

Consolidated financial statements of

**Commonwealth of Learning**

June 30, 2023

# Commonwealth of Learning

June 30, 2023

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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, 2023, and the consolidated statements of revenues and expenses, 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 consolidated financial position of the Agency as at June 30, 2023, and the results of its consolidated operations and its consolidated 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 consolidated 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.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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

December 12, 2023

*MNP LLP*  
Chartered Professional Accountants

**MNP**

## Commonwealth of Learning

### Consolidated statement of revenue and expenditures

Year ended June 30, 2023

(Expressed in Canadian dollars)

	Notes	2023	2022
		\$	\$
<b>Revenue</b>			
Member governments (Schedule)		9,107,996	10,027,714
Grants	7	1,234,177	1,392,357
Interest		584,838	323,969
Contract services	7	57,470	167,759
		<b>10,984,481</b>	<b>11,911,799</b>
<b>Expenditures</b>			
Programmes and grants	12	10,436,641	10,534,781
Organisational management	12	1,170,216	1,151,671
Governance		235,814	40,546
Amortisation		117,454	117,507
Contract services	12	38,507	122,527
Gain on disposal of property and equipment		(129)	-
Foreign exchange gain		(83,412)	(70,201)
		<b>11,915,091</b>	<b>11,896,831</b>
<b>(Deficiency) excess of revenues over expenditures</b>		<b>(930,610)</b>	<b>14,968</b>

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, 2023

(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, 2021	190,435	11,070,717	10,223,871	859,072	4,417,413	26,761,508
(Deficiency) excess of revenue over expenditures	(70,659)	-	-	(186,097)	271,724	14,968
Internal restriction	-	-	-	323,969	(323,969)	—
Net investment in property and equipment	70,407	-	-	-	(70,407)	—
Balance, June 30, 2022	190,183	11,070,717	10,223,871	996,944	4,294,761	26,776,476
(Deficiency) excess of revenue over expenditures	(70,477)	-	-	(189,364)	(670,769)	(930,610)
Internal restriction	-	-	-	584,838	(584,838)	—
Internal transfer to meet revenue shortfalls	-	-	-	(892,418)	892,418	—
Net investment in property and equipment	42,432	-	-	-	(42,432)	—
Balance, June 30, 2023	<b>162,138</b>	<b>11,070,717</b>	<b>10,223,871</b>	<b>500,000</b>	<b>3,889,140</b>	<b>25,845,866</b>

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

**Commonwealth of Learning**  
**Consolidated statement of financial position**

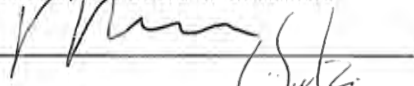
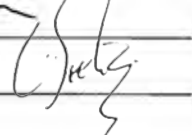
As at June 30, 2023

(Expressed in Canadian dollars)

	Notes	<b>2023</b>	2022
		\$	\$
<b>Assets</b>			
Current assets			
Cash and cash equivalents		<b>7,733,610</b>	5,720,352
Temporary investments	5	<b>9,829,114</b>	5,911,758
Contributions receivable		<b>24,820</b>	-
Accounts receivable		<b>124,604</b>	157,038
Prepaid expenses		<b>242,245</b>	326,531
		<b>17,954,393</b>	12,115,679
Deposit on leased premises		<b>37,020</b>	37,020
Investments	5	<b>12,866,713</b>	17,771,119
Property and equipment	6	<b>266,204</b>	352,012
		<b>31,124,330</b>	30,275,830
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		<b>1,243,360</b>	1,963,859
Government remittances payable		<b>23,673</b>	20,323
Deferred revenue	7	<b>3,632,134</b>	985,993
Current portion of obligation under capital leases	8	<b>11,703</b>	11,703
Current portion of deferred contributions	9	<b>119,675</b>	134,174
		<b>5,030,545</b>	3,116,052
Obligation under capital leases	8	<b>2,569</b>	13,484
Deferred lease inducements	10	<b>163,956</b>	249,497
Deferred contributions	9	<b>81,394</b>	120,321
		<b>5,278,464</b>	3,499,354
Commitments	14		
<b>Net assets</b>			
Invested in property and equipment		<b>162,138</b>	190,183
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>500,000</b>	996,944
Unrestricted		<b>3,889,140</b>	4,294,761
		<b>25,845,866</b>	26,776,476
		<b>31,124,330</b>	30,275,830

