



## 2023/2024 FINANCIAL STATEMENT

### Balance Sheet as at 30.09.2024 - Assets

| <i>CHF</i>                         | Annex      | 30.09.2024       | 30.09.2023       |
|------------------------------------|------------|------------------|------------------|
| <b>CURRENT ASSETS</b>              |            |                  |                  |
| Bank accounts                      | 4.1        | 294'192          | 231'267          |
| <b>Cash and cash equivalents</b>   |            | <b>294'192</b>   | <b>231'267</b>   |
| Other Debtors                      | 4.2        | 873              | 2'321            |
| Withholding Taxes                  | 4.3        | 33'562           | 32'138           |
| <b>RECEIVABLES</b>                 |            | <b>34'436</b>    | <b>34'460</b>    |
| <b>TOTAL CURRENT ASSETS</b>        |            | <b>328'628</b>   | <b>265'727</b>   |
| <b>FINANCIAL ASSETS</b>            |            |                  |                  |
| ESF: UBS Deposit N1                | 4.4        | 2'654'554        | 2'386'737        |
| ESF: Long-Term Fund                | 4.5        | 389'931          | 394'004          |
| Loan to cabane Roselière (30.6.28) | 4.6        | 10'000           | 10'000           |
| Mortgage to Scouts North Macedonia | 4.7        | 23'536           | 29'302           |
| <b>TOTAL FINANCIAL ASSETS</b>      | <b>4.8</b> | <b>3'078'021</b> | <b>2'820'043</b> |
| <b>TOTAL ASSETS</b>                |            | <b>3'406'649</b> | <b>3'085'770</b> |



## Balance Sheet as at 30.09.2024 – Liabilities

| <i>CHF</i>  | <b>Annex</b> | <b>30.09.2024</b> | <b>30.09.2023</b> |
|---|--------------|-------------------|-------------------|
| <b>CURRENT LIABILITIES</b>                        |              |                   |                   |
| Accounts payable                                  |              | 17'605            | 19'936            |
| Accrued expenses                                  |              | 28'094            | 10'184            |
| <b>TOTAL CURRENT LIABILITIES</b>                  |              | <b>45'699</b>     | <b>30'120</b>     |
| <b>FUNDS CAPITAL</b>                              |              |                   |                   |
| ESF: Long-Term Fund                               | 4.9          | 389'931           | 394'004           |
| ESF: Loan to cabane Roselière                     | 4.6          | 10'000            | 10'000            |
| ESF: Funds for Projects                           | 4.10         | 14'059            | 16'756            |
| ELTF: European Leader Training Fund               | 4.11         | 37'924            | 62'393            |
| <b>TOTAL FUNDS CAPITAL</b>                        |              | <b>451'914</b>    | <b>483'153</b>    |
| <b>ORGANISATION CAPITAL</b>                       |              |                   |                   |
| Funding Capital                                   |              | 10'000            | 10'000            |
| <b>INITIAL ORGANISATION CAPITAL</b>               |              | <b>10'000</b>     | <b>10'000</b>     |
| <b>TIED CAPITAL</b>                               |              |                   |                   |
| FOSE - Friends of Scouting in Europe - Capital    | 4.12         | 2'107'379         | 2'034'585         |
| Reserve for Projects                              | 4.13         | 6'328             | 6'328             |
| Reserve for Value Fluctuation                     | 4.14         | 380'745           | 117'001           |
| <b>TOTAL TIED CAPITAL</b>                         |              | <b>2'494'452</b>  | <b>2'157'913</b>  |
| <b>UNRESTRICTED CAPITAL</b>                       |              |                   |                   |
| Endowment Fund - Fund for European Scouting       | 4.15         | 404'583           | 404'583           |
| <b>TOTAL UNRESTRICTED CAPITAL</b>                 |              | <b>404'583</b>    | <b>404'583</b>    |
| <b>TOTAL ORGANISATION CAPITAL</b>                 |              | <b>2'909'035</b>  | <b>2'572'497</b>  |
| <b>TOTAL LIABILITIES AND ORGANISATION CAPITAL</b> |              | <b>3'406'649</b>  | <b>3'085'770</b>  |



