ONE
SCOUTS CANADA

Bringing Our Mission to Life
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From sea, to sea, to sea, 2014-2015 was an amazing year, full of great, safe scouting adventures. Almost 21,000 volunteers supported our Scouts on their personal journeys, guiding over 64,000 youth through new experiences along their individual paths.

Trails were hiked, lean-tos were carefully constructed, summits were reached, and countless challenges met. All across this organization, Scouting ‘firsts’ were happening: many Sections took their first steps on The Canadian Path and embraced the Four Elements of Plan-Do-Review, Youth-led, Adventure and SPICES. Many sections integrated STEM activities, and STEM kits featuring cool activities like the space exploration kit that traveled throughout the country and around the world. At the World Jamboree, 386 participants and Scouters represented Canada and had an amazing international Scouting experience in Japan. Back at home, thousands of Scouting youth experienced epic adventures from coast to coast at Scotiajamb2015 and Pacific Jamboree.

Throughout the year we continued implementing our Strategic Plan with its aim of achieving a bigger and more vibrant Scouts Canada than ever before, introducing new service models to help Scouters deliver high-quality programs and new standards for world class camps and adventure sites.

The coming year will be one of change as well, not the least of which is in our National Leadership: Kaylee Galipeau is completing her term as National Youth Commissioner. Kaylee specifically would like to especially thank all of the Scouters she’s met across Canada that have inspired her each day for the past three years.

We encourage you to read this year’s annual report to find out more about what we have accomplished together! We have tried to incorporate more real scouting stories than ever before in this year’s Report. We also want to thank each and every one of you for everything you do for Scouting, and for giving youth across Canada the opportunity to grow, to challenge themselves, and to develop into well rounded youth, better prepared for success in the world.
Loving this new manual. It is exactly what we have been promised. All sections unified with one approach, while allowing for age appropriate challenges and expectations. I have moved through all Sections from Colony up to Company with my son. Each time we have both had to learn a new set of expectations. Once people begin to live this new method, our collective journey in Scouting is going to be easier.

**Steve Lines**  
**21st Oshawa Scouts**

Introduced 1st Marmora Scouts to the Canadian Path tonight and we had a great time. The Youth are excited and came up with a great list of adventures and plans. They really embraced the idea of Youth Led and as a Scouter I’m excited to see how they achieve their goals.

**Jason Coveney**  
**1st Marmora Scouts**

4th Orleans Troop Leadership  
Team planning this year’s adventures on the Canadian Path.

**Jeff Loder**  
**4th Orleans**
REVITALIZING OUR PROGRAMS, FOCUSED ON YOUTH-LED

We had another busy and exciting year on the Canadian Path, promoting the foundation of the Path, the Four Elements. An interactive new website was launched to help Scouts and Scouters develop a rich understanding of the Four Elements through videos, Scouters’ Tips, Trail Cards, program maps, Wood Badge I training, to ensure all new Scouters were aware of the new program.

Had an amazing meeting tonight executing the Canadian Path Section Demo Kit. We modified it a bit of course. We have more first year Beavers than returning. Everyone had a blast and really got into the spirit. We spent most of the night sitting in a circle talking and planning out our adventures for the year. The youth all did amazingly well and lots of great ideas were shared.

Joe Vautour
27th Nepean B Colony

Successful first planning meeting using our jungle map. The boys loved it!!

Carlye Lynnes
39th Lethbridge “A” Pack
GROUP GROWTH PROFILE

35% increase in fulltime youth membership
62% increase in fulltime Volunteers

“We do a lot of outdoor activities and skills-based activities now. We are also taking a Canadian Path approach and get the kids involved in everything we do.”

