INTERNATIONAL UNION FOR CONSERVATION OF NATURE

93rd Meeting of the Bureau of the IUCN Council
Held by conference call on 26 May 2021

DECISIONS

(Endorsed by the IUCN Council on 1 June 2021, decision C/XXIII)

Approval of the agenda

BUREAU DECISION B93/1

The Bureau of the IUCN Council,
Adopts the agenda of its 93rd meeting. (Annex 1)

Addendument to the IUCN Programme 2021-24

BUREAU DECISION B93/2

The Bureau of the IUCN Council,
On the recommendation of the Programme and Policy Committee (PPC),
Approves the draft Addendum to the IUCN Programme 2021-24 “Impacts and implications of the COVID-19 pandemic and human health on the IUCN Programme Nature 2030”, as revised, and transmits it to the Congress for adoption. (Annex 2)

Development of a new 20-year Strategic Vision, inclusive of a Financial Strategy, and Strategic Plan for the Union

BUREAU DECISION B93/3

The Bureau of the IUCN Council,
On the proposal of the Governance and Constituency Committee (GCC),
Approves the Council motion “Development of a new 20-year Strategic Vision, inclusive of a Financial Strategy, and Strategic Plan for the Union”, as revised, and transmits it to the Congress for discussion and adoption. (Annex 3)

Motion on the “Recognition of the human relationship with nature and conservation”

BUREAU DECISION B93/4

The Bureau of the IUCN Council,
On the recommendation of the Governance and Constituency Committee (GCC),
Rejects the motion, submitted by three IUCN Members by the deadline of 3 March 2021, In conformity with Article 104 of the Statutes, on the “Recognition of the human relationship with nature and conservation”¹, proposing amendments to the preamble and Article 2 of the IUCN Statutes, on the basis that it incorporates provisions that will change the very nature of IUCN, create ambiguity in the States and go against the global commitments of IUCN Members, partners and donors on promoting sustainable development; and therefore

¹ Bureau document B93/4/3
Rejects the submission of the proposed amendments to the World Conservation Congress in Marseille in September 2021.

Requests the 2021-2024 Council to further analyse this issue.

Revised Draft Congress Agenda

**BUREAU DECISION B93/5**

The Bureau of the IUCN Council,

On the recommendation of the Congress Preparatory Committee (CPC),

Approves the Revised Draft Agenda of the IUCN World Conservation Congress, as revised. (Annex 4)

Revised Terms of Reference of the Congress Committees

**BUREAU DECISION B93/6**

The Bureau of the IUCN Council,

On the recommendation of the Governance and Constituency Committee (GCC),

Approves the revised draft Terms of Reference of the Committees of the IUCN World Conservation Congress and transmits them to Congress for adoption. (Annex 5)

Audited Financial Statements 2020

**BUREAU DECISION B93/7**

The Bureau of the IUCN Council,

On the proposal of the Director General and the recommendation of the Finance and Audit Committee (FAC),

Approves the Audited Financial Statements for 2020, noting that final approval rests with the World Conservation Congress as provided under Article 20 (d) of the Statutes. (Annex 6)

Membership applications

**BUREAU DECISION B93/8**

The Bureau of the IUCN Council,

On the recommendation of the Governance and Constituency Committee (GCC),

Approves the admission of eight organizations and/or institutions applying for IUCN membership in accordance with Regulation 18; (Annex 7)

Takes note of the GCC's decision to defer its consideration of three applications from:

- Marat Karpeka Lemur Foundation, USA
- Vienna Zoo - Schoenbrunner Tiergarten GmbH, Austria
- Stop Ecocide International Ltd, United Kingdom

to its next meeting, until additional clarification is received.
Agenda

Agenda Item 1: The President’s opening remarks and approval of the Agenda

Agenda Item 2: Members facing difficult financial situations and unable to pay their full dues as a result of the pandemic
Continuation of the discussion during the 92nd Bureau meeting held on 12 April 2021 (cf. the Summary of B92) which concluded with a request from the President to the Secretariat to prepare additional information and options for solutions in time for the next meeting of the Bureau, and to include in its considerations the proposal made by Mangal Man Shakya.

Agenda Item 3: Approval of the Addendum to the IUCN Programme 2021-24 for the purpose of submitting it to the Congress for discussion and adoption
Proposal approved by the Programme and Policy Committee (CPC) at its 57th meeting on 17 May 2021 of the draft Addendum “Impacts and implications of the COVID-19 pandemic and human health on the IUCN Programme Nature 2030” revised to take into account comments received from IUCN Members during the online consultation that closed on 1 May 2021. The Addendum needs to be published as an official Congress document by 3 June 2021 (Rule 45).
- B93/3/1 Addendum to the IUCN Programme 2021-24 - with Member consultation inputs - approved by PPC
- B93/3/2 Report of the PPC57 meeting 17 May 2021
- B93/3/3 IUCN Programme 2021-2024 Addendum comments draft responses FINAL

Agenda Item 4: Consideration of two motions on IUCN governance for the purpose of submitting them to the Congress for discussion and adoption
Recommendations of the Governance and Constituency Committee (GCC) approved at its 33rd meeting on 11 May 2021 on two proposed motions:
4.1 Draft motion “Development of a new 20-year Strategic Vision and four-year Strategic and Financial Plans for the Union” and draft Terms of Reference resulting from Council’s Response to the External Review of IUCN’ Governance
4.2 “Recognition of the human relationship with Nature and conservation” submitted by IUCN Members in conformity with Article 104 of the Statutes.
Any new motion approved by the Bureau will need to be published as an official Congress document by 3 June 2021 (Rule 45).
- B93/4/2 Draft motion “Development of a new 20-year Strategic Vision and four-year Strategic and Financial Plans for the Union” and draft ToR
- B93/4/3 GCC recommendation on proposed Motion on Human relationship with nature w. 3 attachments

Agenda Item 5: Approval of a revised Draft Agenda of the Congress and revised Terms of Reference of the Congress Committees, for the purpose of submitting them to Congress for adoption
5.1 Proposal of the Congress Preparatory Committee (CPC) approved at its 13th meeting on 19 May 2021, of a revised Draft Agenda of the Congress which will need to be published as an official Congress document by 3 June 2021 (Rule 45). The Election Officer and Deputy Election Officer will be invited as observers for this agenda item.
5.2 Proposal of the Governance and Constituency Committee (GCC) of revised Terms of Reference of the Congress Committees.
- B93/5 Draft Congress Agenda
- B93/5 Addendum Strategic Discussion Topics_Revised 25May
- B93/5.2 Revised Draft ToR of the Congress Committees
## Agenda Item 6: Approval of the Audited Financial Statements 2020

*Recommendations from the FAC to approve the Audited Financial Statements 2020 agreed during its 76th meeting held on 17 May 2021.*
- B93/6/1 FAC76 1 Approval of the 2020 financial statements
- B93/6/2 FAC76 1a IUCN Consolidated Financial Statements 2020
- B93/6/3 FAC76 1b Report of the auditors
- B93/6/4 FAC76 1c Detailed report of the statutory auditors
- B93/6/5 Report of the FAC76 meeting 17 May 2021

## Agenda Item 7: Update on the financial strategy

*Update on the development of a financial strategy and implementation plan to deliver the Financial Plan 2021-24 approved by IUCN Members (follow-up to decision B92/2 which requested the Secretariat to develop a draft financial strategic and implementation plan in consultation with the Treasurer and the Chair of the Finance and Audit Committee, and present it to the Bureau before the 104th meeting of the Council).*

## Agenda Item 8: Membership applications

*Consideration of recommendations by the Governance and Constituency Committee (GCC).*
- B93/8 Membership applications w. attachment

## Agenda Item 9: Preparation of Council’s Report to Congress

*Process for the preparation of Council’s written Report to Congress. Proposed target date for publication: 31 July 2021.*
- B93/9 Process for the preparation of the Council Report to Congress

## Agenda Item 10: Any other business announced in advance

10.1 Observers at Council meetings
Impacts and implications of the COVID-19 pandemic and human health on the IUCN Programme Nature 2030

1. Scope, structure and purpose of this addendum

In late 2019, while IUCN was consulting its Members on the framing and content of the Union’s 2021–2024 Programme (Nature 2030), the COVID-19 pandemic was emerging. In February 2020, the IUCN Council considered whether to revise the text to reflect the anticipated consequences of the pandemic, which caused the most profound global disruption of the last 70 years. It concluded that COVID-19 did not fundamentally change the rationale or structure of Nature 2030 but rather reinforced its relevance and importance. However, Council did undertake to develop a short companion document to address the broader implications of the pandemic and human health for the IUCN Programme 2021–2024. Council decided that the document should be a formal addendum to the Programme, and agreed it should be discussed and approved by the IUCN Membership.

This document is a response to that Council decision. The intention is to integrate the issue across the five priority programme areas and three enablers rather than create a new stand-alone theme. This addendum provides high-level strategic guidance to enable all IUCN constituencies to interpret how the existing ambitions within Nature 2030 can be fully harnessed in the context of the pandemic, recovery from it, and in light of greater global attention on human health. The addendum follows the structure of Nature 2030 with the commentary arranged by prioritised programme areas (People, Land, Water, Oceans and Climate, addressing “COVID-19 and post-pandemic recovery” specifically, and then “health and conservation” in general, for each) and enablers (Technology, Public Awareness and Finance).

2. Introduction

IUCN expresses sincere sympathy, condolences and solidarity to our colleagues around the world for the ongoing suffering experienced by so many as a result of COVID-19. The emergence of COVID-19 in early 2020 was a stark reminder of the vulnerability of people, livelihoods and economies to changes in the biosphere. COVID-19 was not the first zoonotic disease to emerge in the last century. Of the hundreds of new diseases that have emerged during this time, about 60% of these were zoonoses (from other animals), and three quarters of these originated in wildlife (as opposed to domestic animals), according to a 2008 study in Nature. The virulence and transmissibility of COVID-19 underlines the importance of understanding the social, economic and ecological conditions that enable the emergence of zoonoses. These underlying causes of pandemics are related to the environmental changes that drive biodiversity loss and climate change. These include land-use change especially affecting the loss and degradation of natural ecosystems, unsustainable agricultural expansion and intensification, the spread of invasive alien species, and the unsustainable trade in and consumption of wild animals.

Zoonotic diseases threaten public health and the health of livestock, and the disease burden is often felt disproportionately where health systems are weakest, those most dependent on susceptible livestock, and those people who work in and gather food, fiber, and fuel from natural habitats. The COVID-19 pandemic has had a dramatic, if still to be fully understood, impact on society and global progress in advancing the Sustainable Development Goals (SDGs). In addition to the 155 million cases and 3.2 million deaths worldwide (as of May 2021), the pandemic has cut life expectancy in several countries by a year at least; the impacts on life expectancy worldwide are yet to be determined. In addition to the mortality and morbidity associated with COVID-19, studies indicate that pandemic-associated declines in GDP will have further impacts on life expectancy and quality of life. The year 2020 saw a global economic contraction estimated by the International Monetary Fund at -3.5%. According to the International Labour Organization, almost 9% of global working hours were lost in 2020, equivalent to 255 million full-time jobs. At the same time, falling revenues have combined with costly pandemic relief measures to increase global government indebtedness to levels not seen since post-World War II reconstruction. The pandemic has also had substantial impacts on wildlife conservation, such as the suspension of ranger patrols, resulting increases in illegal logging and poaching, and the loss of revenue for protected and conserved areas and related conservation activities. All this means that the impacts of the COVID-19 pandemic may persist for years,
exacerbating inequality, reducing public expenditure on social spending, including conservation, and undoing some of the progress made against global goals, including the SDGs, over the past decade. At a time when nature is declining at rates unprecedented in human history and with much to be learned regarding the links between human health, the environment, and the role of nature, the imperative to protect and conserve nature is more vital than ever. On the positive side, there has been an accelerated acknowledgement in many countries of the importance of access to nature, and an appreciation of the value of a healthy environment for human health and well-being. There are signs that this may translate into additional investments into nature-positive initiatives: “building back better”.

3. Impacts and implications of COVID-19 on prioritised programme areas

3.1. People

3.1.1. People, COVID-19 and post-pandemic recovery

The COVID-19 pandemic has thrown issues of social inequality, health inequality, and economic inequality into sharp relief by disproportionately affecting economically vulnerable groups. It also highlights the importance of nature’s benefits to the well-being of people and of restoring the relationship between people and nature. As the world mobilises post-pandemic recovery, IUCN will advocate for sustainable recovery approaches that put nature and equity at the heart of economic policies. IUCN will focus on addressing persistent economic and social inequalities, especially for those who are economically marginalized, in rights to and benefits from natural resources that global shocks such as COVID-19 exacerbate. IUCN will champion strengthened natural resource governance within the ecosystem approach as a credible post-pandemic response, work with environmental defenders, and promote the voice and leadership of indigenous peoples, women and youth, and people’s participation overall.

3.1.2. People, health and conservation

The World Health Organisation highlights nature as fundamental to human health; central to this is an interdisciplinary “One Health” approach, which adopts a collaborative, multisectoral, and transdisciplinary approach, recognizes and integrates the connections between the health of people, animals, and plants, and their dependence on intact and functioning environments to achieve optimal health and well-being outcomes for all. IUCN will contribute expertise to advancing a One Health policy that helps reduce the risk of zoonotic spillovers and contain emerging infectious diseases. IUCN will promote the integration of environmental health in public health policies, advance the mitigation of pollution and other environmental impacts detrimental to both nature and human health, and support the development of necessary legal, policy and operational frameworks. This includes activities that range from supporting the maintenance of indigenous and local knowledge and practices that sustain environmental health, to developing regulatory frameworks that eliminate illegal encroachment and illegal wildlife trafficking, and support legal and sustainable use of biodiversity and enforcement of the environmental rule of law.

3.2. Land

3.2.1. Land, COVID-19 and post-pandemic recovery

This programme area will contribute to ‘building back better’. It will help overcome the high impact of COVID-19 on rural economies and ensure that investment for recovery contributes to the prevention of unsustainable ecosystem conversion, unsustainable wildlife trade, unsustainable use of traditional medicines, unsustainable tourism, and unsustainable agriculture, while strengthening land health, community resilience and sustainable use, trade, tourism, and supply chains. Nature-based Solutions (NbS) implemented across society will help guide the restoration and sustainable management of productive and city landscapes to yield multiple societal benefits. Investment in sustainable management of critical ecosystems, including effective governance and management of protected areas and other effective area-based conservation measures, will help protect societies from future shocks, reduce risk of zoonoses, and reduce biodiversity loss. Increased attention will be paid to mainstreaming full natural capital accounting in the management of production landscapes, and into the national and international footprints of trade and consumption which drive these.
3.2.2. Land, health and conservation

Effective ecosystem management will mitigate the risks of zoonotic disease by maintaining and restoring the integrity of natural ecosystems, as well as reducing exposure and vulnerability to natural hazards, and decreasing wildlife-threatening human activities. Action to conserve, restore and sustainably manage critical ecosystems that support land and soil productivity and livelihoods, including agroecosystems, will contribute to food and water security, with positive benefits for human health and well-being. The contributions of protected areas and other effective area-based conservation measures for their medicinal, recreational, cultural, psychological and educational value will be enhanced, including in urban settings. Nature-based Solutions to improve urban living conditions will be scaled up while reducing the ecological footprint of urban centres.

3.3. Water

3.3.1 Water, COVID-19 and post-pandemic recovery

COVID-19 has highlighted the importance of the supply of water to face pandemics, given the role of simple hand washing as an important prevention method. Recovery from the pandemic must maintain and restore the functioning of natural freshwater systems through practical applications, policy and regulatory reform. Ensuring sustainable and adequate access to water of acceptable quality requires strengthening resource management to incorporate Nature-based Solutions, and addressing water rights and access. Moreover, water security is essential for preventing and combatting future pandemics. Similarly, sustainable harvesting in inland waters must be an essential component of post-pandemic, natural resource management. Due to increased poverty caused by pandemic-driven economic impacts, these resources (e.g. inland fisheries) are facing growing risk of unsustainable exploitation. IUCN will identify and address human health implications in freshwater ecosystem integrity, species and restoration investments and sustainable management actions. Combined with this, IUCN will promote the central role of women, marginalised and indigenous groups, youth, and local communities in both the management of aquatic resources, and post-pandemic recovery activities.

3.3.2. Water, health and conservation

Investment in sustainable management, species and habitat protection, and restoration of freshwater ecosystems is fundamental to meet underlying human health and food security needs within SDGs 2, 3 and 6. Moreover, this investment should accelerate actions under SDG 15 to ensure that freshwater systems are able to provide essential services and benefits for people and nature in the future. IUCN will help identify Nature-based Solutions investments, taking actions to support water, sanitation and health. These will also maintain aquatic biodiversity and ecosystem integrity, through safeguarding the quality of source waters, reducing pollution, and maintaining or restoring these systems to maximize their functioning. The Union’s work will develop and source the best available scientific assessments and knowledge for decision makers.

3.4. Oceans

3.4.1. Oceans, COVID-19 and post-pandemic recovery

Protecting and restoring marine biodiversity and healthy ecosystems is key to boosting resilience and reducing the risk of the emergence and spread of future diseases. In the short-term, it will be necessary to assess the knock-on effects of various measures against COVID-19 on the oceans, such as increased plastic pollution. More generally, assessing the impact of post-COVID sectoral interventions on the ocean and its resources is required to develop management approaches that reduce the risk of unintended negative consequences. Integrated coastal zone management and marine spatial planning are essential to catalyse a sustainable and equitable blue recovery, promoting long-term planning using integrated ocean management. Applying the IUCN Global Standard for Nature-based Solutions to conserve and restore coastal and marine ecosystems is integral to a post-pandemic recovery that supports more resilient coastal communities.
3.4.2. Oceans, health and conservation

Ocean pollution threatens the health of more than three billion people according to research from Boston College’s Global Observatory on Pollution and Health. Interactions between ocean and human health are numerous, complex and its cumulative impacts largely unknown. Plastics, toxic metals, sewage and agricultural run-off, and marine noise affect the services the ocean provides. Coastal fishing communities, small island nations and indigenous peoples will be the most vulnerable. The Programme will advance an integrated cross-sectoral approach to address coastal pollution and eradicate overharvesting (of target and non-target species) and illegal, unreported, and unregulated fishing, addressing the issues at source while building buffers through the protection and restoration of marine ecosystems. Central to this action is holistic, science-based decision making that benefits people and planet.

3.5. Climate

3.5.1. Climate, COVID-19 and post-pandemic recovery

The recovery from the COVID-19 pandemic coincides with a pivotal time in addressing the causes of climate change and supporting climate adaptation to prepare for and respond to current and future climate impacts. One cannot be traded-off against the other. Post-pandemic stimulus interventions offer governments a unique opportunity to speed the transition to a low-emissions economy whilst tackling the biodiversity crisis to create a net-zero, nature-positive world in support of the goals agreed under the Paris Agreement on Climate Change. Investing in Nature-based Solutions can stimulate economic activity, create jobs, support livelihoods and reduce inequalities while also storing carbon and building resilience. This is a critical climate-smart recovery measure that will be supported and advocated for through IUCN’s climate programme area.

