53,583
Sales of the year	-	-	-	-	-	-	-	-	-	-
Liquidations for the year	-	-	-	-	-	-	-	-	-	11,262
Translation Difference	-	-	1	-	-	-	-	1	2	4,910
Accumulated Depreciation end of period	-174,002	-44,417	-298,222	-498,009	-84,708	-37,770	-33,164	-62,974	-1,233,266	-1,163,027
	116	51,431	31,991	43,087	17,780	3,335	13,154	17,505	178,399	176,073
<b>Net value as at 30 September 2019</b>	<b>116</b>	<b>51,431</b>	<b>31,991</b>	<b>234,899</b>	<b>17,781</b>	<b>3,335</b>	<b>13,154</b>	<b>17,505</b>	<b>370,212</b>	<b>373,796</b>
<b>Net value as at 30 September 2018</b>	<b>1,099</b>	<b>43,389</b>	<b>30,957</b>	<b>246,776</b>	<b>28,721</b>	<b>4,248</b>	<b>9,092</b>	<b>9,514</b>	<b>373,796</b>	

## 10. FINANCIAL ASSETS

Financial assets include mainly the European Investment Fund (EIF) funds managed by the European Scout Foundation on behalf of the Europe Support Centre for USD3,000,717 (2017-2018 : USD2,813,230) and funds from the Interamerica Support Centre managed by the Inter American Scout Foundation for USD 1,357,298 (2017-2018 : USD 1,288,373).

## 11. AMOUNTS PAYABLE TO RELATED PARTIES

	Total 30/09/2019	Total 30/09/2018
	USD	USD
World Scout Foundation	40,345	-
Regional Scout foundations	126,459	92,257
SCORE International (World Scout Shop)	38,205	38,123
National associations	33,159	39,717
Others	-	-
	<b>238,168</b>	<b>170,097</b>

## 12. OWN FUNDS BY SUPPORT CENTRE

	30/09/2019	30/09/2018
	USD	USD
Geneva	1,017,550	1,370,093
Kuala Lumpur	1,494,254	534,642
Africa	281,211	271,879
Arab	2,115,334	2,046,996
Asia-Pacific	218,968	208,971
Eurasia	166,301	112,956
Europe *)	3,292,361	3,226,744
Interamerica **)	1,464,335	1,433,085
<b>Total own funds</b>	<b>10,050,314</b>	<b>9,205,366</b>
*) including European Investment Fund	3,000,717	2,813,230
***) including Interamerica Fund	1,357,298	1,288,373

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 30/09/2019	Total 30/09/2018
	USD	USD
Contributions paid	50,074	74,705
Pension benefit expenses	50,074	74,705