Anthony Slade, Group Commissioner, 1ST TORBAY SCOUT GROUP

401st Toronto Scout Group, Toronto, Ontario

Concerned about the tonnes of electronic waste that is sent to landfills annually, the 401st Toronto Scout Group decided to host an ewaste drive for their Good Turn Week project. To spread the news about their event, the Group reached out to the media and advertised within their local community. The Group shared their updates and results on social media, and their news was great:

@Scoutscanada The results are in!!! Over 14,330 lbs of electronics were collected at the #401ewastedrive! #GoodTurn
Our Field Services team has been restructured to provide Scouters with better service than ever before. The team has a unified goal of bringing great Scouting experiences to more Canadian youth by focusing on improvements in Program Quality, Volunteer Support, Group Composition and Scouting Safety throughout the organization. Executive Directors are focused on training, coaching and supporting our Area Support Managers. Area Support Managers’ ranks have grown by almost 20% with areas realigned to deliver quality Scouter support in every region of the Country. The ultimate goal: a consistent level of service and support to Scouters across Canada, regardless of Council size.

DELIVERING STRONGER SUPPORT ACROSS CANADA

As an Area Support Manager, I work alongside the members of each of the Key 3 teams I support, and together we prioritize our activities to mobilize quality support for the Groups and Sections in our Areas. I am a strong believer in building and strengthening relationships; consistent communication of key messages; and listening to Scouters needs to ensure they receive the support they require to be successful. It is through the reciprocal relationships we have built, that our Area Key 3s are bringing the five priorities to life at the local level in support of One Scouts Canada, Growing Together.

Stephanie Slipiec
Area Support Manager
Scouts Canada – Greater Toronto Council

GROUP GROWTH PROFILE

38% increase in fulltime youth membership

“I think one of the best things we did last year for Group growth was linking. We had a Scout Patrol Leader come in and the Cubs loved him. They copied everything he did, and they even tucked in their shirts. Now they all want to be in Scouts.”

Darryl Tozer, Group Commissioner, 1st Riverview Scout Group
CARING FOR OUR COMMUNITY
IN KELOWNA, BC

1st Glennvalley Rover Scouts brought their Good Turn Week project to the streets of Kelowna, BC. The Group wanted to make a direct impact on their local community, and decided to assemble care packages containing key hygiene items for those in need. They asked local businesses for donations to help pull the care packages together and organized local Scouting youth and volunteers to help assemble them. On April 25th the Rover Scouts went to the streets and handed out care packages to those in need.

1st Glennvalley Rover Scouts,
Kelowna, British Columbia
Now in its fifth year, our Youth Spokespersons Program (YSP) brings together over 40 youth from across Canada who are recruited to share their passion for Scouting and lead our efforts to build Scouts Canada’s brand through dozens of media interviews, presentations and community events. Themes include summer and winter camping, spring registration, Scouting diversity and, of course, Good Turn Week. This past year saw the largest number of youth to date engaged as YSPs, each provided with professional training to help them hone their presentation, interview and leadership skills.

My time as a Youth Spokesperson (YSP) has been a truly enjoyable and opportunity rich experience. I have been able to share my passion for Scouting, while simultaneously developing skills with very real world application. The YSP training program gave me a foundation to improve my public speaking skills and become confident speaking to any audience. Since becoming a YSP, I have had the chance to emcee a National Leadership Summit, talk to a Japanese astronaut and be on the air with multiple media outlets. Some of my proudest achievements and most used skills can be accredited to being a YSP.

Derek Smith, 1st Kanata Company, Queens University

GROUP GROWTH PROFILE

22 new fulltime youth members in 2013-2014

“ Our biggest success was the recruiting of very high quality Scouters for our programs in the last couple of years. Without those Scouters our program wouldn’t attract the youth. Our Scouters are our biggest success.”

Brad Cross, Group Commissioner, 2nd Listowel Scout Group
Through a generous donation from David and Faye Huestis, our e-learning platform has evolved to become more interactive and user friendly while helping our volunteers gain the skills and knowledge needed to deliver safe and adventurous programming.

Over 5,400 Scouters have completed Milestone courses during the Scouting year, and over 2,000 have taken the Canadian Path Fundamentals – a training module launched in July that builds knowledge, awareness and understanding of the Path. User feedback has led to improvements in course quality, relevance and practical application, as well as a new landing page that improves navigation through Wood Badge 1.

