

Consolidated financial statements of

**Commonwealth of Learning**

June 30, 2021

**Commonwealth of Learning**

June 30, 2021

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To the Members of Commonwealth of Learning:

## Opinion

We have audited the consolidated financial statements of Commonwealth of Learning (the "Agency"), which comprise the consolidated statement of financial position as at June 30, 2021, and the consolidated statements of revenue and expenditures, changes in net assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Agency as at June 30, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

## Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. 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 Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have 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.

## Other Matter

The financial statements of the Agency for the year ended June 30, 2020 were audited by another practitioner who expressed an unmodified opinion on those statements on November 19, 2020.

## Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Agency'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 management either intends to liquidate the Agency or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the 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 Canadian generally accepted auditing standards 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 financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Agency'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 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 Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Agency to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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.

Vancouver, British Columbia

November 23, 2021

*MNP* LLP

Chartered Professional Accountants

## Commonwealth of Learning

### Consolidated statement of revenue and expenditures

Year ended June 30, 2021

(Expressed in Canadian dollars)

	Notes	2021	2020
		\$	\$
<b>Revenue</b>			
Member governments (Schedule)		<b>10,885,968</b>	10,264,911
Grants	7	<b>1,196,215</b>	1,951,936
Contract services	7	<b>343,647</b>	431,385
Interest		<b>359,072</b>	502,720
		<b>12,784,902</b>	13,150,952
<b>Expenditures</b>			
Programmes and grants	12	<b>9,498,357</b>	10,203,857
Organisational management	12	<b>1,022,462</b>	1,255,416
Foreign exchange loss (gain)		<b>401,977</b>	(34,736)
Contract services	12	<b>310,079</b>	383,175
Amortisation		<b>121,957</b>	126,675
Governance		<b>23,044</b>	44,632
Loss (gain) on disposal of property and equipment		<b>2,188</b>	(3,550)
		<b>11,380,064</b>	11,975,469
<b>Excess of revenues over expenditures</b>		<b>1,404,838</b>	1,175,483

The accompanying notes are an integral part of the consolidated financial statements.

**Commonwealth of Learning****Consolidated statement of changes in net assets**

Year ended June 30, 2021

(Expressed in Canadian dollars)

	Invested in property and equipment	Internally restricted (Note 5)	Capital fund (Note 5)	Programme expansion (Note 5)	Unrestricted	Total
	\$	\$	\$	\$	\$	\$
Balance, June 30, 2020	235,098	11,070,717	10,223,871	500,000	3,326,984	25,356,670
(Deficiency) excess of revenue over expenditures	(77,297)	-	-	-	1,482,135	1,404,838
Internal restriction	-	-	-	359,072	(359,072)	—
Net investment in property and equipment	32,634	-	-	-	(32,634)	—
Balance, June 30, 2021	<b>190,435</b>	<b>11,070,717</b>	<b>10,223,871</b>	<b>859,072</b>	<b>4,417,413</b>	<b>26,761,508</b>

The accompanying notes are an integral part of the consolidated financial statements.


**Commonwealth of Learning**  
**Consolidated statement of financial position**  
As at June 30, 2021  
(Expressed in Canadian dollars)

	Notes	<b>2021</b>	2020
		\$	\$
<b>Assets</b>			
Current assets			
Cash and cash equivalents		<b>5,957,200</b>	5,489,279
Temporary investments	5	<b>10,196,372</b>	12,904,468
Contributions receivable		<b>62,550</b>	-
Accounts receivable		<b>111,970</b>	206,530
Prepaid expenses		<b>203,255</b>	48,846
		<b>16,531,347</b>	18,649,123
Deposit on leased premises		<b>37,020</b>	37,020
Investments	5	<b>13,249,018</b>	9,917,335
Property and equipment	6	<b>409,610</b>	511,218
		<b>30,226,995</b>	29,114,696
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		<b>1,493,348</b>	1,182,087
Government remittances payable		<b>25,715</b>	21,037
Deferred revenue	7	<b>1,326,906</b>	448,176
Current portion of obligation under capital leases	8	<b>11,703</b>	11,703
Current portion of deferred contributions	9	<b>109,744</b>	1,484,424
		<b>2,967,416</b>	3,147,427
Obligation under capital leases	8	<b>23,982</b>	34,079
Deferred lease inducements	10	<b>314,840</b>	378,344
Deferred contributions	9	<b>159,249</b>	198,176
		<b>3,465,487</b>	3,758,026
Commitments	14		
<b>Net assets</b>			
Invested in property and equipment		<b>190,435</b>	235,098
Internally restricted	5	<b>11,070,717</b>	11,070,717
Internally restricted for capital fund	5	<b>10,223,871</b>	10,223,871
Internally restricted for programme expansion	5	<b>859,072</b>	500,000
Unrestricted		<b>4,417,413</b>	3,326,984
		<b>26,761,508</b>	25,356,670
		<b>30,226,995</b>	29,114,696

The accompanying notes are an integral part of the consolidated financial statements.

