



Trust fund for the core programme budget for the Nagoya
Protocol
(Fund code: BBL)

I. Statement of Financial Performance for the year ended 31 December 2025
(United States Dollars)

Total

Revenue

Assessed Contributions	2,541,971
Voluntary Contributions	209,732
Other Revenue	2,829.55
Investment Revenue	113,529

Total Revenue 2,868,062

Expenses

Employee salaries allowances and benefits	1,741,519
Non-employee compensation and allowances	60,516
Supplies and consumables	1,350
Travel	138,255
Other operating expenses	402,001
Expected credit loss allowance for doubtful receivables ^{a/}	(19,235)
Other expenses	23
Programme support expenses	304,227

Total expenses 2,628,656

Surplus/(deficit) for the period 239,406

II. Statement of Financial Position as at 31 December 2025
(United States Dollars)

Total

Current Assets

Cash and Cash equivalents	2,463,822
Assessed contributions receivable	351,326
Other receivables	60,463
Other assets	62,941

Total Current Assets 2,938,553

Non-Current Assets

Total Non-Current Assets -

Total Assets 2,938,553

Current Liabilities

Accounts payable and accrued liabilities	84,295
Advance receipts	800
Employee benefits liabilities	82,698
Total Current Liabilities	167,793

Non Current Liabilities

Employee benefits Liabilities -

Total Non current Liabilities -

Total Liabilities 167,793

Net of Total Assets and Total Liabilities 2,770,760

Net Assets:

Accumulated surpluses/ (deficits) - unrestricted 2,770,760

Total Net Assets 2,770,760

III. Statement of Changes in Net Assets for the year ended 31 December 2025
(United States Dollars)

Total

Net Assets at the Beginning of the Period	2,522,903
Changes in net asset accumulated surplus – unrestricted	(18,671)
Changes in nets assets: Reserves	27,122
Surplus/(deficit) for the period	239,406
Total Net Assets at the End of the Period	2,770,760

^{a/}The credit balance on Expected Credit Loss Allowances is attributable to reversal of prior period accruals.

for *Maryanne Kagoro*

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