



General trust fund for the Convention on Biological
Diversity
(Fund code: BYL)

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

	Total
Revenue	
Assessed Contributions	14,078,642
Voluntary Contributions	1,161,591
Other Revenue ^{a/}	(870)
Investment Revenue	531,331
Total Revenue	15,770,694
Expenses	
Employee salaries allowances and benefits	9,783,270
Non-employee compensation and allowances	337,042
Supplies and consumables	847
Depreciation	1,547,389
Travel	753,132
Other operating expenses	1,091,273
Expected credit loss allowance for doubtful receivables ^{b/}	(389,018)
Other expenses	127
Programme support expenses	1,714,836
Net Foreign exchange losses	306,000
Total expenses	15,144,899
Surplus/(deficit) for the period	625,794

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

	Total
Current Assets	
Cash and Cash equivalents	11,683,499
Assessed contributions receivable	1,866,133
Voluntary contributions receivable	535
Other receivables	349,946
Other assets	433,525
Total Current Assets	14,333,638
Non-Current Assets	
Property plant and equipment	5,366,969
Total Non-Current Assets	5,366,969
Total Assets	19,700,607
Current Liabilities	
Accounts payable and accrued liabilities	319,489
Advance receipts	450,264
Employee benefits liabilities	296,140
Other liabilities	1,307,792
Total Current Liabilities	2,373,684
Non Current Liabilities	
Other liabilities (non-current)	3,899,063
Employee benefits Liabilities	-
Total Non current Liabilities	3,899,063
Total Liabilities	6,272,747
Net of Total Assets and Total Liabilities	13,427,860
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	13,427,860
Total Net Assets	13,427,860

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	12,762,300
Changes in net asset accumulated surplus – unrestricted	(103,410)
Changes in nets assets - Reserves	143,175
Surplus/(deficit) for the period	625,794
Total Net Assets at the End of the Period	13,427,860

^{a/} The debit balance in Other Revenue is attributable to 40-Fund type PSC adjustments

^{b/} The credit balance in Expected Credit Loss Allowance is attributable to reversal of prior period accruals

for M. Ragoro

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