3.5.2. Climate, health and conservation

Climate change interacts in new and complex ways with human health and the natural world. Some of these interactions pose increased risks to human health that society still needs to better understand (e.g. changing patterns of disease spread), while others pose risks that we are already equipped to address (e.g. mitigation of urban heat-island effects through Nature-based Solutions). IUCN will examine and map these interactions through science-based assessments, and work to identify interventions that can maximise co-benefits and minimise adverse outcomes for people and nature. It will also examine the health implications of climate change responses as they relate to nature.

4. Impacts and implications of COVID-19 on Enablers

4.1 Technology, data and innovation

The most overt impact of COVID-19 on technology has been through online work, essential for maintaining productivity through lockdowns and physical distancing. This includes virtual meetings, webinars, scheduling, audience participation, voting, document sharing and training. IUCN’s decentralised nature has meant that the culture already exists for embracing these technologies, but it is essential that the Union continues this uptake. Challenges include participation in low connectivity regions, rising financial costs with burgeoning demand for IT services, and growth of internet crime.

One negative implication of increasing dependence on technology has been the disconnect of society (especially young people) from nature. This contributes to "nature deficit disorder", decreases engagement in conservation, and drives detrimental health impacts through being "always on". IUCN will combat this through supporting the growth of citizen science to mobilise public participation in big data collection for conservation (including eg in monitoring biodiversity, combatting wildlife crime, etc), with the co-benefit of improving physical and mental health.

4.2 Communication, education and public awareness

The dissemination of the Union’s work on the pandemic and on human health more broadly is critical to ensure uptake and impact. Optimising the contribution of the Programme to post-pandemic recovery and
human health, including the prevention of future pandemics, requires targeting and working with different audiences, inside and outside the institutional sphere. This means it will be critical that the Union capitalises on the diversity of its membership and the strengths and reach of its different components. IUCN’s Membership, which comprises a multiplicity of States and government agencies, NGOs and indigenous peoples’ organisations, is especially well-placed to inform and mobilise the audiences needed to enhance the Programme’s implementation.

It is essential that this diversity of communications capacity is brought together under a coherent and coordinated approach. For this, the Union will enhance communications education and public awareness programmes by taking full advantage of the strengths of its Membership and Commissions, especially in the virtual communications (electronic media, social media, webinars, etc) which have become so crucial over the course of the pandemic, and counting on support from the Secretariat where appropriate. It will also highlight “bright spots” in how the pandemic’s impacts have been handled, for instance in protected areas, and promote solutions for a different relationship with nature in order to reduce the risk of future zoonoses. The PANORAMA solutions platform can aid in systematising and disseminating such examples.

4.3 Investments and financial sustainability

The economic impacts of the pandemic have been stark, including the loss of lives and livelihoods and a severe economic downturn. Countries have responded with unprecedented economic recovery packages, but despite calls for “building back better”, nature does not yet feature significantly across the board, despite some encouraging signs in a number of countries. However, more than ever, economic actors recognise their dependency on nature. IUCN will continue to provide leadership and assistance in the critical shift that is needed towards biodiversity- and nature-positive economic development and financial flows, advanced for example through full natural capital accounting.

Avoiding future pandemic risks associated with degradation of nature means that addressing the direct and indirect drivers of the degradation and loss of nature is a high priority. Economic slowdown along with lockdowns has had the effect, albeit perhaps temporary, of reducing pressures on nature, and has brought into focus the importance of nature for well-being and rejuvenation. Both the physical and mental well-being of people, especially youth, has been put to the test. A new economy that values and integrates nature into economic and investment decision making must become the reality, with multilateral development banks and investment banks considering environmental impacts and practicing regular environmental, social, and governance risk assessments, and action by governments to eliminate and amend harmful subsidies.
Incorporation of efforts to address post-COVID-19 into the work of the IUCN Commissions with mandates approved for 2021–2024

Commission on Ecosystem Management (CEM)
CEM has established a thematic group on Human Health and Ecosystem Management that deploys strong interdisciplinary research expertise to examine the connections between the emergence and spread of zoonotic diseases, human health and well-being, land use change, ecosystem degradation and biodiversity loss. It has framed a conceptual model (IGNITE) as a theoretical background to improve long-term surveillance of infectious disease emergence. CEM is also assisting field experiments to improve understanding of zoonotic disease transmission mechanisms, the routes that expose human populations to infection, and ecosystem management strategies that can help mitigate these risks.

Commission on Education and Communication (CEC)
CEC responded to the COVID-19 crisis by integrating the health-biodiversity intersection into IUCN’s work on education, #NatureForAll, and Union-wide youth engagement. This was delivered through two major initiatives focused on accessibility to remote learning. The first, #NatureForAll Discovery Zone, is a free, open and crowd-sourced repository of nature-related educational material. It allows #NatureForAll partners, Commission members and others to both share resources and access a database of almost 400 resources in 15 languages. The second was IUCN’s first-ever Global Youth Summit in April 2020, which was fully virtual and free, allowing for greater inclusivity. The Summit reached well over 10,000 people worldwide, strengthening connections between young leaders and global networks, encouraging interdisciplinary learning, providing a space for storytelling on conservation, and adding momentum to growing youth movements for nature and climate.

Commission on Environmental, Economic and Social Policy (CEESP)
CEESP’s #BuildBackBetter Dialogue series has focused on topics ranging from spirituality to environmental change, producing a set of recommendations related to the post-pandemic era. CEESP has incorporated these recommendations into its research plan, including reimagining conservation, the circular economy, biodiversity and human health, and the impacts of recovery on communities and gender. This research plan will guide CEESP’s holistic response to the post-pandemic world providing the basis for advocacy on transformative change, equitable recovery and social justice to address the climate crisis. CEESP will hold six more dialogues prior to the IUCN World Conservation Congress and will release several research papers.

Species Survival Commission (SSC)
SSC has produced statements on the relationship between species and human health including: Guidelines for Working with Free-Ranging Wild Mammals in the Era of the COVID-19 Pandemic, It is Time for a Global Wildlife Health Authority, Great apes, COVID-19 and SARS CoV-2, Recommendations to reduce the risk of transmission of SARS-CoV-2 from humans to bats, and a Statement from Pangolin Specialist Group Chair on possible link between pangolins and coronavirus. An SSC “Situation Analysis on the Roles and Risks of Wildlife in the Emergence of Human Infectious Diseases” is underway, examining inter alia that the frequency of direct naturally-acquired human infection (zoonosis) from wildlife reservoirs, and the risks of emerging pathogens from wildlife trade in comparison with the domestic livestock trade.
Implementing the Nature 2030 Programme (2021–2024) to include post-pandemic and human health perspectives can only be achieved through the types of partnerships and leadership identified in Nature 2030. As this document makes clear, the scale of the task over the next decade is immense and will require leadership at all levels. Collaborating with both institutional and individual partners, including governments, private sector (business and financial institutions), international organisations and NGOs, but also individuals, grassroots environmentalists, communities, and indigenous people, will be critical to produce the evidence, tools and momentum for a sustainable post-pandemic recovery. The agency of groups including indigenous peoples, women and youth is even more important to translate these aspirations into reality. New partnerships will also be necessary, notably with the public and private financial sectors that will determine where and how post-pandemic resources are prioritised and allocated. The One Health approach, linking environmental, animal, and human health, in particular, will require new alliances and collaborations. The IUCN Finance for Nature and Nature-based Recovery initiatives will provide timely and clear ways and tools to mobilise Members to engage this sector. Equally, building on the work done by the IUCN Commissions, and a closer and more strategic alliance with the health sector, both internationally and nationally, will be necessary to drive One Health perspectives into public health policy.
Development of a new 20-year Strategic Vision, inclusive of a Financial Strategy, and Strategic Plan for the Union

Action Requested: The World Conservation Congress is invited to CONSIDER the draft motion “Development of a new 20-year Strategic Vision and four-year Strategic and Financial Plans for the Union” and draft Terms of Reference (Annex 1) proposed by the IUCN Council.

DRAFT MOTION

ACKNOWLEDGING that the development of a new strategy for IUCN, taking the next 20 years into consideration, which is tied to its financial strategy was a key recommendation of the Review of Aspects of IUCN’s Governance undertaken by Stewardship and Governance Associates (SGA);

NOTING that IUCN’s Mission is to “Influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable” (Article 2 of the IUCN Statutes);

RECALLING that the IUCN Council, at its 76th meeting in 2011, adopted the One Programme Charter committing the Union to engage all its components in working towards its mission and specifically to invite more participation in IUCN Programme development (endorsed by the 2012 World Conservation Congress, decision 19);

NOTING that in adopting the One Programme Charter, the IUCN Council recognised that IUCN’s unique strength lies in proactive collaboration across the different parts of the Union to achieve its mission and that all the constituents of IUCN are working together to achieve the IUCN vision of a just world that values and conserves nature;

NOTING that the last Union Strategy was for the period of 2009-2020;

MINDFUL of the fact that the world has undergone tremendous change, including as a result of Covid-19 Pandemic, in recent years and both nature and humans are facing increasing challenges;

CONCERNED that Nature is coming under increasing pressure and progress on the SDGs is slow;

The World Conservation Congress, at its session in Marseille, France, 3-11 September 2021:

REQUESTS the IUCN Council to establish an intersessional Council working group including IUCN Members to lead and work with the Director General:

a. to define a process to undertake a global situational analysis of IUCN in order to develop a long-term (20 years) integrated Strategic Vision that includes a Financial Strategy, and Strategic Plan and other implementation plans, as needed, that follow
the four-year planning process of the Union, in order to establish a clear roadmap to ensure that the Union effectively and efficiently fulfils its mandated objectives, including by actively engaging its Membership, while ensuring financial sustainability;

b. to consult with the IUCN membership on its proposals with a view to submitting the proposal to an internet vote by the Members ahead of the next World Conservation Congress;

c. to address the concerns raised in *Review of Aspects of IUCN’s Governance* including strengthening Councils capacity to carry out its oversight and governance roles and, if needed, reviewing its Membership models; and

d. to facilitate a process of any needed organizational change.
IUCN Council

Development of the Strategic Vision inclusive of a Financial Strategy and Strategic Plan for the Union

Draft Terms of Reference (ToR)

1 Introduction

The COVID-19 pandemic has caused more than three million deaths worldwide (April 2021), compromised health systems, brought nations to a halt, and disrupted economic patterns all over the world, in many cases there have been substantial negative impacts on nature. Many organizations have experienced constrains to their operations and financial stability. The future implications of this for nature and human wellbeing are uncertain, and myriad futures are possible and dependent on how we address our major socio-ecological dynamics. But there is broad agreement of the urgency to achieve global nature conservation goals. This has prompted many to re-think their strategies and ask questions about what changes need to be made.

Looking ahead IUCN will need to be responsive and agile in responding to rapidly changing circumstances. In preparation for Congress, the IUCN Council presents this preparatory work to support the 2021-2025 Council initiate a process to provide strategic direction to IUCN to realize the vision, mission and strategic objectives, with a 20-year horizon, while taking adequate measures to ensure financial sustainability. At a time when the pandemic and its social and economic consequences have strained global resources and changed governmental priorities, the renewal of the leadership role of IUCN in conservation must include adapting its business model to ensure effective governance, Programme delivery and long-term financial sustainability. It is proposed that an integrated strategic process, taking a 20-year horizon, will deliver the Strategic Vision that incorporates a Financial Strategy that, in strengthening financial stability, will address the totality of the Union’s finance as it relates to organizational form and roles, Programme, and governance. It is envisaged that implementation plans taking account of the IUCN four-year planning cycle be developed. The proposed process will include a participatory review that includes IUCN members, Commissions and the Secretariat and key partners. The process will draw on needed professional skills, including of
partners. The IUCN Council will have a lead role in designing the strategic process and solutions and driving needed organizational change.

The proposed Draft Terms of Reference provide background information on the overall objectives of the strategic planning process, proposed methodology, tools and approaches, the expected outputs and commitments required to facilitate the development of the 20-year Strategic Vision and the first detailed plan/s.

2 Background

The development of a new strategic direction for IUCN was a key recommendation of the Review of Aspects of IUCN’s Governance (henceforth “the Governance Review”) conducted by Stewardship and Governance Associates (SGA). Although the global situation has changed considerably since the Governance Review was undertaken, the recommendations remain pertinent and should be taken into consideration in the development of any future strategy/strategies.

The Governance Review addressed the fragmentation among IUCN governance bodies having an adverse impact on the ability of IUCN to develop and implement an effective strategy (Section 6.6.1). It proposes in Section 6.6.1.a, that a facilitated process amongst governance bodies with a goal to build alignment around the IUCN strategy, and focused on allowing for sufficient attention to external developments as well as potential future opportunities and threats emerging from the external competitive landscape would be useful to conduct on an ongoing basis. Council accepted the recommendation and agreed that the next Council should establish a process that focuses on strategic outlook, taking the next 20 years into consideration, leading to new strategy for Union that is tied to its strategy for financial sustainability.

Further, the Governance Review proposed that various organizational and governance changes were needed in order for IUCN to effectively develop its mission including membership models, and how these respectively meet strategic requirements (6.6.2), and the effectiveness of Council in its strategic, oversight, and policy functions as defined in the IUCN Statutes. The IUCN Council accepted the recommendation that Membership models should be considered as part of the process that leads to a new strategy for the Union. Further, it decided that Council should bring a draft decision to the Congress in Marseille for support, and to mandate the next Council to develop the strategic plan. [Management
Response p.14].

The IUCN Council acknowledged the Governance Review’s recognition of the “high degree of commitment and energy that Councillors and staff, as well as Members, bring toward fulfilling IUCN’s mission”. The IUCN Council believes that these attributes make it well-placed to develop a Strategy that recognizes, and is built on this strength.

Pursuant to these commitments, Council agreed that the Governance and Constituency Committee (GCC) of Council should present to Congress a motion requesting that the next Council carry out a strategic planning process and propose Draft Terms of Reference to be considered by Council 2021-2025. Council further requested the GCC to undertake preparations for consultations with IUCN Members to take place at the Marseille Congress.

2.1 Mission and Programmatic Approach

IUCN is a democratic Union, bringing together a coalition of Governments, Government Agencies, International and National NGOs, Indigenous Peoples Organisations, and other institutions such as universities, in partnership to pursue the IUCN Vision and Mission. The IUCN Mission to “influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable” along with the undertakings needed to achieve it are provided for in Articles 2 and 3 of the IUCN Statutes.

Recognizing that IUCN’s unique strength lies in proactive collaboration across the different parts of the Union to achieve our mission and vision of a just world that values and conserves nature, the IUCN Council, at its 76th meeting in 2011, adopted the One Programme Charter. This commits the Union to engage all its components in working towards its mission and specifically to ensure comprehensive participation in IUCN Programme development and delivery; leverage the strengths and resources of the constituent parts of the Union to more effectively achieve the IUCN vision, mission and Programme; align the Secretariat and other constituent parts of the Union to maximize Programme results, create more efficient work and communication processes, and foster a better and more conducive working environment between different parts of the Union.
The One Programme Charter established the following principles to guide collaboration:

- We deliver the Programme at the most appropriate level, using the best-placed part of the Union to deliver national, regional or global results
- We cooperate and do not compete for roles and resources
- We allocate resources to the part of the Union responsible for delivery
- We communicate openly and transparently to keep each other informed of plans and activities.

3 Objective

The overall objective of the IUCN Strategy for 2009-2020, Vision 2020 was to position IUCN as a global player in the fields of conservation and sustainability and ensure that this global platform offers value to IUCN Members, Commissions, partners, and the world at large. The Strategy sought to help IUCN “to leap forward by better using its main assets – its wide networks of Members and Commission experts, its staff within its worldwide Secretariat and its constituency of governments and private bodies” to expand IUCN’s ability to influence change to enable humankind to live sustainably, in harmony with the natural world. The proposed strategic planning process will build on the success of the 2009-2020 Vision 2020 and the recommendations of the Governance Review and underpin needed organizational change in the Union

The overall objective of this process is to develop an integrated Strategic Vision that includes or aligns both the overall Strategy as well as Financial Strategy, taking a twenty-year horizon – to ensure that the Union effectively and efficiently fulfills its mandated objectives and ensure financial sustainability. The Financial Strategy is an integral part of the overall strategy and Strategic Vision and should be cognizant of the risks for the future. The Financial Strategy will address the totality of the finances of the organization, including, but not restricted to, effective management of risk and the relationship thereof with reserves, programme and projects, organizational structure including the evaluation of the costs and benefits of the HQ-out posts-regional office triangle, partnerships, fundraising plan and engagement with non-traditional donors, and the role of Council. The integrated Strategic Vision will be complemented by more detailed shorter plan/s, including Implementation Plans taking account of the IUCN planning or program cycle of four years.

This will be achieved through active engagement of its Membership, appropriate expert and
professional advice, needed organizational and governance change that enjoys broad support from all constituent parts and partners while ensuring financial sustainability.

Moreover, as the strategic plans are dynamic, it will be important to include clear mechanisms for their revision and update at the beginning of each planning cycle over the 20 years horizon.

4  **Scope of work**

a)  Undertake a global (situational) analysis, taking into account the main developments currently affecting conservation, biodiversity, social and environmental issues, with contributions from each of the Regions. This analysis will also include early consultation with internal and external actors.

b)  Familiarization and review of the vision, mission, mandated objectives and strategies and ways of working of IUCN;

c)  Undertake a situational analysis of the Union, in the context of the new challenges IUCN is facing and building on the Governance Review, including its strengths, weaknesses, opportunities and threats (SWOT).

d)  Develop a draft theory of change for consultation.

e)  Review the institutional culture, framework and capacity, organizational structure including financial, management and administrative systems against strategic objectives and define changes in structure, governance (taking account of the Governance Review) and operations, priorities and approaches to work more effectively. This will include:

   - Identifying changes to strengthen professional capacity of Council to fulfil functions of oversight, policy development and strategic direction as provided for in the IUCN Statutes, including in its financial, human resources and audit functions, while maintaining democratic representation of IUCNs members.

   - Identifying changes in the IUCN Membership model related to the Strategic Vision and the IUCN Mission

   - Develop an integrated process to deliver a Financial Strategy to support the new strategic direction that considers the totality of the finances of the organization including, but not restricted to effective management of risk and the relationship thereof with reserves, programme and projects, organizational structure including the evaluation of the costs and benefits of the HQ-out posts-regional office triangle, partnerships, generation of future revenues for the Programme, operations, governance, engagement with non-traditional donors, strengthening
its risk-taking capacity, the role of Council and as needed to develop appropriate tools to monitor implementation and outcomes. As appropriate propose organizational changes to ensure necessary checks and balances in financial governance, including by strengthening capacity and resources of Council.

f) Hold regional consultations and electronic consultation among Members, Commission members, and Staff to validate draft Strategic Plan;

g) Propose monitoring and evaluating strategies and mechanisms to ensure the effective implementation of the Strategic Plan;

h) Elaborate on core competencies, capability building required, including of IUCN Membership required to support success

i) Conduct risk analysis and develop a contingency plan to be incorporated into the strategic plan along with specific resource requirements.