What’s next? Look for DHLC to go global as we work with the World Organization of the Scouting Movement to provide access to the DHLC for other National Scout Organizations.

“I took this session a few years ago in an earlier version and this is much improved. More interactive and relevant to the training we require as Support Scouters. I would encourage all Scouters to take this as a refresher if they haven’t taken this version.”

“I wasn’t too confident going in but now I have a much better understanding of what is expected of me and what I should expect from Scouting.”

“I found the course overall very good…I really liked the interactive parts of the course, it helped to solidify understanding and practical application.”
Scouts Canada continues to create new opportunities for our members to discover and explore science, technology, engineering, and math through our STEM program. Our partnership with Let’s Talk Science, a postsecondary volunteer organization that provides STEM programs for local youth, saw over 800 youth participate in unique STEM adventures. The space exploration-themed kits that were developed in collaboration with the Canada Science and Technology Museum are in high demand at Scout Shops across Canada.

Our STEM Program covered a lot of ground this year as well: Over 6000 youth had the opportunity to program the STEM robots at Pacific Jamboree ’15 and ScotiaJamb this summer, while Scouts from around the globe had the opportunity to program the six STEM robots that Scouts Canada brought to this past summer’s World Jamboree in Japan.
Canadian Contingent @WJ2015Canada
See what Unit 6, Patrol 1 saw when they visited Kozan Park: on.fb.me/1lOgh2i

2019 WSJ @2019_wsj
Can you find yourself in the first selfie of the 24th World Scout Jamboree? See you in four years! #2019wsj

Sean Kelly @skellyprospect
Thanks to all the organizers of SJ. A pic from the last morning at camp. @ScotiaJamb #SJ2015

2014-15 JAMBOREES
AWESOME EVENTS ON TWO COASTS AND IN JAPAN

Summer 2015 saw Scouts of all ages participating in new discoveries, daunting challenges, great achievements and fun. Between ScotiaJamb, the Pacific Jamboree and of course the World Jamboree in Kirara-hama, Japan, there were unique adventures to match every age and interest.
This past summer, I was given the opportunity to be Canada’s Youth Correspondent at the World Jamboree in Japan. My videographer, Dirk Seis, and I kept Canada and the rest of the world informed about all of the exciting events at WJ.

Every day we partook in different modules that consisted of Culture, Science, Community, Nature, Water, Peace, and the Global Development Village. Each module taught me a different life lesson. Over the course of the trip, I had made new friends, had great experiences, and gained memories that will last a lifetime. Thank you to everyone that made my journey possible!

Briana Greer
1st Terrace Company
ONE FOR THE BOOKS

For Good Turn Week, the 1st Cochrane Scout Group wanted to give youth and adults access to reading 24/7. Understanding the importance of literacy within the community, the Group set out to create a book share program where all members of the community could benefit and enjoy. In partnership with their local library and hardware store, the 1st Cochrane Scout Group created weather resistant book houses that were strategically placed across the community. Their Good Turn Week project continues to give back to the community of Cochrane every day.

1st Cochrane Scout Group, Cochrane, Ontario

DARTMOUTH SCOUTS PLANT POSITIVITY

For Good Turn Week, the 1st Portland Estate Scout Group wanted to provide systemic change for their local environment. Concerned about the diminishing bee and monarch butterfly populations, the Group set out to help their local ecosystem by planting seedlings of trees and native flowers that bees and monarchs rely on. During Good Turn Week, the Group, along with local community members, planted over 250 plants that will continue to help the bee and monarch population for years to come.

1st Portland Estates Scout Group, Dartmouth, Nova Scotia
In 2015, we challenged our members to think big: What could they do that would have a positive impact on their community? How could they get greater numbers of people involved? Who could they partner with in order to expand their reach and impact? The result was fourteen local projects led by Scouting youth that pulled their communities together in a cross-Canada campaign of weeklong community improvement projects.

