

# **Consolidated Financial Statements**

as of 30 September 2025

**World Scout Bureau**



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March 2026

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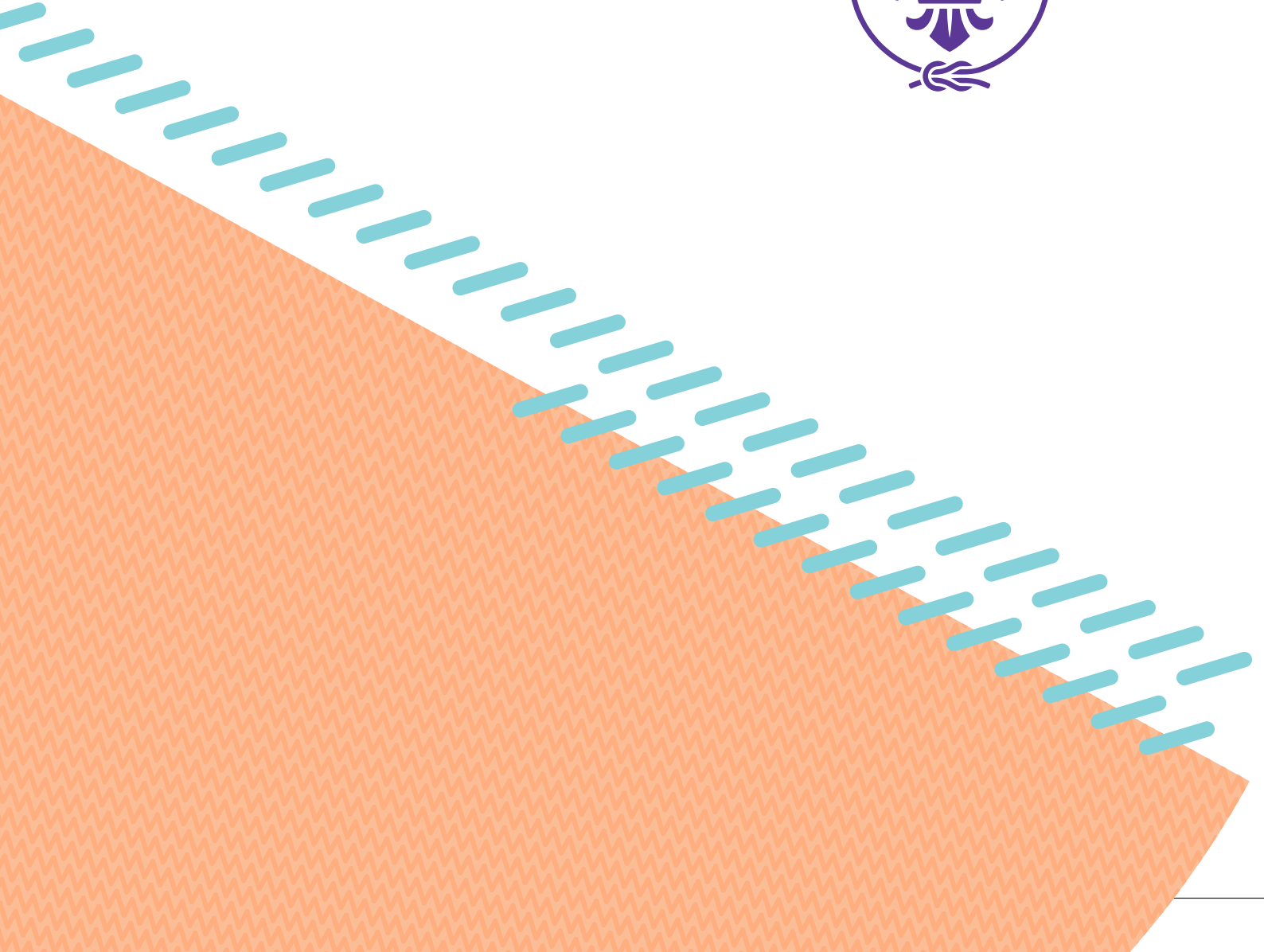
# **Consolidated Financial Statements**

**as of 30 September 2025**

**World Scout Bureau**

# Our Vision

To be the world's most inspiring and inclusive youth movement creating transformative learning experiences for every young person, everywhere.





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## **Report of the Independent Auditor to the World Scout Committee on the Audit of the Consolidated Financial Statements of World Scout Bureau, Geneva**

### **Opinion**

We have audited the consolidated financial statements of World Scout Bureau (the Group), which comprise the consolidated balance sheet as at 30 September 2025, the consolidated statement of operations, consolidated statement of changes in funds, consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In accordance with Swiss GAAP FER 21, the Performance report is not subject to the audit of the consolidated financial statements.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 30 September 2025, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Swiss GAAP FER.

### **Basis for Opinion**

We conducted our audit in accordance with Swiss Standards on Auditing (SA-CH). Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements” section of our report. We are independent of the Group in accordance with the requirements of the Swiss audit profession. We have also fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Steering Committee’s and Secretary General’s Responsibilities for the Consolidated Financial Statements**

The Steering Committee and the Secretary General are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with Swiss GAAP FER, and for such internal control as the Steering Committee and the Secretary General determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the Steering Committee and the Secretary General are responsible for assessing the Group’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Steering Committee and the Secretary General either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



### **Auditor's Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SA-CH, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the Steering Committee and the Secretary General use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the group audit. We remain solely responsible for our audit opinion.



**World Scout Bureau (Bureau  
mondial du scoutisme), Geneva**  
Report of the Independent Auditor to  
the World Scout Committee on the  
Consolidated Financial Statements

We communicate with the Steering Committee and the Secretary General regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG SA

Carlos Alvarez  
Licensed Audit Expert

Bourhani Imamo

Geneva, 4 March 2026

Enclosure:

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

## WORLD SCOUT BUREAU, GENEVA CONSOLIDATED BALANCE SHEET AS OF 30 SEPTEMBER 2025

	Notes	30/09/2025	30/09/2024
		USD	USD
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalent	6	4,234,755	5,577,734
Short term deposits	6	1,187,301	431,517
Accounts receivable		595,238	705,897
Amounts receivable from related parties	7	820,413	113,728
Prepayments and accrued income		365,167	369,037
Inventories		40,941	36,766
<b>Total current assets</b>		<b>7,243,815</b>	<b>7,234,679</b>
<b>Restricted endowment assets</b>	8	<b>2,312,678</b>	<b>2,215,677</b>
<b>Non-current assets</b>			
Fixed assets, net	9	374,297	426,029
Asset under construction		806,887	597,619
Financial assets	10	6,773,544	6,372,038
<b>Total non-current assets</b>		<b>7,954,728</b>	<b>7,395,686</b>
<b>TOTAL ASSETS</b>		<b>17,511,221</b>	<b>16,846,042</b>