5 Outputs

The key deliverables are:

i) An integrated 20-year Strategic Vision including a Financial Strategy;

ii) Strategic plan taking account of the four-year planning cycle of IUCN (including proposed high level organizational changes taking into account the recommendations of the Governance Review)

iii) Strategic plan monitoring and evaluation framework;

iv) Reports on the process including:

- initial situational analysis;
- Rapid assessment performance report;
- Stakeholder mapping and analysis report;
- Union situational analysis;
- stakeholder consultations and validation workshops.

v) Risk Analysis report and contingency plan
PRELIMINARY NOTES

The Draft Agenda of the IUCN World Conservation Congress published on 11 March 2020 had to be adjusted following the 2nd postponement of the Congress and IUCN Members’ adoption by electronic vote on 10 February 2021 of a number of decision items included in the agenda of the Congress such as the IUCN Programme and the Mandates of the IUCN Commissions 2021-24. For details regarding the electronic vote of IUCN Members that took place in January/February 2021, refer to the ‘decisions for e-vote prior to Congress’ page on the Congress website.

The revised version that follows hereafter also takes into account that, as a result of the electronic vote, it was agreed with the Host Country to shorten the duration of the Members’ Assembly from 4 to 3 days.

The purpose of the present Preliminary Notes is to explain how key agenda items will be dealt with during the Members’ Assembly.

1. Impact of the “hybrid” Congress format on the Members’ Assembly

The entire Members’ Assembly will be live-streamed and the recordings of each plenary sitting made available for delayed viewing soon after they close. This means that Members will be able to view and follow remotely the live plenary sittings as well as access the recordings after each sitting, but with no possibility to ask for the floor, raise points of order or vote. In accordance with Rule 66 (d), a Member entitled to vote but unable to attend the World Conservation Congress, or a delegation unable to attend a particular sitting of the Members’ Assembly, may give a proxy to an accredited delegation of a Member entitled to vote or to an accredited representative of the recognized National or Regional Committee of the country or region of the delegation of the Member giving the proxy, to speak and/or vote on their behalf.

2. First sitting of the Members’ Assembly

A short first sitting of the Members’ Assembly of 45 minutes, will be held on Congress day 2, i.e. on 4 September 2021, in the morning just before the official opening of the Forum. This sitting is primarily intended to:

a) table all decision items (including motions referred to Congress by the Motions Working Group, governance motions submitted by Council, urgent and new motions and the Addendum to the IUCN Programme 2021-24) for discussion in Contact Groups, that can then be spread over 7 days instead of the 3-day Members’ Assembly;

b) establish the Congress Committees so that its members can prepare themselves and start their work.
3. Discussion of issues of strategic importance for the Union

During the 2012 Congress and through the external evaluation, the membership voiced a concern that the next Members’ Assembly should reserve ample time for in-depth discussion of issues of strategic importance for the Union. This was implemented for the first time in Hawaiʻi in 2016, where the Council settled on three topics on conserving nature in the face of industrial agriculture; preserving the health of the world’s oceans and building constituencies for nature. To enable this, the majority of motions had been discussed online and voted on electronically prior to the Congress.

While confirming the importance of the strategic discussions, the 2016 Congress participants felt they should have been more interactive and linked to the IUCN Programme.

The Agenda allocates 4.5 hours during the forthcoming Members’ Assembly for the discussion of three topics (90 minutes per topic) that will contribute to achieving the goals of IUCN’s Programme by enabling all constituent parts to better understand current conditions and dynamics, clarify IUCN’s role, strengthen their capacity, and mobilise and engage support from internal and external audiences. The three topics have been strengthened by adding a focus on the impact of COVID-19 on conservation.

A variety of methodologies will be applied across all three strategic discussions, ensuring interaction with the Members’ Assembly participants, using electronic communication tools where appropriate. In addition, each discussion is expected to result in a small number of concrete action points.

The three strategic discussion topics are as follows:

   a) Structuring economies in a post COVID-19 world

**Short Description:**
As the world emerges from the COVID-19 pandemic, nations and the global community face choices on how to stimulate national economies, provide public finance, generate jobs, and subsidize public and private sectors. Many countries are facing high burdens of debt repayment, and efforts will be made to promote economic growth, and build tax and wealth bases. In the attempt to recover from the pandemic, governmental subsidies might emphasize getting back to ‘business as usual’ by expanding grey infrastructure (e.g., roads, mining and hydropower), or stimulating the production of food, fibre, and energy.

However, short-term recovery should not undercut long-term sustainability. The World Economic Forum ranks environmental stresses and biodiversity loss as one of the top risks facing humanity. The response to COVID-19 provides an opportunity to build back in a more sustainable and equitable way. Incorporating nature, including its role as the foundation for economy and human wellbeing, and into economic planning and stimulus packages. Implementing Nature-based Solutions at scale would allow for more effective management and stewardship of ecosystems and the biosphere in the long-term. Being guided by the Sustainable Development Goals, would allow nations to tackle economic and social inequalities, invest in environmentally sustainable jobs, and address the multiple divides, including generational, geographic, ethnic and gender, which have been amplified by the response to the pandemic. How can IUCN influence these decisions, and especially the policy and regulatory framework supporting Nature-based solutions? What role should IUCN play and how?

   b) Building a culture of conservation through new alliances and strengthening the agency of key actors

**Short Description:**
The COVID-19 Pandemic exposes humanity and its relationships to diverse challenges. It demonstrates societies’ shortcomings, not only in how we engage with nature but also in how we engage with each other. It reinforces the potential that still exists to mend our relationship with nature and, in doing so, to revitalise humanities’ sense of shared endeavour. We are presented with a choice to collaborate together to address the planetary crises of biodiversity loss, climate change and human insecurity or to stand apart and witness the acceleration of environmental loss.

To achieve the scale of change needed, as evident in this historical moment, we must promote a new ‘culture of conservation’ in which distinct, and often disparate, groups come together to put the wellbeing
of our world and its inhabitants centre stage. Such a shift requires that we collectively step back from narratives that exclusively focus on wealth acquisition, conspicuous consumption and economic growth and give much greater emphasis to issues such as sustainability, social equity and human wellbeing. New partnerships and collaboration also demand that all have their voice heard, that different values are acknowledged and respected and different types of agency recognised and encouraged.

Young people and indigenous people are at the forefront of demanding such change. It is critically important that we recognize the agency and leadership of these constituencies and foster new partnerships that can initiate and drive needed change. Engaging with sectoral interests, including local and national governments, business, finance, and health, will also be needed to frame these changes and establish new pathways.

This session will explore the synergies, conflicts, contradictions among different actors and different ways in which decisions are made, and behaviour is being shaped, with attention to intrinsic values, biocultural values, human rights, sustaining livelihoods, wellbeing, and economic development. The session will zone in on current challenges in the climate emergency and the CoVID-19 pandemic to draw lessons to support IUCN be more effective as it seeks to influence governments and other decision makers, citizens, corporates, thinkers, and social movements, at local, national, regional levels and globally to bringing about needed change.

c) The influence of biodiversity loss and climate change on public health

Short Description:
There is increasing evidence that climate change and the biodiversity crisis are inextricably interlinked (Diaz et al. 2019) and together they present significant challenges to human health, livelihoods and wellbeing (UNEP, 2021). The increasing frequency and intensity of extreme climate events, such as heat waves, droughts or flooding, impact on food production and water security and leave communities more vulnerable to disease and natural disasters. Land degradation, habitat loss and fragmentation are linked to loss of traditional medicines and the spread of zoonoses. The current COVID-19 pandemic highlights the need for improved environmental management, better land and water management and the need for coordinated actions across multiple sectors (IPBES, 2020).

Biodiversity and natural ecosystems, supported by protected areas in and around cities, can provide ecosystem benefits and services that support human health and help communities to cope with climate change. The risk of floods can be reduced, air pollutants filtered, and supply of clean drinking water made more reliable. Ecosystem services can help to reduce the incidence of infectious diseases and respiratory disorders. Furthermore, access to nature offers many other direct health benefits, including opportunities for physical activity, reduction of developmental disorders and improved mental health. These benefits become increasingly important in a world facing increasing climate change and urbanisation. Economic valuations have found that nature provides billions of dollars in cost savings for health services.

The growing recognition of the importance of biodiversity’s contribution to human health offers great potential for maximizing synergies between public health, climate change adaptation and nature conservation. Partnerships between conservationists, planners, health authorities and others are critical to maximize these synergies to advance human health policy, practices and systems. They offer an unprecedented opportunity to value and conserve nature, to work across sectors to achieve environmental objectives in the face of climate change and biodiversity loss, and contribute to furthering goals that are essential to human health and wellbeing. IUCN, with its diverse membership and Commission networks, is well placed to promote a stronger Nature-Health agenda emphasizing the linkages between healthy ecosystems and healthy people, as part of nature-based recovery strategies to address climate change, biodiversity loss and land degradation.

4. The presentation of Election Candidates

Through the 2016 Participants’ Survey Report, Members requested a more engaging way to present the election candidates. While continuing to ensure that all candidates are given an equal opportunity to present themselves to the global IUCN membership during the Members’ Assembly, candidate presentations will be spread out in three different Sittings. Instead of long series of individual
presentations from the speakers’ rostrum, a different format will be applied in an attempt to make it more interesting for participants.

**Candidates for President:** A session of 60 minutes for candidate presentation and panel debate based on questions on key issues for the Union shared with the candidates in advance.

**Candidate for Treasurer:** 5 minutes presentation by the candidate.

**Candidates for Commission Chair:** A session of 50 minutes for 7 candidate presentations based on questions about what they aim to achieve in their respective Commissions and about shared responsibilities as Commission Chairs and members of the IUCN Council.

**Candidates for Regional Councillor:** The Agenda includes six time slots during the 4th and 5th Sittings. To avoid that all 40 Regional Councillor Candidates are introduced in one long series of presentations, the Secretariat proposes to hold brief candidate presentation segments grouped per region in between the agenda items. Each candidate will have 2 minutes of speaking time.

The election of all Regional Councillor positions will come after all candidate presentations i.e. agenda item 5.7.

If a Candidate for election cannot travel to Marseille, her/his presentation will be pre-recorded and screened during the Members’ Assembly.

All election results will be announced together after all elections have been held, towards the end of the 6th Sitting.

5. “Marseille Outcomes”.

Building on the experience from the “Hawai‘i Commitments” (2016), the IUCN Council intends to develop the “Marseille Outcomes” as a strategic and focused message from the Union to a global external audience.

The Marseille Outcomes will be organized around three key themes:

1. **Post COVID Nature-based recovery** with a focus on the role of conservation and natural resources in addressing medium to long-term consequences of the social and economic impacts. The scope of this outcome could embrace both the immediate exigencies of dealing with the pandemic as a health crisis, the longer term (and broadly known) consequences of a global recession as well as the opportunities to re-frame economic development (the so-called “build back better” agenda).

2. **Post 2020 agenda and the biodiversity crisis** channelling the broader conservation communities’ voice into the sort of ambition required from CBD COP15 at Kunming and providing the opportunity for the Union to position itself as a key delivery vehicle. IUCN has an acknowledged leadership role to support an ambitious agenda for the protection and conservation of terrestrial and marine ecosystems by 2030, including through effective and well-connected systems of protected and conserved areas.

3. **The climate emergency** allowing IUCN to send key messages to the Glasgow UNFCCC COP on the links between the climate and biodiversity crises, the options that nature offers to contribute to scaled-up action, both for mitigation and adaptation, and the need for a coherent approach for addressing biodiversity loss, climate change and land/ecosystem degradation.

A fourth theme will focus on **Partners, Alliances and Agency for Conservation** and may either be included as a stand-alone theme or systematically integrated across the other three themes.

The relevant content of the Outcome messages will be a combination of forward looking outcomes / commitments that we, as the Union, and our partners would prioritize to work towards as well as significant announcements that key stakeholders might make during the Congress. Without it being a negotiated document, the legitimacy and ownership of the Marseille Outcomes among IUCN Members will be enhanced by a transparent informal process, ensuring that its content will be sourced from Congress outputs such as the Summits, the High-Level Events, the Forum events and the motions adopted by the Congress.
The outcome messages will therefore be developed in “real time” by a small working group set up in the framework of the Council’s Congress Preparatory Committee which will provide an opportunity for IUCN Members to comment on a draft of the *Marseille Outcomes* that will then be subsequently “welcomed by acclamation” towards the end of the Members’ Assembly.
## Overview of the World Conservation Congress

**03 - 11 September 2021, Marseille, France**

<table>
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<th>Fri 3rd</th>
<th>Sat 4th</th>
<th>Sun 5th</th>
<th>Mon 6th</th>
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<tr>
<td>Morning</td>
<td>8:00-8:45</td>
<td>1st Sitting</td>
<td>9:00-10:30</td>
<td>Forum Opening</td>
<td>8:30-12:30</td>
<td>2nd Sitting: Reports of the Director General and Council</td>
<td>8:30-12:30</td>
<td>4th Sitting: Discussion of issues of strategic importance for IUCN: (1) The influence of biodiversity loss and climate change on public health</td>
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<td>Afternoon</td>
<td>NCRC and Commission Steering Committee meetings</td>
<td>Summits</td>
<td>Exhibition</td>
<td>Forum events</td>
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<td>Evening</td>
<td>17:00</td>
<td>Congress Opening</td>
<td>Welcome Reception</td>
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1. Following the 1st sitting of the Members’ Assembly on 4 September, Contact Groups will be established as required and scheduled to be convened during both the Forum and the Members’ Assembly days i.e. (mornings from 07:15-08:20, lunchtime from 12:30-14:00 and evenings in two sequences: 19:00-20:15 and 20:30-21:45.)
IUCN WORLD CONSERVATION CONGRESS
03 – 11 September 2021
Marseille, France

Draft Agenda of the IUCN World Conservation Congress

Preliminary Meetings

02 September 2021

Commission Steering Committee meetings (to be confirmed by each Commission)

14:00-18:00 Meeting of the IUCN Council

Day 1 – 03 September 2021

08:30-12:30 Meeting of IUCN National and Regional Committee representatives and Country Focal Points (open meeting)²

Commission Steering Committee meetings (to be confirmed by each Commission)

17:00-19:00 Opening Ceremony of the IUCN World Conservation Congress

19:45-21:45 Opening Reception of the IUCN World Conservation Congress

² A global meeting of the National and Regional Committees will be held as requested by Resolution WCC-2012-Res-005. A report on the outcomes of the meeting of the National and Regional Committees will be presented at the Members’ Assembly during the 5th Sitting. According to Article 20 of the IUCN Statutes, the Congress shall receive and consider, among others, the reports of recognized Regional Committees and Fora. As was the case for the 2016 Congress, this reporting obligation will be fulfilled by offering all National and Regional Committees space on the IUCN Congress website to publish their reports.
Forum and Exhibition

All forum events can be viewed on the Congress website
Details of the Congress Themes can be viewed here

Day 2 – 04 September 2021
8:00-08:45  1st Sitting of the Members’ Assembly

1.1 Opening remarks by the IUCN President
1.2 Appointment and first progress report of the Congress Credentials Committee
1.3 Adoption of the Agenda
1.4 Appointment of the Resolutions, Finance and Audit, Governance, and Programme Committees of the Congress
1.5 Presentation by the Resolutions Committee about the schedule of Contact Groups for all motions including motions to amend the Statutes and other IUCN governance issues, about the process for motions on urgent and new topics, and submission for adoption of the Procedures and Code of Conduct for Contact Groups.
1.6 Presentation of the “Marseille Outcomes” process

Forum and Exhibition

Day 3 – 05 September 2021
Forum and Exhibition

Day 4 – 06 September 2021
Forum and Exhibition

Day 5 – 07 September 2021
Forum and Exhibition

18:30-20:30  Regional Members meetings (incl. presentation of election candidates, only if invited by the meeting organisers)

Contact groups/Social events

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3 Exhibition will run in parallel with the Forum and partly with the Members’ Assembly
4 Regional Members meetings will take place on the eve of the 2nd Sitting of the Members’ Assembly
5 Contact Groups will be established as required and scheduled to be convened during both the Forum and the Members’ Assembly days i.e. (mornings from 07:15-08:20, lunchtime from 12:30-14:00 and evenings in two sequences: 19:00-20:15 and 20:30-21:45.).
Members’ Assembly

All documents of the Members’ Assembly listed per agenda item can be viewed on the [Congress website](#).

All motions adopted by IUCN Members by electronic vote ending on 21 October 2020 can be viewed [here](#).

All items adopted by IUCN Members by electronic vote ending on 10 February 2021 can be viewed [here](#).

