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**Meeting of the States Parties to the Convention  
on the Prohibition of the Use, Stockpiling,  
Production and Transfer of Anti-Personnel  
Mines and on Their Destruction**

24 October 2017

English only

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**Sixteenth Meeting**

**Vienna, 18-21 December 2017**

Item 11 (h), (i) of the provisional agenda

**Consideration of the general status and  
operation of the Convention**

**Implementation Support**

**Report on the activities, functioning and finances of  
the ISU and presentation of a work plan and a budget  
for the 2018 activities of the ISU**

## **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 2016 and Report of the independent Auditor.

Report of the independent auditor to the Director of the 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 APMBC).

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 2016.

### **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 2016 complies with Swiss law.

Deloitte SA  
(*signed*)

Jürg Gehring (signed)      Aurore De San Nicolas  
Licensed Audit Expert  
Auditor in Charge

Geneva, 11 May 2017

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 (CHF)**

	2016	2015	
<b>CURRENT ASSETS</b>			
TOTAL BANK IN CHF	746,761	1,033,196	
TOTAL BANK IN EUR	-	92,651	
ACCOUNTS RECEIVABLE	77,038	11,199	1.
<b>TOTAL ASSETS</b>	<b>823,799</b>	<b>1,137,046</b>	
<b>CURRENT LIABILITIES</b>			
GENERAL PREPAID EXPENDITURES	98,173	616,225	(includes internal transfers to GICHD done in 2017)
PAYABLES AND ACCRUED EXPENDITURES	7,194	163	
ACCRUED REVENUES	95,157	148,761	2.
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	13,315	-	
RESTRICTED FUNDS			
BELGIUM	359,832	359,832	
THE NETHERLANDS	12,065	12,065	
SWITZERLAND	10,000	-	
ESTONIA	2,624	-	
SURPLUS 2016	225,440	-	3.
<b>TOTAL RESTRICTED FUNDS (FSB)</b>	<b>609,961</b>	<b>371,897</b>	
<b>TOTAL LIABILITIES</b>	<b>823,799</b>	<b>1,137,046</b>	

**1. ACCOUNTS RECEIVABLES**

2016 : ESTONIA 5'248, ITALY 61'605, MEXICO 10'185  
2015 : ECUADOR 11'199

**2. ACCRUED REVENUES :**

2016 : CUT-OFF AUSTRALIA 95'157  
2015 : AUSTRIA 8'577, POLAND 10'634, UNITED KINGDOM 37'320, EUROPEAN UNION 23'412  
CUT-OFF AUSTRALIA 68'818

**3. SURPLUS 2016 :** PROVISIONNALLY PLACED IN THE FINANCIAL SECURITY BUFFER (FSB)  
IN ACCORDANCE WITH DECISION OF STATES PARTIES