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, 2023  
(Expressed in Canadian dollars)

	2023	2022
	\$	\$
<b>Operating activities</b>		
Cash received from member governments	9,029,750	10,075,766
Cash received from grants and contract services	3,971,808	1,170,057
Interest received from investments and temporary investments	512,068	572,346
Cash paid for operating activities	(12,585,897)	(11,805,375)
	<b>927,729</b>	<b>12,794</b>
<b>Investing activities</b>		
Proceeds from investments and temporary investments	6,691,459	8,857,441
Purchase of investments and temporary investments	(5,563,498)	(9,036,676)
Purchase of property and equipment	(31,517)	(59,909)
	<b>1,096,444</b>	<b>(239,144)</b>
<b>Financing activities</b>		
Repayment of capital lease obligations	(10,915)	(10,498)
	<b>(10,915)</b>	<b>(10,498)</b>
Net change in cash and cash equivalents	<b>2,013,258</b>	<b>(236,848)</b>
Cash and cash equivalents, beginning of year	<b>5,720,352</b>	<b>5,957,200</b>
<b>Cash and cash equivalents, end of year</b>	<b>7,733,610</b>	<b>5,720,352</b>

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



## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(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.

### 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.

*(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.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(Expressed in Canadian dollars)

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### 3. Significant accounting policies (continued)

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, 2023.

#### *(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.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(Expressed in Canadian dollars)

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### 3. Significant accounting policies (continued)

#### *(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.

### 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.

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(Expressed in Canadian dollars)

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

In accordance with its Reserve Policy, the Agency has set aside \$11,070,717 (\$11,070,717 in 2022) 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 (\$10,223,871 in 2022) for the future acquisition of a permanent site and a contingency fund of \$500,000 (\$996,944 in 2022) to enable programme expansion. During the year, the contingency fund utilised \$189,364 for programme expansion (\$186,097 in 2022) and a balance of \$892,418 was transferred to unrestricted net assets towards covering the deficiency of revenues over expenditures incurred during the year due to member government revenue shortfalls. Interest revenue earned to June 30, 2023, amounting to \$584,838 (\$323,969 in 2022), has been added to the contingency fund.

### 6. Property and equipment

			2023	2022
	Cost	Accumulated amortisation	Net book value	Net book value
	\$	\$	\$	\$
Audio-visual and communication equipment	75,349	62,457	12,892	18,078
Computer equipment and software	620,449	549,644	70,805	72,714
Equipment under capital lease	53,100	30,342	22,758	30,820
Furniture and fixtures	283,088	244,183	38,905	46,508
Leasehold improvements	667,260	546,416	120,844	183,892
	<b>1,699,246</b>	<b>1,433,042</b>	<b>266,204</b>	<b>352,012</b>

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(Expressed in Canadian dollars)

### 7. Deferred revenue

	2022	Funds received	Revenue recognised	2023
	\$	\$	\$	\$
Grants and special projects				
Association of Commonwealth Universities	8,162	90,044	(98,206)	-
Botswana Open University	-	6,461	(6,461)	-
Government of Australia	-	44,762	(44,762)	-
Government of Canada - Global Affairs	-	2,010,376	(16,011)	<b>1,994,365</b>
Government of India - AYUSH	-	50,420	(50,420)	-
Government of New Zealand - Ministry of Foreign Affairs and Trade	860,006	660,498	(337,655)	<b>1,182,849</b>
Materials Development Fund	61,975	74,075	(85,680)	<b>50,370</b>
Namibian College of Open Learning	6,426	-	(6,426)	-
National Institute of Open Schooling	12,814	-	(12,814)	-
National Open University of Nigeria	12,628	-	(12,628)	-
Open Polytechnic New Zealand	-	6,660	(6,660)	-
Open University of Malaysia	-	6,471	(6,471)	-
The Open University, United Kingdom	7,994	7,732	(15,726)	-
University of London	15,988	-	(15,988)	-
UNESCO	-	127,509	(127,509)	-
Wawasan Open University	-	2,500	(2,500)	-
William and Flora Hewlett Foundation	-	792,810	(388,260)	<b>404,550</b>
	<b>985,993</b>	<b>3,880,318</b>	<b>(1,234,177)</b>	<b>3,632,134</b>
Contract services for eLearning				
Council of Europe	-	150	(150)	-
United Nations Population Fund	-	57,320	(57,320)	-
	-	57,470	(57,470)	-
	<b>985,993</b>	<b>3,937,788</b>	<b>(1,291,647)</b>	<b>3,632,134</b>

