

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

*Expenditures and Revenues Statement of the
Trust Fund ISU APMBC
for the year ended 31 December 2014
and Report of the Auditor*

Report of the auditor on the expenditures and revenues statement of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention

To the Director of
Geneva International Centre for Humanitarian Demining "GICHD", Geneva

In accordance with the terms of our engagement we have audited the accompanying Expenditures and Revenues Statement ("the financial report") of the Trust Fund for Implementation Support Unit of the Anti-personnel Mine Ban Convention ("TF ISU APMBC") for the year ended 31 December 2014. This financial report has been prepared by GICHD Management in accordance with the accounting principles of the GICHD and in accordance with Swiss law.

GICHD Management's Responsibility

The GICHD Management 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 Management is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

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.

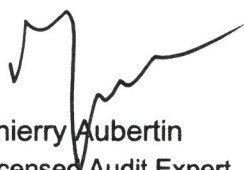
Opinion

In our opinion, the financial report of the Trust Fund ISU APMBC for the year ended 31 December 2014 complies with Swiss law.

Basis of Accounting

Without modifying our opinion, we draw your attention to the fact that this financial report has been prepared in accordance with accounting principles applied by the GICHD, which are in compliance with Swiss law. The financial report is prepared to provide information to the States Parties to the Anti-Personnel Mine Ban Convention. As a result, this financial report may not be suitable for another purpose.

Deloitte SA



Thierry Aubertin
Licensed Audit Expert
Auditor in Charge



Joëlle Herbette
Licensed Audit Expert

Geneva, 28 May 2015

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

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING

Expenditures and Revenues statement (CHF) of the Trust Fund ISU APMBC (Core Work plan+Enhanced Activities)

		Trust Fund ISU APMBC 2014		Account 2014	
		(Core Workplan)	(EU Council Decision 2012/700/CFSP)	Total expenditures and revenues administered by the ISU	
EXPENDITURES				1'582'650	
Expenditures	Salaries	687'256	132'438	819'694	
	Social costs	129'974	25'892	155'866	
	Staff travel	58'559	94'528	153'088	
	Implementation support activities	8'429	439'953	448'382	
REVENUES				1'596'852	
Contributions	Algeria	5'993	-	5'993	
	Argentina	5'000	-	5'000	
	Australia	99'292	-	99'292	
	Austria	24'218	-	24'218	
	Cambodia	2'971	-	2'971	
	Chile	17'945	-	17'945	
	Croatia	4'000	-	4'000	
	Cyprus	1'220	-	1'220	
	Czech Republic	4'343	-	4'343	
	Denmark	64'293	-	64'293	
	Ecuador	8'837	-	8'837	
	Estonia	2'375	-	2'375	
	Finland	9'896	-	9'896	
	France	18'023	-	18'023	
	Germany	59'589	-	59'589	
	Greece	6'000	-	6'000	
	Hungary	10'337	-	10'337	
	Indonesia	1'700	-	1'700	
	Ireland	61'400	-	61'400	
	Italy	56'258	-	56'258	
	Jordan	858	-	858	
	Luxembourg	10'317	-	10'317	
	Mexico	4'516	-	4'516	
	Mozambique	5'000	-	5'000	
	Netherlands	85'619	-	85'619	
	Poland	5'916	-	5'916	
	Saint Kitts and Nevis	190	-	190	
	South Africa	5'000	-	5'000	
	Sweden	81'679	-	81'679	
	Switzerland	40'000	-	40'000	
	Turkey	3'529	-	3'529	
	European Union	18'894	608'582	627'477	
Other Income	Colgate University	870	-	870	
	GICHD	176'363	-	176'363	
	UNDP	1'475	-	1'475	
Misc. Income		123	1'356	1'479	
Carry-over from 2013		-	82'873	82'873	
Deferred income from 2013		19'822	-	19'822	
Total Revenues		904'040	609'938	1'513'979	
Total Expenditures		884'218	692'812	1'577'030	
Carry-over to 2015		-	-	-	