Day 6 – 08 September 2021

8:30-12:30  2nd Sitting of the Members’ Assembly

2.1 Director General’s Report and introduction of the discussions of issues of strategic importance for the Union

2.2 Discussion of issues of strategic importance for the Union and reports from the Summits6:
   2.2.1 Report on the results of the *IUCN’s One Nature, One Future Global Youth Summit*
   2.2.2 Report on the results of the *IUCN Summit for Cities, Local Authorities and Subnational Governments*
   2.2.3 Strategic discussion on: *The influence of biodiversity loss and climate change on public health*

2.3 Report of the IUCN President and Council

2.4 Elections: Information by the Election Officer about the election procedures

Contact groups/ Social events

14:00-18:15  3rd Sitting of the Members’ Assembly

3.1 Presentation of candidates for Commission Chair and Treasurer

3.2 Presentation and debate among candidates for IUCN President

3.3 Update of the Resolutions Committee on progress of the discussions in Contact Groups, followed by discussion and vote on motions

3.4 Reports of the following IUCN Commissions including Awards established by these Commissions: WCEL, WCPA, SSC

3.5 Presentation of the laureate(s) of the John C. Phillips Memorial Medal and the Harold Jefferson Coolidge Memorial Medal, and approval of the laureate(s) for Honorary Membership of IUCN

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6As part of the strategic discussions, the Summit reports will be reported under the strategic topic where they are most relevant.
Day 7 – 09 September 2021

8:30-12:30  
4\textsuperscript{th} Sitting of the Members’ Assembly

4.1 Discussion of issues of strategic importance for the Union and reports from the Summits (continued):
   4.1.1 Report on the results of The World Summit of Indigenous peoples and Nature
   4.1.2 Strategic discussion: Structuring economies in a post COVID-19 world

4.2 Reports of the following IUCN Commissions including Awards established by these Commissions: CEESP, CEM, CEC
4.3 Election of the IUCN President, Treasurer and six Commission Chairs
4.4 Presentation of Regional Councillor candidates from West Asia and South and East Asia
4.5 Update of the Resolutions Committee on progress with discussion in Contact Groups, followed by discussion and vote on motions
4.6 Presentation of Regional Councillor candidates from Africa

Contact groups/ Social events

14:00-18:15  
5\textsuperscript{th} Sitting of the Members’ Assembly

5.1 Presentation of Regional Councillor candidates from Meso and South America, and North America and the Caribbean
5.2 Discussion of issues of strategic importance for the Union and reports from the Summits (continued):
   5.2.1 Report on the results of the CEOs Summit
   5.2.2 Strategic discussion: Building a culture of conservation through new alliances and strengthening the agency of key actors
5.3 Presentation of Regional Councillor candidates from West Europe
5.4 Report of the Programme Committee and adoption of the draft Addendum to the IUCN Programme 2021-24 ‘Impacts and implications of the COVID-19 pandemic and human health on the IUCN Programme Nature 2030’
5.5 Presentation of Regional Councillor candidates from East Europe, North and Central Asia and Oceania
5.6 Report on the meeting of all recognized National and Regional Committees
5.7 Election of Regional Councillors

18:30-20:30  
6\textsuperscript{th} Sitting of the Members’ Assembly

6.1 Update of the Resolutions Committee on progress of discussion in Contact Groups, followed by discussion and vote on motions
6.2 Report from the Election Officer on the results of all elections
Contact groups/Social events

Day 8 – 10 September 2021

08:30-12:30 7th Sitting of the Members’ Assembly

7.1 Finances of IUCN:
   7.1.1 Update from the Director General on the finances of IUCN
   7.1.2 Report of the Treasurer on the finances of IUCN
   7.1.3 Report of the Congress Finance and Audit Committee and approval of the Audited Financial Statements for the year 2020

7.2 Discussion and adoption of “Developing a comprehensive gender approach at IUCN”

7.3 Update of the Resolutions Committee on progress with the discussions in Contact Groups, followed by discussion and vote on motions

Contact groups

14:00-19:15 8th Sitting of the Members’ Assembly

8.1 Final report of the Congress Governance Committee and vote on any motions on IUCN governance including amendments to the Statutes that have not yet been voted on

8.2 Final report of the Resolutions Committee, followed by discussion and vote on motions (continued)

8.3 Presentation and welcome by acclamation of the Marseille Outcomes

20:00-21:00 9th Sitting of the Members’ Assembly: Closing Ceremony

9.1 Recognition of outgoing members of the IUCN Council

9.2 Message from the President Elect

9.3 Closure of the IUCN World Conservation Congress by the outgoing President (including a closing speech from a representative of the Host Country)

21:00-21:45 Closing reception

11 September 2021

09:00-17:00 Meeting of the newly elected IUCN Council

Contact Groups will be established as required and scheduled to be convened during both the Forum and the Members’ Assembly days i.e. (mornings from 07:15-08:20, lunchtime from 12:30-14:00 and evenings in two sequences: 19:00-20:15 and 20:30-21:45.).
Terms of Reference and membership of the Committees of Congress

Action Requested: The World Conservation Congress is invited to APPROVE the Terms of Reference of the Committees of Congress proposed by Council and the membership of the Committees of Congress on the proposal of the President of IUCN.

Background:

1. In accordance with the Rules of Procedure of the World Conservation Congress, the Congress shall establish Committees as it considers necessary for the conduct of its business, and shall determine their terms of reference.

2. Draft Terms of Reference have been prepared by Council for the following Congress Committees:

   a. Credentials Committee (Congress Document CGR-2021-1.1/1-Annex 1-Rev)
   b. Resolutions Committee (Congress Document CGR-2021-1.1/1-Annex 2-Rev)
   c. Finance and Audit Committee (Congress Document CGR-2021-1.1/1-Annex 3-Rev)
   d. Governance Committee (Congress Document CGR-2021-1.1/1-Annex 4-Rev)
   e. Programme Committee (Congress Document CGR-2021-1.1/1-Annex 5-Rev)
   f. Steering Committee (Congress Document CGR-2021-1.1/1-Annex 6-Rev)

   The Draft Terms of Reference have been adapted to take into account, lessons learnt and recommendations from previous Congresses and to harmonise with the changing rules.

3. The Draft Terms of Reference have been revised to take into account the results of the electronic vote of IUCN Members that closed on 10 February 2021.

4. The composition of the Steering Committee of Congress is defined in Rule 15 of the Rules of Procedure of the Congress and does not require a decision of Congress.

5. The IUCN President, with the assistance of the Congress Preparatory Committee following a process established by the IUCN Council, will table a proposal for the membership of all other Committees of Congress during the 1st Sitting of the Members’ Assembly, under Agenda Item 1.1 for the Congress Credentials Committee and under Agenda Item 1.4 for the Resolutions, Finance and Audit, Governance, and Programme Committees of the Congress.
Credentials Committee of the Congress

Draft Terms of Reference revised May 2021

The Credentials Committee shall be appointed by the Congress on the proposal of the President, in accordance with Rule 21 of the Rules of Procedure of the World Conservation Congress.

Rule 21 states that: “The World Congress shall elect a Credentials Committee, composed of members nominated by the President and including the Director General or the Director General’s representative ex officio. The Credentials Committee shall examine credentials and other matters within its terms of reference as defined by Council, and report to the World Congress. The report shall include the number of votes to be exercised by each delegation in accordance with the Statutes”.

The Terms of Reference of the Committee shall be:

a. to approve the “Guidelines for delegates and observers attending the World Conservation Congress” prepared by the Secretariat;

b. to supervise the accreditation process of Members and Observers in accordance with Rules 5 to 12, 40, 63, 66 and 66bis of the Rules of Procedure of the World Conservation Congress;

c. to certify to the Congress that only Members whose dues are paid entirely up to and including 2020 are able to exercise their rights in connection with elections, voting and motions, in accordance with Article 13 (a) of the IUCN Statutes1;

d. to provide an update to the Congress on Members who are two years (2019 and 2020) or more in arrears in the payment of their dues and whose rights were rescinded by Members by e-vote on 10 February 2021; and to remind those Members that they have until 10 February 2022 to pay their arrears, otherwise they will be considered as having withdrawn (Art. 13(b) of the Statutes);

e. to inform Congress daily of the total number of votes to be exercised by each category of voting Members present (or represented) at the Congress in accordance with Articles 34 and 35 of the IUCN Statutes;

f. to advise the Finance and Audit Committee, as necessary, on any issues related to membership dues or the approval by Members of the Dues Guide, by e-vote on 10 February 2021;

g. to advise on sponsored Members’ requirements, participation and voting;

h. to act as focal point for non-administrative issues of the IUCN membership constituency2;

---

1 Members who are not in order with their dues, are allowed to speak on issues not related to motions, voting and elections only.
2 Members must be informed ahead of Congress.
i. to coordinate as necessary with the Steering Committee, the Finance and Audit Committee, the Election Officer and the Governance Committee of Congress; and

j. to make recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
Resolutions Committee of the Congress

Draft Terms of Reference revised May 2021

The Resolutions Committee will be established by the Congress and reports to the Steering Committee. It shall include the members of the Motions Working Group appointed by the Council, as per Rule 20.

The Resolutions Committee manages the motions process at the Congress.

More specifically, the Resolutions Committee is responsible for:

1. Managing motions referred to the Congress by the Motions Working Group. This includes:
   a. receiving proposed amendments to motions, and decide whether an amendment is in order and ensure that the process described in Rules 59 to 62 is duly followed;
   b. proposing that amendments be debated or voted upon together. They may propose that the text together with the proposed amendments be referred to a contact group (Rule 62);
   c. presenting to the Congress Steering Committee the appeals filed by Members against decisions made by the Motions Working Group (Rule 55);
   d. organising and managing contact groups and consider the reports from the contact groups before presenting the text to the Plenary (Rule 56);
   e. proposing that motions whose arguments are not technically sound or coherent and require further development or motions which are so controversial that it is, in its opinion, not possible to produce a consensus text for submission to a decision by the Members’ Assembly, be deferred to the next World Conservation Congress [Rule 56 (a)];
   f. for issues that prove hard to resolve in contact groups, setting up one or more drafting groups that balance the spectrum of views on the motion, for the purpose of achieving a consensus text. Should a consensus remain impossible, the drafting groups may decide to present minority views as amendments [Rule 56 (d)]; and
   g. keeping track of motions, including those which have an impact on the Programme (Rule 51).
2. Managing motions submitted during Congress. This includes:

   a. receiving motions submitted during Congress within the deadline defined in Rule 53;

   b. verifying whether submitted motions meet the statutory requirements and circulating them to delegates in accordance with Rules 52, 53 and 54;

   c. deciding which motions will be put to vote at the Congress and which will first be discussed in ad hoc contact groups (Rule 56);

   d. receiving proposed amendments to motions, and deciding whether an amendment is in order and ensure the process described in Rules 59 to 62 is duly followed; and

   e. proposing that amendments be debated or voted upon together. They may propose that the text together with the proposed amendments be referred to a contact group (Rule 62).

3. Making recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
The Finance and Audit Committee shall be appointed by the Congress on the proposal of the President, in accordance with Rule 13 of the Rules of Procedure of the World Conservation Congress¹.

Taking into account that the IUCN Members adopted by electronic vote on 10 February 2021, the IUCN Financial Plan 2021–2024, the audited financial statements 2016–2019 as well as the appointment of the external auditors, the responsibility of the Finance and Audit Committee of the Congress will include matters related but not limited to the following financial and audit aspects of the Union:

1. Present their recommendation on the approval of the 2020 audited financial statements;

2. Advise and propose appropriate action on any financial issue that may arise during the Plenary;


To fulfil this responsibility, the Committee shall:

a. examine the audited financial statements and reports of the external auditors for the year 2020, together with the revised Report of the Director General and Treasurer on the Finances of IUCN in the Intersessional Period 2016–2021;

b. consider the reports of the Council and of its Finance and Audit Committee;

c. consider any other matters of finance or financial and operational procedures referred to the Committee by the Plenary sitting or by the Steering Committee;

d. advise the Congress on the outcome of these considerations, and to propose action as appropriate;

e. review the motions submitted to Congress for decision in relation to the Financial Plan approved by Council;

f. coordinate with the Programme Committee, the Credentials Committee and the Resolutions Committee when preparing their report to the Congress; and

¹ The World Congress shall establish Steering, Resolutions, Credentials, and Finance and Audit Committees and such other committees as it may consider necessary for the conduct of its business, and shall define their terms of reference.
g. make recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
Governance Committee of the Congress

Draft Terms of Reference revised May 2021

The Governance Committee shall be appointed by the Congress on the proposal of the President, in accordance with Rule 13 of the Rules of Procedure of the World Conservation Congress.

Under the Rules of Procedure of the World Conservation Congress, the Governance Committee shall:

a. assist the Resolutions Committee of Congress with the implementation of Rule 56 (a) and (e) of the Rules of Procedure with specific reference to governance related motions;

Rule 56 states that:

(a) The Resolutions Committee may refer a motion to a committee or ad hoc contact group of delegates from accredited Members, for its review and advice or decide that it be debated and voted upon directly by the World Congress. It may also propose that motions whose arguments are not technically sound or coherent and require further development or motions which are so controversial that it is, in its opinion, not possible to produce a consensus text for submission to a decision by the Members’ Assembly, be deferred to the next World Congress.

[…]

(e) The reports of such contact groups or drafting groups shall ordinarily be considered by the Resolutions Committee prior to their presentation to the World Congress. The debate in the World Congress shall take place on the text resulting from this process.

b. advise, consult with and facilitate discussion among IUCN Members, representatives of IUCN Commissions, and representatives of IUCN National and Regional Committees participating in the IUCN World Conservation Congress on the objectives and content for proposed governance reforms;

c. assist Congress by taking note of comments from the Membership on governance reform proposals coming from the floor or raised in Congress workshops;

d. consult with Members or groups of Members who wish to discuss governance matters which they have been unable to address in Plenary, and facilitate contact groups on motions related to governance as may be scheduled by the Resolutions Committee;

e. as appropriate, propose specific adjustments to the proposed governance reforms based on the discussions with Members and the governance contact groups;
f. in preparing its report, coordinate with the Resolutions Committee and the Credentials Committee; and

g. make recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
Programme Committee of the Congress

Draft Terms of Reference revised May 2021

The Programme Committee shall be appointed by the Congress on the proposal of the President, in accordance with Rule 13 of the Rules of Procedure of the World Conservation Congress.

Following the adoption of the IUCN Programme and the mandates of the IUCN Commissions 2021–2024 by electronic vote of IUCN Members on 10 February 2021, the IUCN Council has developed a short companion document to the IUCN Programme 2021–2024 Nature 2030, which it considers necessary to systematically address the broader implications of the pandemic and human health that have emerged since the original Programme document was approved.

The draft version will be tabled for discussion and adoption during the Congress, as a formal addendum to the IUCN Programme. Therefore, the role of the Congress Programme Committee will mainly concentrate on the ‘Addendum to the IUCN Programme’.

Under the Rules of Procedure of the World Conservation Congress, the Programme Committee shall:

a. assist Congress by taking note of comments from the Membership on the draft Addendum to the Programme, as expressed from the floor;

b. consult with Members or groups of Members who wish to discuss programmatic matters which they have been unable to address in Plenary;

c. if necessary, propose specific adjustments to the draft Addendum to the IUCN Programme;

d. if necessary, prepare recommendations for adoption by the Congress;

e. in preparing its report, coordinate with the Congress Resolutions Committee and the Finance and Audit Committee; and

f. make recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
1. The Steering Committee of the World Conservation Congress shall be appointed by the Congress on the proposal of the President, in accordance with Rule 13 of the Rules of Procedure of the World Conservation Congress.

2. The Steering Committee shall comprise the members of the Preparatory Committee appointed by the Council to make preparations for the World Congress together with the President, the Vice Presidents and the Director General and shall be charged with the general duty of forwarding the business of the World Congress.

3. All matters concerning the organisation of the World Congress shall be referred to the Steering Committee.

4. Specific duties of the Steering Committee are as detailed in the Rules of Procedure of the Congress (Rules 37, 44, 47, 53, 55 and 86).

5. The Steering Committee shall meet as necessary during Congress and invite concerned individuals as appropriate to join its meetings.

6. The Steering Committee shall make recommendations to the next Council for improving the Committee’s role and functioning based on its own evaluation to be made before the end of the Congress taking into account Council’s guidance for self-evaluation.
# Table of Contents

Consolidated Balance Sheet as of 31 December 2020 ................................................................. 2  
Consolidated Income and Expenditure Statement for the Year ended 31 December 2020 ................ 3  
Consolidated Funds and Reserve Statement for the Year ended 31 December 2020 ..................... 4  
Consolidated Cash Flow Statement for the Year Ended 31 December 2020 ........................................ 5  

I. ORGANISATION AND ACTIVITY ................................................................................................. 6  
II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DEFINITIONS .................................. 6  
III. CASH AND SHORT TERM BANK DEPOSITS ........................................................................... 12  
IV. FINANCIAL ASSETS .................................................................................................................... 13  
V. MEMBERSHIP DUES RECEIVABLE AND PROVISION ................................................................. 13  
VI. STAFF RECEIVABLES .................................................................................................................. 14  
VII. RECEIVABLES FROM PARTNER ORGANISATIONS .................................................................. 14  
VIII. ADVANCES TO IMPLEMENTING PARTNERS .......................................................................... 15  
IX. PROJECT AGREEMENTS RECEIVABLES AND ADVANCES ...................................................... 15  
X. FRAMEWORK AGREEMENTS RECEIVABLES .......................................................................... 15  
XI. FIXED ASSETS ........................................................................................................................... 16  
XII. INTANGIBLE ASSETS ............................................................................................................... 17  
XIII. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES ................................................................. 17  
XIV. PENSION FUND OBLIGATIONS ................................................................................................. 17  
XV. ADVANCES TO/FROM HOSTED ORGANISATIONS .................................................................... 17  
XVI. PROVISIONS ............................................................................................................................ 18  
XVII. DEFERRED INCOME ................................................................................................................ 19  
XVIII. NEW BUILDING LOAN ............................................................................................................ 19  
XIX. FUNDS AND UNRESTRICTED RESERVES .............................................................................. 20  
XX. RETENTION OF STAFF INCOME TAX ..................................................................................... 20  
XXI. FRAMEWORK INCOME ........................................................................................................... 20  
XXII. OTHER OPERATING INCOME .............................................................................................. 21  
XXIII. EXCHANGE DIFFERENCES ON REVALUATION OF PROJECT BALANCES ......................... 21  
XXIV. AUDIT FEE ............................................................................................................................ 21  
XXV. RELATED PARTIES .................................................................................................................. 21  
XXVI. STAFF HEADCOUNT .............................................................................................................. 23  
XXVII. OPERATING LEASES ............................................................................................................ 23  
XXVIII. BANK GUARANTEES .......................................................................................................... 23  
XXIX. SUBSEQUENT EVENTS ......................................................................................................... 23  
ANNEX A – CORE FUNDS UNDER FRAMEWORK AGREEMENTS ...................................................... 24
## IUCN – International Union for Conservation of Nature and Natural Resources

### CONSOLIDATED BALANCE SHEET AS OF 31 DECEMBER 2020

**Report Currency:** CHF ('000)

<table>
<thead>
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<tbody>
<tr>
<td><strong>ASSETS</strong></td>
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<tr>
<td><strong>Current assets</strong></td>
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</tr>
<tr>
<td>Cash and short term bank deposits</td>
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<td>Financial assets</td>
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<td>Membership dues receivables (net)</td>
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<td>Staff receivables</td>
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<td>Receivables from partner organisations</td>
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<td>Advances to implementing partners and grantees</td>
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<td>12,285</td>
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<td>Prepayments</td>
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<td>Donor funds receivable</td>
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<td>Project agreement receivables</td>
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<td>14,716</td>
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<tr>
<td>Framework agreements receivables</td>
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<td>Advances to hosted organisations</td>
<td>XV</td>
<td>2,812</td>
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<td>Other account receivables</td>
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<td><strong>Total Current assets</strong></td>
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<td>113,132</td>
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<td><strong>Non-current assets</strong></td>
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<td>Fixed assets (net)</td>
<td>XI</td>
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<td>Intangible assets (net)</td>
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<td><strong>Total Non-current assets</strong></td>
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<td><strong>TOTAL ASSETS</strong></td>
<td>143,920</td>
<td>140,680</td>
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<tbody>
<tr>
<td><strong>LIABILITIES AND FUND BALANCES</strong></td>
<td></td>
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<tr>
<td><strong>Current liabilities</strong></td>
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<td>Membership dues paid in advance</td>
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<td>Accounts payable and accrued liabilities</td>
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<td>Social charges payable</td>
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<td>Project agreement advances</td>
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<td>14,716</td>
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<td>Deferred unrestricted income</td>
<td>XVII</td>
<td>4,977</td>
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<td>Deferred income buildings</td>
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<td>467</td>
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<td>New building loan</td>
<td>XVIII</td>
<td>246</td>
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<tr>
<td>Advances from hosted organisations</td>
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<td>102</td>
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<td>Miscellaneous current liabilities</td>
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<td><strong>Total Current liabilities</strong></td>
<td>92,785</td>
<td>89,665</td>
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<td><strong>Provisions</strong></td>
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<td>Projects in deficit</td>
<td>XVI</td>
<td>4,686</td>
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<td>Staff leave and repatriation</td>
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<tr>
<td>Staff termination</td>
<td>XVI</td>
<td>1,690</td>
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<td>Other provisions</td>
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<td><strong>Total Provisions</strong></td>
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<tr>
<td><strong>Non-current liabilities</strong></td>
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<td>Long-term deferred income</td>
<td>XVII</td>
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<td>New building loan</td>
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<td><strong>Total Non-current liabilities</strong></td>
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<td><strong>Funds and Unrestricted Reserves</strong></td>
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<td>Designated reserves</td>
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<td>Unrestricted reserves</td>
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<td><strong>Total Funds and Unrestricted Reserves</strong></td>
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<td>19,407</td>
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<td><strong>TOTAL LIABILITIES AND FUND BALANCES</strong></td>
<td>143,920</td>
<td>140,680</td>
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</table>
CONSOLIDATED INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

