



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 2023  
(United States Dollars)

	Total
<b>Revenue</b>	
Voluntary contributions	11 570 752
Other revenue	230 457
Investment revenue	826 411
<b>Total Revenue</b>	<b>12 627 620</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	1 049 706
Non-employee compensation and allowances	442 364
Grants and other transfers	907 134
Travel	667 523
Other operating expenses	561 765
Expected credit loss allowance for doubtful receivables	15 692
Programme support expenses	480 403
Net foreign exchange losses	36 443
<b>Total expenses</b>	<b>4 161 030</b>
<b>Surplus/(Deficit) for the period</b>	<b>8 466 590</b>

II. Statement of Financial Position as at 31 December 2023  
(United States Dollars)

	Total
<b>Current Assets</b>	
Cash and cash equivalents	22 306 798
Voluntary contributions receivable	5 036 545
Other receivables	16 300
Advance transfers	782 384
Other assets	100 866
<b>Total Current Assets</b>	<b>28 242 893</b>
<b>Non-Current Assets</b>	
Voluntary contributions receivable	186 141
<b>Total Non-Current Assets</b>	<b>186 141</b>
<b>Total Assets</b>	<b>28 429 034</b>
<b>Current Liabilities</b>	
Accounts payable - Member states (Payable to member states)	33 296
Accounts payable and accrued liabilities	205 097
Employee benefits liabilities	13 355
Liabilities for conditional arrangements	822 218
Other liabilities	-
<b>Total Current Liabilities</b>	<b>1 073 966</b>
<b>Non Current Liabilities</b>	-
<b>Total Non current Liabilities</b>	-
<b>Total Liabilities</b>	<b>1 073 966</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>27 355 068</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	27 355 068
<b>Total Net Assets</b>	<b>27 355 068</b>

III. Statement of Changes in Net Assets for the year ended 31 December 2023  
(United States Dollars)

	Total
<b>Net Assets at the Beginning of the Period</b>	<b>18 733 078</b>
Changes in net asset accumulated surplus – unrestricted	155 400
Changes in net asset reserve - unrestricted	-
Surplus/(deficit) for the period	8 466 590
<b>Total Net Assets at the End of the Period</b>	<b>27 355 068</b>

*for Miriam Kizito*

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**ACCOUNTS SECTION**  
Budget and Financial  
Management Service

17 July 2024