## Profit and Loss Statement 1.10.2023 – 30.09.2024

| <i>CHF</i>                                    | <i>Annex</i> | <b>01.10.2023-<br/>30.09.2024</b> | <b>01.10.2022-<br/>30.09.2023</b> |
|---|--------------|-----------------------------------|-----------------------------------|
| <b>DONATIONS</b>                              |              |                                   |                                   |
| Donations - Friends of Scouting in Europe     | 5.1          | 96'008                            | 91'679                            |
| Donations for projects                        | 5.2          | 0                                 | 145                               |
| <b>EARMARKED DONATIONS</b>                    |              | <b>96'008</b>                     | <b>91'824</b>                     |
| <b>UNCOMMITTED DONATIONS</b>                  |              | <b>1'686</b>                      | <b>229</b>                        |
| <b>OPERATING INCOME</b>                       |              | <b>97'693</b>                     | <b>92'054</b>                     |
| ESF: Payments to projects                     | 5.3          | -66'890                           | -54'130                           |
| ELTF: Payments to Projects                    | 5.4          | -24'360                           | -3'888                            |
| <b>PROJECT EXPENSES</b>                       |              | <b>-91'250</b>                    | <b>-58'018</b>                    |
| Marketing                                     | 5.5          | -4'323                            | -1'677                            |
| <b>FUNDRAISING AND MARKETING EXPENSES</b>     |              | <b>-4'323</b>                     | <b>-1'677</b>                     |
| Administration Expenses                       | 5.6          | -5'826                            | -7'568                            |
| <b>ADMINISTRATION EXPENSES</b>                |              | <b>-5'826</b>                     | <b>-7'568</b>                     |
| <b>OPERATING EXPENSIONS</b>                   |              | <b>-101'400</b>                   | <b>-67'263</b>                    |
| <b>OPERATING RESULT</b>                       |              | <b>-3'706</b>                     | <b>24'791</b>                     |
| ESF: Interests on FOSE capital                |              | 1'370                             | 1'395                             |
| ESF: Interests and dividends on FOSE capital  |              | 63'711                            | 55'159                            |
| ESF: Bank Charges                             |              | -12'827                           | -12'005                           |
| ESF: Currency Differences                     |              | -6'883                            | -18'985                           |
| ESF: Profit and Loss on Market Value          |              | 263'744                           | 171'579                           |
| <b>FINANCIAL RESULT ESF</b>                   |              | <b>309'115</b>                    | <b>197'144</b>                    |
| ELTF: Bank Charges                            |              | -109                              | -108                              |
| <b>FINANCIAL RESULT ELTF</b>                  |              | <b>-109</b>                       | <b>-108</b>                       |
| <b>TOTAL FINANCIAL RESULT</b>                 |              | <b>309'006</b>                    | <b>197'035</b>                    |
| <b>RESULT BEFORE ADJUSTMENT FUNDS CAPITAL</b> |              | <b>305'300</b>                    | <b>221'826</b>                    |



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|  |                 |                 |
|--|-----------------|-----------------|
| <b>RESULT BEFORE ADJUSTMENT FUNDS CAPITAL</b>        | <b>305'300</b>  | <b>221'826</b>  |
| ESF: Allocation Funds for Projects                   | 2'697           | -7'010          |
| ESF: Allocation LTF                                  | 4'073           | 19'430          |
| ELTF: Allocation to ELTF Capital                     | 24'469          | 3'996           |
| <b>ADJUSTMENT FUNDS CAPITAL</b>                      | <b>31'239</b>   | <b>16'416</b>   |
| <br>   |                 |                 |
| <b>RESULT BEFORE ADJUSTMENT ORGANISATION CAPITAL</b> | <b>336'538</b>  | <b>238'242</b>  |
| Allocation to FOSE Capital                           | -72'794         | -85'647         |
| Allocation to Reserve for Value Fluctuation          | -263'744        | -152'594        |
| <b>TOTAL ADJUSTMENT ORGANISATION CAPITAL</b>         | <b>-336'538</b> | <b>-238'242</b> |