Approved by the Board of Governors /

 Governor

 Governor

**Commonwealth of Learning**  
**Consolidated statement of cash flows**

Year ended June 30, 2021  
(Expressed in Canadian dollars)

	<b>2021</b>	2020
	\$	\$
<b>Operating activities</b>		
Cash received from member governments	<b>9,409,811</b>	10,058,245
Cash received from grants and contract services	<b>2,447,426</b>	1,522,036
Interest received from cash and cash equivalents	<b>258,174</b>	389,026
Cash paid for operating activities	<b>(11,162,366)</b>	(11,674,025)
	<b>953,045</b>	295,282
<b>Investing activities</b>		
Proceeds from investments and temporary investments	<b>13,175,332</b>	15,729,344
Purchase of investments and temporary investments	<b>(13,627,822)</b>	(16,564,315)
Purchase of property and equipment	<b>(22,537)</b>	(11,062)
	<b>(475,027)</b>	(846,033)
<b>Financing activities</b>		
Repayment of capital lease obligations	<b>(10,097)</b>	(9,868)
	<b>(10,097)</b>	(9,868)
Net change in cash and cash equivalents	<b>467,921</b>	(560,619)
Cash and cash equivalents, beginning of year	<b>5,489,279</b>	6,049,898
<b>Cash and cash equivalents, end of year</b>	<b>5,957,200</b>	5,489,279

The accompanying notes are an integral part of the consolidated financial statements.



## **Commonwealth of Learning**

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### **1. Formation of the Agency**

The Commonwealth of Learning (the "Agency") is an International Agency established under a Memorandum of Understanding as agreed by Commonwealth Governments on September 1, 1988, and subsequently amended on October 31, 1995.

An agreement between the Agency and the Government of Canada dated November 14, 1988 established the privileges of the Agency in locating its headquarters in Vancouver. Under the terms of this agreement, the Agency has immunity from every form of legal process, is exempt from all direct taxes, custom duties and import and export restrictions, and its non-Canadian employees are exempt from income tax on salaries paid to them by the Agency.

On July 1, 1993, the Agency qualified as a registered charity, as defined by the Income Tax Act, Canada.

### **2. Operations**

The Agency is committed to assisting Commonwealth member governments develop and share open learning and distance education knowledge, resources and technologies. The Agency is also committed to helping developing nations improve access to quality education and training.

The Agency receives substantially all of its revenue on the basis of voluntary contributions from Commonwealth Governments. These consolidated financial statements have been prepared on the basis that the Agency will continue to receive this funding from member governments for the foreseeable future. Accordingly, these consolidated financial statements do not include any adjustments to assets or liabilities that might be necessary should the Agency not receive sufficient levels of funding in the foreseeable future.

On March 11, 2020, the World Health Organisation characterised the outbreak of a strain of the novel coronavirus ("COVID-19") as a pandemic which has resulted in a series of public health and emergency measures that have been put in place to combat the spread of the virus. The duration and impact of COVID-19 is unknown at this time and it is not possible to reliably estimate the impact that the length and severity of these developments will have on the financial results and condition of the Agency in future periods.

### **3. Significant accounting policies**

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organisations ("ASNPO") and reflect the following significant accounting policies:

#### *(a) Basis of presentation and consolidation*

These consolidated financial statements include the accounts of the Agency and its controlled organisation, Commonwealth Educational Media Centre for Asia ("CEMCA"). All material inter-agency transactions and balances have been eliminated on consolidation.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 3. Significant accounting policies (continued)

#### *(b) Financial instruments*

The Agency initially measures its financial assets and financial liabilities at fair value when the Agency becomes a party to the contractual provisions of the financial instrument. Subsequently, investments in equity instruments in an active market are measured at fair value and all financial instruments are measured at amortised cost.