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 01/10/18		Paid as at 30/09/19		Total Paid	
	Arrears	Fees	Arrears	Fee		
	USD	USD	USD	USD		
ALGERIA	-	11,856	-	11,856	11,856	
ANGOLA	-	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	-	11	11	
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	315	315	315	630	
CHILE	31,461	13,752	24,172	-	24,172	
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	
<b>Subtotal</b>		<b>31,776</b>	<b>526,415</b>	<b>24,487</b>	<b>508,048</b>	<b>532,535</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/18		Paid as at 30/09/19		Total Paid
	Arrears	Fee	Arrears	Fee	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>31,776</b>	<b>526,415</b>	<b>24,487</b>	<b>508,048</b>	<b>532,535</b>
CZECH REPUBLIC	-	16,258	-	16,258	16,258
DENMARK (INCL FAROE IS.)	-	47,243	-	47,243	47,243
DOMINICA	-	719	-	719	719
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
FIJI	-	2,062	-	2,062	2,062
FINLAND	-	62,020	-	62,020	62,020
FRANCE	-	82,690	-	82,690	82,690
GABON	2,447	2,447	1,526	-	1,526
GAMBIA	-	315	-	315	315
GEORGIA	-	430	-	430	430
GERMANY	-	126,799	-	126,799	126,799
GHANA	-	315	-	315	315
GREECE	-	15,167	-	15,167	15,167
GRENADA	-	921	-	921	921
GUATEMALA	-	2,890	-	2,890	2,890
GUINEA	-	1,011	-	1,011	1,011
GUINEA-BISSAU	-	1,814	-	1,814	1,814
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	-	104,870	-	56,327	56,327
INDONESIA	326,107	125,844	35,000	-	35,000
IRAQ	-	18,769	-	2,000	2,000
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	-	26,784	-	26,784	26,784
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
<b>Subtotal</b>	<b>360,330</b>	<b>1,834,638</b>	<b>61,013</b>	<b>1,622,668</b>	<b>1,683,681</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/18		Paid as at 30/09/19		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>360,330</b>	<b>1,834,638</b>	<b>61,013</b>	<b>1,622,668</b>	<b>1,683,681</b>
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	-	3,445	-	3,445	3,445
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	-	-	-
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	315	315	315	630
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	15,887	62,922	15,887	53,453	69,340
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	64,874	180,000	64,874	136,301	201,175
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	8,192	-	-	-
<b>Subtotal</b>	<b>449,598</b>	<b>2,410,116</b>	<b>142,089</b>	<b>2,136,471</b>	<b>2,278,561</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/18		Paid as at 30/09/19		Total Paid
	Arrears	Fees	Arrears	Fee	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>449,598</b>	<b>2,410,116</b>	<b>142,089</b>	<b>2,136,471</b>	<b>2,278,561</b>
Rwanda	-	315	-	315	315
Saint Lucia	-	315	-	315	315
Saint Vincent and the Grenadines	-	345	-	345	345
San Marino	-	210	-	210	210
Sao Tome and Principe	-	632	-	632	632
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	-	54,515	-	54,515	54,515
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
Syrian Arab Republic	3,475	3,475	-	-	-
Tajikistan	-	315	-	315	315
Tanzania, United Republic of	-	315	-	315	315
Thailand	-	136,331	-	136,331	136,331
Timor-Leste	-	2,628	-	-	-
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	-	1,535,970	-	1,535,970	1,535,970
Uruguay	-	1,048	-	1,048	1,048
Venezuela	-	9,797	-	-	-
Vietnam	-	2,031	-	-	-
Yemen	926	926	-	-	-
Zambia	-	550	-	550	550
Zimbabwe	-	711	-	711	711
./ . 2 % discount					-34,824
<b>TOTAL</b>	<b>453,999</b>	<b>4,856,989</b>	<b>142,089</b>	<b>4,564,487</b>	<b>4,671,753</b>