(See the accompanying notes)

# WORLD SCOUT BUREAU, GENEVA

## CONSOLIDATED BALANCE SHEET AS OF 30 SEPTEMBER 2025

	Notes	30/09/2025	30/09/2024
		USD	USD
<b>LIABILITIES AND FUNDS</b>			
<b>Current liabilities</b>			
Registration fees received in advance		23,403	34,471
Accounts payable		414,635	319,523
Accrued liabilities		809,093	1,182,704
Deferred income		103,956	133,023
Amounts payable to related parties	11	139,430	137,313
<b>Total current liabilities</b>		<b>1,490,517</b>	<b>1,807,034</b>
<b>Restricted funds</b>			
Restricted project funds		2,029,518	1,499,228
Restricted endowment funds	8	2,346,040	2,248,366
Real estate funds		205,387	205,387
Funds held in trust		363,618	22,155
<b>Total restricted funds</b>		<b>4,944,563</b>	<b>3,975,136</b>
<b>Own funds</b>	12	<b>11,076,141</b>	<b>11,063,872</b>
<b>TOTAL LIABILITIES AND FUNDS</b>		<b>17,511,221</b>	<b>16,846,042</b>

(See the accompanying notes)

## CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	2025/2024	2024/2023
		USD	USD
<b>OPERATIONAL INCOME</b>			
Registration fees	14	4,490,205	4,573,437
Regional registration fees		219,571	194,034
Contribution World Scout Foundation		2,800,000	2,800,000
Contribution Regional Scout Foundation		50,000	40,000
Restricted project revenue		4,245,386	3,467,936
Other donations		1,681,484	1,675,033
Other operational income		390,071	334,206
<b>Total operational income</b>	15	<b>13,876,717</b>	<b>13,084,646</b>
<b>OPERATIONAL EXPENDITURE</b>			
Strategy and operations	16	5,150,013	4,636,569
Operations service	16	4,824,074	4,955,545
Restricted project charges		3,715,099	3,567,083
Expenditure for field activities		30,401	58,350
Depreciation	9	147,922	134,451
<b>Total operational expenditure</b>	15	<b>13,867,509</b>	<b>13,351,998</b>
<b>INTERMEDIATE DEFICIT</b>		<b>9,208</b>	<b>(267,352)</b>
<b>NET FINANCIAL INCOME</b>			
Financial income		319,199	636,658
Financial costs		(83,602)	(91,329)
Exchange gain		297,750	252,273
<b>NET FINANCIAL SURPLUS</b>		<b>533,347</b>	<b>797,602</b>
<b>OPERATING SURPLUS</b>		<b>542,555</b>	<b>530,250</b>
<b>CHANGES IN RESTRICTED FUNDS</b>			
Allocation		(4,245,385)	(3,467,936)
Use		3,715,099	3,567,082
<b>NET SURPLUS OF THE YEAR BEFORE ALLOCATIONS</b>	15	<b>12,269</b>	<b>629,396</b>
<b>(Allocation to) / Withdrawal from</b>			
- registration fees risk reserve		204,650	(2,020)
- operational risk reserve		-	(691,725)
- future events and other reserves		30,000	16,216
- other unrestricted reserves		(246,919)	48,133
		-	-

(See the accompanying notes)

## CONSOLIDATED STATEMENT OF CHANGES IN FUNDS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Opening balance 01/10/24	Internally generated income	Allocation (external)	Use (external)	Closing balance 30/09/25
	USD	USD	USD	USD	USD
<b>Restricted Funds</b>					
Restricted endowment fund					
- Sonia Maguire Fund	1,463,286	72,319	-		1,535,605
- Bea Campbell Fund	762,355	25,427	-		787,782
- Universal Fund	22,726		-	(73)	22,653
Earmarked funds (projects)	1,499,227	-	4,245,389	(3,715,098)	2,029,518
Real estate funds	205,387	-	-	-	205,387
Funds held in trust	22,155	-	341,463	-	363,618
<b>Total restricted funds</b>	<b>3,975,136</b>	<b>97,746</b>	<b>4,586,852</b>	<b>(3,715,171)</b>	<b>4,944,563</b>

### Own funds

Unrestricted					
- Registration fees risk reserve	379,763	-		(201,966)	177,797
- Operational risk reserve	132,419	-		-	132,419
- Future events and other reserves	658,229	-	-	(32,684)	625,545
Other unrestricted reserves	9,893,461	-	(204,987)	451,906	10,140,380
<b>Total own funds</b>	<b>11,063,872</b>		<b>(204,987)</b>	<b>217,256</b>	<b>11,076,141</b>

	Opening balance 01/10/23	Internally generated loss	Allocation (external)	Use (external)	Closing balance 30/09/24
	USD	USD	USD	USD	USD
<b>Restricted funds</b>					
Restricted endowment fund					
- Sonia Maguire Fund	1,283,216	180,609	-	(539)	1,463,286
- Bea Campbell Fund	695,854	66,595	-	(94)	762,355
- Universal Fund	22,779	-	-	(53)	22,726
Earmarked funds (projects)	1,604,147	-	3,462,163	(3,567,083)	1,499,227
Real estate funds	205,387	-	-	-	205,387
Funds held in trust	21,952	-	203	-	22,155
<b>Total restricted funds</b>	<b>3,833,335</b>	<b>247,204</b>	<b>3,462,366</b>	<b>(3,567,769)</b>	<b>3,975,136</b>

### Own funds

Unrestricted					
- Registration fees risk reserve	325,607	-	54,156	-	379,763
- Operational risk reserve	93,584	-	38,835	-	132,419
- Future events and other reserves	674,649	-	-	(16,420)	658,229
Other unrestricted reserves	9,343,486	-	549,975	-	9,893,461
<b>Total own funds</b>	<b>10,437,326</b>	<b>-</b>	<b>642,966</b>	<b>-</b>	<b>11,063,872</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 2025

