

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 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 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

(signed) Jürg Gehring

Licensed Audit Expert  
Auditor in Charge

(signed) 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
<b>CURRENT ASSETS</b>				
<b>TOTAL BANK IN CHF</b>	<b>842'947</b>	<b>628'540</b>	<b>1'471'487</b>	<b>746'761</b>
<b>TOTAL BANK IN EUR</b>	-			-
<b>ACCOUNTS RECEIVABLE</b>				
ESTONIA	-	-	-	5'248
ITALY	67'369	-	67'369	61'606
MEXICO	-	-	-	10'185
SPAIN	11'566	-	11'566	-
<b>TOTAL ACCOUNTS RECEIVABLE</b>	<b>78'935</b>	<b>-</b>	<b>78'935</b>	<b>77'038</b>
<b>TOTAL ASSETS</b>	<b>921'882</b>	<b>628'540</b>	<b>1'550'422</b>	<b>823'799</b>
<b>CURRENT LIABILITIES</b>				
<b>GENERAL PREPAID EXPENDITURES</b>	-	-	-	<b>98'173</b>
<b>PAYABLES AND ACCRUED EXPENDITURES</b>	-	-	-	<b>7'194</b>
<b>ACCRUED REVENUES</b>				
AUSTRALIA	95'000	-	95'000	95'157
AUSTRIA	-	-	-	-
EUROPEAN UNION	-	628'540	628'540	-
INDONESIA	3'151	-	3'151	-
POLAND	-	-	-	-
UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND	-	-	-	-
<b>TOTAL ACCRUED REVENUES</b>	<b>98'151</b>	<b>628'540</b>	<b>726'691</b>	<b>95'157</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR</b>	11'300	-	11'300	13'315
<b>RESTRICTED FUNDS</b>				
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
<b>TOTAL RESTRICTED FUNDS</b>	<b>812'431</b>	<b>-</b>	<b>812'431</b>	<b>609'961</b>
<b>TOTAL LIABILITIES</b>	<b>921'882</b>	<b>628'540</b>	<b>1'550'421</b>	<b>823'799</b>

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
<b>EXPENDITURES</b>				
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
<b>TOTAL EXPENDITURES</b>	<b>505'603</b>	<b>18'944</b>	<b>524'547</b>	<b>458'648</b>
<b>REVENUES</b>				
<b>STATE PARTIES' CONTRIBUTIONS</b>				
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
<b>TOTAL CONTRIBUTIONS</b>	<b>706'059</b>	<b>18'944</b>	<b>725'003</b>	<b>710'026</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR</b>	<b>13'315</b>	<b>-</b>	<b>13'315</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>719'373</b>	<b>18'944</b>	<b>738'317</b>	<b>710'026</b>
<b>ACTIVITIES / CONTRIBUTIONS DEFERRED</b>	<b>11'300</b>	<b>-</b>	<b>11'300</b>	<b>13'315</b>
<b>SURPLUS</b>	<b>202'471</b>	<b>-</b>	<b>202'471</b>	<b>238'064</b>
<b>ALLOCATION TO THE WORKING CAPITAL RESERVE</b>				
SURPLUS	202'471	-	202'471	225'440
SWITZERLAND	-	-	-	10'000
ESTONIA	-	-	-	2'624
<b>TOTAL ALLOCATION TO THE WORKING</b>	<b>202'471</b>	<b>-</b>	<b>202'471</b>	<b>238'064</b>

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