



REFERENCE: SCBD/RMCS/MR-H/85220

30 November 2015

NOTIFICATION
Annual Accounts – BE, BY, BZ, VB, BG, BH, BI Trust Funds

Dear Madam/Sir,

Attached please find the audited financial statements (related to the following Trust Funds) for the year ended 31 December 2014:

1. *General Trust Fund for the Convention on Biological Diversity (BY);*
2. *General Trust Fund for Additional Voluntary Contributions in support of approved activities under the Convention on Biological Diversity (BE);*
3. *General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity (BZ);*
4. *General Trust Fund for Voluntary Contributions to Facilitate the Participation of Indigenous and Local Communities in the work of the Convention on Biological Diversity (VB);*
5. *General Trust Fund for the Core Programme Budget for the Biosafety Protocol (BG);*
6. *Special Voluntary Trust Fund for the Additional Voluntary Contributions in support of approved activities under the Cartagena Protocol on Biosafety (BH); and*
7. *Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties in the Cartagena Protocol on Biosafety (BI).*

Please accept, Madam/Sir, the assurances of my highest consideration.

Braulio Ferreira de Souza Dias
Executive Secretary

Attachments

To: CBD National Focal Points



**Convention on
Biological Diversity**

Secretariat of the Convention on Biological Diversity
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**General Trust Fund for the Convention on Biological Diversity
(Fund code: BYL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Revenue	
Assessed Contributions	12,425,108
Voluntary Contributions	52,608
Investment Revenue	20,574
Other miscellaneous revenue	2,437
Total Revenue	12,500,727
Expenses	
Employee salaries, allowances and benefits	9,166,289
Non-employee compensation and allowances	511,725
Grant and other transfers	4,000
Depreciation and Amortisation	6,883
Travel	358,501
Other Operating expenses	1,725,943
Other expenses	15,783
Programme Support costs	1,448,035
Total expenses	13,237,159
Surplus/(deficit) for the period	(736,432)

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	1,000,307
Short-term investments	1,388,567
Assessed contributions Receivable	1,077,347
Advance transfers	87,162
Other Current Assets	774,774
Total Current Assets	4,328,157
Non-Current Assets	
Long-term investments	1,178,924
Property, Plant and Equipment	16,040
Total Non-Current Assets	1,194,964
Total Assets	5,523,121
Current Liabilities	
Accounts Payable and Accrued Payables	164,996
Employee Benefits	260,087
Other Liabilities	1,240,489
Total Current Liabilities	1,665,572
Total Liabilities	1,665,572
Net Assets	3,857,549
Total Liabilities and Net Assets	5,253,121

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	4,955,428
IPSAS adjustment	(127,754)
Restated Balance	4,827,674
Other adjustments to Net assets	(233,693)
Excess/ (Deficit) of Revenue over expenditure for period	(736,432)
Total Net Assets	3,857,549


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**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 2014
(United States Dollars)**


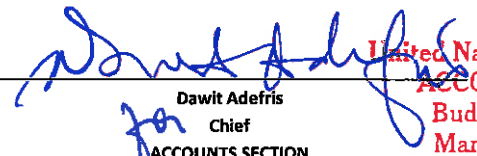
	Total 2014
Revenue	
Voluntary Contributions	3,647,334
Investment Revenue	223,865
Non exchange revenue	34,278
Total Revenue	3,905,477
Expenses	
Employee salaries, allowances and benefits	3,123,542
Non-employee compensation and allowances	461,668
Grant and other transfers	3,241,448
Travel	1,444,562
Other Operating expenses	2,686,567
Other expenses	36
Programme Support costs	1,092,925
Total expenses	12,050,748
Surplus/(deficit) for the period	(8,145,271)

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	8,169,133
Short-term investments	15,854,636
Other Current Assets	75,326
Total Current Assets	24,099,095
Non-Current Assets	
Long-term investments	13,460,941
Total Non-Current Assets	13,460,941
Total Assets	37,560,036
Current Liabilities	
Accounts Payable and Accrued Payables	580,994
Employee Benefits	69,697
Other Liabilities	2,990,749
Total Current Liabilities	3,641,440
Total Liabilities	3,641,440
Net Assets	33,918,596
Total Liabilities & Net assets	37,560,036

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	41,734,037
IPSAS adjustment	195,554
Restated Balance	41,929,591
Other adjustments	134,276
Excess/ (Deficit) of Revenue over expenditure for period	(8,145,271)
Total Net Assets	33,918,596



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**General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity
(Fund code: BZL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Revenue	
Voluntary Contributions	752,620
Investment Revenue	1,982
Total Revenue	754,602
Expenses	
Other Operating expenses	1,238,469
Programme Support costs	160,979
Total expenses	1,399,448
Surplus/(deficit) for the period	(644,846)


**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	72,272
Short-term investments	140,265
Advance transfers	6,355
Total Current Assets	218,892
Non-Current Assets	
Long-term investments	119,088
Total Non Current Assets	119,088
Total Assets	337,980
Current Liabilities	
Accounts Payable and Accrued Payables	25,325
Other Liabilities	27,653
Total Current Liabilities	52,978
Total Liabilities	52,978
Net Assets	285,002
Total Liabilities & Net assets	337,980