Notes	2025/2024	2024/2023
	USD	USD
<b>Cash flow from operations</b>		
Net surplus of the year	12,269	629,396
Depreciation	147,922	134,451
Asset written off	958	-
Gains on disposal of assets	(1,753)	(558)
Foreign currency conversion	(99,828)	192,493
Decrease/(Increase) in Account receivable	110,659	(310,927)
Decrease/(Increase) of Prepayments & accrued income	3,870	243,676
(Increase) of Amounts receivable from related parties	(706,685)	(12,435)
Increase of Inventory	(4,175)	(568)
(Decrease)/Increase Registration fees received in advance	(11,068)	22,683
Increase/(Decrease) Accounts payable, other liabilities	95,112	(79,677)
Decrease Accrued Liabilities & deferred income	(402,678)	(58,771)
Increase/(Decrease) Amounts payable to related parties	2,117	(46,949)
Increase/(Decrease) Earmarked funds (Project)	530,290	(104,919)
Increase/(Decrease) Funds held in trust	341,463	(203)
<b>Total cash flow from operations</b>	<b>18,473</b>	<b>607,692</b>
<b>Cash flow from investing activities</b>		
Inflow from European & IAR Investment Funds	(400,833)	(1,253,864)
Purchase cost of fixed assets, net	(99,905)	(151,856)
Outflow from asset under construction	(209,268)	(349,967)
Sales Proceed from disposal of fixed assets	4,508	558
<b>Total cash flow from investing activities</b>	<b>(705,498)</b>	<b>(1,755,129)</b>
<b>Decrease in cash and term deposits</b>	<b>(687,025)</b>	<b>(1,147,437)</b>
<b>CASH AND TERM DEPOSITS</b>		
Currency translation adjustment	99,830	(205,689)
Opening balance as of 1st October	6,009,251	7,362,377
Closing balance as of 30 September	5,422,056	6,009,251
<b>Decrease in cash and term deposits</b>	<b>(687,025)</b>	<b>(1,147,437)</b>

(See the accompanying notes)

# NOTES TO CONSOLIDATED FINANCIAL STATEMENTS AS OF 30 SEPTEMBER 2025

## 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 60 million young people;
- Support the capacity building of the National Scout Organizations (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 organisation 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.

### b. Foreign currency conversion

Assets and liabilities of operation denominated in foreign currencies other than that of the WSB's functional currency have 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 cash equivalent

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.

Cash deposit are deposits with a maturity from four to twelve months which are valued at the nominal value.

### d. Accounts receivable

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

### e. Amount to Related Parties

The outstanding balances primarily relate to amounts due from the World Scout Foundation in respect of approved grants and inter-entity transfers, as well as intercompany settlements with SCORE International and routine inter-office cost recoveries with Regional Scout Foundations, Associations, and other related entities. These balances arise from normal operational activities and are expected to be settled in the ordinary course of business.

### f. Inventories

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

### g. Restricted endowment assets

Restricted endowment assets comprise the assets of the Sonia Maguire Legacy Fund, the Bea Campbell Memorial Fund, and the Universal Fund. These funds are subject to specific donor stipulations and are maintained separately from unrestricted reserves.

The endowment assets are invested and managed through the World Scout Foundation (WSF) under established investment arrangements. While the funds remain designated for the benefit of the World Scout Bureau in accordance with the respective donor agreements, the underlying investments are held and administered by WSF. The balances include investment positions valued at fair value and related current accounts valued at nominal value.

### h. 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.

### i. Financial assets

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

### j. 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.

### k. 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.

## I. 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 fund's 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.

## m. 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 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

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

## n. Related parties

Related parties are defined as a party having the ability to exercise significant influence directly or indirectly 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.

## o. 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.

## p. Contributions, donations, and other income

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

## q. Expenditure recognition

All expenses are accounted for on an accrual basis.

### 3. ORGANISATION STRUCTURE

The WSB currently operates from the following seven support centers:

Name of Support Centre	Country
Geneva Support Centre	Switzerland
Kuala Lumpur Support Centre, Kuala Lumpur	Malaysia
Asia-Pacific Support Centre, Makati City	Philippines
Africa Support Centre, Nairobi	Kenya
Arab Support Centre, Cairo	Egypt
Europe Support Centre, Geneva and Brussels	Switzerland and Belgium
Interamerica Support Centre, Panama City	Panama

The World Scout Bureau's legal seat is established in Geneva, Switzerland, in accordance with the Swiss Civil Code. The Geneva Global Support Centre (GSC) hosts the registered office and supports governance coordination, statutory compliance, and engagement with international partners and institutions.

The Kuala Lumpur Support Centre (KL-SC) serves as the primary operational hub of the WSB and houses the Office of the Secretary-General. It provides global strategic coordination, finance and administration services, organisational development support, digital systems management, and programmatic oversight across the five WOSM Regions.

In addition to Geneva and Kuala Lumpur, the WSB operates Regional Support Centres in Africa, Arab, Asia-Pacific, Europe, and Inter-America, which support National Scout Organizations (NSOs) within their respective geographical areas. These centres operate within the global governance and financial framework of WOSM while addressing regional priorities and contextual needs.

The WSB functions as a unified global secretariat, with financial consolidation performed at the global level to reflect the activities and financial performance of all Support Centres in accordance with applicable accounting standards and governance requirements.

### 4. SCOPE OF CONSOLIDATION

The consolidated financial statements of the World Scout Bureau (WSB) comprise the financial information of the WSB and all entities over which the WSB exercises control. Control is deemed to exist where the WSB has the power, directly or indirectly, to govern the financial and operating policies of an entity so as to obtain benefits from its activities. This includes situations where the WSB can appoint the majority of the members of the governing body or senior management, or where it holds substantive decision-making rights arising from contractual or statutory arrangements.

The consolidated financial statements incorporate the Global Support Centres and Regional Support Centres that form part of the WSB structure. All intra-organisation balances, transactions, income and expenses between consolidated entities are eliminated in full upon consolidation.

Entities are included in the consolidation from the date on which control is transferred to the WSB and are deconsolidated from the date that control ceases. The financial statements of all consolidated entities are prepared for the same reporting period and, where necessary, adjusted to ensure consistency of accounting policies across the organisation.

Where the WSB does not have control but exercises significant influence, the relationship is disclosed in the notes to the financial statements in accordance with the applicable reporting framework.

## Name of legal entity

Bureau Mondial du Scoutisme  
World Scout Bureau  
The World Organization of the Scout Movement  
World Organization of the Scout Movement  
Arab Scout Region  
Arab International Scout Centre  
World Scout Bureau, Asia-Pacific  
Bureau Mondial du Scoutisme – Bureau Regional Européen  
Bureau Européen du Scoutisme ASBL  
Oficina Scout Mundial – Region Inter Americana

## Support centres

Geneva Support Centre  
Kuala Lumpur Support Centre  
Kuala Lumpur Support Centre  
Africa Support Centre  
Arab Support Centre  
Arab Support Centre  
Asia-Pacific Support Centre  
Europe Support Centre  
Europe Support Centre  
Interamerica Support Centre

## 5. TAX EXEMPTION

The World Scout Bureau (WSB) is exempt from local, cantonal, and federal income and capital taxes in Switzerland in accordance with Article 9(1)(f) and Article 9(3) of the Law on the Taxation of Legal Persons (LIPM), as it pursues exclusively non-profit objectives of public benefit.