## Change in Fund and Equity Capital 2023/2024

|   | 01.10.2023       | Allocation -<br>Zuweisung | Internal<br>Transfer | Verwendung     | Total Variance<br>- Veränderung | 30.09.2024       |
|---|------------------|---------------------------|----------------------|----------------|---------------------------------|------------------|
| <b>FUNDS CAPITAL</b>                              |                  |                           |                      |                |                                 |                  |
| ESF-LTF: Long-Term Fund /<br>USD - Capital        | 394'004          | 0                         | 0                    | -4'073         | -4'073                          | 389'931          |
| ESF-LR: Loan to cabane<br>Roselière               | 10'000           | 0                         | 0                    | 0              | 0                               | 10'000           |
| ESF: Projektfonds                                 | 16'756           | 942                       | 0                    | -3'639         | -2'697                          | 14'059           |
| EIF: European Investment<br>Fund                  | 0                | 0                         | 0                    | 0              | 0                               | 0                |
| ELTF: European Leader<br>Training Fund            | 62'393           | 0                         | 0                    | -24'469        | -24'469                         | 37'924           |
| <b>TOTAL FUNDS CAPITAL</b>                        | <b>483'153</b>   | <b>942</b>                | <b>0</b>             | <b>-32'181</b> | <b>-31'239</b>                  | <b>451'914</b>   |
| <b>ORGANISATION CAPITAL</b>                       |                  |                           |                      |                |                                 |                  |
| Funding Capital                                   | 10'000           | 0                         | 0                    | 0              | 0                               | 10'000           |
| <b>INITIAL CAPITAL</b>                            | <b>10'000</b>    | <b>0</b>                  | <b>0</b>             | <b>0</b>       | <b>0</b>                        | <b>10'000</b>    |
| FOSE - Friends of Scouting in<br>Europe - Capital | 2'034'585        | 72'794                    | 0                    | 0              | 72'794                          | 2'107'379        |
| Reserve for Projects                              | 6'328            | 0                         | 0                    | 0              | 0                               | 6'328            |
| Reserve for Value Fluctuation                     | 117'001          | 263'744                   | 0                    | 0              | 263'744                         | 380'745          |
| <b>TIED CAPITAL</b>                               | <b>2'157'913</b> | <b>336'538</b>            | <b>0</b>             | <b>0</b>       | <b>336'538</b>                  | <b>2'494'452</b> |
| Endowment Fund - Fund for<br>European Scouting    | 404'583          | 0                         | 0                    | 0              | 0                               | 404'583          |
| <b>UNRESTRICTED CAPITAL</b>                       | <b>404'583</b>   | <b>0</b>                  | <b>0</b>             | <b>0</b>       | <b>0</b>                        | <b>404'583</b>   |
| <b>TOTAL ORGANISATION<br/>CAPITAL</b>             | <b>2'572'497</b> | <b>336'538</b>            | <b>0</b>             | <b>0</b>       | <b>336'538</b>                  | <b>2'909'035</b> |



## Change in Fund and Equity Capital 2022/2023

|   | 01.10.2022       | Allocation -<br>Zuweisung | Internal<br>Transfer | Verwendung        | Total Variance -<br>Veränderung | 30.09.2023       |
|---|------------------|---------------------------|----------------------|-------------------|---------------------------------|------------------|
| <b>FUNDS CAPITAL</b>                              |                  |                           |                      |                   |                                 |                  |
| ESF-LTF: Long-Term Fund /<br>USD - Capital        | 413'434          | 0                         | 0                    | -19'430           | -19'430                         | 394'004          |
| ESF-LR: Loan to cabane<br>Roselière               | 10'000           | 0                         | 0                    | 0                 | 0                               | 10'000           |
| ESF: Projektfonds                                 | 9'746            | 7'010                     | 0                    | 0                 | 7'010                           | 16'756           |
| EIF: European Investment<br>Fund                  | 2'659'050        | 0                         | 0                    | -2'659'050        | -2'659'050                      | 0                |
| ELTF: European Leader<br>Training Fund            | 66'389           | 0                         | 0                    | -3'996            | -3'996                          | 62'393           |
| <b>TOTAL FUNDS CAPITAL</b>                        | <b>3'158'619</b> | <b>7'010</b>              | <b>0</b>             | <b>-2'682'477</b> | <b>-2'675'466</b>               | <b>483'153</b>   |
| <b>ORGANISATION CAPITAL</b>                       |                  |                           |                      |                   |                                 |                  |
| Funding Capital                                   | 10'000           | 0                         | 0                    | 0                 | 0                               | 10'000           |
| <b>INITIAL CAPITAL</b>                            | <b>10'000</b>    | <b>0</b>                  | <b>0</b>             | <b>0</b>          | <b>0</b>                        | <b>10'000</b>    |
| FOSE - Friends of Scouting<br>in Europe - Capital | 1'948'937        | 85'647                    | 0                    | 0                 | 85'647                          | 2'034'585        |
| Reserve for Projects                              | 6'328            | 0                         | 0                    | 0                 | 0                               | 6'328            |
| Reserve for Value Fluctuation                     | -35'594          | 152'594                   | 0                    | 0                 | 152'594                         | 117'001          |
| <b>TIED CAPITAL</b>                               | <b>1'919'672</b> | <b>238'242</b>            | <b>0</b>             | <b>0</b>          | <b>238'242</b>                  | <b>2'157'913</b> |
| Endowment Fund - Fund for<br>European Scouting    | 404'583          | 0                         | 0                    | 0                 | 0                               | 404'583          |
| <b>UNRESTRICTED CAPITAL</b>                       | <b>404'583</b>   | <b>0</b>                  | <b>0</b>             | <b>0</b>          | <b>0</b>                        | <b>404'583</b>   |
| <b>TOTAL ORGANISATION<br/>CAPITAL</b>             | <b>2'334'255</b> | <b>238'242</b>            | <b>0</b>             | <b>0</b>          | <b>238'242</b>                  | <b>2'572'497</b> |



