



General trust fund for voluntary contributions to facilitate
the participation of indigenous and local communities in
the work of the Convention on Biological Diversity
(Fund code: VBL)

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

	Total
Revenue	
Voluntary Contributions	247,514
Other Revenue	1,149
Investment Revenue	20,541
Total Revenue	269,204
Expenses	
Non-employee compensation and allowances ^{a/}	(451)
Travel	41,161
Other operating expenses	38
Programme support expenses	6,425
Total expenses	47,173
Surplus/(deficit) for the period	222,031

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

	Total
Current Assets	
Cash and Cash equivalents	624,776
Voluntary contributions receivable	82,353
Other assets	8,888
Total Current Assets	716,017
Non-Current Assets	-
Total Non-Current Assets	-
Total Assets	716,017
Current Liabilities	
Accounts payable and accrued liabilities	57,311
Total Current Liabilities	57,311
Non Current Liabilities	
Employee benefits Liabilities	-
Total Non current Liabilities	-
Total Liabilities	57,311
Net of Total Assets and Total Liabilities	658,707
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	658,707
Total Net Assets	658,707

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	434,708
Changes in net assets - Reserves	1,967
Surplus/(deficit) for the period	222,031
Total Net Assets at the End of the Period	658,707

^{a/} The credit balance in non-employee compensation and allowances resulted from the reversal of prior-year travel costs



Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON



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

10/08/2026