Transaction costs related to financial instruments measured at fair value are expensed as incurred. Transaction costs related to the other financial instrument are added to the carrying value of the asset or netted against the carrying value of the liability and are then recognised over the expected life of the item using the straight-line method and recognised in the statement of operations as interest income or expense.

With respect to financial assets measured at amortised cost, the Agency recognises in the statement of revenues and expenditures an impairment loss, if any, when it determines that a significant adverse change has occurred during the period in the expected timing or amount of future cash flows. When the extent of impairment of a previously written-down asset decreases and the decrease can be related to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed in the statement of revenues and expenditures in the period the reversal occurs.

#### *(c) Property and equipment*

Property and equipment are recorded at cost less accumulated amortisation. The Agency provides for amortisation over the estimated useful life of the asset on a straight-line basis at the following annual rates:

Audio-visual and communication equipment	10%
Computer equipment and software	20%
Equipment under capital lease	Term of lease
Furniture and fixtures	10%
Leasehold improvements	Term of lease

Property and equipment are tested for recoverability whenever events or changes in circumstances indicate that the asset no longer has any long-term service potential to the Agency or no longer contributes to the Agency's ability to provide services. The amount of the impairment, if any, is determined as the excess of the carrying value of the asset over its estimated residual value. No impairment has been identified by the Agency for the year ended June 30, 2021.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 3. Significant accounting policies (continued)

#### *(d) Revenue recognition*

The Agency follows the deferral method for recognising contributions from member governments and grants. Unrestricted contributions are recognised as revenue in the period to which they relate. Externally restricted contributions are deferred and recognised as revenue in the period in which the related expenses are incurred. Contributions are recognised as receivable when the amount can be reasonably estimated and ultimate collection is reasonably assured.

Revenue resulting from the supply of contracted services is recognised using the percentage of completion method as the related costs are incurred.

In-kind contributions from member governments received in the form of goods and services are recognised as revenue when a fair value can be reasonably determined.

Interest earned on cash and cash equivalents, temporary investments, investments, and any realised gains or losses on the sale of investments are included in revenue in the period earned.

#### *(e) Translation of foreign currencies*

Transactions denominated in foreign currencies are translated into Canadian dollars at the exchange rate prevailing at the transaction dates. Foreign currency denominated monetary assets and liabilities are translated at the period-end exchange rate. Gains and losses realised from foreign currency transactions are recognised in the statement of revenues and expenditures.

The Agency translates the accounts of its integrated foreign operations using the temporal method whereby monetary assets and liabilities are translated at the exchange rate prevailing at the balance sheet date and non-monetary assets and liabilities are translated at their historical exchange rates. Revenues and expenses are translated at the average exchange rate for the year. Foreign currency translation gains and losses are included in the statement of revenues and expenditures in the year in which they arise.

#### *(f) Use of estimates*

The preparation of financial statements in conformity with ASNPO requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses for the periods reported. Estimates are used for, but not limited to, rates of amortisation, potential impairment of property and equipment, and recording of accrued liabilities and contingencies. Actual results could materially differ from those estimates.

#### *(g) Allocation of expenses*

Expenditures are recorded on an accrual basis. Human resources, site and office costs, are allocated proportionately to the corresponding programme area that benefits from the activity. The Agency allocates human resources, site and office costs by identifying the appropriate basis of allocating each expense and applies that basis consistently each year. The basis of all allocations is reviewed annually during budget preparation and may be revised according to changing requirements.

Additional disclosures are included in Note 12.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 4. Controlled organisation

#### *Commonwealth Educational Media Centre for Asia*

CEMCA ("the Centre") was established by the Agency to facilitate programs to promote cooperation and collaboration between educational and media organisations in the use of electronic media for distance education. The Centre was accorded full international agency status by the Government of India on August 31, 1998 and the Centre is exempt from all direct taxes in India.

CEMCA is governed by an Advisory Council (the "Council") of which the Agency has the ability to nominate the majority of its members. The Council functions as the advisory body to the Agency on CEMCA affairs and has the responsibility for broad policy formulation and for monitoring and evaluating the Centre's operations. The ultimate authority for the direction and control of the operations of CEMCA vests with the Agency who gives due and proper consideration to the views of the Council.

### 5. Temporary investments, investments and net assets internally restricted

In accordance with its Reserve Policy, the Agency has set aside \$11,070,717 (\$10,750,293 in 2020) of interest bearing guaranteed investments renewable at fixed intervals. The Agency maintains a reserve of no less than 12 months of the annual plan of expenditures which is intended to cover unforeseen significant variations from budgeted revenues and expenditures.

