

***Trust Fund Implementation
Support Unit - APMBC
Geneva International Centre
For Humanitarian
Demining, Geneva***

*Balance Sheet and Expenditures and Revenues
Statement of the Trust Fund Implementation
Support Unit - APMBC
for the year ended 31 December 2018
and Report of the independent Auditor*

Report of the independent auditor

To the Director of

Geneva International Centre for Humanitarian Demining (“GICHD”), 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 2018.

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 2018 complies with Swiss law.

Deloitte SA

Tefik Rexhaj
Licensed Audit Expert
Auditor in Charge

Aurore De San Nicolas

Geneva, 26 April 2019

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 2018 (CHF)

	2018 TF ISU APMBC WORKPLAN	2018 EU COUNCIL DECISION	2018 OVERALL	2017 OVERALL
CURRENT ASSETS				
TOTAL BANK IN CHF	1,003,763	70,457	1,074,219	1,471,487
ACCOUNTS RECEIVABLE				
CANADA	120,557	-	120,557	-
CZECH REPUBLIC	6,563	-	6,563	-
ITALY	64,884	-	64,884	67,369
SPAIN	-	-	-	11,566
TOTAL ACCOUNTS RECEIVABLE	192,003	-	192,003	78,935
TOTAL ASSETS	1,195,766	70,457	1,266,223	1,550,422
CURRENT LIABILITIES				
GENERAL PREPAID EXPENDITURES	20,298	2,771	23,069	-
PAYABLES AND ACCRUED EXPENDITURES	-	-	-	-
ACCRUED REVENUES				
AUSTRALIA	96,252	-	96,252	95,000
CANADA	81,647	-	81,647	-
EUROPEAN UNION	-	67,685	67,685	628,540
INDONESIA	-	-	-	3,151
TOTAL ACCRUED REVENUES	177,899	67,685	245,585	726,691
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	11,057	-	11,057	11,300
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 PREVIOUS YEAR ISU APMBC	353,881	-	353,881	-
SURPLUS CURRENT YEAR ISU APMBC	248,110	-	248,110	427,910
TOTAL RESTRICTED FUNDS	986,512	-	986,512	812,431
TOTAL LIABILITIES	1,195,766	70,457	1,266,223	1,550,422

1. **SURPLUS** : PROVISIONALLY 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)**

	2018 TF ISU APMBC WORKPLAN	2018 TF ISU APMBC VA	2018 EU COUNCIL DECISION	2018 OVERALL	2017 OVERALL
EXPENDITURES					
SALARIES	354,629	55,057	259,786	669,472 ¹	374,587
SOCIAL COSTS	78,285	11,961	41,867	132,112	81,008
STAFF TRAVEL	24,804	5,888	55,890	86,582	36,964
IMPLEMENTATION SUPPORT ACTIVITIES	28,404	1,123	203,311	232,838	31,988
TOTAL EXPENDITURES	486,121	74,029	560,854	1,121,005	524,547
REVENUES					
STATE PARTIES' CONTRIBUTIONS					
AUSTRALIA	100,000	-	-	100,000	106,789
AUSTRIA	11,390	-	-	11,390	9,800
BULGARIA	2,000	-	-	2,000	-
CANADA	38,910	-	-	38,910	2,000
CHILE	30,427	-	-	30,427	-
COSTA RICA	4,853	-	-	4,853	-
CROATIA	1,000	-	-	1,000	1,500
CYPRUS	2,836	-	-	2,836	2,919
CZECH REPUBLIC	6,563	-	-	6,563	9,081
ESTONIA	5,693	-	-	5,693	-
EU	-	-	560,854	560,854	18,944
FINLAND	11,057	-	-	11,057	11,300
FRANCE	14,588	-	-	14,588	25,321
GERMANY	45,703	-	-	45,703	46,039
HUNGARY	-	-	-	-	10,755
INDONESIA	3,151	-	-	3,151	28,202
IRELAND	22,688	-	-	22,688	1,658
ITALY	64,884	-	-	64,884	67,369
JAPAN	75,539	-	-	75,539	89,669
JORDAN	941	-	-	941	973
LUXEMBOURG	14,525	-	-	14,525	22,995
MOZAMBIQUE	-	-	-	-	500
NEW ZEALAND	-	-	-	-	27,872
NORWAY	36,739	-	-	36,739	27,872
PHILIPPINES	-	-	-	-	1,970
POLAND	16,709	-	-	16,709	11,527
SAINT KITTS AND NEVIS	196	-	-	196	11,566
SPAIN	-	-	-	-	11,566
SWEDEN	56,700	-	-	56,700	59,818
SWITZERLAND	80,000	-	-	80,000	80,000
THAILAND	10,000	-	-	10,000	10,000
THE NETHERLANDS	43,670	-	-	43,670	43,670
TURKEY	-	-	-	-	3,917
UNITED KINGDOM	33,004	-	-	33,004	18,850
WITHDRAWAL FROM THE FS BUFFER	-	74,029	-	74,029	18,850
OTHER REVENUES	221	-	-	221	-
TOTAL CONTRIBUTIONS	733,988	74,029	560,854	1,368,871	725,003
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	11,300	-	-	11,300	13,315
TOTAL REVENUES	745,288	74,029	560,854	1,380,171	738,317
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	11,057	-	-	11,057	11,300
SURPLUS	248,110	-	-	248,110	202,471
ALLOCATION TO THE WORKING CAPITAL RESERVE	248,110	-	-	248,110	202,471

1. CHF 35k APMBC WORPLAN's salaries were allocated to the EU CD activity.