



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

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

	Total
Revenue	
Voluntary Contributions	4,944,125
Other transfers and allocations	171,200
Other Revenue	68,408.32
Investment Revenue	981,066
Total Revenue	6,164,799
Expenses	
Employee salaries allowances and benefits	1,134,197
Non-employee compensation and allowances	880,809
Grants and other transfers	1,074,397
Travel	1,578,214
Other operating expenses	397,075
Expected credit loss allowance for doubtful receivables ^{a/}	(75,446)
Programme support expenses	720,073
Total expenses	5,709,320
Surplus/(deficit) for the period	455,479

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

	Total
Current Assets	
Cash and Cash equivalents	22,675,269
Voluntary contributions receivable	994,491
Other receivables	5,434
Advance Transfers	573,006
Other assets	76,712
Total Current Assets	24,324,912
Non-Current Assets	
Voluntary Contributions Receivable	2,040,021
Total Non-Current Assets	2,040,021
Total Assets	26,364,934
Current Liabilities	
Accounts payable and accrued liabilities	333,859
Employee benefits liabilities	30,082
Liabilities for conditional arrangements	1,468,344
Total Current Liabilities	1,832,284
Non Current Liabilities	
Employee benefits Liabilities	-
Total Non current Liabilities	-
Total Liabilities	1,832,284
Net of Total Assets and Total Liabilities	24,532,650
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	24,532,650
Total Net Assets	24,532,650

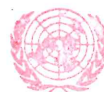
III. Statement of Changes in Net Assets for the year ended 31 December 2025
(United States Dollars)

	Total
Net Assets at the Beginning of the Period	23,999,726
Changes in net assets - Reserves	77,445
Surplus/(deficit) for the period	455,479
Total Net Assets at the End of the Period	24,532,650

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



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ACCOUNTS SECTION
Budget and Financial
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02/10/2026