**GOOD TURN WEEK: A CHAIN OF GOOD WILL THAT EXTENDS ACROSS CANADA**

**PROVIDING HELP – PROVIDING HOPE**

The 1st MacDonald Drive Beavers, Cubs and Scouts provided help and hope to local families as part of their Good Turn Week community project. Working with the Bridges to Hope charity, the Group purchased healthy food options for families in need. Touched by the hundreds of youth that go to school hungry each day, the project provided local children in St. John’s with healthy snacks that they could take to school, ensuring they were nourished for their day of learning. -1st MacDonald Drive, St. John’s, Newfoundland and Labrador
Our recognition programs give us the opportunity to celebrate Scouter excellence throughout the year and across the country. We want to ensure more of our adult volunteers are appropriately recognized for their outstanding service to Scouting and recognize the volunteers that are doing fantastic work. This year in particular a number of young Scouters have were recognized for their contributions to the Movement and for raising the bar on youth-led volunteer accomplishments.

CELEBRATING SCOUTER EXCELLENCE

I believe that the key to keeping our volunteers and motivating them to perform to their best is recognition. Each Monday morning I pick 5 Scouters that I have worked with in the previous week. I then give them a commendation on the “Thanks” button. The key to making this effective is that I then phone them to personally thank them for what they have done to help Scouting in Canada. In person recognition is a powerful tool that we don’t use often enough.

Tom Spackman
Area Support Manager
Chinook Council

From delivering the Scouts Canada welcoming speech to 34 New Canadians to introducing 50 Silver Acorns and Bar to the Silver Acorn recipients at their Ceremony ... Taylor has been there. She has trained on an Outdoor Skills Course and a Focus Course, run events at Camporees and represented Scouts Canada at public events. In a few weeks Taylor is off to Belize on an international project.

Taylor Roch
Medal of Good Service Recipient
Area Youth Commissioner
68th London B Company
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<td>Meritorious Conduct Medals</td>
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<td>Jack Cornwell Decoration</td>
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<td>50+ Years Service Medals</td>
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<td>Long Service Medals</td>
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</table>

Jake is a Colony Scouter, Rover and Deputy Council Youth Commissioner in Greater Toronto Council who received his Silver Acorn in May 2015. He has given his time and talent to many amazing events and activities including Scout Brigade of Fort George and Social Media Team for ADVenture’14. In 2014 he coordinated a Wood Badge I for Colony, Pack and Troop. Over 30 Scouts, Venturers and Rovers participated and honed their leadership skills.

Jake Forsyth  
Greater Toronto Council  
Silver Acorn Recipient
Scouting Safety is a journey that requires ongoing education and a commitment to continual improvement; we’ve covered a lot of ground over this past year as we work to extend our safe Scouting culture.

2014 - 15 saw us introduce Incident Reviews that lead to key learnings that we circulate to our Field Services teams to prevent repeat incidents and to expand every Scouter’s knowledge base.

The partnerships we have formed with groups like Parachute Canada – a national organization dedicated to preventing injuries – add significantly to the safety resources and knowledge that we can share with our members and their families.

Our Monthly Safety Tips continue to address concerns that our Scouters have identified through their reporting, allowing us to better support great, safe Scouting adventures.

SAFETY PROFILE-PACIFIC COAST COUNCIL

When Scouts Canada’s Pacific Coast Council Key 3 identified safety leadership as a key objective this past year, they developed a multi-pronged approach for making safety a priority at every meeting, event and activity throughout the year.

- Conducting a Safety Session with Group Commissioners at the year’s Kick-Off/Conference;
- Connecting with Area Service Teams to share tips on training members to complete an Incident Report thoroughly. Tips were established on how to complete the report properly and efficiently;
- Ensuring that Scouters complete their Safety Checklist when applying to go camping or any other outdoor adventure;
- Introducing an Emergency Action Plans template for any outdoor adventure;
- Informing Scouters on how to respond to natural disasters, such as conducting Earthquake Drills during ShakeOut BC

Our next project? Developing Emergency Action Plans for Meeting places to guide Scouts and Scouters through a range of safety scenarios – from power outage or fire to earthquake or medical emergency.
Every young person deserves the opportunity to experience the world of adventure, friendship and self-development that Scouting offers. While Scouting is already one of Canada’s most affordable year-round activities for youth, the fact remains that for some families, any cost beyond life’s bare essentials presents a challenge.