## Commonwealth of Learning

Notes to the consolidated financial statements

June 30, 2023

(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:

	2023	2022
	\$	\$
2023	-	11,703
2024	11,703	11,703
2025	2,924	2,924
	<b>14,627</b>	26,330
Less: amount representing interest at 3.9% per annum	355	1,143
	<b>14,272</b>	25,187
Current portion	<b>11,703</b>	11,703
	<b>2,569</b>	13,484

### 9. Deferred contributions

The Agency has deferred member government contributions from five countries as at June 30, 2023 (four countries in 2022) which relate to funding for the next fiscal year for four countries and the next three fiscal years for the fifth 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, 2023, \$85,541 (\$65,343 in 2022) 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, 2023, \$349,689 (\$371,370 in 2022) 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, 2023

(Expressed in Canadian dollars)

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### 12. Allocation of expenses

Human resources, site and office costs of \$5,017,455 (\$4,985,049 in 2022) have been allocated as follows:

	2023	2022
	\$	\$
Programme and grants	3,923,037	3,826,136
Organisational management	1,059,361	1,066,169
Contract services	35,057	92,744
	<b>5,017,455</b>	<b>4,985,049</b>

### 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, NZ 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, 2023, the approximate net assets denominated in UK pounds are £43,905 (£110,486 in 2022), in US dollars are \$489,154 (\$854,767 in 2022), in NZ dollars are \$1,538,128 (\$955,123 in 2022) and in Indian rupees are Rs74,662,303 (Rs67,420,799 in 2022). 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, 2023

(Expressed in Canadian dollars)

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### 14. Commitments

The Agency is committed to lease office premises for the years ended June 30, 2024 through to 2025 with minimum lease payments as follows:

	\$
2024	300,076
2025	275,637
	<hr/> 575,713 <hr/>



**Commonwealth of Learning****Consolidated schedule of member governments funding**

Year ended June 30, 2023

(Expressed in Canadian dollars)

	2023	2022
	\$	\$
Canada	2,600,000	2,600,000
India	1,952,072	2,022,387
United Kingdom	1,300,560	1,702,400
New Zealand	842,590	872,490
Australia	443,987	908,586
South Africa	250,000	250,000
Botswana	134,220	126,710
Namibia	131,000	126,710
Kenya	121,041	-
Trinidad and Tobago	100,665	94,935
Mauritius	100,000	100,000
Tanzania	82,020	37,587
Mozambique	80,221	62,903
Samoa	79,914	76,296
Lesotho	70,000	88,396
Fiji	66,595	62,185
Uganda	62,572	17,967
Barbados	60,840	57,222
Jamaica	56,961	56,381
Malaysia	45,488	48,088
Saint Kitts and Nevis	40,776	37,809
Bangladesh	40,560	37,311
Sri Lanka	40,455	38,148
Sierra Leone	40,350	-
Cameroon	38,927	38,927
Belize	38,826	37,809
Kiribati	25,844	25,432
Tonga	25,844	24,874
eSwatini	25,628	24,874
Saint Lucia	24,820	23,633
Saint Vincent and the Grenadines	22,164	-
Rwanda	20,228	57,663
Malta	20,174	19,191
Seychelles	19,978	9,427
Guyana	19,422	18,942
Cyprus	15,608	17,671
Togo	14,674	-
Tuvalu	12,658	12,529
Solomon Islands	6,850	-
Grenada	6,841	6,219
Vanuatu	6,760	6,426
Antigua and Barbuda	6,742	6,426
Maldives	6,742	6,329
Nauru	6,379	6,803
Papua New Guinea	-	77,112
Bahamas	-	75,618
Ghana	-	70,817
Zambia	-	17,908
Malawi	-	12,288
The Gambia	-	6,285
	<b>9,107,996</b>	<b>10,027,714</b>