Report Currency: CHF (‘000)

<table>
<thead>
<tr>
<th>Notes</th>
<th>2020</th>
<th></th>
<th>2019</th>
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<tr>
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<td>Secretariat Unrestricted</td>
<td>Project Agreements</td>
<td>Total</td>
<td>Secretariat Unrestricted</td>
<td>Project Agreements</td>
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<td><strong>EXTERNAL OPERATING INCOME</strong></td>
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<tr>
<td>Membership dues</td>
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<td>-</td>
<td>12,653</td>
<td>12,765</td>
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<tr>
<td>Retention of staff income tax</td>
<td>XX</td>
<td>1,666</td>
<td>-</td>
<td>1,666</td>
<td>1,426</td>
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<tr>
<td>Agreements income</td>
<td>-</td>
<td>77,363</td>
<td>77,363</td>
<td>88</td>
<td>88,489</td>
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<tr>
<td>Framework income</td>
<td>XXI</td>
<td>12,104</td>
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<td>12,104</td>
<td>11,632</td>
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<td>Other operating income</td>
<td>XXII</td>
<td>5,004</td>
<td>205</td>
<td>5,209</td>
<td>5,880</td>
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<td><strong>TOTAL EXTERNAL OPERATING INCOME</strong></td>
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<td>77,568</td>
<td>108,995</td>
<td>31,791</td>
<td>89,129</td>
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<td><strong>INTERNAL ALLOCATIONS</strong></td>
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<tr>
<td>Cross charges from projects</td>
<td>34,234</td>
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<td>34,234</td>
<td>35,035</td>
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<td>Other internal allocations</td>
<td>287</td>
<td>(287)</td>
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<td>561</td>
<td>(561)</td>
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<td><strong>TOTAL INTERNAL ALLOCATIONS</strong></td>
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<td>(34,521)</td>
<td>-</td>
<td>35,596</td>
<td>(35,596)</td>
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<td><strong>OPERATING EXPENDITURE</strong></td>
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<td>Staff costs</td>
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<td>53,955</td>
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<td>Consultants</td>
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<td>Grants to partners</td>
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<td>3,766</td>
<td>4,196</td>
<td>466</td>
<td>3,234</td>
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<td>Travel</td>
<td>651</td>
<td>3,946</td>
<td>4,597</td>
<td>3,099</td>
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<td>Workshops and conferences</td>
<td>182</td>
<td>963</td>
<td>1,145</td>
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<td>Publications and printing costs</td>
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<td>1,672</td>
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<td>Office and general administrative costs</td>
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<td>6,250</td>
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<td>Vehicles &amp; equipment – costs &amp; maintenance</td>
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<td>5,594</td>
<td>6,534</td>
<td>830</td>
<td>9,523</td>
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<td>Professional fees or costs</td>
<td>544</td>
<td>675</td>
<td>1,219</td>
<td>567</td>
<td>646</td>
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<td>Depreciation and amortisation</td>
<td>2,161</td>
<td>5</td>
<td>2,166</td>
<td>2,160</td>
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<td><strong>TOTAL OPERATING EXPENDITURE</strong></td>
<td>63,741</td>
<td>41,579</td>
<td>105,320</td>
<td>66,897</td>
<td>52,269</td>
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<td><strong>OTHER INCOME – EXPENDITURE</strong></td>
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<tr>
<td>Interest income</td>
<td>XVIII</td>
<td>335</td>
<td>74</td>
<td>409</td>
<td>457</td>
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<tr>
<td>Financial charges</td>
<td>XVIII</td>
<td>(385)</td>
<td>(102)</td>
<td>(487)</td>
<td>(397)</td>
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<td>Capital gains (losses)</td>
<td>IV</td>
<td>84</td>
<td>-</td>
<td>84</td>
<td>441</td>
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<tr>
<td>Net gains/(losses) on foreign exchange</td>
<td>(484)</td>
<td>(724)</td>
<td>(1,208)</td>
<td>(628)</td>
<td>(803)</td>
</tr>
<tr>
<td>Exchange differences on revaluation of project balances</td>
<td>XXIII</td>
<td>-</td>
<td>(1,004)</td>
<td>(1,004)</td>
<td>-</td>
</tr>
<tr>
<td>Net movements in provision and write-offs</td>
<td>XVI</td>
<td>(1,695)</td>
<td>288</td>
<td>(1,407)</td>
<td>(538)</td>
</tr>
<tr>
<td>Provision for 2020 Congress</td>
<td>XXIX</td>
<td>(1,673)</td>
<td>-</td>
<td>(1,673)</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER INCOME – EXPENDITURE</strong></td>
<td>(3,818)</td>
<td>(1,468)</td>
<td>(5,286)</td>
<td>(665)</td>
<td>(1,264)</td>
</tr>
<tr>
<td><strong>NET OPERATING SURPLUS/(DEFICIT)</strong></td>
<td>2,207</td>
<td>1,468</td>
<td>3,675</td>
<td>489</td>
<td>1,264</td>
</tr>
<tr>
<td><strong>NET SURPLUS/(DEFICIT) FOR THE YEAR</strong></td>
<td>(1,611)</td>
<td>-</td>
<td>(1,611)</td>
<td>(176)</td>
<td>-</td>
</tr>
<tr>
<td>Allocation and appropriations to designated reserves</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Allocations to designated reserves</td>
<td>(1,048)</td>
<td>-</td>
<td>(1,048)</td>
<td>(182)</td>
<td>-</td>
</tr>
<tr>
<td>Appropriations from designated reserves</td>
<td>282</td>
<td>-</td>
<td>282</td>
<td>1,018</td>
<td>-</td>
</tr>
<tr>
<td><strong>Net allocations/appropriations to designated reserves</strong></td>
<td>(766)</td>
<td>-</td>
<td>(766)</td>
<td>836</td>
<td>-</td>
</tr>
<tr>
<td><strong>RESULTS FOR THE YEAR AFTER CHANGES IN DESIGNATED RESERVES</strong></td>
<td>(2,377)</td>
<td>-</td>
<td>(2,377)</td>
<td>660</td>
<td>-</td>
</tr>
</tbody>
</table>
## CONSOLIDATED FUNDS AND RESERVE STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

**Report Currency: CHF (‘000)**

<table>
<thead>
<tr>
<th></th>
<th>Balance at 1 January</th>
<th>Allocations</th>
<th>Appropriations</th>
<th>Other movements</th>
<th>Results for the year</th>
<th>Balance at 31 December</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2020</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Designated reserves</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve for Statutory Meetings</td>
<td>-</td>
<td>93</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>93</td>
</tr>
<tr>
<td>Other designated reserves</td>
<td>926</td>
<td>946</td>
<td>(282)</td>
<td>-</td>
<td>-</td>
<td>1,590</td>
</tr>
<tr>
<td>Renovation Fund</td>
<td>886</td>
<td>9</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>895</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,812</strong></td>
<td><strong>1,048</strong></td>
<td><strong>(282)</strong></td>
<td>-</td>
<td>-</td>
<td><strong>2,578</strong></td>
</tr>
<tr>
<td><strong>Unrestricted reserves</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Currency Translation Reserve</td>
<td>500</td>
<td>-</td>
<td>-</td>
<td>(153)</td>
<td>-</td>
<td>347</td>
</tr>
<tr>
<td>IUCN fund</td>
<td>8,621</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,621</td>
</tr>
<tr>
<td>Retained Surpluses</td>
<td>8,474</td>
<td>-</td>
<td>-</td>
<td>(2,377)</td>
<td>6,097</td>
<td></td>
</tr>
<tr>
<td><strong>Total unrestricted reserves</strong></td>
<td><strong>17,595</strong></td>
<td>-</td>
<td>-</td>
<td>(153)</td>
<td>(2,377)</td>
<td><strong>15,065</strong></td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td><strong>19,407</strong></td>
<td><strong>1,048</strong></td>
<td><strong>(282)</strong></td>
<td><strong>(153)</strong></td>
<td><strong>(2,377)</strong></td>
<td><strong>17,643</strong></td>
</tr>
<tr>
<td><strong>2019</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Designated reserves</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve for Statutory Meetings</td>
<td>832</td>
<td>-</td>
<td>(832)</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other designated reserves</td>
<td>940</td>
<td>172</td>
<td>(186)</td>
<td>-</td>
<td>-</td>
<td>926</td>
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<tr>
<td>Renovation Fund</td>
<td>876</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>886</td>
</tr>
<tr>
<td><strong>Total designated reserves</strong></td>
<td><strong>2,648</strong></td>
<td><strong>182</strong></td>
<td><strong>(1,018)</strong></td>
<td>-</td>
<td>-</td>
<td><strong>1,812</strong></td>
</tr>
<tr>
<td><strong>Unrestricted reserves</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Currency Translation Reserve</td>
<td>784</td>
<td>-</td>
<td>-</td>
<td>(284)</td>
<td>-</td>
<td>500</td>
</tr>
<tr>
<td>IUCN fund</td>
<td>8,621</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,621</td>
</tr>
<tr>
<td>Retained Surpluses</td>
<td>7,814</td>
<td>-</td>
<td>-</td>
<td>660</td>
<td>8,474</td>
<td></td>
</tr>
<tr>
<td><strong>Total unrestricted reserves</strong></td>
<td><strong>17,219</strong></td>
<td>-</td>
<td>-</td>
<td>(284)</td>
<td>660</td>
<td><strong>17,595</strong></td>
</tr>
<tr>
<td><strong>Total reserves</strong></td>
<td><strong>19,867</strong></td>
<td><strong>182</strong></td>
<td><strong>(1,018)</strong></td>
<td><strong>(284)</strong></td>
<td><strong>660</strong></td>
<td><strong>19,407</strong></td>
</tr>
</tbody>
</table>
### CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020

Report Currency: CHF ('000)

<table>
<thead>
<tr>
<th>Notes</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Cash flow from operations</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surplus/(deficit) from operations</td>
<td>(1,611)</td>
<td>(176)</td>
</tr>
<tr>
<td>Effect of exchange rate</td>
<td>XXIII</td>
<td>(153)</td>
</tr>
<tr>
<td>Net balance from operations</td>
<td>(1,764)</td>
<td>(460)</td>
</tr>
<tr>
<td>Depreciation of fixed assets</td>
<td>XI</td>
<td>2,006</td>
</tr>
<tr>
<td>Amortisation and write-down of intangible assets</td>
<td>XII</td>
<td>175</td>
</tr>
<tr>
<td>Increase / (decrease) in provisions for projects in deficit</td>
<td>XVI</td>
<td>2,311</td>
</tr>
<tr>
<td>Increase / (decrease) in staff leave and repatriation liabilities</td>
<td></td>
<td>362</td>
</tr>
<tr>
<td>Increase / (decrease) in the provision for staff termination</td>
<td>XVI</td>
<td>113</td>
</tr>
<tr>
<td>Increase / (decrease) in other provisions</td>
<td></td>
<td>(30)</td>
</tr>
<tr>
<td>(Increase) / decrease in membership dues receivables (net)</td>
<td>V</td>
<td>(61)</td>
</tr>
<tr>
<td>(Increase) / decrease in staff receivables</td>
<td>VI</td>
<td>42</td>
</tr>
<tr>
<td>(Increase) / decrease in receivables from partner organisations</td>
<td>VII</td>
<td>306</td>
</tr>
<tr>
<td>(Increase) / decrease in advances to implementing partners</td>
<td>VIII</td>
<td>(2,460)</td>
</tr>
<tr>
<td>(Increase) / decrease in prepayments</td>
<td></td>
<td>(1,406)</td>
</tr>
<tr>
<td>(Increase) / decrease in donor funds receivable</td>
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<td>(1,657)</td>
</tr>
<tr>
<td>(Increase) / decrease in project agreement receivables</td>
<td>IX</td>
<td>3,392</td>
</tr>
<tr>
<td>(Increase) / decrease in framework agreements receivable</td>
<td>X</td>
<td>1,216</td>
</tr>
<tr>
<td>(Increase) / decrease in other accounts receivable</td>
<td></td>
<td>472</td>
</tr>
<tr>
<td>Increase / (decrease) in membership dues paid in advance</td>
<td></td>
<td>(426)</td>
</tr>
<tr>
<td>Increase / (decrease) in accounts payable and accrued liabilities</td>
<td>XIII</td>
<td>402</td>
</tr>
<tr>
<td>Increase / (decrease) in social charges payable</td>
<td></td>
<td>(170)</td>
</tr>
<tr>
<td>Increase / (decrease) in project agreement advances</td>
<td>IX</td>
<td>(384)</td>
</tr>
<tr>
<td>Increase / (decrease) in miscellaneous current liabilities</td>
<td></td>
<td>70</td>
</tr>
<tr>
<td>Increase / (decrease) in hosted organisations advances</td>
<td>XV</td>
<td>409</td>
</tr>
<tr>
<td>(Increase) / decrease in financial assets</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td>Increase / (decrease) in current deferred income</td>
<td>XVII</td>
<td>3,523</td>
</tr>
<tr>
<td>Increase / (decrease) in deferred income</td>
<td>XVII</td>
<td>(468)</td>
</tr>
<tr>
<td>(Gain) / loss on disposal of fixed assets</td>
<td>XI</td>
<td>(5)</td>
</tr>
<tr>
<td><strong>Total cash flow from operations</strong></td>
<td></td>
<td>5,968</td>
</tr>
<tr>
<td><strong>Cash flow from investing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchase of fixed assets</td>
<td>XI</td>
<td>(512)</td>
</tr>
<tr>
<td>Proceeds on disposal of fixed assets</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>Purchase of intangible assets</td>
<td>XII</td>
<td>(205)</td>
</tr>
<tr>
<td><strong>Total cash flow from investing activities</strong></td>
<td></td>
<td>(698)</td>
</tr>
<tr>
<td><strong>Cash flow from financing activities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loan repayment</td>
<td>XVIII</td>
<td>(401)</td>
</tr>
<tr>
<td><strong>Total cash flow from financing activities</strong></td>
<td></td>
<td>(401)</td>
</tr>
<tr>
<td><strong>Net cash inflow for the year</strong></td>
<td></td>
<td>4,869</td>
</tr>
<tr>
<td><strong>Cash and short term deposits at the beginning of the year</strong></td>
<td>III</td>
<td>58,229</td>
</tr>
<tr>
<td><strong>Cash and short term deposits at the end of the year</strong></td>
<td>III</td>
<td>63,098</td>
</tr>
</tbody>
</table>
I. ORGANISATION AND ACTIVITY

IUCN, International Union for Conservation of Nature and Natural Resources is a membership organisation constituted by statutes adopted in 1948 at a conference convened by the Republic of France. The membership is comprised of states, governmental agencies, international and national non-governmental organisations, and indigenous peoples organisations. IUCN is registered in Gland, Switzerland as an association under article 60 of the Swiss Civil Code and is solely responsible, to the exclusion of its Members, for all its transactions and commitments.

The highest governing body of IUCN is the World Conservation Congress, which is composed of the membership of IUCN. The World Conservation Congress elects the Council, which has authority to govern IUCN between meetings.

In 1986, IUCN concluded a fiscal agreement with the Swiss government, which granted IUCN exemption from all Swiss taxes. IUCN has been granted observer status at the United Nations.

The mission of IUCN is to influence, encourage and assist societies throughout the world to conserve the integrity and diversity of nature and to ensure that any use of natural resources is equitable and ecologically sustainable.

II. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND DEFINITIONS

All amounts are expressed in thousands of Swiss francs (CHF) unless otherwise indicated.

1. Accounting convention

The financial statements are prepared under the historical cost convention except for certain financial assets and loans that are measured at revalued amount or at fair value. The financial statements are prepared in accordance with the provisions of the Swiss Code of Obligations.

2. Basis of consolidation

The consolidated financial statements include all offices of IUCN and those entities over which IUCN has the power to govern the financial and operating policies so as to obtain benefits from their activities.

Branches:

- Asia Region
  - Asia Regional Office (Thailand)
  - Bangladesh Country Office
  - Cambodia Country Office
  - China Country Office
  - India Country Office
  - Lao PDR Country Office
  - Maldives Project Office
  - Myanmar Country Office
  - Nepal Country Office
  - Pakistan Country Office
  - Sri Lanka Country Office
  - Thailand Country Office
  - Vietnam Country Office
• Eastern and Southern Africa Region
  • Eastern and Southern Africa Regional Office (Kenya)
  • Mozambique Country Office
  • Rwanda Country Office
  • South Africa Country Office
  • Tanzania Country Office
  • Uganda Country Office
• Eastern Europe and Central Asia Regional Office (Serbia)
• Environmental Law Centre (Germany)
• Mediterranean Office (Spain)
• Oceania Regional Office (Fiji)
• Mexico, Central America and the Caribbean Region
  • Regional Office for Mexico, Central America and the Caribbean (Costa Rica)
  • El Salvador Project Office
  • Guatemala Project Office
  • Honduras Project Office
  • Mexico Project Office
• South America Region
  • South America Regional Office (Ecuador)
  • Brazil Country Office
• UK Species Programme (United Kingdom)
• Western and Central Africa Region
  • Western and Central Africa Regional Office (Senegal)
  • Burkina Faso Country Office
  • Cameroon Country Office
  • Chad Project Office
  • Ghana Project Office
  • Guinea Bissau Country Office
  • Mali Country Office
  • Mauritania Country Office
  • Niger Project Office
  • Senegal Country Office
• West Asia Regional Office (Jordan)
• Washington, DC Office

Other entities:
• The International Union for the Conservation of Nature and Natural Resources, Registered Trustees (WASAA Trust Fund, Nairobi)
• UICN, Bureau de Représentation auprès de l’Union Européenne aisbl
• Associação UICN
• IUCN UK (A Company Limited by Guarantee)
• IUCN Maldives
• IUCN PNG Mangrove Rehabilitation and Management Project Association (dormant)
IUCN – International Union for Conservation of Nature and Natural Resources
Notes to the Consolidated Financial Statements for the Year ended 31 December 2020
All amounts in CHF (’000) unless otherwise stated

3. Currency of accounts
   a) Reporting currency
      In accordance with IUCN’s Regulations, the reporting currency for the consolidated financial
      statements is Swiss francs (CHF).
   b) Functional currency
      A separate set of accounts is maintained for each country where IUCN has a presence. The functional
      currency for each country is the national currency of the country with the exception of Fiji (USD), Costa
      Rica (USD) and Serbia (EUR) where the currency chosen better reflects the economic environment in
      which the office operates.