Through No One Left Behind, we have been able to reduce the barriers to participation in Scouting for many thousands of youth over.

**GIVING EVERY YOUTH ACCESS TO SCOUTING ADVENTURE**

**SCOUTS CANADA NO ONE LEFT BEHIND PROGRAM**

Since 2010, Scouts Canada’s No One Left Behind program has helped over 12,000 Canadian youth to take part in great, safe Scouting adventures.

This year, Scouts Canada has increased No One Left Behind funding to $450,000 to ensure that more youth share in the Scouting experience.

**LAST YEAR ALONE**

- Over 2,000 youth received help with their registration fees.
- Over 600 youth were able to purchase handbooks and outdoor gear.
- 250 youth received new uniforms.
- $50,000 support for weekend and summer camp fees – that’s equal to 488 sleeping bags.
- Over 600 youth were able to purchase handbooks and outdoor gear.
- 250 youth received new uniforms.
- $50,000 support for weekend and summer camp fees – that’s equal to 488 sleeping bags.

**NO ONE LEFT BEHIND FINANCIAL ASSISTANCE IS AVAILABLE TO SCOUTING YOUTH IN EVERY PROVINCE AND TERRITORY.**

**EVERY CHILD SHOULD HAVE AN OPPORTUNITY TO PARTICIPATE IN GREAT, SAFE SCOUTING ADVENTURES.**

**YOU CAN HELP MAKE IT HAPPEN BY SUPPORTING NO ONE LEFT BEHIND.**

SCOUTS.CA/NOLB

#NOLB
Great gear, great value and a unique understanding of the demands that great Scouting adventures place on our members and their equipment—three ways that ScoutShops support our Scouting community across Canada.

Over the past year, we have strengthened partnerships with leading equipment manufacturers to deliver a great selection of outdoor essentials. We have introduced Section-based gear packages and monthly and weekly manager specials to help Scouts and Scouters get on the Canadian Path to greater adventures. It adds up to value that our shoppers cannot find at any other outdoor retailer.

Best of all, dollars spent at the ScoutShop stay within the Movement, helping us bring the Scouting experience to greater numbers of youth.

"My son has been in Scouting for over 10 years, and I tell everyone who needs camping equipment to visit the ScoutShop. It is Windsor’s only full service camping store."

"Shopping on scoutshop.ca was easy and quick—and I got the sale on a package deal."

"Very welcoming and helpful, most courteous staff I have encountered in a while."

"Outstanding service - First visit to the ScoutShop store in Saint John, will definitely be back to shop again, and will be referring the Store to others."

"I am new to backpacking and they helped me pick out a great sleeping bag for my trip. I love that the ScoutShop is full of products made in Canada! I did the research and the Scout Shop had a much better price for the products that I wanted—Canadian goods at a great price."

**GETTING YOU ON THE PATH TO GREAT ADVENTURE**

Great gear, great value and a unique understanding of the demands that great Scouting adventures place on our members and their equipment—three ways that ScoutShops support our Scouting community across Canada.

