



**Secretariat of the Pacific Regional Environment Programme (SPREP)  
Executive Management's Report  
For the year ended 31 December 2020**

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Our independent auditors KPMG, Fiji, having been appointed by the SPREP Members, have audited our financial statements. The accompanying independent auditors' report outlines the scope of their examination and their opinion.

In our opinion:

- a. The accompanying statement of comprehensive income is drawn up so as to give a true and fair view of the results of the Secretariat for the year ended 31 December 2020;
- b. The accompanying statement of financial position is drawn up so as to give a true and fair view of the state of the Secretariat's affairs as at 31 December 2020;
- c. The accompanying statement of movement in reserves is drawn up so as to give a true and fair view of the movement of funds and reserves of the Secretariat for the year ended 31 December 2020; and
- d. The accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows for the Secretariat for the year ended 31 December 2020.

We are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorize the attached financial statements for issue on behalf of the Executive Management of the Secretariat.

A handwritten signature in blue ink, appearing to read 'Kosi Latu'.

**Kosi Latu**  
Director General

A handwritten signature in blue ink, appearing to read 'Easter Chu Shing'.

**Easter Chu Shing**  
Deputy Director General

26 March 2021