On 31 May 2018, the competent Swiss tax authority confirmed the WSB's tax-exempt status for an indefinite period, subject to the continued fulfilment of its statutory non-profit purpose and compliance with applicable regulatory requirements.

## 6. CASH AND SHORT-TERM DEPOSITS

	Geneva	Kuala Lumpur	Africa	Arab	Asia - Pacific	Europe	Inter - America	Total 30/09/2025	Total 30/09/2024
	USD	USD	USD	USD	USD	USD	USD	USD	USD
Cash and bank	602,988	1,719,028	386,641	243,574	259,883	437,132	585,510	4,234,756	4,847,651
Bank short-term deposits with maturity less than 3 months.	-	-	-	10,485	-	-	-	10,485	730,083
Bank short term deposits with maturity less than 3 months/ restricted	135,000	-	-	-	579,558	-	-	714,558	-
<b>Sub-Total</b>	<b>737,988</b>	<b>1,719,028</b>	<b>386,641</b>	<b>254,059</b>	<b>839,441</b>	<b>437,132</b>	<b>585,510</b>	<b>4,959,799</b>	<b>5,577,734</b>
Bank short-term deposits with maturity from 4 to 12 months	-	-	-	-	449,269	-	-	449,269	102,464
Bank short-term deposit with maturity from 4 to 12 months/ restricted	-	-	-	-	12,989	-	-	12,989	329,053
	<b>737,988</b>	<b>1,719,028</b>	<b>386,641</b>	<b>254,059</b>	<b>1,301,699</b>	<b>437,132</b>	<b>585,510</b>	<b>5,422,057</b>	<b>6,009,251</b>

## 7. AMOUNTS RECEIVABLE FROM RELATED PARTIES

	Total 30/09/2025	Total 30/09/2024
	USD	USD
World Scout Foundation	708,197	392
Regional Scout Foundation	7,580	13,612
SCORE International (World Scout Shop)	63,059	63,059
Regional Associations	2,508	173
Others	39,069	36,492
	<b>820,413</b>	<b>113,728</b>

## 8. RESTRICTED ENDOWMENT FUNDS

Under this section are presented the statement of financial position and the results for the year of the Sonia Maguire Legacy Fund, the Bea Campbell Memorial Fund, and the Universal Fund. These funds are held and administered separately in accordance with their respective governing stipulations. This is based on a loan agreement for an initial amount of USD 1.5 Million contractually agreed in 2018.

The purpose of these endowment funds is to support and enhance the development of Scouting worldwide, with particular emphasis on strengthening Scouting in less privileged and emerging countries.

	SONIA MAGUIRE	BEA CAMPBELL	UNIVERSAL FUND	Total 2025	Total 2024
	USD	USD	USD	USD	USD
<b>ASSETS</b>					
Cash and banks	24,359	243,841	373	268,572	269,317
Securities	128,266	-	-	128,266	120,311
Investment with WSF	1,372,961	542,779	-	1,915,740	1,825,949
Accounts receivable	10,019	1,163	22,280	33,462	32,789
Deferred income	-	-	-	-	-
<b>Total Assets:</b>	<b>1,535,604</b>	<b>787,783</b>	<b>22,653</b>	<b>2,346,040</b>	<b>2,248,366</b>
Current account/WSB	(9,959)	(1,123)	(22,280)	(33,362)	(32,690)
<b>Restricted endowment assets</b>	<b>1,525,645</b>	<b>786,660</b>	<b>373</b>	<b>2,312,678</b>	<b>2,215,676</b>
<b>LIABILITIES</b>					
Capital	1,189,377	670,004	23,993	1,883,374	1,883,374
Result of the year	346,227	117,779	(1,340)	462,665	364,992
<b>Total Liabilities:</b>	<b>1,535,604</b>	<b>787,783</b>	<b>22,653</b>	<b>2,346,040</b>	<b>2,248,366</b>
<b>Restricted endowment funds</b>	<b>1,535,604</b>	<b>787,783</b>	<b>22,653</b>	<b>2,346,040</b>	<b>2,248,366</b>
Initial value of the capital	1,189,377	670,004			

## 9. FIXED ASSETS

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Europe	Inter-America	Total 30/09/2025	Total 30/09/2024
	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 &amp; Buildings</b>									
Cost at beginning of period	-	-	-	305,518	136,070	-	-	441,588	441,588
Sales of the year	-	-	-	-	-	-	-	-	-
Translation Difference	-	-	-	-	-	-	-	-	-
Cost at end of period	-	-	-	305,518	136,070	-	-	441,588	441,588
Accumulated Depreciation beginning of period	-	-	-	(144,259)	(136,070)	-	-	(280,328)	(274,217)
Depreciation for the year	-	-	-	(6,110)	-	-	-	(6,110)	(6,110)
Translation Difference/restatement	-	-	-	-	-	-	-	-	-
Sales of the year	-	-	-	-	-	-	-	-	-
Accumulated Depreciation end of period	-	-	-	(150,369)	(136,070)	-	-	(286,438)	(280,327)
	-	-	-	155,149	-	-	-	155,150	161,261
<b>Furniture, Fixtures, Equipment</b>									
Cost at beginning of period	177,737	265,682	352,130	693,125	83,198	46,274	107,132	1,725,279	1,660,959
Addition for the year	-	59,595	7,064	24,155	1,634	2,042	5,415	99,905	156,416
Sales of the year	-	(4,508)	-	-	-	-	-	(4,508)	(8,141)
Liquidations for the year	-	-	-	-	-	-	(1,150)	(1,150)	(2,407)
Translation Difference	-	-	-	-	-	-	-	-	-
Cost at end of period	177,737	320,769	359,195	717,279	84,832	48,316	111,397	1,819,525	1,806,827
Grants - Restricted Equipment	-	-	-	-	-	-	-	-	(4,560)
Cost at end of period, net of grants	177,737	320,769	359,195	717,279	84,832	48,316	111,397	1,819,525	1,802,267
Accumulated Depreciation beginning of period	(177,737)	(198,878)	(308,158)	(578,655)	(68,590)	(40,415)	(88,080)	(1,460,513)	(1,417,855)
Depreciation for the year	-	(48,798)	(8,104)	(69,333)	(8,386)	(4,388)	(4,958)	(143,967)	(131,659)
Less : Depreciation of Grants restricted equipment	-	2,155	-	-	-	-	-	2,155	1,465
Depreciation for the year, net of grants	-	(46,643)	(8,104)	(69,333)	(8,386)	(4,388)	(4,958)	(141,812)	(130,194)
Sales of the year	-	1,753	-	-	-	-	-	1,753	8,141
Liquidations for the year	-	-	-	-	-	-	192	192	2,407
Translation Difference	-	-	-	-	-	-	-	-	-
Accumulated Depreciation end of period	(177,737)	(243,768)	(316,262)	(647,988)	(76,976)	(44,803)	(92,846)	(1,600,380)	(1,537,501)
	-	77,001	42,933	69,292	7,856	3,513	18,551	219,146	264,767
<b>Net value as at 30th September 2025</b>	-	77,001	42,933	224,441	7,858	3,513	18,551	374,297	426,029
<b>Net value as at 30th September 2024</b>	-	66,804	43,973	275,729	14,610	5,860	19,053	426,029	

## 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 USD 4,843,284 (2023-2024: USD 4,391,380) and funds from the Interamerica Support Centre managed by the Interamerica Scout Foundation for USD 1,181,846 (2023-2024: USD 1,162,191).