## Notes to the Finance Statements as at 30 September 2024

### 1 Basic Principles And Organisation Of The European Scout Foundation (ESF)

#### 1.1 Legal form

Foundation pursuant to Art. 80 ff Civil Code.

#### 1.2 Aim of the Foundation

The purpose of the Foundation is to contribute to the development of Scouting in Europe, notably by providing it with necessary financial means for its activities.

#### 1.3 Statutes

The European Scout Foundation (ESF) was created on 21 August 1974. The latest revision of the statutes was on 24 August 2011. There are no more regulations accepted by the supervising body in the Federal Department of Home Affairs.

#### 1.4 Foundation Board as at 30 September 2024

|            |   |
|------------|---|
| Chair      | Vivian Fankhauser-Feitknecht, Kriens (CH) |
| Vice Chair | Johan Strid, Hägerstern (SWE)             |
| Treasurer  | Thomas Schüepp, Unterlunkhofen (CH)       |
| Members    | Nora Lipp, Luzern (CH)                    |
|            | Martin Meier, Blazers (LIE)               |
|            | Bo Holmström, Stockholm (SWE)             |
|            | Milena Pecarski, Belgrad (SRB)            |
|            | Milos Popovic, Belgrad (SRB)              |
|            | Wouter Zilverberg, Haarlem (NLD)          |

#### 1.5 Accounting

Thomas Schüepp, Treasurer

In some countries there are special FOSE-accounts. Because ESF is not owner of these accounts they are not included in the financial statements of ESF.

#### 1.6 Supervising Body

Federal Supervisory Authority for Foundations, Swiss Federal Department of Home Affairs, Monbijoustr. 51A, 3003 Bern

#### 1.7 Auditors

Von Graffenried AG Treuhand, Waaghausgasse 1, 3001 Bern (CH)

#### 1.8 Banking Relationship

UBS Schweiz

#### 1.9 Fulltime Employees

ESF has no employees. The members of the Foundation Board work on an voluntary basis.

#### 1.10 Remuneration of members of the Foundation Board:

No fees were paid to the members of the Foundation Board for their activities as Foundation Board members in the year under review and in the previous year.



## 2 Accounting Policies

### 2.1 Swiss GAAP FER

The accounting and the presentation of the financial statements comply with the accounting principles and practices of the Swiss GAAP FER 21 standard.

The Foundation had no temporary differences.

### 2.2 Valuation of Investments

Investments are presented in market value.

### 2.3 Foreign Exchange

The financial statements of the ESF are prepared in Swiss francs (CHF). The following exchange rates were used for accounting purposes:

|                        | 30.09.2024 | 30.09.2023 |
|------------------------|------------|------------|
| Exchange rate EUR/CHF  | 0.94145    | 0.97673    |
| Exchange rate US\$/CHF | 0.84355    | 0.92375    |

### 2.4 Accounting for Expenses and Income

In the accounting year in which the time of collection or payment takes place.