## 15. STATEMENT OF OPERATIONS BY SUPPORT CENTRE BEFORE CONSOLIDATION

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Eurasia	Europe	Inter- America	Total 30/09/2019	Total 30/09/2018
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
<b>OPERATIONAL INCOME</b>										
Registration fees	-	4,671,753	-	-	-	-	-	-	4,671,753	4,536,378
Regional registration fees	-	-	-	-	-	-	201,898	23,231	225,129	232,421
Contribution World Scout Foundation	-	2,800,000	-	-	-	-	-	-	2,800,000	2,900,000
Contribution Regional Scout foundations	-	-	-	-	-	-	-	54,550	54,550	56,000
Restricted project revenue	-	2,807,659	226,055	-	485,027	70,891	778,587	173,028	4,541,247	2,930,308
Other donations	45,372	6,229	29,239	-	-	-	1,448,552	-	1,529,392	1,518,656
Other operational income	50,358	-	2,131	57,708	15,547	-	332,182	133,911	591,837	515,057
<b>Total operational income</b>	<b>95,730</b>	<b>10,285,641</b>	<b>257,425</b>	<b>57,708</b>	<b>500,574</b>	<b>70,891</b>	<b>2,761,219</b>	<b>384,720</b>	<b>14,413,908</b>	<b>12,688,820</b>
<b>OPERATIONAL EXPENDITURE</b>										
Strategy and Operations	191,090	1,614,898	416,939	345,034	411,608	253,947	537,274	360,221	4,131,011	4,119,024
Education and development	243,306	1,914,123	-	-	-	-	-	-	2,157,429	2,352,193
Operations service	-	-	290,982	240,642	270,301	-	1,460,868	430,340	2,693,133	2,411,699
Restricted project charges	-	2,349,289	180,663	11,900	473,931	69,967	849,505	139,132	4,074,387	3,735,598
Expenditure for field activities	-	-	1,268	40,672	-	54,635	-	44,976	141,551	320,760
Depreciation	983	20,626	11,052	21,223	12,644	913	4,947	3,762	76,150	59,739
<b>Total operational expenditure</b>	<b>435,379</b>	<b>5,898,936</b>	<b>900,904</b>	<b>659,471</b>	<b>1,168,484</b>	<b>379,462</b>	<b>2,852,594</b>	<b>978,431</b>	<b>13,273,661</b>	<b>12,999,013</b>
Transfer from main office - general	-	-2,817,996	703,668	421,000	684,200	365,000	113,000	594,000	-	-
Transfer from main office - projects	-	-	-	-	-	-	-	-	-	-
Transfer from main office - field activities	-	-	-	-	-	-	-	-	-	-
Transfer from main office - Misc grants	-	-	-	-	-	-	-	-	-	-
<b>INTERMEDIATE SURPLUS/ (DEFICIT)</b>	<b>-339,649</b>	<b>1,505,837</b>	<b>60,189</b>	<b>-180,763</b>	<b>16,290</b>	<b>56,429</b>	<b>21,625</b>	<b>289</b>	<b>1,140,247</b>	<b>-310,193</b>
<b>FINANCIAL INCOME</b>										
Financial result	1,073	-	1,796	134,457	5,494	-	38,736	69,036	250,592	252,568
Interests on loans and bank charges	-1,633	-31,364	-1,263	-614	-60	-1,632	-17,857	-4,179	-58,602	-55,422
Result on investment	-	-	-	-	-	-	-	-	-	-
Exchange gain/loss	-12,334	-56,491	-5,998	103,35-	-631	-528	-47,805	-	-20,429	9,237
<b>NET FINANCIAL SURPLUS/ (DEFICIT)</b>	<b>-12,894</b>	<b>-87,855</b>	<b>-5,465</b>	<b>237,201</b>	<b>4,803</b>	<b>-2,160</b>	<b>-26,926</b>	<b>64,857</b>	<b>171,561</b>	<b>206,383</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>-352,543</b>	<b>1,417,982</b>	<b>54,724</b>	<b>56,438</b>	<b>21,093</b>	<b>54,269</b>	<b>-5,301</b>	<b>65,146</b>	<b>1,311,808</b>	<b>-103,810</b>
<b>CHANGES IN RESTRICTED FUNDS</b>										
Allocation	-	-2,807,659	-226,055	0	-485,027	-70,891	-778,587	-173,028	-4,541,247	-2,930,308
Use	-	2,349,289	180,663	11,900	473,931	69,967	849,505	139,132	4,074,387	3,735,598
<b>NET SURPLUS/(DEFICIT) OF THE YEAR BEFORE ATTRIBUTION</b>	<b>-352,543</b>	<b>959,612</b>	<b>9,332</b>	<b>68,338</b>	<b>9,997</b>	<b>53,345</b>	<b>65,617</b>	<b>31,250</b>	<b>844,948</b>	<b>701,480</b>

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

	General Management			Education and Development	Operations Services	Total 2019
	Geneva and Kuala Lumpur	Regional Centre	Subtotal			
	USD	USD	USD	USD	USD	USD
Staff costs	1,069,703	1,274,163	2,343,866	1,767,038	2,011,746	6,122,650
Travel costs	64,692	117,080	181,772	99,756	50,158	331,686
Committee meetings	273,782	267,555	541,337	-	-	541,337
Activities	-	-	-	127,778	588,299	716,077
Administration and infrastructure	334,430	558,201	892,631	-	28,878	921,509
Communication and media	-	10,094	10,094	162,857	14,052	187,003
Information technology	63,381	53,724	117,105	-	-	117,105
	<b>1,805,988</b>	<b>2,280,817</b>	<b>4,086,805</b>	<b>2,157,429</b>	<b>2,693,133</b>	<b>8,937,367</b>

	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>2,200,957</b>	<b>4,073,187</b>	<b>2,352,193</b>	<b>2,411,699</b>	<b>8,837,079</b>

## 17. 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.

## 18. 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 2018-2019, the total remuneration of the WSB's executive management amounted to USD 2,143,326 (2017-2018: USD 1,915,497).

