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

I. Interim 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. Interim 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. Interim 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 net 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 [signature]

Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON

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

11/08/2026