4. Foreign exchange
   The following accounting policies are applied when converting transactions and balances to the reporting
   currency:
   • Transactions denominated in currencies other than the office ledger currency are converted to the
     ledger currency and recorded on the basis of the exchange rate prevailing at the date of the
     transaction. At the end of the year all balances maintained in transaction currencies are translated to
     the currency of the office ledger at the year-end rate. The gains and losses incurred are recognised in
     the income statement of each office ledger.
   • Except for fixed assets which are stated at historical values, non-Swiss franc balances in the
     consolidated balance sheet are translated to CHF at the year-end exchange rate and the resulting net
     unrealised gain or loss included in the balance sheet as a currency translation adjustment reserve.
   • Project balances are expressed in the currency of the underlying donor contract. At the end of the
     year, project balances are translated to the currency of the office ledger in which they reside at the
     year-end rate. The gains and losses incurred are recognised in the income statement of each office
     ledger. Project balances are further revalued from the ledger currency to CHF at the year-end exchange
     rate. The resulting net unrealised gain or loss is recognised in the currency translation adjustment
     reserve.
   • If, as a result of the application of the above translation policies, a net deficit would occur on the
     currency translation adjustment reserve the deficit would be recognised in the income and
     expenditure statement.

5. Income
   Income comprises membership dues from Members, contributions from donors, investment income, Swiss
   government tax rebates, rental of office space, and sundry income from the sale of other goods and services.
   a) Membership dues
      Membership dues are fixed by the World Conservation Congress, the supreme governing body of IUCN,
      and are recognised as unrestricted income in the year they fall due.
   b) Voluntary donations
      Voluntary donations comprise framework agreements with donors for the core activities of IUCN and
      project agreements for project activities.

Framework agreements income
Framework agreements are normally for periods of more than one year and may be subject to general
restrictions in their use in terms of geography or thematic area.
Framework agreements income is recognised in the income statement as unrestricted income once the agreement has been signed and in accordance with the amounts specified in the agreement for each calendar year. Framework agreements income received in advance of the period to which it relates is recorded as deferred unrestricted income.

Staff in-kind contributions

In-kind contributions of staff are recognised at fair value over the period of the employment contract as both income and expenditure in the Consolidated Income and Expenditure Statement. The fair value of in-kind staff is taken as the average cost that would be incurred by IUCN, if it were to directly employ a person in a similar position.

Project agreements income

Project agreements income is restricted for specific project activities detailed in project agreements and subject to specific conditions imposed by the donor. Income is recognised as expenditure is incurred. At the year end, the balance of projects are recorded as “Project agreement receivables” (current assets) where expenditure incurred on projects exceeded amounts advanced by donors, and under “Project agreement advances” (current liabilities) where advances from donors exceeded expenditure incurred.

c) Retention of staff income tax

Non-Swiss staff resident in Switzerland are exempt from paying taxes on their IUCN earnings on the basis of a fiscal agreement between IUCN and the Swiss Government, which entered into effect on 1st January 1987. In order to ensure equitable treatment of both Swiss and non-Swiss staff at Headquarters, an internal tax is levied on non-Swiss staff resident in Switzerland. This is shown as Retention of staff income tax in the Consolidated Income and Expenditure Statement and is classified as unrestricted income.

6. Expenditure

All unrestricted expenditure and project expenditure is accounted for on an accruals basis.

7. Cross charges from projects

Cross charges from projects represent transfers between Project agreements and Secretariat unrestricted funds and comprise staff time charged to projects and indirect costs funded from projects.

Staff time charges

IUCN staff costs are recorded as unrestricted costs. Staff working on projects charge their time spent on projects through a time recording system. Project agreements are charged the cost of staff time and the Secretariat unrestricted fund receives the income.

Indirect cost recoveries

Indirect costs are recorded as unrestricted costs. Indirect costs funded from project agreements are cross charged to projects and the Secretariat unrestricted fund receives the income.

8. Financial assets

Financial assets are recorded at fair value. Gains or losses arising from changes in fair values of financial assets are recognised in the income statement in the year that they occur as are foreign exchange gains or losses resulting from the revaluation of financial assets denominated in currencies other than the CHF.
9. Fixed assets
   a) Purchased assets
   Purchased fixed assets are recorded at historic cost and capitalised when the purchase price is one thousand CHF or above, or the equivalent in other currencies, and when ownership resides with IUCN.
   b) In-kind assets
   In-kind contributions of fixed assets are capitalised at fair value and the donations recorded as deferred income which is then recognised in the income statement over the estimated useful life of the assets in line with the depreciation charges.
   c) Donations for the purchase of fixed assets
   Cash donations received for the purchase of fixed assets are recorded as deferred income and recognised in the income statement over the estimated useful life of the corresponding asset in line with the depreciation charge.
   d) Depreciation
   Fixed assets are depreciated over their estimated useful lives on the following basis:
   - Computer hardware: 3–5 years
   - Vehicles: 4–7 years
   - Office furniture and equipment: 4–7 years
   - Building renovations: 10–20 years
   - Building installations: 20 years
   - Building infrastructures: 50 years

10. Intangible assets
    Purchased computer software is capitalized on the basis of the costs incurred to acquire the software and bring it to its point of use.
    Software is depreciated over its estimated useful life on a straight line basis over 2 to 7 years.
    The cost of developing in-house software is expensed in the year that the costs are incurred.

    a) Provision for membership dues receivable
    A general provision for outstanding membership dues is made to recognise the probability that not all dues will be received. The increase or decrease in the total provision is recognised in the income and expenditure statement. Provision for membership dues in arrears is calculated on the following basis, based on the outstanding balance at the close of the year.
    Membership dues outstanding for:
    - Three years or more: 100%
    - Two years: 67%
    - One year: 33%
    The provision against the arrears of some state members and state agencies is calculated on an individual basis after a review of their own special situations.
    Full provision is made against the dues owed by Members whose rights have been rescinded by the IUCN World Conservation Congress or vote of the membership.
b) Provision for projects in deficit

A provision for projects in deficit is made in respect of those projects where expenditure has exceeded income and where the receipt of future additional funds to cover the excess expenditure is uncertain.

c) Staff terminations

Provision is made for the estimated cost of known redundancies. A redundancy is considered to be known when a management decision has been taken and communicated to the staff concerned.

Additional provision is made when there is a local legal obligation.

d) Staff leave and repatriation

Provision is made for holiday entitlement which has not been used by staff at the year-end. The balance at the year-end also includes the estimated cost of repatriation of international staff.

12. Loans at below market rate of interest

Loans are initially measured at fair value. The benefit of the below-market rate of interest is measured as the difference between the initial carrying value of the loan and the proceeds received. The benefit is recorded as deferred income and recognised over the period of the loan. The market rate of interest is reviewed annually and the carrying value adjusted for significant movements in the market rate.

An amount equivalent to the interest that would have been incurred had the loan been acquired at a market rate is recognised as both an income and an expense in the income and expenditure statement on an annual basis.

13. Hosted organisations

IUCN hosts certain organisations. A hosted organisation has no legal status in the country of operation and therefore operates under the legal umbrella of IUCN. A hosted organisation is operationally autonomous and is accountable to its own management and governance structures and not to IUCN.

Income received and expenditure incurred on behalf of a hosted organisation is accounted for in separate project accounts and excluded from consolidation. Funds held by, or advanced by, IUCN on behalf of hosted organisations are recorded on the balance sheet as advances from/to hosted organisations.

14. Reserves

IUCN maintains the following reserves:

a) Unrestricted reserves

IUCN Fund

The IUCN Fund is maintained in order to preserve IUCN's capital base. The use of the fund is governed by the IUCN Council and is maintained as a reserve of last resort.

Currency translation reserves

The Currency translation reserve represents changes in the value of the net assets of IUCN at the consolidation level as a result of movements of functional currencies against the Swiss franc.

Retained surpluses

The Retained surpluses represent other unrestricted reserves.
b) Designated reserves

Designated reserves represent funds set aside from unrestricted reserves to cover the cost of future events or activities. The designation may be reversed at any time by the IUCN Council.

Reserve for statutory meetings

The Reserve for statutory meetings represents amounts allocated from unrestricted funds to cover costs of future meetings of the World Conservation Congress and related preparatory meetings.

Renovation fund

The Renovation fund represents funds allocated from unrestricted funds for future renovations of the Headquarters building.

Other Designated reserves

Other Designated reserves represent amounts allocated from unrestricted funds to cover the cost of other future costs or activities.

As of 1 January 2020 the format of the Income and Expenditure Statement was amended to show the movement in designated reserves as part of the result for the year. The comparatives have been amended accordingly.

III. CASH AND SHORT TERM BANK DEPOSITS

Cash and short-term bank deposits include all bank accounts and short-term deposit accounts operated by IUCN worldwide. The analysis by region or office is shown below.

<table>
<thead>
<tr>
<th>REGION OR OFFICE</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asia</td>
<td>2,933</td>
<td>2,670</td>
</tr>
<tr>
<td>Eastern and Southern Africa</td>
<td>2,001</td>
<td>2,653</td>
</tr>
<tr>
<td>Eastern Europe and Central Asia</td>
<td>358</td>
<td>35</td>
</tr>
<tr>
<td>Europe</td>
<td>3,706</td>
<td>2,539</td>
</tr>
<tr>
<td>Environmental Law Centre, Bonn</td>
<td>377</td>
<td>856</td>
</tr>
<tr>
<td>Headquarters</td>
<td>44,415</td>
<td>41,858</td>
</tr>
<tr>
<td>Mediterranean</td>
<td>320</td>
<td>243</td>
</tr>
<tr>
<td>Mexico, Central America and the Caribbean</td>
<td>2,189</td>
<td>1,430</td>
</tr>
<tr>
<td>Oceania</td>
<td>485</td>
<td>766</td>
</tr>
<tr>
<td>South America</td>
<td>370</td>
<td>341</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>971</td>
<td>542</td>
</tr>
<tr>
<td>United States</td>
<td>1,138</td>
<td>705</td>
</tr>
<tr>
<td>Western and Central Africa</td>
<td>3,142</td>
<td>2,822</td>
</tr>
<tr>
<td>West Asia</td>
<td>693</td>
<td>769</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>63,098</strong></td>
<td><strong>58,229</strong></td>
</tr>
</tbody>
</table>
IV. FINANCIAL ASSETS

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds</td>
<td>11,917</td>
<td>11,782</td>
</tr>
<tr>
<td>Structured Products</td>
<td>1,109</td>
<td>669</td>
</tr>
<tr>
<td>Equities</td>
<td>950</td>
<td>486</td>
</tr>
<tr>
<td>Microfinance</td>
<td>864</td>
<td>1,616</td>
</tr>
<tr>
<td>Convertibles</td>
<td>738</td>
<td>753</td>
</tr>
<tr>
<td>Other Investments</td>
<td>442</td>
<td>714</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>16,020</strong></td>
<td><strong>16,020</strong></td>
</tr>
</tbody>
</table>

At 31 December 2020, an unrealized foreign exchange loss of CHF 29 (2019 – CHF 68 loss) was recognised on the investment portfolio.

During the year, the investment portfolio recorded a capital gain of CHF 84 (2019 – CHF 411 gain).

At 31 December 2020, the investment portfolio included bank balances of CHF 500 (2019 – CHF 607). These are included under cash and short-term bank deposits.

V. MEMBERSHIP DUES RECEIVABLE AND PROVISION

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross membership dues receivable</td>
<td>2,898</td>
<td>2,260</td>
</tr>
<tr>
<td>Provision for dues in arrears</td>
<td>(1,826)</td>
<td>(1,249)</td>
</tr>
<tr>
<td><strong>Net membership dues receivable at 31 December</strong></td>
<td><strong>1,072</strong></td>
<td><strong>1,011</strong></td>
</tr>
</tbody>
</table>

The provision for membership dues in arrears has been calculated in accordance with the policy described in Note II.11 (a).

<table>
<thead>
<tr>
<th></th>
<th>2018 and prior</th>
<th>2019</th>
<th>2020</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>State member</td>
<td>277</td>
<td>214</td>
<td>1,580</td>
<td>2,071</td>
</tr>
<tr>
<td>Government agencies</td>
<td>151</td>
<td>117</td>
<td>278</td>
<td>546</td>
</tr>
<tr>
<td>Indigenous peoples</td>
<td>-</td>
<td>1</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>International NGOs</td>
<td>8</td>
<td>7</td>
<td>19</td>
<td>34</td>
</tr>
<tr>
<td>National NGOs</td>
<td>41</td>
<td>57</td>
<td>110</td>
<td>208</td>
</tr>
<tr>
<td>Affiliates</td>
<td>16</td>
<td>8</td>
<td>11</td>
<td>35</td>
</tr>
<tr>
<td><strong>Total membership dues receivable</strong></td>
<td><strong>493</strong></td>
<td><strong>404</strong></td>
<td><strong>2,001</strong></td>
<td><strong>2,898</strong></td>
</tr>
<tr>
<td>Provision for membership dues</td>
<td>(493)</td>
<td>(398)</td>
<td>(935)</td>
<td>(1,826)</td>
</tr>
<tr>
<td><strong>Net membership dues receivable</strong></td>
<td><strong>-</strong></td>
<td><strong>6</strong></td>
<td><strong>1,066</strong></td>
<td><strong>1,072</strong></td>
</tr>
</tbody>
</table>
IUCN – International Union for Conservation of Nature and Natural Resources
Notes to the Consolidated Financial Statements for the Year ended 31 December 2020
All amounts in CHF ('000) unless otherwise stated

2019

<table>
<thead>
<tr>
<th></th>
<th>2017 and prior</th>
<th>2018</th>
<th>2019</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total membership dues receivable</td>
<td>280</td>
<td>530</td>
<td>1,450</td>
<td>2,260</td>
</tr>
<tr>
<td>Provision for membership dues</td>
<td>(280)</td>
<td>(429)</td>
<td>(540)</td>
<td>(1,249)</td>
</tr>
<tr>
<td>Net membership dues receivable</td>
<td>-</td>
<td>101</td>
<td>910</td>
<td>1,011</td>
</tr>
</tbody>
</table>

Movement in provision for membership dues

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 January</td>
<td>1,249</td>
<td>1,889</td>
</tr>
<tr>
<td>Addition to /(release from) provision</td>
<td>577</td>
<td>-</td>
</tr>
<tr>
<td>Write off of deficits against provision</td>
<td>(640)</td>
<td></td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>1,826</td>
<td>1,249</td>
</tr>
</tbody>
</table>

VI. STAFF RECEIVABLES

Staff receivables comprise travel advances, payroll advances and loans to staff outstanding as at 31 December.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel advances</td>
<td>210</td>
<td>268</td>
</tr>
<tr>
<td>Payroll advances and staff loans</td>
<td>24</td>
<td>8</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>234</td>
<td>276</td>
</tr>
</tbody>
</table>

VII. RECEIVABLES FROM PARTNER ORGANISATIONS

Receivables from partner organisations represent balances due from organisations associated with IUCN that are outstanding as at 31 December.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>RAMSAR Convention Secretariat</td>
<td>61</td>
<td>367</td>
</tr>
</tbody>
</table>
VIII. ADVANCES TO IMPLEMENTING PARTNERS

Advances to implementing partners represent amounts advanced to IUCN partners for the implementation of project agreements that were not spent as at 31 December.

<table>
<thead>
<tr>
<th>Region</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asia</td>
<td>1,253</td>
<td>483</td>
</tr>
<tr>
<td>Eastern and Southern Africa</td>
<td>786</td>
<td>594</td>
</tr>
<tr>
<td>Europe</td>
<td>97</td>
<td>93</td>
</tr>
<tr>
<td>Headquarters</td>
<td>5,237</td>
<td>5,614</td>
</tr>
<tr>
<td>Mediterranea</td>
<td>5</td>
<td>17</td>
</tr>
<tr>
<td>Mexico, Central America and the Caribbean</td>
<td>505</td>
<td>190</td>
</tr>
<tr>
<td>Oceania</td>
<td>305</td>
<td>(14)</td>
</tr>
<tr>
<td>South America</td>
<td>139</td>
<td>583</td>
</tr>
<tr>
<td>United Kingdom</td>
<td>123</td>
<td>104</td>
</tr>
<tr>
<td>United States</td>
<td>85</td>
<td>345</td>
</tr>
<tr>
<td>West Asia</td>
<td>388</td>
<td>258</td>
</tr>
<tr>
<td>Western and Central Africa</td>
<td>3,362</td>
<td>1,558</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>12,285</strong></td>
<td><strong>9,825</strong></td>
</tr>
</tbody>
</table>

Headquarters manages a significant number of grant making programmes. Although the programmes are managed by Headquarters, the grants themselves are made to organisations globally. Grants are recorded as advances to implementing partners until the expenditure incurred by the grantees is reported as spent to IUCN.

IX. PROJECT AGREEMENTS RECEIVABLES AND ADVANCES

Receivables and advances on project agreements represent respectively the total of projects with a negative cash balance and the total of projects with a positive cash balance at year end.