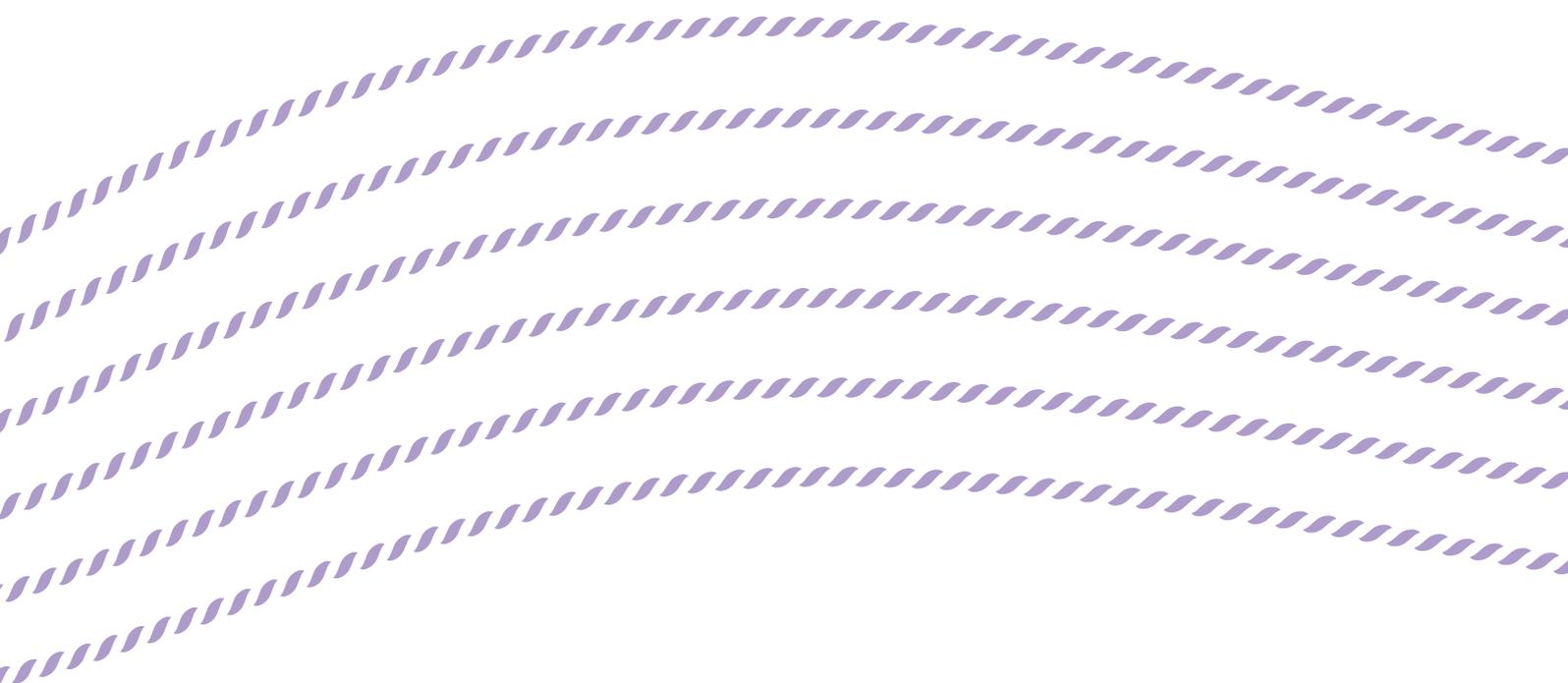
## 19. SUBSEQUENT EVENTS

At the date of signing of the audited consolidated financial statements, there are no subsequent events that would have material impact to the 2018-2019 financial statements.



# PERFORMANCE REPORT

COVERING ACTIVITIES BETWEEN 1 OCTOBER 2018 AND 30 SEPTEMBER 2019





# PERFORMANCE REPORT

COVERING ACTIVITIES BETWEEN  
1 OCTOBER 2018 AND 30 SEPTEMBER 2019

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## 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 171 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
<p>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.</p>	<p>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.</p>	<p>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.</p>	<p>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.</p>	<p>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.</p>
<p><b>Governance</b></p> <p>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."</p>				



## CHAPTER C THE SCOUT MOVEMENT

Scouting is the world's largest educational youth movement engaging 54 million young people, adult leaders and volunteers in 224 countries and territories worldwide. As a growing Movement, Scouting is deeply embedded in local communities, responding to the diverse needs and aspirations of young people through 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. Scouts develop the emotional, intellectual, physical, social, and spiritual skills needed to become leaders and active members of society through the vast range of activities embedded in its programmes. Scouting also teaches young people how to be 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 171 National Scout Organizations (NSOs)\*, and the commitment of young people and millions of volunteers in communities around the world. Scouting has now grown into a global movement with an unprecedented reach in building 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**

### **SCOUTS FOR SDGs: MOBILISING SCOUTS FOR THE SDGs**

As an organisation rooted in non-formal education, the Scout Movement has always adopted an impact-driven approach to its programmes, especially in addressing the sustainability of our planet, promoting peace and tackling inequality. Scouting's programmes, initiatives and activities are designed to equip young people with necessary competencies to be active citizens who contribute to sustainable development.