## 11. AMOUNTS PAYABLE TO RELATED PARTIES

	Total 30/09/2025	Total 30/09/2024
	USD	USD
World Scout Foundation	1,667	973
Regional Scout Foundation	67,309	61,539
SCORE International (World Scout Shop)	38,054	38,038
National Associations	32,400	36,763
	<b>139,430</b>	<b>137,313</b>

## 12. OWN FUNDS BY SUPPORT CENTRE

	30/09/2025	30/09/2024
	USD	USD
Geneva	124,105	343,687
Kuala Lumpur	2,216,801	2,487,991
Africa	406,166	399,665
Arab	1,130,098	1,161,813
Asia-Pacific	517,127	432,405
Europe *)	5,335,629	4,917,632
Interamerica **)	1,346,215	1,320,679
<b>Total own funds</b>	<b>11,076,141</b>	<b>11,063,872</b>
*) including European Investment Fund	4,843,284	4,391,380
***) including Interamerica Fund	1,181,846	1,092,213

The EIF is managed by the UBS Group AG.

The Interamerica fund is managed by the Interamerican Scout Foundation.

### 13. PENSION PLAN

The WSB staff based in Switzerland are insured against the economic consequences of old age, disability, and death in accordance with the provisions of the Swiss Federal Law on Occupational Old-Age, Survivors', and Disability Pension Plans (LPP/BVG). Pension coverage is provided through CIEPP (Caisse Inter-Entreprises de Prévoyance Professionnelle), a recognised Swiss pension institution.

The pension arrangement operates as a defined contribution plan. Under this structure, both employees and the employer contribute fixed percentages of insurable salary in accordance with statutory and plan regulations. Contributions are recognised as personnel expenses in the statement of income in the period to which they relate.

As the plan is a defined contribution scheme, the WSB has no legal or constructive obligation to make further payments beyond the agreed contributions. Any surplus or deficit within the pension fund remains the responsibility of the pension institution in accordance with Swiss pension regulations.

	Total 30/09/2025	Total 30/09/2024
	USD	USD
Contributions paid	29,660	21,735
Pension benefit expenses	29,660	21,735

The executive staff based in other Global and Regional Support Centres participate in defined contribution retirement benefit schemes administered through Zurich Life and Zurich International Life. These plans are established to provide long-term retirement and risk benefits consistent with WSB's global human resources framework.

While such schemes are not mandated by statutory requirements in certain host jurisdictions, they are maintained as part of WSB's commitment to providing competitive and equitable employment conditions across its international operations. Contributions are made by both the employer and eligible staff in accordance with the terms of the respective schemes and are recognised as an expense in the period to which they relate.