The Agency has established a capital fund of \$10,223,871 (\$10,000,000 in 2020) for the future acquisition of a permanent site and a contingency fund of \$859,072 (\$500,000 in 2020) to enable programme expansion. Interest revenue earned to June 30, 2021, amounting to \$359,072, has been added to the contingency fund.

### 6. Property and equipment

	2021			2020
	Cost	Accumulated amortisation	Net book value	Net book value
	\$	\$	\$	\$
Audio-visual and communication equipment	75,349	50,596	24,753	29,059
Computer equipment and software	562,311	486,350	75,961	101,983
Equipment under capital lease	53,100	14,635	38,465	45,709
Furniture and fixtures	250,244	226,753	23,491	24,479
Leasehold improvements	667,260	420,320	246,940	309,988
	<b>1,608,264</b>	<b>1,198,654</b>	<b>409,610</b>	511,218

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

### 7. Deferred revenue

	2020	Funds received	Revenue recognised	2021
	\$	\$	\$	\$
Grants and special projects				
Association of Commonwealth Universities	-	47,097	(47,097)	-
European Union	-	21,507	(21,507)	-
Government of Australia - Department of Foreign Affairs and Trade	216,355	-	(216,355)	-
Government of Botswana - Human Resource Development Council	-	106,399	(106,399)	-
Government of India - AYUSH	-	165,437	(165,437)	-
Government of India - Ministry of Information and Broadcasting	-	23,828	(23,828)	-
Government of New Zealand - Ministry of Foreign Affairs and Trade	20,398	898,562	(174,958)	<b>744,002</b>
Materials Development Fund	204,851	-	(8,400)	<b>196,451</b>
UNESCO	-	35,574	(35,574)	-
William and Flora Hewlett Foundation	-	768,480	(396,660)	<b>371,820</b>
	<b>441,604</b>	<b>2,066,884</b>	<b>(1,196,215)</b>	<b>1,312,273</b>
Contract services for eLearning				
Council of Europe	6,572	65,863	(57,802)	<b>14,633</b>
United Nations High Commission for Refugees	-	119,190	(119,190)	-
United Nations Population Fund	-	67,080	(67,080)	-
World Bank	-	99,575	(99,575)	-
	<b>6,572</b>	<b>351,708</b>	<b>(343,647)</b>	<b>14,633</b>
	<b>448,176</b>	<b>2,418,592</b>	<b>(1,539,862)</b>	<b>1,326,906</b>

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 8. Obligation under capital lease

The Agency's lease agreement for office equipment expires in August 2025. The repayments under the terms of the lease are as follows:

	2021	2020
	\$	\$
2021	-	11,703
2022	<b>11,703</b>	11,703
2023	<b>11,703</b>	11,703
2024	<b>11,703</b>	11,703
2025	<b>2,924</b>	2,924
	<b>38,033</b>	49,736
Less: amount representing interest at 3.9% per annum	<b>2,348</b>	3,954
	<b>35,685</b>	45,782
Current portion	<b>11,703</b>	11,703
	<b>23,982</b>	34,079

### 9. Deferred contributions

The Agency has deferred member government contributions from two countries as at June 30, 2021 (two countries in 2020) which relate to funding for the next fiscal year for one country and the next five fiscal years for the second country.

### 10. Deferred lease inducements

The deferred lease inducements represent the reimbursement by the landlord of certain expenditures for leasehold improvements undertaken by the Agency, early occupancy benefit and graduated rental increases as inducements to enter into a long-term lease. These inducements are amortised as a reduction of rental expense over the term of the lease. During the year ended June 30, 2021, \$63,505 (\$63,505 in 2020) was recognised in the consolidated statement of revenues and expenditures.

### 11. Salaries, benefits and allowances

The Agency's Headquarters Agreement with the Government of Canada stipulates that employees of the Agency shall be exempt from taxation on the salaries and emoluments paid to them by the Agency. This exemption shall not apply to any employee who is a Canadian citizen residing in or ordinarily resident in Canada.

The Agency withholds an internal levy corresponding to the income taxes that would otherwise be withheld from employees' remuneration. The proceeds from the levy are used to defray the expenses of the Agency and are not required to be remitted to the Government of Canada.