## 3 Abbreviations And Descriptions

|          |  |
|----------|--|
| ESF:     | European Scout Foundation                  |
| FOSE:    | Friends of Scouting in Europe              |
| EIF:     | European Investment Fund                   |
| ELTF:    | European Leader Training Fund              |
| ESF-LTF: | European Scout Foundation - Long-Term Fund |
| ESF-LR:  | Loan to cabane Roselière                   |

## 4 Notes To Balance Sheet Items

### 4.1 Bank Accounts UBS

| Bank accounts                   | CHF as at<br>30.09.2024 | CHF as at<br>30.09.2023 |
|---------------------------------|-------------------------|-------------------------|
| CH75 0024 0240 6058 6400M – CHF | 114'325                 | 74'771                  |
| CH26 0024 0240 6058 6470F – EUR | 121'085                 | 82'270                  |
| CH27 0024 0240 6058 6460R - USD | 0                       | 4'938                   |
| CH14 0024 0240 6058 6440 U      | 23'857                  | 9'896                   |
| <b>ESF Bank accounts UBS</b>    | <b>259'268</b>          | <b>171'874</b>          |
| CH70 0024 0240 6058 6401C – CHF | 0                       | 0                       |
| CH32 0024 0240 6058 6463P – EUR | 0                       | 0                       |
| CH65 0024 0240 6058 6462G - USD | 0                       | 0                       |
| <b>EIF Bank accounts UBS</b>    | <b>0</b>                | <b>0</b>                |
| CH37 0024 0240 6058 6402L - CHF | 34'924                  | 59'393                  |
| <b>ELTF Bank accounts UBS</b>   | <b>34'924</b>           | <b>59'393</b>           |
| <b>Total Bank accounts UBS</b>  | <b>294'192</b>          | <b>231'267</b>          |

In principle, the ESF aims to keep the amounts in bank accounts as low as possible.





#### 4.2 ESF: other Debtors

In some countries there are local organisations that collect donations from the FOSE (see point 1.5). The ESF does not book the donations until they have been transferred to an ESF account.

|                                  | 30.09.2024 | 30.09.2023   |
|----------------------------------|------------|--------------|
| other Debtors                    | 873        | 0            |
| Paypal                           | 0          | 2'321        |
| <b>Total Accounts Receivable</b> | <b>873</b> | <b>2'321</b> |

#### 4.3 Withholding Taxes

|   | 30.09.2024    | 30.09.2023    |
|---|---------------|---------------|
| ESF: Withholding Taxes                              | 33'562        | 24'581        |
| EIF: Withholding Taxes                              | 0             | 7'558         |
| <b>Total Withholding Taxes - Verrechnungssteuer</b> | <b>33'562</b> | <b>32'138</b> |

ESF will reclaim the total withholding tax.

#### 4.4 ESF: UBS Deposit N1

| Categories                    | Value in CHF     | Value in CHF     |
|-------------------------------|------------------|------------------|
|                               | as at            | as at            |
|                               | 30.9.2024        | 30.9.2023        |
| Bonds - Bond funds - CHF      | 44'559           | 42'631           |
| Bonds - Bond funds - EUR      | 422'719          | 406'897          |
| Equities - Equity funds - CHF | 2'104'456        | 1'868'285        |
| Equities - Equity funds - EUR | 82'820           | 68'924           |
| <b>Total UBS Deposit N1</b>   | <b>2'654'554</b> | <b>2'386'737</b> |

In September 2019, the Board decided to invest only in sustainable investments in the future.

#### 4.5 ESF: UBS-605864.N1 / Long-Term Fund

| Categories               | Value in CHF | Value in CHF |
|--------------------------|--------------|--------------|
|                          | as at        | as at        |
|                          | 30.9.2024    | 30.9.2023    |
| Bonds - Bond funds – USD | 389'931      | 394'004      |

#### 4.6 Loan to Cabane Roselière (until 30.6.28)

In 2018, a donator granted Cabane Roselière a 10-year loan of CHF 10'000. This is subject to the condition that the interest accrued and the repayment of the loan be made in the form of a donation to the ESF. This is agreed with a corresponding contract.

#### 4.7 Mortgage loan to Scouts North Macedonia

ESF had a mortgage loan agreement with the Scouts North Macedonia. The repayment was made in accordance with the contract.