## 14. REGISTRATION FEES

COUNTRY	Requested as at 01/10/24		Paid as at 30/09/25		Total Paid
	Arrears	Fees	Arrears	Fees	
	USD	USD	USD	USD	USD
AFGHANISTAN	-	950	-	950	950
ALBANIA	41	337	41	337	378
ALGERIA	-	12,449	-	12,449	12,449
ANGOLA	-	4,309	-	4,309	4,309
ANTIGUA AND BARBUDA	-	331	-	331	331
ARGENTINA	-	30,504	-	30,504	30,504
ARMENIA	-	831	-	831	831
ARUBA	-	563	-	563	563
AUSTRALIA	-	77,840	-	77,840	77,840
AUSTRIA	-	12,008	-	12,008	12,008
AZERBAIJAN	-	568	-	568	568
BAHAMAS	-	1,095	-	1,095	1,095
BAHRAIN	-	2,342	-	2,342	2,342
BANGLADESH	-	35,236	-	35,236	35,236
BARBADOS	-	2,474	-	2,474	2,474
BELARUS	-	548	-	548	548
BELGIUM	-	112,148	-	112,148	112,148
BELIZE	-	1,986	-	-	-
BENIN	-	552	-	552	552
BHUTAN	3,796	3,986	3,796	3,986	7,782
BOLIVIA, PLURINATIONAL STATE OF	-	2,807	-	2,807	2,807
BOSNIA AND HERZEGOVINA	527	553	527	553	1,080
BOTSWANA	-	1,447	-	1,447	1,447
BRAZIL	-	33,137	-	33,137	33,137
BRUNEI DARUSSALAM	-	2,368	-	2,368	2,368
BULGARIA	-	1,133	-	1,133	1,133
BURKINA FASO	-	331	-	331	331
BURUNDI	-	331	-	331	331
CABO VERDE	-	331	-	331	331
CAMBODIA	-	331	-	331	331
CAMEROON	-	1,008	-	1,008	1,008
CANADA	-	115,419	-	115,419	115,419
CHAD	-	331	-	331	331
CHILE	-	14,440	-	14,440	14,440
CHINA, SCOUTS OF	-	51,626	-	51,626	51,626
COLOMBIA	-	5,091	-	5,091	5,091
COMOROS	-	331	-	331	331
CONGO	-	2,000	-	2,000	2,000
CONGO ,DEMOCRATIC REPUBLIC OF	-	331	-	331	331
COSTA RICA	-	3,914	-	3,914	3,914
CÔTE D'IVOIRE	-	2,188	-	2,188	2,188
CROATIA	-	3,010	-	3,010	3,010
CURAÇAO	-	1,558	-	1,558	1,558
<b>Sub-total</b>	<b>4,364</b>	<b>545,070</b>	<b>4,364</b>	<b>543,084</b>	<b>547,448</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/24		Paid as at 30/09/25		Total Paid
	Arrears	Fees	Arrears	Fees	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>4,364</b>	<b>545,070</b>	<b>4,364</b>	<b>543,084</b>	<b>547,448</b>
CYPRUS	-	5,513	-	5,513	5,513
CZECHIA	-	17,071	-	17,071	17,071
DENMARK	-	49,605	-	49,605	49,605
DOMINICA	719	755	719	3	722
DOMINICAN REPUBLIC	-	681	-	681	681
ECUADOR	-	1,575	-	1,575	1,575
EGYPT	-	33,822	-	33,822	33,822
EL SALVADOR	-	1,589	-	1,589	1,589
ESTONIA	-	1,056	-	1,056	1,056
ESWATINI	4,138	2,890	4,138	2,890	7,028
ETHIOPIA	-	319	-	319	319
FJI	-	2,165	-	2,165	2,165
FINLAND	-	65,121	-	65,121	65,121
FRANCE	-	86,825	-	86,825	86,825
GABON	2,447	2,569	2,294	-	2,294
GAMBIA	-	331	-	331	331
GEORGIA	-	452	-	452	452
GERMANY	-	133,139	-	133,139	133,139
GHANA	-	331	-	331	331
GREECE	-	11,944	-	11,944	11,944
GRENADA	1,842	967	-	-	-
GUATEMALA	-	3,035	-	3,035	3,035
GUINEA	-	1,062	-	1,062	1,062
GUINEA-BISSAU	-	1,905	-	1,905	1,905
GUYANA	-	331	-	331	331
HAITI	-	3,785	-	3,785	3,785
HONDURAS	-	1,027	-	1,027	1,027
HONG KONG	-	80,399	-	80,399	80,399
HUNGARY	19,593	6,858	-	6,858	6,858
ICELAND	-	2,053	-	2,053	2,053
INDIA	-	52,500	-	52,500	52,500
INDONESIA	657,128	30,000	-	30,000	30,000
IRAQ	-	19,707	-	-	-
IRELAND	-	44,105	-	44,105	44,105
ISRAEL	6,707	11,736	6,707	11,736	18,443
ITALY	-	115,112	-	115,112	115,112
JAMAICA	-	1,483	-	1,483	1,483
JAPAN	-	84,682	-	84,682	84,682
JORDAN	-	7,703	-	7,703	7,703
KAZAKHSTAN	-	588	-	588	588
KENYA	-	28,123	-	28,123	28,123
KIRIBATI	-	466	-	466	466
KOREA, REPUBLIC OF	-	34,000	-	34,000	34,000
Kuwait	-	6,466	-	6,466	6,466
Latvia	-	343	-	343	343
<b>Sub-total</b>	<b>696,938</b>	<b>1,501,254</b>	<b>18,222</b>	<b>1,475,273</b>	<b>1,493,495</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/24		Paid as at 30/09/25		Total Paid
	Arrears	Fees	Arrears	Fees	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>696,938</b>	<b>1,501,254</b>	<b>18,222</b>	<b>1,475,273</b>	<b>1,493,495</b>
LEBANON	-	1,522	-	1,522	1,522
LESOTHO	-	331	-	331	331
LIBERIA	-	331	-	331	331
LIBYA	-	10,896	-	10,896	10,896
LIECHTENSTEIN	-	974	-	974	974
LITHUANIA	-	1,719	-	1,719	1,719
LUXEMBOURG	-	7,040	-	7,040	7,040
MACAO	-	3,617	-	3,617	3,617
MADAGASCAR	-	321	-	321	321
MALAWI	-	331	-	331	331
MALAYSIA	-	32,218	-	32,218	32,218
MALDIVES	-	3,147	-	3,147	3,147
MALI	-	1,792	-	1,792	1,792
MALTA	-	2,762	-	2,762	2,762
MAURITANIA	-	331	-	331	331
MAURITIUS	-	2,024	-	2,024	2,024
MEXICO	-	28,151	-	28,151	28,151
MOLDOVA, REPUBLIC OF	-	471	-	471	471
MONACO	-	231	-	231	231
MONGOLIA	-	1,120	-	1,120	1,120
MONTENEGRO	-	555	-	555	555
MOROCCO	-	5,123	-	5,123	5,123
MOZAMBIQUE	-	315	-	315	315
MYANMAR	-	1,500	-	1,500	1,500
NAMIBIA	-	1,441	-	1,441	1,441
NEPAL	-	331	-	331	331
NETHERLANDS	-	56,813	-	56,813	56,813
NEW ZEALAND	-	17,585	-	17,585	17,585
NICARAGUA	398	471	398	471	869
NIGER	-	331	-	331	331
NIGERIA	2,923	3,069	2,923	3,069	5,992
NORTH MACEDONIA	-	1,012	-	1,012	1,012
NORWAY	-	22,929	-	22,929	22,929
OMAN	-	8,215	-	8,215	8,215
PAKISTAN	-	40,000	-	19,563	19,563
PALESTINE, STATE OF	-	331	-	331	331
PANAMA	-	1,276	-	1,276	1,276
PAPUA NEW GUINEA	-	842	-	842	842
PARAGUAY	-	331	-	331	331
PERU	-	2,434	-	2,434	2,434
PHILIPPINES	-	113,203	-	113,203	113,203
POLAND	-	27,512	-	27,512	27,512
PORTUGAL	-	77,567	-	77,567	77,567
QATAR	-	4,628	-	4,628	4,628
<b>Sub-total</b>	<b>700,259</b>	<b>1,988,398</b>	<b>21,543</b>	<b>1,941,980</b>	<b>1,963,523</b>