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	924,864
IPSAS adjustment	4,984
Restated Balance	929,848
Excess/ (Deficit) of Revenue over expenditure for period	(644,846)
Total Net Assets	285,002


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**GTF for Voluntary contributions to facilitate the participation of indigenous
and local communities in the work of the convention of Biological Diversity
(Fund code: VBL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Revenue	
Voluntary Contributions	316,267
Investment Revenue	969
Total Revenue	317,236
Expenses	
Other Operating expenses	220,513
Programme Support costs	29,143
Total expenses	249,656
Surplus/(deficit) for the period	67,580

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	17,842
Short-term investments	34,627
Total Current Assets	52,469
Non-Current Assets	
Long-term investments	29,399
Total Non Current Assets	29,399
Total Assets	81,868
Current Liabilities	
Accounts Payable and Accrued Payables	7,496
Other Liabilities	6,531
Total Current Liabilities	14,027
Total Liabilities	14,027
Net Assets	67,841
Total Liabilities and Net Assets	81,868

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	261
Restated Balance	261
Excess/ (Deficit) of Revenue over expenditure for period	67,580
Total Net Assets	67,841

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**General Trust Fund for the Core Programme Budget for the Biosafety Protocol
(Fund code: BGL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**



	Total 2014
Revenue	
Assessed Contributions	2,570,391
Investment Revenue	11,699
Total Revenue	2,582,090
Expenses	
Employee salaries, allowances and benefits	1,773,495
Non-employee compensation and allowances	161,019
Travel	32,311
Other Operating expenses	319,334
Other expenses	2,785
Programme Support costs	305,363
Total expenses	2,594,307
Surplus/(deficit) for the period	(12,217)

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	426,915
Short-term investments	828,556
Assessed contributions Receivable	324,857
Other Current Assets	9,265
Total Current Assets	1,589,593
Non-Current Assets	
Long-term investments	703,463
Total Non-Current Assets	703,463
Total Assets	2,293,056
Current Liabilities	
Accounts Payable and Accrued Payables	67,805
Employee Benefits	40,523
Other Liabilities	802,584
Total Current Liabilities	910,912
Total Liabilities	910,912
Net Assets	1,382,144
Total Liabilities & Net assets	2,293,056

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	1,575,730
IPSAS adjustment	(181,369)
Restated Balance	1,394,361
Excess/ (Deficit) of Revenue over expenditure for period	(12,217)
Total Net Assets	1,382,144



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**Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of
Approved Activities
(Fund code: BHL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**

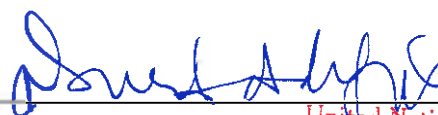

	Total 2014
Revenue	
Voluntary Contributions	916,447
Investment Revenue	5,166
Total Revenue	921,613
Expenses	
Employee salaries, allowances and benefits	184,085
Travel	272,257
Other Operating expenses	199,770
Programme Support costs	85,593
Total expenses	741,705
Surplus/(deficit) for the period	179,908

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	188,467
Short-term investments	365,777
Voluntary Contributions Receivable	2,399
Other Current Assets	669
Total Current Assets	557,312
Non-Current Assets	
Long-term investments	310,553
Total Non-Current Assets	310,553
Total Assets	867,865
Current Liabilities	
Accounts Payable and Accrued Payables	28,933
Other Liabilities	68,993
Total Current Liabilities	97,926
Total Liabilities	97,926
Net Assets	769,939
Total Liabilities & Net assets	867,865

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	590,031
Restated Balance	590,031
Excess/ (Deficit) of Revenue over expenditure for period	179,908
Total Net Assets	769,939

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**Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island
Developing States and Economies in Transition
(Fund code: BIL)**

**I. Statement of Financial Performance for the year ended 31 December 2014
(United States Dollars)**

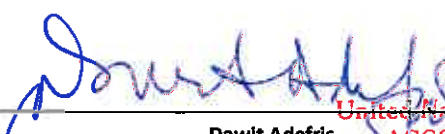

	Total 2014
Revenue	
Voluntary Contributions	66,547
Investment Revenue	486
Total Revenue	67,033
Expenses	
Other Operating expenses	120,244
Programme Support costs	15,663
Total expenses	135,907
Surplus/(deficit) for the period	(68,874)

**II. Statement of Financial Position as at 31 December 2014
(United States Dollars)**

	Total 2014
Current Assets	
Cash and Cash Equivalents	17,768
Short-term investments	34,484
Other Current Assets	184
Total Current Assets	52,436
Non-Current Assets	
Long-term investments	29,277
Total Non-Current Assets	29,277
Total Assets	81,713
Current Liabilities	
Other Liabilities	6,504
Total Current Liabilities	6,504
Total Liabilities	6,504
Net Assets	75,209
Total Liabilities and Net Assets	81,713

**III. Statement of Changes in Net Assets for the year ended 31 December 2014
(United States Dollars)**

	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	144,083
Restated Balance	144,083
Excess/ (Deficit) of Revenue over expenditure for period	(68,874)
Total Net Assets	75,209



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