

Chapter V

Financial statements and related explanatory notes for the year ended 31 December 2015

United Nations Human Settlements Programme

I. Statement of financial position as at 31 December 2015

(Thousands of United States dollars)

	<i>Notes</i>	<i>31 December 2015</i>	<i>31 December 2014</i>
Assets			
Current assets			
Cash and cash equivalents	7	36 835	46 738
Short-term investments	8	99 659	76 194
Voluntary contributions receivable	9	159 534	185 274
Other accounts receivable	10	54	5
Loans receivable	11	493	109
Advance transfers	12	31 073	36 752
Other assets	13	10 113	24 129
Total current assets		337 761	369 201
Non-current assets			
Long-term investments	8	65 750	62 371
Voluntary contributions receivable	9	462	–
Loans receivable	11	387	1 509
Property, plant and equipment	15	12 246	2 115
Intangibles	16	28	–
Total non-current assets		78 873	65 995
Total assets		416 634	435 196
Liabilities			
Current liabilities			
Accounts payable and accrued payables	17	20 605	19 514
Employee benefits liabilities	18	3 178	2 178
Other liabilities	20	47 137	56 598
Total current liabilities		70 920	78 290
Non-current liabilities			
Employee benefits liabilities	18	35 355	33 679
Total non-current liabilities		35 355	33 679
Total liabilities		106 275	111 969
Net assets			
Accumulated surpluses/(deficits), unrestricted	21	287 482	298 292
Accumulated surplus, restricted	21	–	–
Reserves	21	22 877	24 935
Total net assets		310 359	323 227
Total liabilities and net assets		416 634	435 196

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