## 14. REGISTRATION FEES (CONTINUED)

COUNTRY	Requested as at 01/10/24		Paid as at 30/09/25		Total Paid
	Arrears	Fees	Arrears	Fees	
	USD	USD	USD	USD	USD
<b>Brought forward</b>	<b>700,259</b>	<b>1,988,398</b>	<b>21,543</b>	<b>1,941,980</b>	<b>1,963,523</b>
Romania	-	1,265	-	1,265	1,265
Russian Federation	56,164	8,602	-	-	-
Rwanda	-	331	-	331	331
Saint Lucia	-	331	-	-	-
Saint Vincent and the Grenadines	-	362	-	362	362
San Marino	-	221	-	221	221
Sao Tome and Principe	-	664	-	664	664
Saudi Arabia	-	19,257	-	19,257	19,257
Senegal	-	1,618	-	1,618	1,618
Serbia	-	1,892	-	1,892	1,892
Seychelles	-	221	-	221	221
Sierra Leone	-	331	-	331	331
Singapore	-	11,425	-	11,425	11,425
SLOVAKIA	-	2,432	-	2,432	2,432
Slovenia	-	5,333	-	5,333	5,333
Solomon Islands	-	331	-	331	331
South Africa	-	9,925	-	9,925	9,925
South Sudan	-	331	-	331	331
Spain	-	57,241	-	57,241	57,241
Sri Lanka	-	9,675	-	9,675	9,675
Sudan	-	-	-	-	-
Suriname	1,386	1,455	1,386	1,455	2,841
Sweden	-	58,376	-	58,376	58,376
Switzerland	-	30,931	-	30,931	30,931
Syrian Arab Republic	-	-	-	-	-
Tajikistan	-	331	-	331	331
Tanzania, United Republic of	-	331	-	331	331
Thailand	-	143,148	-	143,148	143,148
Timor-Leste	-	2,759	-	2,759	2,759
Togo	-	331	-	331	331
Trinidad and Tobago	-	4,542	-	4,542	4,542
Tunisia	-	13,340	-	13,340	13,340
Turkey	20,586	21,615	20,586	7,500	28,086
Uganda	-	331	-	331	331
Ukraine	-	-	-	-	-
United Arab Emirates	-	6,025	-	6,025	6,025
United Kingdom	-	523,375	-	523,375	523,375
United States of America	-	1,600,000	-	1,600,000	1,600,000
Uruguay	-	1,100	-	1,100	1,100
Venezuela, Bolivarian Republic of	-	3,490	-	3,490	3,490
Viet Nam	-	2,947	-	2,947	2,947
Yemen	-	972	-	972	972
Zambia	-	578	-	578	578
Zimbabwe	-	747	-	747	747
<b>./. 2 % discount</b>					(20,750)
<b>TOTAL</b>	<b>778,395</b>	<b>4,536,906</b>	<b>43,515</b>	<b>4,467,440</b>	<b>4,490,205</b>

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

	Geneva	Kuala Lumpur	Africa	Arab	Asia-Pacific	Arab Scout Center	Europe	Inter-America	Total 30/09/2025	Total 30/09/2024
	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
<b>OPERATIONAL INCOME</b>										
Registration fees	-	4,490,205	-	-	-	-	-	-	4,490,205	4,573,437
Regional registration fees	-	-	-	-	-	-	197,230	22,341	219,571	194,034
Contribution World Scout Foundation	-	2,800,000	-	-	-	-	-	-	2,800,000	2,800,000
Contribution Regional Scout Foundation	-	-	-	-	-	-	-	50,000	50,000	40,000
Restricted Project Revenue	-	2,076,553	489,006	157,204	366,654	-	432,110	723,859	4,245,386	3,467,936
Other donations	660	2,624	20,129	1,650	-	-	1,678,200	-	1,703,263	1,687,333
Utilisation of provisions	-	-	-	-	-	-	-	-	-	-
Other operational income	-	-	33,099	-	39,942	60,465	219,337	15,449	368,292	321,906
<b>Total operational income</b>	<b>660</b>	<b>9,369,382</b>	<b>542,234</b>	<b>158,854</b>	<b>406,596</b>	<b>60,465</b>	<b>2,526,877</b>	<b>811,649</b>	<b>13,876,717</b>	<b>13,084,647</b>
<b>OPERATIONAL EXPENDITURE</b>										
Strategy and Operations	125,845	2,557,197	487,149	316,223	414,059	-	880,171	368,697	5,149,341	4,636,569
Operations Service	94,510	2,139,309	324,000	201,202	320,644	29,521	1,452,524	262,364	4,824,074	4,955,545
Restricted Project Charges	-	2,069,677	509,125	212,642	237,614	-	417,407	268,634	3,715,099	3,567,083
Expenditure for Field Activities	-	-	4,155	5,143	-	-	-	21,103	30,401	58,350
Depreciation	-	46,643	8,104	8,716	8,386	66,727	4,388	4,958	147,922	134,451
<b>Total operational expenditure</b>	<b>220,355</b>	<b>6,812,826</b>	<b>1,332,533</b>	<b>743,926</b>	<b>980,703</b>	<b>96,248</b>	<b>2,754,490</b>	<b>925,756</b>	<b>13,866,837</b>	<b>13,351,998</b>
Transfer from main office - general	-	(2,845,461)	757,099	537,723	786,297	-	190,000	574,342	-	-
Transfer from main office - projects	-	-	-	-	-	-	-	-	-	-
Transfer from main office - field activities	-	-	-	-	-	-	-	-	-	-
Transfer from main office - Misce grants	-	-	-	-	-	-	-	-	-	-
<b>INTERMEDIATE SURPLUS/(DEFICIT)</b>	<b>(219,695)</b>	<b>(288,905)</b>	<b>(33,200)</b>	<b>(47,349)</b>	<b>212,190</b>	<b>(35,783)</b>	<b>(37,613)</b>	<b>460,235</b>	<b>9,880</b>	<b>(267,352)</b>
<b>FINANCIAL INCOME</b>										
Financial result	-	17	5,901	2,040	1,542	-	58,558	23,649	91,707	132,703
Interests on loans & bank charges	1,577	(27,705)	(1,807)	(4,244)	-	-	(47,983)	(3,123)	(83,285)	(91,238)
Result on investment	-	34,956	-	-	-	-	190,524	-	225,480	502,505
Exchange gain/(loss)	(1,464)	17,322	15,487	(1,817)	30	-	269,215	-	298,773	253,632
<b>NET FINANCIAL SURPLUS/(DEFICIT)</b>	<b>113</b>	<b>24,590</b>	<b>19,581</b>	<b>(4,021)</b>	<b>1,572</b>	<b>-</b>	<b>470,314</b>	<b>20,526</b>	<b>532,675</b>	<b>797,602</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(219,582)</b>	<b>(264,315)</b>	<b>(13,619)</b>	<b>(51,370)</b>	<b>213,762</b>	<b>(35,783)</b>	<b>432,701</b>	<b>480,761</b>	<b>542,555</b>	<b>530,250</b>
<b>CHANGES IN RESTRICTED FUNDS</b>										
Allocation	-	(2,076,552)	(489,006)	(157,204)	(366,654)	-	(432,110)	(723,859)	(4,245,385)	(3,467,936)
Use	-	2,069,677	509,125	212,642	237,614	-	417,407	268,634	3,715,099	3,567,082
<b>NET SURPLUS/(DEFICIT) OF THE YEAR BEFORE ATTRIBUTION</b>	<b>(219,582)</b>	<b>(271,190)</b>	<b>6,500</b>	<b>4,068</b>	<b>84,722</b>	<b>(35,783)</b>	<b>417,998</b>	<b>25,536</b>	<b>12,269</b>	<b>629,396</b>