#### 4.8 ESF Investment Risk Policy

ESF invests in accordance with the framework defined in the ESF Investment Risk Policy.

| <b>ESF Investment Risk Policy</b>  | <b>As at 30 September 2024</b>  |
|--|---|
| <p>Except the restricted long term fund investments have to be made in CHF and EUR. Therefore the assets must be held or invested as follows:</p> <ul style="list-style-type: none"> <li>• Minimum 40 % and max. 80 % in CHF</li> <li>• Minimum 20 % and max. 60 % in EUR</li> </ul> <p>Investments:</p> <ul style="list-style-type: none"> <li>• At least 30 % in bonds and related funds or mutual funds or bank accounts.</li> <li>• At least 30 % and maximum 70 % in shares, shares based structured products and equity funds.</li> <li>• Maximum 20 % in stock exchange index funds, provided that a stop loss contract has been established.</li> <li>• Maximum 10 % in any other “new index” funds, provided that a stop loss contract has been established.</li> </ul> | <ul style="list-style-type: none"> <li>• 68% CHF</li> <li>• 20% EUR</li> <li>• 12% USD (restricted long term fund)</li> <li>• 8 % Bank accounts</li> <li>• 26 % Bonds</li> <li>• 66 % Shares</li> </ul> |

| <b>ELTF Investment Risk Policy</b>  | <b>As at 30 September 2024</b>   |
|---|--|
| <p>Currency: Investments have to be made in CHF.<br/>           Investments: 100 % in bonds and related funds or mutual funds or bank accounts.</p> | <ul style="list-style-type: none"> <li>• 100 % CHF</li> <li>• 100 % Bank accounts</li> </ul> |



#### 4.9 ESF-LTF: Long-Term Fund / USD – Capital

This is a donation invested by the donor in couponless bonds with a nominal value of USD 500,000. The disbursement will take place in 2026. The ESF cannot dispose of the fund until the disbursement. After its disbursement, the Fund will be transferred to the Foundation's organisation capital.

#### 4.10 ESF: Funds for Projects

| Purpose - Source                                   | Value in CHF       | Value in CHF       |
|--|--------------------|--------------------|
|  | as at<br>30.9.2024 | as at<br>30.9.2023 |
| 40 years ESF – Bulgaria                            | 3'563              | 6'337              |
| Ungarn - Renewal Of A Central Budapest Scout Place | 56                 | 56                 |
| Poland - Campaign "Skills for Life"                | 413                | 413                |
| Romania – for not defined projects                 | 109                | 109                |
| Slovakia Project donation                          | 2'831              | 2'831              |
| Lativa FOSE Tour 2022                              | 4'145              | 4'145              |
| Poland FOSE Tour 2023                              | -                  | 865                |
| KISG   | 2'000              | 2'000              |
| Croatia FOSE Tour 2024                             | 942                | -                  |
| <b>Total</b>                                       | <b>14'059</b>      | <b>16'756</b>      |

#### 4.11 ELTF: European Leader Training Fund

In December 2011 a donator donated CHF 1'000'000 for creating the European Leader Training Fund (ELTF). The aim of the ELTF is to support international leader training in WOSM and WAGGGS National Scout Associations in Central and Eastern Europe.

Following the donator's instructions investments can be done in cash and bonds with low risk only.

#### 4.12 FOSE – Friends of Scouting in Europe

The Friends of Scouting in Europe (FOSE) are individuals donating to the ESF a once-a-lifetime donation of EUR 2'000 or EUR 4'000 (Reef knot friend) or yearly an annual donation of EUR 150 (EUR 75 for young people below 30 years) with the purpose to especially provide support to the development of the Scout Movement in Central and Eastern Europe. FOSE donations and unused reserves for projects (as explained in section 4.17) are summarised in the capital "Friends of Scouting in Europe FOSE" under "Organisation Capital".

#### 4.13 Reserves for Projects

It is a reserve established by the Foundation Board for use in projects to be decided by the Foundation Board. A resolution of the Foundation Board of 2016 is applied:

*Reserves for projects are recorded and allocated as follows:*

- *Donations specified as donations for projects are going to the reserves for projects and remain there until they are used for projects.*
- *The profit of the FOSE capital is going to the reserves for projects for one year. If the money is not used for projects during the following accounting year it will be allocated to the FOSE capital.*
- *The profit of the FOSE events is reserved during two years for projects in the country where the event was held. If the money is not used for projects in this two year period, it will be allocated to the FOSE capital.*

#### 4.14 Reserves for Value Fluctuations

This is a reserve, which was mainly formed from unrealized profits on securities.



#### **4.15 The Endowment Fund - Fund for European Scouting**

The foundation fund is the capital of the foundation that has been accumulated by the foundation and can only be used for the purposes of the foundation.