<table>
<thead>
<tr>
<th>Category</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project agreement receivables</td>
<td>(14,716)</td>
<td>(18,108)</td>
</tr>
<tr>
<td>Project agreement advances</td>
<td>72,929</td>
<td>73,313</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>58,213</strong></td>
<td><strong>55,205</strong></td>
</tr>
</tbody>
</table>

X. FRAMEWORK AGREEMENTS RECEIVABLES

Framework agreements receivables represent framework agreements income due but not received as at the end of the year. As at 31 December 2020 there was CHF 201 receivable compared to CHF 1,417 receivable at 31 December 2019.
XI. FIXED ASSETS

1. Movement in fixed assets

<table>
<thead>
<tr>
<th></th>
<th>Building Infrastructures</th>
<th>Building Installations</th>
<th>Other Land and Buildings</th>
<th>Vehicles, Equipment, Furniture &amp; Fixtures</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purchase value:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 31 December, 2018</td>
<td>27,178</td>
<td>13,775</td>
<td>5,334</td>
<td>9,594</td>
<td>55,881</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td></td>
<td>(6)</td>
<td>(258)</td>
<td>(264)</td>
</tr>
<tr>
<td><strong>Balance as at 31 December, 2019</strong></td>
<td>27,178</td>
<td>13,775</td>
<td>5,338</td>
<td>9,934</td>
<td>56,225</td>
</tr>
<tr>
<td>Additions</td>
<td></td>
<td></td>
<td>123</td>
<td>389</td>
<td>512</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td></td>
<td></td>
<td>(221)</td>
<td>(221)</td>
</tr>
<tr>
<td><strong>Balance as at 31 December, 2020</strong></td>
<td>27,178</td>
<td>13,775</td>
<td>5,461</td>
<td>10,102</td>
<td>56,516</td>
</tr>
<tr>
<td><strong>Depreciation:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 31 December, 2018</td>
<td>(10,098)</td>
<td>(7,310)</td>
<td>(1,707)</td>
<td>(7,949)</td>
<td>(27,064)</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>(544)</td>
<td>(575)</td>
<td>(284)</td>
<td>(699)</td>
<td>(2,102)</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td></td>
<td>3</td>
<td>240</td>
<td>243</td>
</tr>
<tr>
<td><strong>Balance as at 31 December, 2019</strong></td>
<td>(10,642)</td>
<td>(7,885)</td>
<td>(1,988)</td>
<td>(8,408)</td>
<td>(28,923)</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>(544)</td>
<td>(575)</td>
<td>(241)</td>
<td>(646)</td>
<td>(2,006)</td>
</tr>
<tr>
<td>Disposals</td>
<td></td>
<td></td>
<td></td>
<td>207</td>
<td>207</td>
</tr>
<tr>
<td><strong>Balance as at 31 December, 2020</strong></td>
<td>(11,186)</td>
<td>(8,460)</td>
<td>(2,229)</td>
<td>(8,847)</td>
<td>(30,722)</td>
</tr>
<tr>
<td><strong>Net book value:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as at 31 December 2019</td>
<td>16,536</td>
<td>5,890</td>
<td>3,350</td>
<td>1,526</td>
<td>27,302</td>
</tr>
<tr>
<td>Balance as at 31 December 2020</td>
<td>15,992</td>
<td>5,315</td>
<td>3,232</td>
<td>1,255</td>
<td>25,794</td>
</tr>
</tbody>
</table>

Fixed assets purchased using unrestricted funds are depreciated over their estimated useful lives as per Note II.9.

2. Land

In 1990, the commune of Gland gave IUCN the right to use a plot of land for the purpose of building the IUCN Secretariat Headquarters. The right was granted at no cost for a period of 50 years, i.e. until August 2040. In 2008, the commune of Gland gave IUCN the right of use of an adjacent piece of land to the original plot for a period of 50 years, with the permission to construct an extension to the existing IUCN Headquarters building.

3. IUCN Headquarters building

Included in Building Infrastructures and Building Installations is the Headquarters building of IUCN. This consists of an original building and an extension.

a) Original building

The original building was financed by donations received from the Swiss Confederation, the Canton of Vaud and the Commune of Gland. Although IUCN formally owns the Headquarters building, it enjoys a restricted use and cannot dispose of it or use it as collateral without the approval of the Swiss Government. If disposed of, the Swiss Government has the right to recuperate its initial outlay plus a percentage of the value added, if applicable. The cost of the building is included in fixed assets and the net book value is matched by a corresponding value of deferred income to recognise the restricted nature of the building. The deferred income is released over the estimated useful life of the building in line with the depreciation of the building.
In 2014, the Canton of Vaud provided a grant of CHF 600 towards the renovation of the original building. The grant will be released over the estimated useful life of the building renovation (20 years).

b) Building extension

The building extension was financed by an interest free loan from the Swiss Government of CHF 20,000 payable in 50 equal yearly instalments of CHF 400, the first of which was paid in December 2010. In addition to the loan from the Swiss Government, IUCN received cash donations of CHF 4,692 and in-kind donations of CHF 1,815.

XII. INTANGIBLE ASSETS

The intangible assets consist of an ERP system and portal applications.

Movement in Intangible assets

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchase value:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at 1 January</td>
<td>4,741</td>
<td>4,550</td>
</tr>
<tr>
<td>Additions</td>
<td>205</td>
<td>191</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>4,946</td>
<td>4,741</td>
</tr>
<tr>
<td>Amortisation:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance as of 1 January</td>
<td>(4,495)</td>
<td>(4,423)</td>
</tr>
<tr>
<td>Charge for the year</td>
<td>(175)</td>
<td>(72)</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>(4,670)</td>
<td>(4,495)</td>
</tr>
<tr>
<td>Net Book Value at 31 December</td>
<td>276</td>
<td>246</td>
</tr>
</tbody>
</table>

XIII. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities represent amounts owed to creditors and suppliers as at the end of the year. Of the total outstanding balance of CHF 11,184 as at 31 December 2020 (2019 – CHF 10,782), CHF 6,023 (2019 – CHF 6,973) is related to Headquarters and the balance to regional and country offices.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and supplier accruals</td>
<td>5,585</td>
<td>5,067</td>
</tr>
<tr>
<td>Accruals for implementing partners</td>
<td>5,599</td>
<td>5,715</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>11,184</strong></td>
<td><strong>10,782</strong></td>
</tr>
</tbody>
</table>

XIV. PENSION FUND OBLIGATIONS

IUCN operates different pension plans in different countries, each conforming to the legal regulations in the respective country. On 31 December 2020, the liability to the pension schemes amounted to CHF nil (2019 – CHF nil).

XV. ADVANCES TO/FROM HOSTED ORGANISATIONS

At 31 December 2020 IUCN held funds advanced from hosted organisations of CHF 102 (2019 – CHF 307 advanced to hosted organisations).
Balance at 1 January (307) 496
Income 233 1,798
Expenditure (21) (2,566)
Movement on funds held (95) (272)
Balance at 31 December 102 (307)

XVI. PROVISIONS

1. Projects in deficit

The provision for projects in deficit is funded by unrestricted income and covers projects where negotiations are still ongoing but where IUCN considers that it may not be able to obtain additional funds from donors to cover expenditures already incurred.

Movement in project deficit provision

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 January</td>
<td>2,375</td>
<td>1,928</td>
</tr>
<tr>
<td>Additions to provision</td>
<td>2,753</td>
<td>610</td>
</tr>
<tr>
<td>Utilisation of provision</td>
<td>(442)</td>
<td>(163)</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>4,686</td>
<td>2,375</td>
</tr>
</tbody>
</table>

Region

<table>
<thead>
<tr>
<th>Region</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Asia</td>
<td>596</td>
<td>568</td>
</tr>
<tr>
<td>Eastern and Southern Africa Region</td>
<td>1,021</td>
<td>433</td>
</tr>
<tr>
<td>Europe</td>
<td>34</td>
<td>16</td>
</tr>
<tr>
<td>Headquarters</td>
<td>2,100</td>
<td>423</td>
</tr>
<tr>
<td>Mediterranean</td>
<td>92</td>
<td>47</td>
</tr>
<tr>
<td>Oceania</td>
<td>321</td>
<td>152</td>
</tr>
<tr>
<td>United States</td>
<td>108</td>
<td>-</td>
</tr>
<tr>
<td>Western and Central Africa</td>
<td>172</td>
<td>272</td>
</tr>
<tr>
<td>West Asia</td>
<td>242</td>
<td>464</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>4,686</td>
<td>2,375</td>
</tr>
</tbody>
</table>

2. Staff termination

The provision for staff termination is calculated separately for each office to comply with local labour laws. Irrespective of local labour law, provision is made for the estimated cost of staff termination when a decision has been made to terminate a member of staff and the decision has been communicated to the individual concerned.

Movement in provision for staff termination

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at 1 January</td>
<td>1,577</td>
<td>1,726</td>
</tr>
<tr>
<td>Additions to provision</td>
<td>678</td>
<td>777</td>
</tr>
<tr>
<td>Utilisation of provision</td>
<td>(565)</td>
<td>(926)</td>
</tr>
<tr>
<td>Balance at 31 December</td>
<td>1,690</td>
<td>1,577</td>
</tr>
</tbody>
</table>
XVII. DEFERRED INCOME

Deferred unrestricted income represents income received in advance of the period to which it relates.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred unrestricted income</td>
<td>4,977</td>
<td>1,454</td>
</tr>
<tr>
<td>Donations for construction of HQ building extension</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations in cash</td>
<td>2,550</td>
<td>2,753</td>
</tr>
<tr>
<td>Donations in kind</td>
<td>221</td>
<td>243</td>
</tr>
<tr>
<td>Donation in cash for renovation of original building</td>
<td>403</td>
<td>434</td>
</tr>
<tr>
<td></td>
<td><strong>3,174</strong></td>
<td><strong>3,461</strong></td>
</tr>
<tr>
<td>Headquarters original building</td>
<td>6,784</td>
<td>7,123</td>
</tr>
<tr>
<td>Interest free government loan</td>
<td>3,285</td>
<td>3,444</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,220</strong></td>
<td><strong>16,861</strong></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred unrestricted income</td>
<td>4,977</td>
<td>1,454</td>
</tr>
<tr>
<td>Buildings:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Original building</td>
<td>339</td>
<td>339</td>
</tr>
<tr>
<td>Building extension</td>
<td>128</td>
<td>128</td>
</tr>
<tr>
<td><strong>Total buildings</strong></td>
<td><strong>467</strong></td>
<td><strong>467</strong></td>
</tr>
<tr>
<td><strong>Total current deferred income</strong></td>
<td><strong>5,444</strong></td>
<td><strong>1,921</strong></td>
</tr>
<tr>
<td><strong>Non-current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Original building</td>
<td>6,301</td>
<td>7,092</td>
</tr>
<tr>
<td>Building extension</td>
<td>6,475</td>
<td>8,593</td>
</tr>
<tr>
<td><strong>Total long term deferred income</strong></td>
<td><strong>12,776</strong></td>
<td><strong>13,402</strong></td>
</tr>
<tr>
<td><strong>Total deferred income</strong></td>
<td><strong>18,220</strong></td>
<td><strong>15,323</strong></td>
</tr>
</tbody>
</table>

Donations received for the headquarters buildings (original and extension) are recorded as deferred income and recognised over the useful life of the corresponding purchased or donated assets (see Note XI 3).

The deferred income on the government loan represents the difference between the fair value of the loan CHF 12,294 (2019 – CHF 12,537) and the outstanding cash value of the loan CHF 15,579 (2019 – CHF 15,981) (see Note XVIII). This difference represents the fair value of the interest saved on the interest free loan granted by the Swiss Government and is recognised over the period of the loan.

XVIII. NEW BUILDING LOAN

Headquarters building extension loan

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>246</td>
<td>243</td>
</tr>
<tr>
<td>Non-current</td>
<td>12,048</td>
<td>12,294</td>
</tr>
<tr>
<td><strong>Balance at 31 December</strong></td>
<td><strong>12,294</strong></td>
<td><strong>12,537</strong></td>
</tr>
</tbody>
</table>
The Swiss Government provided an interest free loan of CHF 20,000 to finance the headquarters building extension.

The loan is repayable in 50 annual instalments of CHF 400. The first instalment was paid in December 2010. The fair value of the loan is estimated at CHF 12,294 (2019 – CHF 12,537). The outstanding cash value of the loan has been discounted at a rate of 1.25% (2019 – 1.25%) which represents the market interest rate for a 10-year loan based on current market conditions. The difference of CHF 3,285 (2019 – CHF 3,444) between the outstanding cash value and the fair value of the loan is the benefit derived from the interest-free loan and is recorded as deferred income (see Note XVII).

The value of the interest that would have been paid on an equivalent commercial loan of 1.25% is estimated at CHF 195 (2019 – CHF 200). This has been recorded in the income and expenditure statement under Interest income to recognise the benefit of the interest free loan and under financial charges to recognise the interest that would have been paid.

**XIX. FUNDS AND UNRESTRICTED RESERVES**

1. Unrestricted reserves
   **Currency translation adjustments & foreign exchange gains and losses**
   
   Exchange gains and losses at the individual ledger levels are dealt with in the income statement. The net unrestricted loss on exchange for the year amounted to CHF 484 loss (2019 – loss of CHF 628).

   Exchange gains and losses on consolidation and translation of ledgers maintained in other currencies to CHF are taken to the currency translation adjustment reserve. The net movement during 2020 was a loss of CHF 153 (2019 – loss of CHF 284).

2. Designated reserves
   a) Reserve for statutory meetings
      
      In 2020, CHF 93 was allocated (2019 – CHF 832 appropriated) to the Reserve for statutory meetings from Retained surpluses to cover costs for the Regional Conservation Fora.

   b) Other designated reserves
      
      In 2020, CHF 946 was allocated from Other designated reserves in respect of the IUCN Commissions (2019 – CHF 117 allocated); CHF 102 was appropriated from designated reserves in respect of the External review (2019 – CHF 55 allocated); and CHF 180 was appropriated from designated reserves in respect of systems investments (2019 – CHF 186 appropriated).

   c) Renovation fund
      
      A net allocation of CHF 9 (2019 – CHF 10) was made from Retained surpluses to the Renovation fund to cover future renovation costs of the IUCN Headquarters building.

**XX. RETENTION OF STAFF INCOME TAX**

Swiss Government tax rebates amounted to CHF 1,666 (2019 – CHF 1,426) and represents the value of taxes that would have been paid by non-Swiss staff in the absence of the Fiscal Agreement between IUCN and the Swiss Government which exempts non-Swiss staff from payroll taxes and which entered into effect on 1 January 1987.

**XXI. FRAMEWORK INCOME**

XXII. OTHER OPERATING INCOME

Other operating income of CHF 5,004 (2019 – CHF 5,880) shown under Secretariat unrestricted funds includes overhead and management fees from Ramsar Convention Secretariat of CHF 529 (2019 – CHF 561), rental income of CHF 975 (2019 – CHF 1,231), recognition of deferred income of donations for the headquarters original building and building extension CHF 467 (2019 – CHF 467), and in-kind contributions of staff other than Framework staff in-kind of CHF 730 (2019 – CHF 1,017). The balance of other operating income is made up of miscellaneous external income received by IUCN at both Headquarters and other offices around the world.

XXIII. EXCHANGE DIFFERENCES ON REVALUATION OF PROJECT BALANCES

Project balances are expressed in the currency of the underlying donor contract. At the end of the year, project balances are translated to the currency of the office ledger in which they reside at the year-end rate. Project balances expressed in non-CHF ledgers are further revalued to CHF using the year-end exchange rates. The resulting unrealised gain or loss is recorded as an adjustment to project balances on the balance sheet and the Currency translation adjustment reserve. The net adjustment is passed through the income and expenditure statement for project agreements to reflect the net movement on the project portfolio.

XXIV. AUDIT FEE

The following fees were paid to the auditors of IUCN’s financial statements.

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Consolidated financial statement audit</td>
<td>181</td>
<td>194</td>
</tr>
<tr>
<td>Other audits</td>
<td>61</td>
<td>49</td>
</tr>
</tbody>
</table>

XXV. RELATED PARTIES

1. Identity of related parties
   a) The Commissions
      The Commissions of IUCN are networks of expert volunteers entrusted to develop and advance the institutional knowledge and experience and objectives of IUCN. The Commissions are established by Congress which determines their mandate.

   b) The National and Regional Committees
      National and Regional Committees are groupings of Members of IUCN from specific states or regions. Their role is to facilitate cooperation among Members and to coordinate the participation of Members in the programme and governance of IUCN.

   c) The Convention on Wetlands of International Importance (Ramsar)
      Ramsar is hosted by the IUCN Secretariat and operates under its legal personality. It is headed by a Secretary General with sole responsibility for the administration of the convention funds and for all administrative matters, with the exception of those requiring the exercise of legal personality. IUCN provides services to the Ramsar Secretariat in terms of financial and budgetary management, office facilities, human resources management and information technology.
d) TRAFFIC International

TRAFFIC International is a charity registered in the United Kingdom. IUCN is a founder member and sits on the Board. The IUCN Secretariat hosts TRAFFIC operations in its offices in Cameroon, Thailand and South Africa where they operate under the legal personality of IUCN.

e) International Union for Conservation of Nature and Natural Resources – US

The International Union for Conservation of Nature and Natural Resources – US is a US registered charity whose main purpose is to raise funds for conservation to be spent in partnership with IUCN and its Members.

2. Transactions with related parties

During the course of the year IUCN made contributions of CHF 1,671 to the Commissions (2019 – CHF 1,300). The amount is distributed across the expenditure headings that reflect the nature of the expenses incurred by the Commissions. Unspent allocations are included under Other Designated Reserves.

During the year and as part of the services IUCN provides to Ramsar, IUCN received funds of CHF 5,030 (2019 – CHF 4,932) and incurred payments of CHF 4,360 (2019 – CHF 4,559) on behalf of Ramsar. At year-end the balance held in trust for Ramsar amounted to CHF 5,634 (2019 – CHF 3,827). These transactions are recorded in Ramsar accounts and financial statements and are therefore not presented in the financial statements of IUCN. During the year, IUCN received fees of CHF 529 (2019 – CHF 561) for the services provided to Ramsar and which are included in Other operating income.

During the year IUCN made contributions of CHF 412 to TRAFFIC International (2019 – CHF 418) and received fees of CHF 98 (2019 – CHF 81) for hosting TRAFFIC operations.

During the year, IUCN received funds from the International Union for Conservation of Nature and Natural Resources – US of USD 647 for projects (CHF 594) and USD 641 for Patrons of Nature (CHF 588). In 2019, USD 317 (CHF 316) was received for projects and USD 214 (CHF 199) for Patrons of Nature.

Summary of legally controlled entities:

<table>
<thead>
<tr>
<th>Company</th>
<th>Year-end closing</th>
<th>Currency</th>
<th>Capital</th>
<th>Share of capital</th>
</tr>
</thead>
<tbody>
<tr>
<td>The International Union for the Conservation of Nature and Natural Resources, Registered Trustees, (WASAA Trust Fund, Nairobi)</td>
<td>31.12</td>
<td>KES</td>
<td>235,590</td>
<td>100%</td>
</tr>
<tr>
<td>UICN, Bureau de Représentation auprès de l'Union Européenne aisbl</td>
<td>31.12</td>
<td>EUR</td>
<td>266</td>
<td>100%</td>
</tr>
<tr>
<td>Associação UICN</td>
<td>31.12</td>
<td>BLR</td>
<td>207</td>
<td>20%</td>
</tr>
<tr>
<td>IUCN UK (A Company Limited by Guarantee)</td>
<td>31.12</td>
<td>GBP</td>
<td>130</td>
<td>NA</td>
</tr>
<tr>
<td>IUCN Maldives</td>
<td>31.12</td>
<td>USD</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>IUCN PNG “Mangrove Rehabilitation and Management Project Association</td>
<td>dormant</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
IUCN – International Union for Conservation of Nature and Natural Resources  
Notes to the Consolidated Financial Statements for the Year ended 31 December 2020  
All amounts in CHF ('000) unless otherwise stated

XXVI. STAFF HEADCOUNT

IUCN’s headcount including staff in-kind is as follows:

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Average employees</td>
<td>832</td>
<td>833</td>
</tr>
<tr>
<td>during the year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

XXVII. OPERATING LEASES

At 31 December 2020, IUCN has future minimum office rental commitments amounting to CHF 4,197 (2019 – CHF 4,757) relating to expected rental fees until the end of the lease contract of which CHF 4,171 (2019 – CHF 4,325) expires in 1 to 5 years and CHF 26 (2019 – CHF 432) expires in 6 to 7 years.

