



**General trust fund for additional voluntary contributions in support of approved activities under the Convention on Biological Diversity
(Fund code: BEL)**

**I. Interim Statement of Financial Performance for the year ended 31 December 2024
(United States Dollars)**

	Total
Revenue	
Voluntary Contributions	4,179,672
Other Revenue	39,652
Investment Revenue	1,048,349
Total Revenue	5,267,673
Expenses	
Employee salaries allowances and benefits	1,147,373
Non-employee compensation and allowances	631,191
Grants and other transfers	2,366,886
Travel	2,998,560
Other operating expenses	480,460
Expected credit loss allowance for doubtful receivables	48,710
Programme support expenses	795,245
Net Foreign exchange losses	199,231
Total expenses	8,667,657
Surplus/(deficit) for the period	(3,399,984)

**II. Interim Statement of Financial Position as at 31 December 2024
(United States Dollars)**

	Total
Current Assets	
Cash and Cash equivalents	21,335,146
Voluntary contributions receivable	2,853,140
Other receivables	5,123
Advance Transfers	499,086
Other assets	467,097
Total Current Assets	25,159,592
Non-Current Assets	
Voluntary Contributions Receivable	98,357
Total Non-Current Assets	98,357
Total Assets	25,257,950
Current Liabilities	
Accounts payable and accrued liabilities	545,807
Employee benefits liabilities	54,226
Liabilities for conditional arrangements	658,190
Total Current Liabilities	1,258,224
Non Current Liabilities	
Employee benefits Liabilities	
Total Non current Liabilities	
Total Liabilities	1,258,224
Net of Total Assets and Total Liabilities	23,999,726
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	24,024,472
Reserves	(24,746)
Total Net Assets	23,999,726

**III. Interim Statement of Changes in Net Assets for the year ended 31 December 2024
(United States Dollars)**

	Total
Net Assets at the Beginning of the Period	27,355,069
Changes in net asset reserve - unrestricted	44,641
Surplus/(deficit) for the period	(3,399,984)
Total Net Assets at the End of the Period	23,999,726

for 

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

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