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Best of all, dollars spent at the ScoutShop stay within the Movement, helping us bring the Scouting experience to greater numbers of youth.
DONORS AND SUPPORTERS

Scouts Canada wishes to thank its lead supporters and donors for 2014-2015

Golden Maple ($75,000+)
Canadian Heritage - Government of Canada
Imperial Oil Foundation and Exxon Mobil Canada
Estate of Robert Gillingham Mathews
Ontario Sport and Recreation Communities Fund
Weaver Fundraising, LLC

Golden Cedar ($50,000-74,999)
Natural Sciences and Engineering Research Council of Canada - Government of Canada

Golden Birch ($25,000-49,999)
Sears Canada Inc
Estate of Edward George Smith

Golden Willow ($10,000-24,999)
Estate of John Archer Cochrane
Crabtree Foundation
Echo Foundation
Faye and David Huestis Family Foundation
St. Joseph Communications
Sustainable Forestry Initiative Inc

Silver Maple ($5,000-9,999)
Rainer Bienhaus
John Carswell
Fondation Coup De Coeur
General Motors of Canada Ltd
Joan Hill
Henry & Nancy Kielar
The Kiwanis Club of North York
F. K. Morrow Foundation
John Neysmith
Nova Scotia Public Trustee
Andrew Price
Jon Wiersma

Silver Cedar ($2,500-4,999)
Apache Canada Ltd
D&R Maintenance Solutions Inc.
Toronto Dominion
TrojanOne Ltd.

BOARD OF GOVERNORS

Andrew Price
Executive Commissioner & CEO
Kaylee Galipeau
National Youth Commissioner
J Anderson
Chair of the Board
Leona Harari
Vice-Chair, Finance
Steve Kent
Past Chief Commissioner & Chair of Nominating Committee
Mark Josselyn
Honorary Legal Counsel
Christopher von Roretz
Vice-Chair, Strategic
Christian Nielsen
Member
Jean-Francois LaBrosse
Member
Darren Thomson
Member
Norm Williams
Member
Mike Stewart
Member
Jennifer Wood
Member
Brenda Sweeney
Member
Trevor Nimegeers
Member
John Chow
Member
Whether it’s just a necker or full formal uniform, we are always dressed to represent Scouting locally. I truly believe that being seen in the community and our involvement in local events is why we have grown so much this past year.

Theresa Allen-Young, Group Commissioner, 6th Dundas Scout Group
REPORT OF THE INDEPENDENT AUDITORS
ON THE SUMMARY FINANCIAL STATEMENTS

To the Board of Governors of Scouts Canada National Operation
The accompanying summary financial statements of Scouts Canada National Operation, which comprise the summary statement of financial position as at August 31, 2015 and the summary statement of operations for the year then ended, and related notes, are derived from the audited financial statements prepared in accordance with Canadian accounting standards for not-for-profit organizations, of Scouts Canada National Operation as at August 31, 2015, and for the year then ended.

We expressed an unmodified audit opinion on those financial statements in our report dated November 13, 2015.

The summary financial statements do not contain all the disclosures required by Canadian accounting standards for not-for-profit organizations applied in the preparation of the audited financial statements of Scouts Canada National Operation. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Scouts Canada National Operation.

Management’s Responsibility for the Summary Financial Statements
Management is responsible for the preparation of a summary of the audited financial statements on the basis described in note 1.

Auditors’ Responsibility
Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, “Engagements to Report on Summary Financial Statements”.

Opinion
In our opinion, the summary financial statements derived from the audited financial statements of Scouts Canada National Operation as at August 31, 2015 and for the year then ended are a fair summary of those financial statements, in accordance with the basis described in note 1.

Chartered Professional Accountants, Licensed Public Accountants
November 13, 2015
Ottawa, Canada

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity.

KPMG Canada provides services to KPMG LLP.
SCOUTS CANADA NATIONAL OPERATION

**Summary Statement of Financial Position**
August 31, 2015, with comparative information for 2014 (In thousands of dollars)

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<td>Investments</td>
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<td>Prepaid pension costs</td>
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<td><strong>Total assets</strong></td>
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<td><strong>LIABILITIES AND FUND BALANCES</strong></td>
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<td><strong>Total liabilities and fund balances</strong></td>
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See accompanying notes to summary financial statements.
Summary Statement of Operations
Year ended August 31, 2015, with comparative information for 2014 (in thousands of dollars)

