
***Trust Fund ISU APMBC
Geneva International Centre
For Humanitarian
Demining, Geneva***

*Balance sheet and Expenditures and Revenues
Statement of the Trust Fund ISU APMBC
for the year ended 31 December 2017
and Report of the independent Auditor*

Report of the independent auditor

To the Director of

Geneva International Centre for Humanitarian Demining, Geneva

Report on the balance sheet and the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention (ISU AMPBC)

In accordance with the terms of our engagement we have audited the accompanying Balance sheet and Expenditures and Revenues Statement ("the financial report") of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention for the year ended 31 December 2017.

GICHD Director's Responsibility

The GICHD Director is responsible for the preparation of this financial report in accordance with the requirements of Swiss law. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of the financial report that is free from material misstatement, whether due to fraud or error. The GICHD Director is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Independent Auditor's Responsibility

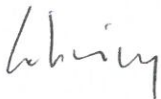
Our responsibility is to express an opinion on this financial report based on our audit. We conducted our audit in accordance with Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

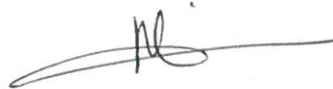
Opinion

In our opinion, the financial report for the year ended 31 December 2017 complies with Swiss law.

Deloitte SA



Jürg Gehring
Licensed Audit Expert
Auditor in Charge



Aurore De San Nicolas

Geneva, 19 April 2018

Enclosure: Financial report: Balance sheet, Expenditures and revenues statement of the Trust
Fund ISU APMBC

TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC
BALANCE SHEET AS OF 31 DECEMBER 2017 (CHF)

| | 2017 TF ISU APMBC WORKPLAN | 2017 EU COUNCIL DECISION | 2017 OVERALL | 2016 |
|--|----------------------------------|--------------------------------|------------------|----------------|
| CURRENT ASSETS | | | | |
| TOTAL BANK IN CHF | 842 947 | 628 540 | 1 471 487 | 746 761 |
| TOTAL BANK IN EUR | - | - | - | - |
| ACCOUNTS RECEIVABLE | | | | |
| ESTONIA | - | - | - | 5 248 |
| ITALY | 67 369 | - | 67 369 | 61 606 |
| MEXICO | - | - | - | 10 185 |
| SPAIN | 11 566 | - | 11 566 | - |
| TOTAL ACCOUNTS RECEIVABLE | 78 935 | - | 78 935 | 77 038 |
| TOTAL ASSETS | 921 882 | 628 540 | 1 550 422 | 823 799 |
| CURRENT LIABILITIES | | | | |
| GENERAL PREPAID EXPENDITURES | - | - | - | 98 173 |
| PAYABLES AND ACCRUED EXPENDITURES | - | - | - | 7 194 |
| ACCRUED REVENUES | | | | |
| AUSTRALIA | 95 000 | - | 95 000 | 95 157 |
| AUSTRIA | - | - | - | - |
| EUROPEAN UNION | - | 628 540 | 628 540 | - |
| INDONESIA | 3 151 | - | 3 151 | - |
| POLAND | - | - | - | - |
| IRELAND | - | - | - | - |
| TOTAL ACCRUED REVENUES | 98 151 | 628 540 | 726 691 | 95 157 |
| ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR | 11 300 | - | 11 300 | 13 315 |
| RESTRICTED FUNDS | | | | |
| BELGIUM | 359 832 | - | 359 832 | 359 832 |
| THE NETHERLANDS | 12 065 | - | 12 065 | 12 065 |
| SWITZERLAND | 10 000 | - | 10 000 | 10 000 |
| ESTONIA | 2 624 | - | 2 624 | 2 624 |
| SURPLUS CURRENT YEAR ISU APMBC | 427 910 | - | 427 910 | 225 440 |
| TOTAL RESTRICTED FUNDS | 812 431 | - | 812 431 | 609 961 |
| TOTAL LIABILITIES | 921 882 | 628 540 | 1 550 421 | 823 799 |