### **5 Notes To Items In The Income And Expenditure Statement**

#### **5.1 Donations FOSE**

Friends of Scouting in Europe (FOSE) are donators. The number of FOSE has developed as follows:

|                |                 |     |                 |     |
|----------------|-----------------|-----|-----------------|-----|
| Life-FOSE      | September 2024: | 348 | September 2023: | 339 |
| Reef Knot FOSE | September 2024: | 18  | September 2023: | 5   |
| Annual-FOSE    | September 2024: | 403 | September 2023: | 410 |
| Total          | September 2024: | 769 | September 2023: | 754 |

#### **5.2 Donations for Projects**

These are earmarked donations received for ESF projects.



### 5.3 ESF: Payments to Projects

ESF has supported the following projects with contributions in CHF:

| Country                | Project   | 2023/2024     | 2022/2023     |
|------------------------|---|---------------|---------------|
| Slovenia               | Scout Campsite  | 4'793         | 0             |
| Poland                 | Help us educate scouts by challenge about building and constructing | 3'369         | 0             |
| Poland                 | Youth development through a scout camp                              | 1'113         | 0             |
| Poland                 | Training for new quartermaster                                      | 3'456         | 0             |
| Poland                 | Learning to provide first aid for children and adults               | 3'678         | 0             |
| Greece                 | Scout Home Renovation   | 2'815         | 0             |
| Serbia                 | Scouts' podcast and common space                                    | 6'072         | 0             |
| Germany                | Growth of Scouting in Saxony  | 2'837         | 0             |
| Serbia                 | Boosting local growth   | 4'752         | 0             |
| Serbia                 | ScoutSani   | 4'705         | 0             |
| Bosnia and Herzegovina | Uncovering the growth potential                                     | 1'108         | 0             |
| Bulgaria               | The Mountain of Orpheus   | 2'774         | 0             |
| Slovakia               | Hangar for Scouting Camps   | 2'837         | 0             |
| Serbia                 | Growing up together in our neighbourhood                            | 4'754         | 0             |
| Spain                  | Pioneering Workshops and structures during Jamscout 2024            | 4'737         | 0             |
| Romania                | Journy to Myself  | 0             | 3'705         |
| Poland                 | Bike Project  | 0             | 4'989         |
| Latvia                 | Outdoor Toilets and Showers   | 0             | 1'259         |
| North Macedonia        | Scout hut revitalization  | 0             | 2'454         |
| Hungary                | New home for our growing scout community                            | 0             | 4'673         |
| Poland                 | Kitchen oven  | 0             | 8'889         |
| various countries      | Projects for Ukrainian Refugees (Scout Camp)                        | 13'089        | 28'161        |
| <b>Total</b>           |   | <b>66'890</b> | <b>54'130</b> |



#### 5.4 ELTF: Pay Out to Projects

The European Leader Training Fund supported the following projects (in CHF):

| Project  | 2023/2024     | 2022/2023    |
|--|---------------|--------------|
| Projekt Luxembourg (Repayment of unused contributions) | 0             | 3'888        |
| Roverway/LTF-Project                                   | 24'360        | 0            |
| <b>Total</b>   | <b>24'360</b> | <b>3'888</b> |

#### 5.5 Fundraising and Advertising Expenses

|                    | 2023/2024    | 2022/2023    |
|--------------------|--------------|--------------|
| various receptions | 0            | 1'677        |
| Website            | 4'323        | 0            |
| <b>Total</b>       | <b>4'323</b> | <b>1'677</b> |

#### 5.6 ESF: Administrative Expenses - Miscellaneous (in CHF)

|  | 2023/2024    | 2022/2023    |
|--|--------------|--------------|
| Audit  | 2'940        | 3'037        |
| Fees   | 175          | 293          |
| Tax administration                           | 280          | 51           |
| EDI Generalsekr.Eidg. Stiftungsaufsicht Bern | 120          | 1'425        |
| Database                                     | 612          | 555          |
| various expenses                             | 508          | 2'208        |
| professional support                         | 1'190        | 0            |
| <b>Total</b>                                 | <b>5'826</b> | <b>7'568</b> |

#### 6 Unpaid Contributions

The Foundation Board performs the management and administrative work on a voluntary basis. In total, several hundred hours were spent on this. In addition, the Country Coordinators spent several hundred hours volunteering for the Foundation. Since this is voluntary work and the hours are not recorded, it is not possible to make a concrete statement.