IUCN has leasing contracts for office equipment and vehicles amounting to CHF 104 (2019 – CHF 141) expiring in 1 to 5 years.

XXVIII. BANK GUARANTEES

At 31 December 2020, IUCN had bank guarantees in Ugandan Shilling 106,000 (2019 – UGX nil) and Kuwaiti Dinar 19 (2019 – KWD 19), for a total value CHF 80 (2019 – CHF 63) in favour of IUCN donors. Cash for an equivalent amount is pledged at corresponding banks.

XXIX. SUBSEQUENT EVENTS

The COVID-19 pandemic continues to impact the work of IUCN. Government restrictions on the free movement and association of staff and project participants resulted in a reduction in programme delivery in 2020 compared to budget. The pandemic is expected to continue to impact programme delivery in 2021; however, with the rollout of vaccination programmes and the implementation of containment measures, the impact is expected to be more localised. IUCN has assessed the impact that COVID-19 will have on its operations in 2021 by reviewing both unrestricted and restricted income streams. The impact on unrestricted income is expected to be minimal. There is a risk that some Members may delay, or, in extreme cases, be unable to pay their membership dues as a result of economic circumstances, leading to the requirement for additional provisions for unpaid dues in 2021, but this is not expected to be material. Framework income is not expected to be impacted. Although several agreements are still to be signed for 2021, negotiations are ongoing and the outlook is promising. A review of all project plans has been performed. An overall increase in activity is forecasted compared to 2020, driven by the progressive relaxation of Covid-19 restrictions. As a result, we do not expect COVID-19 to have an negative impact on IUCN’s financial result in 2021.

Due to the COVID-19 emergency, the IUCN World Conservation Congress, originally scheduled to be held in June 2020 in Marseille, France, was postponed to September 2021. The format of the Congress has been changed to a hybrid format that will include a physical event in Marseille, coupled with virtual elements. As a result of additional costs and a projected decline in income compared to original estimates, a provision of CHF 1.67 million has been made for projected Congress losses in the 2020 financial statements. The provision has been based on expected attendance levels which in turn have been based on the expected evolution of the pandemic and rollout of vaccination programmes. In the event that the pandemic situation worsens, additional losses may be realised. These would be recognised in the 2021 financial statements. Irrespective of the final outcome of the Congress, management has concluded that there is no material uncertainty that may cast significant doubt upon the organisation’s ability to continue as a going concern.
<table>
<thead>
<tr>
<th>Region / Programme / Group</th>
<th>2020 Secretariat expenditure</th>
<th>2020 Framework core allocation</th>
<th>2019 Secretariat expenditure</th>
<th>2019 Framework core allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central and West Africa Region</td>
<td>2,772</td>
<td>584</td>
<td>2,903</td>
<td>754</td>
</tr>
<tr>
<td>Eastern and Southern Africa Region</td>
<td>4,644</td>
<td>535</td>
<td>4,800</td>
<td>625</td>
</tr>
<tr>
<td>Asia Region</td>
<td>6,099</td>
<td>715</td>
<td>6,905</td>
<td>886</td>
</tr>
<tr>
<td>Meso America and Caribbean</td>
<td>3,429</td>
<td>514</td>
<td>3,627</td>
<td>440</td>
</tr>
<tr>
<td>South America and Brazil</td>
<td>1,117</td>
<td>268</td>
<td>1,252</td>
<td>326</td>
</tr>
<tr>
<td>European Regional Office, Brussels</td>
<td>1,048</td>
<td>-</td>
<td>1,017</td>
<td>-</td>
</tr>
<tr>
<td>Eastern Europe and Central Asia Regional Office</td>
<td>528</td>
<td>37</td>
<td>454</td>
<td>-</td>
</tr>
<tr>
<td>West Asia Region</td>
<td>991</td>
<td>195</td>
<td>909</td>
<td>330</td>
</tr>
<tr>
<td>Mediterranean Cooperation Centre</td>
<td>1,390</td>
<td>-</td>
<td>1,492</td>
<td>-</td>
</tr>
<tr>
<td>Oceania</td>
<td>1,390</td>
<td>190</td>
<td>1,514</td>
<td>296</td>
</tr>
<tr>
<td>Washington DC Office</td>
<td>869</td>
<td>-</td>
<td>900</td>
<td>-</td>
</tr>
<tr>
<td><strong>Sub Total Regional Components</strong></td>
<td><strong>24,277</strong></td>
<td><strong>3,038</strong></td>
<td><strong>25,773</strong></td>
<td><strong>3,657</strong></td>
</tr>
<tr>
<td>Director's Office, Biodiversity Conservation Group</td>
<td>356</td>
<td>338</td>
<td>357</td>
<td>356</td>
</tr>
<tr>
<td>Species Programme</td>
<td>3,285</td>
<td>427</td>
<td>3,452</td>
<td>449</td>
</tr>
<tr>
<td>Protected Areas Programme</td>
<td>1,902</td>
<td>390</td>
<td>1,557</td>
<td>374</td>
</tr>
<tr>
<td>World Heritage Programme</td>
<td>1,091</td>
<td>316</td>
<td>1,032</td>
<td>333</td>
</tr>
<tr>
<td>Traffic International</td>
<td>412</td>
<td>212</td>
<td>418</td>
<td>218</td>
</tr>
<tr>
<td><strong>Sub Total Biodiversity Conservation Group</strong></td>
<td><strong>7,046</strong></td>
<td><strong>1,683</strong></td>
<td><strong>6,816</strong></td>
<td><strong>1,730</strong></td>
</tr>
<tr>
<td>Director's Office, Nature-based Solutions Group</td>
<td>436</td>
<td>338</td>
<td>456</td>
<td>356</td>
</tr>
<tr>
<td>Ecosystem Management Programme</td>
<td>1,567</td>
<td>971</td>
<td>1,824</td>
<td>408</td>
</tr>
<tr>
<td>Forest &amp; Climate Change Programme</td>
<td>1,960</td>
<td>294</td>
<td>1,880</td>
<td>236</td>
</tr>
<tr>
<td>Marine &amp; Polar Programme</td>
<td>1,826</td>
<td>226</td>
<td>1,658</td>
<td>233</td>
</tr>
<tr>
<td>Water &amp; Food Security Programme</td>
<td>727</td>
<td>226</td>
<td>812</td>
<td>237</td>
</tr>
<tr>
<td>Business &amp; Biodiversity Programme</td>
<td>1,193</td>
<td>229</td>
<td>1,194</td>
<td>238</td>
</tr>
<tr>
<td>Governance and Rights Programme</td>
<td>1,242</td>
<td>943</td>
<td>1,202</td>
<td>593</td>
</tr>
<tr>
<td><strong>Sub Total Nature-based Solutions Group</strong></td>
<td><strong>8,951</strong></td>
<td><strong>3,227</strong></td>
<td><strong>9,026</strong></td>
<td><strong>2,301</strong></td>
</tr>
<tr>
<td>Director's Office, Programme &amp; Policy Group</td>
<td>390</td>
<td>406</td>
<td>404</td>
<td>356</td>
</tr>
<tr>
<td>Economic Knowledge</td>
<td>982</td>
<td>480</td>
<td>889</td>
<td>575</td>
</tr>
<tr>
<td>Science and Knowledge Unit</td>
<td>828</td>
<td>614</td>
<td>805</td>
<td>634</td>
</tr>
<tr>
<td>Global Policy Unit</td>
<td>713</td>
<td>525</td>
<td>725</td>
<td>541</td>
</tr>
<tr>
<td>Environmental Law Programme</td>
<td>1,044</td>
<td>316</td>
<td>1,164</td>
<td>333</td>
</tr>
<tr>
<td>GEF Coordination Unit</td>
<td>545</td>
<td>119</td>
<td>605</td>
<td>-</td>
</tr>
<tr>
<td><strong>Sub Total PPG – Programme &amp; Policy Group</strong></td>
<td><strong>4,502</strong></td>
<td><strong>2,460</strong></td>
<td><strong>4,592</strong></td>
<td><strong>2,439</strong></td>
</tr>
<tr>
<td>Commission on Education and Communication</td>
<td>180</td>
<td>-</td>
<td>273</td>
<td>-</td>
</tr>
<tr>
<td>Commission on Ecosystem Management</td>
<td>93</td>
<td>-</td>
<td>210</td>
<td>-</td>
</tr>
<tr>
<td>World Commission on Environmental Law</td>
<td>65</td>
<td>-</td>
<td>141</td>
<td>-</td>
</tr>
<tr>
<td>World Commission on Protected Areas</td>
<td>55</td>
<td>-</td>
<td>227</td>
<td>-</td>
</tr>
<tr>
<td>Species Survival Commission</td>
<td>240</td>
<td>-</td>
<td>143</td>
<td>-</td>
</tr>
<tr>
<td>Commission on Environment, Economics and Social Policy</td>
<td>92</td>
<td>-</td>
<td>177</td>
<td>-</td>
</tr>
<tr>
<td><strong>Sub Total Commissions</strong></td>
<td><strong>725</strong></td>
<td><strong>-</strong></td>
<td><strong>1,171</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Director's office, Union Development Group</td>
<td>2,302</td>
<td>-</td>
<td>3,131</td>
<td>-</td>
</tr>
<tr>
<td>Governance</td>
<td>615</td>
<td>-</td>
<td>685</td>
<td>-</td>
</tr>
<tr>
<td><strong>Sub Total Union Development</strong></td>
<td><strong>2,917</strong></td>
<td><strong>-</strong></td>
<td><strong>3,816</strong></td>
<td><strong>-</strong></td>
</tr>
<tr>
<td>Directorate</td>
<td>1,062</td>
<td>-</td>
<td>1,099</td>
<td>-</td>
</tr>
<tr>
<td>Office of the Legal Adviser</td>
<td>573</td>
<td>-</td>
<td>589</td>
<td>-</td>
</tr>
<tr>
<td>Oversight Unit</td>
<td>236</td>
<td>-</td>
<td>219</td>
<td>-</td>
</tr>
<tr>
<td>Planning, Monitoring &amp; Evaluation Unit</td>
<td>548</td>
<td>299</td>
<td>595</td>
<td>417</td>
</tr>
<tr>
<td>Global Communications Unit</td>
<td>1,188</td>
<td>-</td>
<td>1,091</td>
<td>-</td>
</tr>
<tr>
<td>Finance Group</td>
<td>1,689</td>
<td>-</td>
<td>1,682</td>
<td>-</td>
</tr>
<tr>
<td>Global Programme Operations Unit</td>
<td>1,715</td>
<td>594</td>
<td>1,797</td>
<td>245</td>
</tr>
<tr>
<td>Human Resources Management Group</td>
<td>1,014</td>
<td>-</td>
<td>1,205</td>
<td>-</td>
</tr>
<tr>
<td>Strategic Partnerships Unit</td>
<td>844</td>
<td>554</td>
<td>753</td>
<td>544</td>
</tr>
<tr>
<td>General Services Unit</td>
<td>2,991</td>
<td>-</td>
<td>3,060</td>
<td>-</td>
</tr>
<tr>
<td>Information Systems Group</td>
<td>3,662</td>
<td>-</td>
<td>3,634</td>
<td>-</td>
</tr>
<tr>
<td><strong>Sub Total Corporate Support Units</strong></td>
<td><strong>15,522</strong></td>
<td><strong>1,447</strong></td>
<td><strong>15,724</strong></td>
<td><strong>1,206</strong></td>
</tr>
<tr>
<td><strong>OVERALL TOTAL</strong></td>
<td><strong>63,940</strong></td>
<td><strong>11,855</strong></td>
<td><strong>66,918</strong></td>
<td><strong>11,333</strong></td>
</tr>
</tbody>
</table>

Non-operating expenditure and internal transfers

<table>
<thead>
<tr>
<th></th>
<th><strong>2020</strong></th>
<th><strong>2019</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Reconciliation of Framework Income to the Financial Statements</td>
<td>63,741</td>
<td>66,897</td>
</tr>
</tbody>
</table>

Operating expenses as per the Income & Expenditure Statement

<table>
<thead>
<tr>
<th></th>
<th><strong>2020</strong></th>
<th><strong>2019</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Overall Total allocations as above</td>
<td>11,855</td>
<td>11,333</td>
</tr>
<tr>
<td>Realised foreign exchange losses on cash contributions</td>
<td>(2)</td>
<td>132</td>
</tr>
<tr>
<td>Framework funding allocated to projects</td>
<td>463</td>
<td>233</td>
</tr>
<tr>
<td>Surplus/(Deficit) at year-end transferred to unrestricted reserve</td>
<td>(212)</td>
<td>(66)</td>
</tr>
<tr>
<td><strong>Total Funding Framework Agreements</strong></td>
<td><strong>12,104</strong></td>
<td><strong>11,632</strong></td>
</tr>
</tbody>
</table>
## Annex A – Core Funds under Framework Agreements

All amounts in CHF ('000)

<table>
<thead>
<tr>
<th>Framework Agreement Partners</th>
<th>2020</th>
<th>2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agence Française de Développement (AFD), Ministry for Europe and Foreign Affairs (MEAE), Ministry of Ecological and Inclusive Transition (MTES), Ministry of Agriculture and Food (MAA); Ministry of Overseas Territories (MOM) – France</td>
<td>1,344</td>
<td>1,214</td>
</tr>
<tr>
<td>Ministry of Environment, Republic of Korea (MOE) – Korea</td>
<td>762</td>
<td>789</td>
</tr>
<tr>
<td>Ministry of Foreign Affairs – Finland</td>
<td>378</td>
<td>397</td>
</tr>
<tr>
<td>Norwegian Agency for Development Cooperation (NORAD) – Norway</td>
<td>2,141</td>
<td>2,415</td>
</tr>
<tr>
<td>Swedish International Development Agency (Sida) – Sweden</td>
<td>4,974</td>
<td>4,589</td>
</tr>
<tr>
<td>Swiss Agency for Development and Cooperation (SDC) – Switzerland</td>
<td>1,800</td>
<td>1,500</td>
</tr>
<tr>
<td>U.S. Department of State</td>
<td>705</td>
<td>728</td>
</tr>
</tbody>
</table>

| Total Funding Framework Agreements | 12,104 | 11,632 |

Note:
Framework income allocations are made on the basis of budgeted income at the start of the year. The difference between allocations made and actual income received is taken to unrestricted reserves. This is compensated by balances on other funding sources to arrive at the overall result for the year.
Eight (8) Membership applications approved by 33rd GCC on 11 May 2021

<table>
<thead>
<tr>
<th>#</th>
<th>Organisation name</th>
<th>Acceptance</th>
<th>IUCN Category</th>
<th>Establishment date</th>
<th>Years of work in conservation</th>
<th>Answer to sustainability use policy question</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Oceans Alive Trust</td>
<td>NTO</td>
<td>NTO</td>
<td>20.03.2018</td>
<td>15</td>
<td>The common theme in the localisation of threats is the lack of local capacity and the need for external support to surmount environmental, social, economic and local challenges. While environmental objectives may conflict with local economic development goals, a successful conservation model is to combine local and indigenous management approaches. If, through an international agreement, it is possible to put aside these local management approaches in support of comprehensive superior, national and integrated management approaches.</td>
</tr>
<tr>
<td>2</td>
<td>Galapagos Conservancy GC United States of America</td>
<td>NTO</td>
<td>NTO</td>
<td>26.03.2013</td>
<td>4</td>
<td>The common theme is to be attained through a national and sustainable use of natural resources in order to ensure the long-term viability, conservation, and management of areas under their care. APNEOS has made its mission clear that their efforts are focused on the protection of the indigenous populations for the healthy and fair appropriation and management of their resources. As the trend of all our activities, Reduh and their staff is a pattern example of the establishment.</td>
</tr>
<tr>
<td>3</td>
<td>Asociación Ecológica de San Marcos de Ocotepeque AESMO Honduras (San Marcos Ecological Association of Ocotepeque)</td>
<td>NTO</td>
<td>NTO</td>
<td>28.04.1990</td>
<td>30</td>
<td>The common theme is the recognition that fisheries are part of social-ecological systems. We have seen in the past how excessive exploitation led to overfishing and collapse of the stock, both indigenous and non-indigenous populations for the healthy and fair appropriation and management of their resources. As the trend of all our activities, Reduh and their staff is a pattern example of the establishment.</td>
</tr>
<tr>
<td>4</td>
<td>Oceans Alive Trust OAT Kenya</td>
<td>NTO</td>
<td>NTO</td>
<td>10.05.1970</td>
<td>40</td>
<td>The common theme is the recognition that fisheries are part of social-ecological systems. We have seen in the past how excessive exploitation led to overfishing and collapse of the stock, both indigenous and non-indigenous populations for the healthy and fair appropriation and management of their resources. As the trend of all our activities, Reduh and their staff is a pattern example of the establishment.</td>
</tr>
</tbody>
</table>

**Africa**

- Seven (7) Sustainable Development Goals
- Four (4) Climate Change

**North America & West Asia**

- Nine (9) Sustainable Development Goals
- Three (3) Climate Change

**Meso and South America**

- Eight (8) Sustainable Development Goals
- Four (4) Climate Change

**India**

- Nine (9) Sustainable Development Goals
- Three (3) Climate Change

**Europe**

- Twenty (20) Sustainable Development Goals
- Ten (10) Climate Change

**Latin America**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**Africa**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**North America & West Asia**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**Meso and South America**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**India**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**Europe**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

**Latin America**

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- Five (5) Climate Change

**Africa**

- Ten (10) Sustainable Development Goals
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**North America & West Asia**

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- Five (5) Climate Change

**Meso and South America**

- Ten (10) Sustainable Development Goals
- Five (5) Climate Change

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ISO 14001 is the international standard that specifies requirements for an effective environmental management system (EMS). It provides a framework that an organization can follow, rather than establishing environmental performance requirements. "ISO 14001 is the international standard that specifies requirements for an effective environmental management system (EMS). It provides a framework that an organization can follow, rather than establishing environmental performance requirements."  

We are convinced that focused and continuous processing of these subject areas will also ensure the success of our company in the future. We are aware of our responsibility to the environment and always try to live up to our role model function. In compliance with all environmentally relevant legal provisions, we pursue a holistic, sustainable policy in all work processes and activities. This includes, in particular, continuous improvement in energy efficiency and the use of resources. We have introduced an integrated management system to achieve our goals and work on the basis of the applicable regulations to continuously improve the quality, sustainability, safety and health of humans and animals.

"The new Giraffe park at Schoenbrunn Zoo was awarded with the Vienna Environment Prize 2016. The Facebook page wishes the team "Thank you for taking care of the environment!" and invites visitors to contribute with their own actions: "Positively think green! Keep forests and parks green! The earth is our home and our home is the earth!"

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