1. SURPLUS : PROVISIONNALLY PLACED IN THE FINANCIAL SECURITY BUFFER (FSB)
IN ACCORDANCE WITH DECISION OF STATES PARTIES

TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC
EXPENDITURES AND REVENUES STATEMENT (CHF)

| | 2017 TF ISU APMBC WORKPLAN | 2017 EU COUNCIL DECISION | 2017 OVERALL | 2016 |
|---|----------------------------------|--------------------------------|-----------------|----------------|
| EXPENDITURES | | | | |
| SALARIES | 361 129 | 13 458 | 374 587 | 317 641 |
| SOCIAL COSTS | 78 396 | 2 612 | 81 008 | 73 223 |
| STAFF TRAVEL | 34 558 | 2 406 | 36 964 | 37 606 |
| IMPLEMENTATION SUPPORT ACTIVITIES | 31 520 | 467 | 31 988 | 30 177 |
| TOTAL EXPENDITURES | 505 603 | 18 944 | 524 547 | 458 648 |
| REVENUES | | | | |
| STATE PARTIES' CONTRIBUTIONS | | | | |
| AUSTRALIA | 106 789 | - | 106 789 | 78 248 |
| AUSTRIA | 9 800 | - | 9 800 | 18 207 |
| CANADA | - | - | - | 81 597 |
| BULGARIA | 2 000 | - | 2 000 | - |
| CHILE | - | - | - | 5 202 |
| CROATIA | 1 500 | - | 1 500 | 700 |
| CYPRUS | 2 919 | - | 2 919 | 2 689 |
| CZECH REPUBLIC | 9 081 | - | 9 081 | 4 795 |
| ESTONIA | - | - | - | 5 248 |
| EU | - | 18 944 | 18 944 | - |
| FINLAND | 11 300 | - | 11 300 | 10 691 |
| FRANCE | 25 321 | - | 25 321 | 7 418 |
| GERMANY | 46 039 | - | 46 039 | 43 143 |
| HUNGARY | 10 755 | - | 10 755 | - |
| IRELAND | 28 202 | - | 28 202 | 26 879 |
| INDONESIA | 1 658 | - | 1 658 | - |
| ITALY | 67 369 | - | 67 369 | 61 606 |
| JAPAN | 89 669 | - | 89 669 | 79 706 |
| JORDAN | 973 | - | 973 | 899 |
| LUXEMBOURG | 22 995 | - | 22 995 | 7 491 |
| MEXICO | - | - | - | 10 191 |
| MOZAMBIQUE | 500 | - | 500 | 5 000 |
| NEW ZEALAND | 27 872 | - | 27 872 | 3 310 |
| OMAN | - | - | - | 6 000 |
| PERU | - | - | - | 14 782 |
| PHILIPPINES | 1 970 | - | 1 970 | - |
| POLAND | 11 527 | - | 11 527 | 10 634 |
| SPAIN | 11 566 | - | 11 566 | - |
| SWEDEN | 59 818 | - | 59 818 | 54 725 |
| SWITZERLAND | 80 000 | - | 80 000 | 80 000 |
| THAILAND | 10 000 | - | 10 000 | 10 000 |
| THE NETHERLANDS | 43 670 | - | 43 670 | 54 745 |
| TURKEY | 3 917 | - | 3 917 | - |
| UNITED KINGDOM | 18 850 | - | 18 850 | 37 320 |
| OTHER REVENUES | - | - | - | -11 199 |
| TOTAL CONTRIBUTIONS | 706 059 | 18 944 | 725 003 | 710 026 |
| ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR | 13 315 | - | 13 315 | - |
| TOTAL REVENUES | 719 373 | 18 944 | 738 317 | 710 026 |
| ACTIVITIES / CONTRIBUTIONS DEFERRED | 11 300 | - | 11 300 | 13 315 |
| SURPLUS | 202 471 | - | 202 471 | 238 064 |
| ALLOCATION TO THE WORKING CAPITAL RESERVE | | | | |
| SURPLUS | 202 471 | - | 202 471 | 225 440 |
| SWITZERLAND | - | - | - | 10 000 |
| ESTONIA | - | - | - | 2 624 |
| TOTAL ALLOCATION TO THE WORKING | 202 471 | - | 202 471 | 238 064 |

1. ANTICIPATED CONTRIBUITION FROM A STATE PARTY TO THE ISU'S 2015 WORK PLAN
WHICH DID NOT MATERIALIZE DUE TO UNFORESEEN CIRCUMSTANCES.