#### **CREATING A BETTER WORLD THROUGH SERVICE AND ACTION**

As a global Movement, the Scouts for SDGs initiative is aimed at engaging 54 million Scouts to make the world's largest coordinated youth contribution to the SDGs by 2030. As of today, we have clocked an astounding number of more than six million service actions, 1.6 billion community service hours and 50 million contributions globally.

#### **SCOUTS #MAKEITHAPPEN AHEAD OF THE WORLD SCOUT JAMBOREE**

Leading up to the 24th World Scout Jamboree, our Movement participated in a 50-day global digital activation campaign to encourage young people to act for Sustainable Development Goals. The Scouts #MakeItHappen campaign kicked off with daily challenges, inspiring young people around the world to learn more about the 17 SDGs, and saw Scouts complete more than 2,000 local projects totalling nearly 40 million hours of community service.



## **GLOBAL AND REGIONAL PARTNERS GET BEHIND SCOUTS FOR SDGS**

The Global Development Village and Better World Tent were interactive spaces at the World Scout Jamboree to showcase Scouts for SDGs and highlight Scouting's focus on education for sustainable development. Over 12 days of youth workshops and campfire dialogues, Scouts for SDGs raised awareness on global issues and empowered young people with the knowledge, attitude and skills required to play active roles in supporting the SDGs in their communities.

## **CHAMPIONING EDUCATION FOR SUSTAINABLE DEVELOPMENT**

Scouts for SDGs continues to be a driving force to enable Scouts everywhere to be citizens of change for the planet. The Scouts for SDGs hub features stories, community projects, resource materials and educational content all designed to teach young people about the importance of sustainability, and support NSOs to integrate education for sustainable development into their national Scouting programmes.



## CHAPTER E

### MESSENGERS OF PEACE: BUILDING PEACE AROUND THE WORLD

Since its inception, Scouting has helped to build a lasting global culture of peace and justice by incorporating the ideas of teamwork, unity, and intercultural understanding into our Youth Programme. For the past decade, the Messengers of Peace initiative has embodied this spirit by encouraging millions of young people to build peace through individual and community service actions.

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. In 2018-19, Scouts carried out local projects in thousands of communities, including these inspiring initiatives:

#### **ENVIRONMENTAL ACTION:**

Scouts from the Philippines are working in low-income environments to exchange recyclable materials for school supplies and Scouting equipment through a redeemable points system. This encourages Scouts to pursue more Scouting activities, while also keeping their neighbourhoods clean and inspiring more environmental action.

Scouts in Peru are working to reforest the Churumazú Forest with 1,000 native species seedlings across two hectares to conserve the local biodiversity and micro-watersheds in the area, and ensure their long-term sustainability.

In Mongolia and Sri Lanka, Scouts are promoting responsible production and consumption at the local level, allowing Scouts to engage in grassroots environmental transformation initiatives in their communities through zero waste campaigns.

In Jamaica, Cub Scouts are being empowered with practical skills to conserve and recycle resources by producing and distributing reusable cloth bags across the country.



### **PEACE-BUILDING:**

Scouts and Leaders in Senegal are convening inter-religious dialogues about spirituality to foster a sense of belonging in their community towards lasting peace.

### **HUMANITARIAN ACTION:**

Scouts and Leaders mobilised for humanitarian action through cholera relief actions in Zimbabwe, and were among the first responders following a deadly tsunami in Indonesia.

Scouts and Leaders also got active in responding to natural disasters, including cyclones and flooding in Mozambique, Comoros, Myanmar and the Democratic Republic of the Congo.



This year, World Scouting also honoured 12 Scouts with the prestigious Messengers of Peace Heroes Award during a ceremony in Kuwait. The award acknowledges and recognises the extraordinary service of young people and their contributions towards community development, the promotion of dialogue and peace, and relief in times of need.

The Heroes also received training focused on managing local projects in their communities to contribute directly to the Sustainable Development Goals.



## CHAPTER F

### SCOUTING DEVELOPMENT

### EDUCATION AND IMPACT THROUGH SCOUTING

Scouting in every country offers a relevant and self-progressive education experience that responds directly to the opportunities, challenges and trends facing young people in today's globalised and rapidly changing world. Through the Youth Programme, Scouting enables young people to become self-fulfilled and active global citizens who contribute positively to the development of their communities and the world around them.

