



**Support of activities related to the Convention on International Trade in Endangered Species of Wild Fauna and Flora**  
(Fund code: QTL)

**I. Statement of Financial Performance for the year ended 31 December 2023**  
(United States Dollars)

|                                                         | <b>Total</b>      |
|---------------------------------------------------------|-------------------|
| <b>Revenue</b>                                          |                   |
| Voluntary contributions                                 | 21 081 671        |
| Other revenue                                           | 961 280           |
| Investment revenue                                      | 743 725           |
| <b>Total Revenue</b>                                    | <b>22 786 676</b> |
| <b>Expenses</b>                                         |                   |
| Employee salaries allowances and benefits               | 1 251 974         |
| Non-employee compensation and allowances                | 376 231           |
| Grants and other transfers                              | 4 084 352         |
| Supplies and consumables                                | 5 202             |
| Travel                                                  | 811 751           |
| Other operating expenses                                | 564 603           |
| Expected credit loss allowance for doubtful receivables | ( 84 466)         |
| Programme support expenses                              | 581 217           |
| Net foreign exchange losses                             | 118 715           |
| <b>Total expenses</b>                                   | <b>7 709 579</b>  |
| <b>Surplus/(Deficit) for the period</b>                 | <b>15 077 097</b> |

**II. Statement of Financial Position as at 31 December 2023**  
(United States Dollars)

|                                                  | <b>Total</b>      |
|--------------------------------------------------|-------------------|
| <b>Current Assets</b>                            |                   |
| Cash and cash equivalents                        | 30 030 855        |
| Voluntary contributions receivable               | 11 690 772        |
| Other receivables                                | 20 570            |
| Advance transfers                                | 4 173 795         |
| Other assets                                     | 21 448            |
| <b>Total Current Assets</b>                      | <b>45 937 440</b> |
| <b>Non-Current Assets</b>                        |                   |
| Voluntary contributions receivable               | 4 560 816         |
| <b>Total Non-Current Assets</b>                  | <b>4 560 816</b>  |
| <b>Total Assets</b>                              | <b>50 498 256</b> |
| <b>Current Liabilities</b>                       |                   |
| Accounts payable and accrued liabilities         | 152 555           |
| Employee benefits liabilities                    | 17 386            |
| Liabilities for conditional arrangements         | 13 676 598        |
| Other liabilities                                | -                 |
| <b>Total Current Liabilities</b>                 | <b>13 846 539</b> |
| <b>Non Current Liabilities</b>                   | -                 |
| <b>Total Non current Liabilities</b>             | -                 |
| <b>Total Liabilities</b>                         | <b>13 846 539</b> |
| <b>Net of Total Assets and Total Liabilities</b> | <b>36 651 717</b> |
| <b>Net Assets:</b>                               |                   |
| Accumulated surpluses/ (deficits) - unrestricted | 36 651 717        |
| <b>Total Net Assets</b>                          | <b>36 651 717</b> |

**III. Statement of Changes in Net Assets for the year ended 31 December 2023**  
(United States Dollars)

|                                                         | <b>Total</b>      |
|---------------------------------------------------------|-------------------|
| <b>Net Assets at the Beginning of the Period</b>        | <b>21 065 791</b> |
| Changes in net asset accumulated surplus – unrestricted | 508 829           |
| Changes in net asset reserve - unrestricted             | -                 |
| Surplus/(deficit) for the period                        | 15 077 097        |
| <b>Total Net Assets at the End of the Period</b>        | <b>36 651 717</b> |

for 

Maryanne Kagoro  
Chief, Accounts Section, BFMS  
UNON



United Nations Office at Nairobi  
**ACCOUNTS SECTION**  
Budget and Financial  
Management Service

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Date