## 16. STRATEGY AND OPERATIONS / EDUCATION AND DEVELOPMENT / OPERATIONS SERVICE

	Strategy and Operations			Operations Services	Total 2025
	Geneva and Kuala Lumpur	Regional Centre	Subtotal		
	USD	USD	USD	USD	USD
Staff costs	1,267,030	1,657,776	2,924,806	3,455,820	6,380,626
Travel costs	70,627	119,456	190,083	64,974	255,057
Committee meetings	316,067	202,529	518,596	-	518,596
Activities	-	-	-	713,855	713,855
Administration and infrastructure	749,882	450,010	1,199,892	150,767	1,350,659
Communication and media	-	9,490	9,490	421,458	430,948
Information technology	280,107	27,039	307,146	17,200	324,346
	<b>2,683,713</b>	<b>2,466,300</b>	<b>5,150,013</b>	<b>4,824,074</b>	<b>9,974,087</b>

	Strategy and Operations			Operations Services	Total 2024
	Geneva and Kuala Lumpur	Regional Centre	Subtotal		
	USD	USD	USD	USD	USD
Staff costs	1,210,865	1,378,025	2,588,890	3,905,140	6,494,030
Travel costs	53,768	86,586	140,354	81,341	221,695
Committee meetings	219,680	246,534	466,214	-	466,214
Activities	-	-	-	414,237	414,237
Administration and infrastructure	688,868	487,766	1,176,634	499,727	1,676,361
Communication and media	-	8,011	8,011	-	63,111
Information technology	212,685	43,781	256,466	-	256,466
	<b>2,385,866</b>	<b>2,250,703</b>	<b>4,636,569</b>	<b>4,955,545</b>	<b>9,592,114</b>

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

Members of the World Scout Committee (WSC) serve in a voluntary capacity and do not receive remuneration for their services. In accordance with the applicable governance regulations approved by the World Scout Conference, WSC members are entitled to reimbursement of reasonable and properly documented travel, accommodation, and related expenses incurred in the course of attending WSC meetings or undertaking officially mandated missions on behalf of WOSM.

All such reimbursements are processed in line with the WSB's financial policies and procedures to ensure transparency, accountability, and proper stewardship of organisational resources.

## 18. COST OF EXECUTIVE MANAGEMENT

The executive management of the World Scout Bureau comprises full-time professional staff, including the Secretary-General and his direct reports.

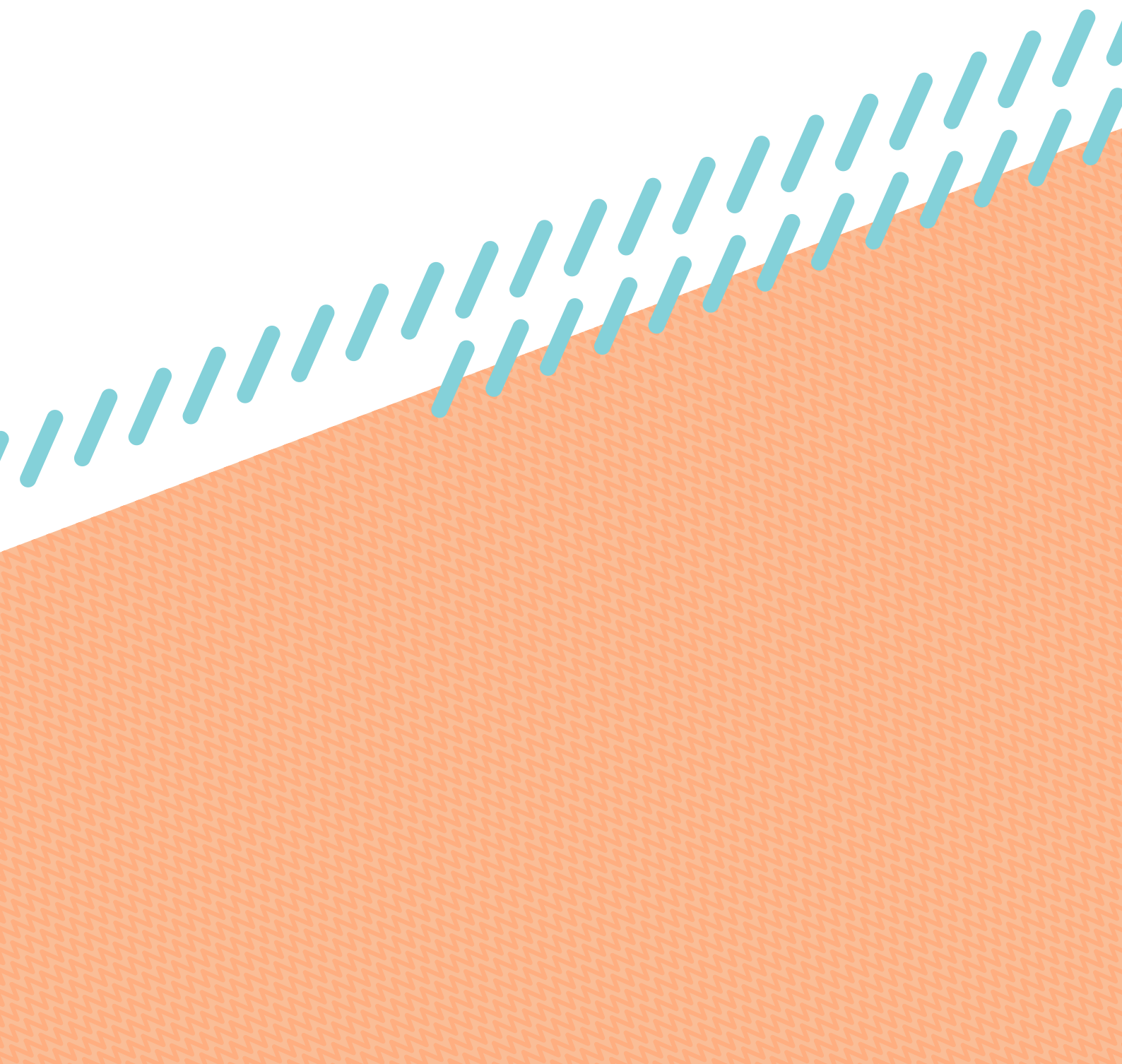
For the financial year 2024–2025, the total remuneration of the WSB's executive management amounted to USD 1,854,904 (2023–2024: USD 1,678,239).

This amount includes gross salaries, contractual benefits, pension contributions, and other employment-related costs recognised during the financial year.

## 19. SUBSEQUENT EVENTS

As at the date of approval and signing of these consolidated financial statements, management has assessed events occurring subsequent to the reporting date and confirms that there are no material subsequent events requiring adjustment to, or disclosure in, the financial statements for the year ended 30 September 2025.

Management will continue to monitor any developments that may impact future financial periods in line with its governance and risk management responsibilities.





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