#### STRENGTHENING SAFE FROM HARM WITHIN SCOUTING

Scouting continues to offer a safe, inclusive and supportive environment for young people to take part in non-formal educational activities that enable them to reach their full potential. Safe from Harm trainings to educate NSOs about the importance of child and youth protection, strict safeguarding policies promoted to all Members Organizations, and new Safe from Harm educational resources for Scouts and Leaders, are among a range of ongoing efforts to ensure the well-being, development and safety of children and youth is a priority in all Scouting-related activities.

#### HUMANITARIAN ACTION

Scouts are at the forefront of humanitarian action, with young people actively responding to humanitarian crises around the world. From mobilising efforts for cholera relief in Zimbabwe to being first responders following Indonesia's deadly tsunami in 2018, Scouting equips young people with the skills and abilities to serve communities in need. Our humanitarian work also includes engaging with refugees and internally displaced persons in countries such as Kenya and Turkey through Scouting's Youth Programme, and working with UNHCR as partners on educational activities to share the stories and experiences of refugees through digital campaigns and immersive 3-D video exhibitions like the one showcased at the Jamboree.



## SHINING A SPOTLIGHT ON GENDER EQUALITY

As a Movement open to all, Scouting has an important role to play in creating a more gender equal world. In 2018-19, we made the promotion of gender equality a key focus by launching the HeForShe Action Kit with UN Women in several regions by running trainings on diversity and inclusion. Conversations about gender equality were also front and centre during world events, including the World Scout Jamboree and JOTA-JOTI, where we saw an increased participation of women and girls. The Jamboree witnessed a historic moment, as girls from Saudi Arabia participated in the event for the first time in Scouting.



## Celebrating 100 years of shaping leaders

In 2019, World Scouting marked the Wood Badge centenary anniversary, honouring 100 years of shaping leaders with local and regional events to celebrate the commitment and contribution of adult volunteers.

The Wood Badge is a Scouting leadership programme aimed at making Scouts better leaders by equipping them with advanced leadership skills, and fostering stronger bonds and commitment to Scouting and the Scout Movement.

More than 700 Wood Badge holders participated in a centenary celebration during the 24th World Scout Jamboree.



## CHAPTER G

### ORGANIZATIONAL DEVELOPMENT: STRENGTHENING SUPPORT TO THE SCOUT MOVEMENT

World Scouting provides capacity-building and support to its membership of NSOs to ensure that every organisation is well-equipped to delivery high-quality Scouting programmes, activities and events to even more young people.

#### **WOSM SERVICES DELIVERS HIGH-QUALITY SUPPORT TO NSOS**

This year saw the full launch of WOSM Services designed as a platform to deliver targeted support and capacity-building to NSO across 12 service areas that cover all aspects of Scouting and organisational operations. WOSM responded to nearly 300 service requests from NSOs around the world, and launched a new 13th service focused on membership growth to support the Movement’s vision of reaching out to 100 million young people. WOSM Services trainings delivered all around the world to volunteers equipped a network of 181 consultants with the knowledge and expertise to provide high-quality support directly to NSOs.

#### **RECORD NUMBER OF NSOS COMPLETE GSAT**

More than 100 NSOs have now completed the Global Support Assessment Tool (GSAT), World Scouting’s quality standard to assess Member Organizations against international best practices in good governance and quality Scouting. The milestone brings the total number of NSOs that have completed the GSAT to 62% of World Scouting’s membership, and one step closer to a target of 75% in 2020.

#### **SCOUTS RAISE FUNDS FOR COMMUNITY IMPACT PROJECTS**

The Scout Donation Platform is an avenue for Scouts to raise funds to make their impact-driven projects a reality. The platform allows young people to share their stories, champion causes they care about, and crowdfund donations and support from a global audience. In 2018-19, a total of 24 community impact projects successfully crowdfunded close to USD 77,565 through the platform. This included projects on empowering women in Uganda, creating more inclusive communities in Belgium and tree planting initiatives in Peru.



## CHAPTER H

### MAJOR EVENTS: 24<sup>TH</sup> WORLD SCOUT JAMBOREE

The 24th World Scout Jamboree was an incredible festival of learning and a place for young people around the globe to explore and build new friendships. The Jamboree gathered 45,000 young people, including support from 9,000 volunteers, for the journey of a lifetime at West Virginia's beautiful Summit Bechtel Reserve in the United States. Young people aged 14 to 17 from over 150 countries came together for 12 days of camping, adventure and educational activities that promoted peace, cross-cultural dialogue and leadership skills for life.