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<td>Membership fees</td>
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<td>World Scouts Jamboree</td>
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<td>3,087</td>
<td>–</td>
<td>3,087</td>
<td>2,989</td>
</tr>
<tr>
<td>Program services</td>
<td>321</td>
<td>–</td>
<td>321</td>
<td>617</td>
</tr>
<tr>
<td>Grants</td>
<td>346</td>
<td>–</td>
<td>346</td>
<td>457</td>
</tr>
<tr>
<td>Technology services</td>
<td>332</td>
<td>–</td>
<td>332</td>
<td>312</td>
</tr>
<tr>
<td>Financial services</td>
<td>758</td>
<td>–</td>
<td>758</td>
<td>860</td>
</tr>
<tr>
<td>Marketing and communications</td>
<td>581</td>
<td>–</td>
<td>581</td>
<td>796</td>
</tr>
<tr>
<td>Fundraising</td>
<td>108</td>
<td>–</td>
<td>108</td>
<td>163</td>
</tr>
<tr>
<td>Administration</td>
<td>648</td>
<td>–</td>
<td>648</td>
<td>638</td>
</tr>
<tr>
<td>Compliance and governance</td>
<td>445</td>
<td>682</td>
<td>1,127</td>
<td>1,013</td>
</tr>
<tr>
<td>Human resources &amp; volunteer services</td>
<td>437</td>
<td>–</td>
<td>437</td>
<td>551</td>
</tr>
<tr>
<td>World Scouts Jamboree - direct expenses</td>
<td>2,025</td>
<td>–</td>
<td>2,025</td>
<td>–</td>
</tr>
<tr>
<td>Canadian Jamboree - direct expenses</td>
<td>–</td>
<td>–</td>
<td>–</td>
<td>33</td>
</tr>
<tr>
<td>Restricted funds - other</td>
<td>–</td>
<td>173</td>
<td>173</td>
<td>333</td>
</tr>
<tr>
<td></td>
<td>12,699</td>
<td>855</td>
<td>13,554</td>
<td>13,442</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses before the undenoted</td>
<td>399</td>
<td>(411)</td>
<td>(12)</td>
<td>(1,234)</td>
</tr>
<tr>
<td>Unrealized gains (losses) on investments</td>
<td>(161)</td>
<td>46</td>
<td>(115)</td>
<td>1,096</td>
</tr>
<tr>
<td>World Scout Foundation donations</td>
<td>–</td>
<td>10</td>
<td>10</td>
<td>37</td>
</tr>
<tr>
<td>Excess (deficiency) of revenue over expenses</td>
<td>$ 238</td>
<td>$ (355)</td>
<td>$ (117)</td>
<td>$ (101)</td>
</tr>
</tbody>
</table>

See accompanying notes to summary financial statements.
Scouts Canada National Operation (the “National Operation”) is a national organization operating programs aimed at contributing to the development of young people in achieving their full physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities through the application of Scouts Principles and Practices.

The National Operation was incorporated on June 12, 1914, by an Act of the Canadian Parliament and is a registered charity under the Income Tax Act (Canada), and as such is not subject to income taxes. The National Operation is responsible for the national activities of the National Operation and provides services to the Councils of the National Operation.

1. Summary financial statements:

The summary financial statements are derived from the complete audited financial statements, prepared in accordance with Canadian accounting standards for not-for-profit organizations, as at August 31, 2015 and for the year then ended.

The preparation of these summary financial statements requires management to determine the information that needs to be reflected in the summary financial statements so that they are consistent, in all material respects, with or represent a fair summary of the audited financial statements.

These summarized financial statements have been prepared by management using the following criteria:

(a) whether information in the summary financial statements is in agreement with the related information in the complete audited financial statements; and

(b) whether, in all material respects, the summary financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related complete audited financial statements, including the notes thereto.

Management determined that the statements of changes in fund balances and cash flows do not provide additional useful information and as such have not included them as part of the summary financial statements.

The complete audited financial statements of Scouts Canada National Operation are available upon request by contacting the management of Scouts Canada National Operation.