During the year ended June 30, 2021, \$401,958 (\$347,711 in 2020) arising from these internal levies relating to employees who are not exempted from taxation has been offset against salaries expense.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 12. Allocation of expenses

Human resources, site and office costs of \$5,046,524 (\$5,039,676 in 2020) have been allocated as follows:

	2021	2020
	\$	\$
Programme and grants	<b>3,862,193</b>	3,783,482
Organisational management	<b>1,012,657</b>	1,083,065
Contract services	<b>171,674</b>	173,129
	<b>5,046,524</b>	5,039,676

### 13. Financial instruments

#### (a) Credit risk exposures

Credit risk is the risk that a counterparty will fail to perform its obligations. The Agency's exposure to credit risk represented by the carrying amount of its cash and cash equivalents, temporary investments, accounts receivable, contributions receivable, investments, and deposit on leased premises. The Agency assesses, on a continuous basis, its accounts receivable and contributions receivable, and provides for any amounts that are uncollectible in the allowance for doubtful accounts. The Agency's cash and cash equivalents, temporary investments, and investments are kept with reputable banks in Canada and India.

#### (b) Interest rate risk exposures

All of the Agency's financial instruments are non-interest bearing except for cash and cash equivalents, investments, and temporary investments that earn interest at market rates. The Agency does not use derivative financial instruments to mitigate this risk.

#### (c) Foreign exchange risk exposure

The Agency realises revenue, incurs expenditures and holds financial instruments denominated in various currencies including UK pounds, US dollars and Indian rupees.

The Agency is exposed to the risk of loss depending on the relative movement of these currencies against the Canadian dollar. At June 30, 2021, the approximate net assets denominated in UK pounds are £1,041,432 (£53,264 in 2020), in US dollars are \$2,078,142 (\$1,603,728 in 2020) and in Indian rupees are Rs68,977,103 (Rs76,969,990 in 2020). The Agency does not use derivative financial instruments to mitigate this risk.

#### (d) Liquidity risk

The Agency's objective is to have sufficient liquidity to meet its liabilities when due. The Agency monitors its cash balances and cash flows generated from funding to meet its requirements.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2021

(Expressed in Canadian dollars)

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### 14. Commitments

The Agency is committed to lease office premises for the years ended June 30, 2022 through to 2025 with minimum lease payments as follows:

	\$
2022	292,942
2023	309,807
2024	286,468
2025	262,596
	<hr/>
	<b>1,151,813</b>



## Commonwealth of Learning

### Consolidated schedule of member governments funding

Year ended June 30, 2021

(Expressed in Canadian dollars)

	2021	2020
	\$	\$
Antigua and Barbuda	6,608	6,643
Australia	950,067	893,168
Bahamas	79,332	79,032
Bangladesh	38,172	39,570
Barbados	57,636	59,355
Belize	-	39,570
Botswana	132,280	132,390
Cameroon	38,927	38,927
Canada	2,600,000	2,600,000
Cyprus	18,891	17,531
Dominica	6,750	6,680
eSwatini	26,136	27,906
Fiji	62,870	66,205
Ghana	70,501	79,446
Grenada	6,608	6,620
Guyana	19,641	19,825
India	2,143,847	1,532,850
Jamaica	56,583	62,789
Kenya	54,567	58,891
Kiribati	25,616	26,572
Lesotho	87,472	92,330
Malaysia	50,000	50,000
Maldives	6,109	6,775
Malta	19,842	19,862
Mauritius	100,000	100,000
Mozambique	51,930	66,840
Namibia	132,280	132,390
Nauru	6,950	6,643
New Zealand	871,897	832,969
Nigeria	695,121	263,420
Rwanda	-	20,325
Saint Kitts and Nevis	39,666	39,831
Saint Lucia	22,298	24,254
Saint Vincent and the Grenadines	-	6,595
Samoa	78,408	79,434
Seychelles	9,916	19,859
Sierra Leone	-	20,189
Solomon Islands	6,611	6,639
South Africa	250,000	250,000
Sri Lanka	39,645	39,717
Tanzania	62,550	-
The Gambia	6,534	-
Tonga	26,444	28,116
Trinidad and Tobago	94,305	99,645
Tuvalu	13,222	13,365
Uganda	15,106	-
United Kingdom	1,760,500	2,245,100
Vanuatu	6,287	6,643
Zambia	37,843	-
	<b>10,885,968</b>	<b>10,264,911</b>