#### TIME TO UNLOCK A NEW WORLD

This year's Jamboree, jointly hosted by the USA, Canada, and Mexico, came together under the theme Unlock a New World to inspire Scouts to become more globally engaged citizens. From magical evening shows and performances to a captivating daytime programme, the Jamboree was an unforgettable experience for young people and an inspiration for each of them to create positive impact in their communities back home.

#### A GLOBAL FESTIVAL OF LEARNING

Among the many educational learning opportunities at the Jamboree, the Better World Tent and Global Development Village offered Scouts a space to learn more about the Sustainable Development Goals from 25 of World Scouting's global and regional partners, including Solafrika, UN Environment, UNICEF, UNFPA, UNHCR, UN Women, WAGGGS and WWF. Through hundreds of engaging activities, campfires and workshops, Scouts learned about some of the most pressing global issues facing our planet and how to take action in their communities to tackle these challenges.



## A LAND OF ULTIMATE ADVENTURE

The 24th World Scout Jamboree was the largest event ever hosted at the 14,000 acre Summit Bechtel Reserve with record breaking participation in activities such as rock climbing, zip-lining and whitewater rafting. Considered one of the most advanced and sustainable adventure bases for young people, the campsite offered Scouts 50 outdoor activities to choose from including kayaking, mountain biking, scuba diving and skateboarding.

## A COMMUNITY BUILT ON DIVERSITY AND UNITY

Over 12 days, Scouts from around the globe camped, dined and embarked on exciting adventures together, engraving memories and international friendships to last a lifetime. Young people were able to connect with each other using NOVUS wristbands, allowing Scouts to stay engaged beyond the event. A remarkable Unity Show marked the end of Cultural Celebrations Day, where Scouts from around the world showcased their traditions, costumes, dances and food.



Ban Ki-moon, 8th Secretary-General of the United Nations and Co-chairperson of the Ban Ki-moon Centre for Global Citizens, made a special appearance at the Jamboree to highlight the vital role that 54 million Scouts can play in the future of the planet.



## JOTA-JOTI: CONNECTING YOUNG PEOPLE AROUND THE WORLD

JOTA-JOTI, the world's largest digital Scout event taking place online and over the air, was a big success again in 2019, connecting millions of Scouts around the world to promote friendship and citizenship education.

Throughout the year, World Scouting worked to redesign the JOTA-JOTI online platform and registration system to enhance the innovative and immersive educational experience for young participants. In 2019, JOTA-JOTI centered around 21st century skills, digital learning and education for sustainable development through crowdcasts, webinars and interactive sessions.

A strong emphasis was put on World Scouting's Safe from Harm policy by providing information and webinars to all participants to help them stay safe on the Internet throughout the event. JOTA-JOTI will be further modernised and enhanced in the coming years with an aim to grow participation to three million young people by 2021.



## REGIONAL CONFERENCES

Four regional conferences took place this year: the 7th Eurasia Scout Conference, the 16th European Scout Conference, the 27th Interamerican Scout Conference and the 29th Arab Scout Conference.

These regional conferences brought together nearly 1,000 representatives from the national leadership of close to 100 NSOs. These events offered a platform to showcase key initiatives like WOSM Services and Scouts for SDGs, focused on the core components of Scouting such as Safe from Harm, Adults in Scouting, Youth Development and others.



## **CHAPTER H**

### **COMMUNICATIONS AND PARTNERSHIPS: ENGAGING OUR MOVEMENT OF ACTIVE YOUNG CHANGE-MAKERS**

54 million Scouts got active in 2018-19 by raising their voice and taking action through community service to tackle some of the most pressing social, economic and environmental challenges facing our planet. Along the way, global partners, leaders and ambassadors strengthened our ability to enable young people to reach their full potential through Scouting.

#### **SCOUTS STAND UP FOR THE ENVIRONMENT**

Storytelling and campaigns were a key focus for Scouting's communications in 2018-19 with a strong promotional push around World Environment Day, World Ocean's Day, World Refugee Day and International Women's Day alongside global partners such as UN Environment, UNHCR and UN Women. We also worked across regions with WWF to engage millions of Scouts in Earth Hour, one of the world's largest grassroots movements for the environment.

#### **BEAR GRYLLS INSPIRES YOUNG PEOPLE AT THE JAMBOREE**

Throughout the year, Bear Grylls, Chief Ambassador World Scouting, continued his role as an inspirational figure, challenging Scouts online and in-person to never give up and work towards creating a more sustainable world. Bear surprised 45,000 young people with an appearance at the 24th World Scout Jamboree, sharing a message of hope to stand up for the environment, champion gender equality, and take care of the planet.



## YOUTH REPRESENTATIVES READY TO GO GLOBAL

This year, World Scouting built a global network of youth representatives to be the face of our Movement and stand up for issues we care about on the international stage. The year of engagement at the UN General Assembly, Commission on the Status of Women and ECOSOC Youth Forum led up to an advocacy workshop for a dozen youth representatives in Kuwait, preparing them with media training and tools to be champions for the environment, gender equality, peace-building, and more.

## SCOUTS RALLY FOR EARTH HOUR

Nearly 100 National Scout Organizations participated in Earth Hour in 2019, uniting Scouts around a single call to protect our planet. By participating in local mobilisations to switch off the lights and take part in Scout activities around environmental conservation, Scouts made their message loud and clear: it's time we reset our focus on nature and #Connect2Earth.

## WORLD AND REGIONAL PARTNERS:

- AEGEE- European Student's Forum
- Alwaleed Philanthropies
- Arab Council for Childhood and Development
- Arab League
- Arab Volunteer Union
- Asociación Campaña Colombiana contra Minas
- Bookbridge
- Copa Airlines
- Council of Europe
- CRAG (Child Rights Action Group)
- Eric Frank Trust
- European Youth Forum
- European Volunteering Center
- Good Deeds Day
- Habitat for Humanity
- IFRC
- KAICIID
- Life Long Learning Platform
- Network of International Youth Organisations in Africa
- OHCHR Latin America
- Solafrica
- Special Olympics (Latin America)
- The Duke of Edinburgh's International Award
- Universidad de Panama
- UNICEF East Africa Region
- UNESCO
- UN Environment
- UN Women
- UNFPA
- UNHCR
- WAGGGS
- World Vision (Latin America)
- WWF
- YMCA
- YWCA



## CHAPTER K GOVERNANCE

WOSM is made up of 171 NSOs worldwide 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.

### 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 2018-2019 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**

**Jemima Nartemle Nartey,  
Vice-Chairperson**

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

**Peter Blatch,  
Member**

**Mehdi Ben Khelil,  
Member**

**Jo Deman,  
Member**

**Janaprith Fernando,  
Member**

**Ilyas Ismayilli,  
Member**

**Sarah Rita Kattan,  
Member**

**Leornado Morales,  
Member**

**Pia Mortensen,  
Member**

**Juan Reig,  
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

**Abdullah Altraiji,**  
Chairperson Arab Scout Committee

**Victor Atipaga,**  
Chairperson Africa Scout Committee

**Lars Kramm,**  
Chairperson European Scout  
Committee

**Andriy Chesnokov,**  
Chairperson Eurasia Scout  
Committee

**Daniel Corsen,**  
Chairperson Interamerican Scout  
Committee

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

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During 2019, five Regional Conferences were held whereby a new Regional Committee was elected for each. The Chairpersons of these

Committees for the past period were:

Khamis Al-Rasbi,  
Chairperson Arab Scout Committee (2016-2019)

Kevin Camilleri,  
Chairperson European Scout Committee (2016-2019)

Sergiu Chirica,  
Chairperson Eurasia Scout Committee (2016-2019)

Paul Parkinson,  
Chairperson Asia-Pacific Scout Committee (2015-2018)

Ricardo Stuber,  
Chairperson Interamerica Scout Committee (2016-2018)



## 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. The Senior Management Team consists of the Directors of the Global Teams and Regional Support Centres.

**Ahmad Alhendawi,  
Secretary General**

**David Berg,  
Chief Operating Officer**

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

**Karin Nolke Grubbström,  
Global Director,  
Organisational Development**

**Ooi Soon San,  
Global Director,  
Corporate Services**

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

**Amr Hamdy Abdelghany,  
Regional Director,  
Arab Support Centre**

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

**Abir Koubaa,  
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,  
Regional Director,  
Eurasia Support Centre**

During 2019, the following individuals finished their service on the SMT of the WSB:

- Atif Abdelmageed, Regional Director, Arab Support Centre
- David McKee, Regional Director, Europe Support Centre
- Srinath Tirumale Venugopal, Interim Coordinator, Eurasia Support Centre
- Hana Pasic, Director, Executive Office of the Secretary General
- Noha Shawky, Global Chief of Staff, Executive Office of the Secretary General







# SCOUTS®

Creating a Better World

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