27 September 2024
Arabic
Original: English

المؤتمر الاستعراضي الخامس للدول الأطراف في اتفاقية حظر استعمال وتخزين وإنتاج ونقل الألغام المضادة للأفراد وتدمير تلك الألغام

سييم ريب، 25-29 تشرين الثاني/نوفمبر 2024
البند 8(هـ) من جدول الأعمال المؤقت
استعراض سير عمل الاتفاقية وحالتها
مسائل أخرى أساسية لتحقيق أهداف الاتفاقية

التقرير المالي السنوي المُراجَع لوحدة دعم التنفيذ لعام 2023*

بناءً على "التوجيه من الدول الأطراف إلى وحدة دعم التنفيذ" الذي اعتمده الاجتماع العاشر للدول الأطراف، تقدم وحدة دعم التنفيذ تقارير خطية وشفهية بشأن أنشطتها وطريقة عملها وتمويلها إلى كل اجتماع من اجتماعات الدول الأطراف أو مؤتمر من مؤتمرات الاستعراض، وإلى الاجتماعات غير الرسمية التي تُعقد في إطار الاتفاقية، حسب الاقتضاء. وتقدم الوحدة إلى لجنة التنسيق، ثم إلى كل اجتماع من اجتماعات الدول الأطراف أو مؤتمر من مؤتمرات الاستعراض، تقريراً مالياً سنوياً مراجَعاً عن السنة السابقة وتقريراً مالياً أولياً سنوياً عن السنة الحالية من أجل الموافقة عليهما.

* يصدر هذا التقرير من دون تحرير رسمي.

Annex

[English only]

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Trust Fund Implementation Support Unit -
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 December 31, 2023
and Report of the Independent Auditor

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Report of the independent auditor on the balance sheet and expenditures and revenues statement of the Trust Fund ISU - APMBC to the Director of Geneva International Centre for Humanitarian Demining "GICHD", Geneva

Report on the Audit of the Financial Report

Opinion

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 ISU - APMBC for the year ended December 31, 2023.

In our opinion, the financial report for the year ended December 31, 2023, complies with Swiss law.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the GICHD in accordance with the provisions of Swiss law and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

GICHD Director's Responsibility

The GICHD Director is responsible for the preparation of the financial report in accordance with the provisions of Swiss law and for such internal control as the GICHD Director determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the GICHD Director is responsible for assessing the Trust Fund ISU - APMBC ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the GICHD Director either intends to liquidate the Trust Fund ISU - APMBC or to cease operations, or has no realistic alternative but to do so.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Swiss law and SA-CH will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial reports.

A further description of our responsibilities for the audit of the financial statements is located on EXPERTsuisse's website at: https://www.expertsuisse.ch/en/audit-report. This description forms an integral part of our report.

MAZARS Ltd

Jean-Marc Jenny May 31, 2024 Qualified Electronic Signature by SwissID	Karim Chaouki May 31, 2024 Qualified Electronic Signature by SwissID
Jean-Marc Jenny Licensed audit expert (Auditor in charge)	Karim Chaouki Manager

Geneva, May 31, 2024

Enclosure

- Financial report: balance sheet and expenditures and revenues statement of the Trust Fund ISU - APMBC

TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC
BALANCE SHEET AS OF 31 DECEMBER 2023 (CHF)

	ISU APMBC WORKPLAN	ISU APMBC COOPERATION FUND	ISU APMBC EU COUNCIL DECISION	2023 OVERALL	2022 OVERALL
CURRENT ASSETS					
CASH AND CASH EQUIVALENTS	766'693	-	883'799	1'650'492	1'456'393
ACCOUNTS RECEIVABLE					
MEXICO	-	-	-	-	8'987
TOTAL ACCOUNTS RECEIVABLE	-	-	-	-	8'987
PREPAID EXPENSES, ACCRUED INCOME AND OTHER CURRENT RECEIVABLES	135'427	-	19'824	155'252	47'114
TOTAL ASSETS	902'120	-	903'623	1'805'744	1'512'494
CURRENT LIABILITIES					
PAYABLE FROM GOODS & SERVICES AND OTHER CURRENT PAYABLES	-	-	-	-	130'182
ACCRUED EXPENSES AND DEFERRED INCOME	87'906	-	4'192	92'098	10'647
TOTAL CURRENT LIABILITIES	87'906	-	4'192	92'098	140'829
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	284'703	29'745	640'532	954'980	613'000
RESTRICTED FUNDS					
BELGIUM	359'832	-	-	359'832	359'832
ESTONIA	2'624	-	-	2'624	2'624
THE NETHERLANDS	12'065	-	-	12'065	12'065
SWITZERLAND	10'000	-	-	10'000	10'000
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	374'144	-	-	374'144	374'144
TOTAL RESTRICTED FUNDS	758'665	-	-	758'665	758'665
TOTAL LIABILITIES	1'131'274	29'745	644'724	1'805'744	1'512'494

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

	ISU APMBC WORKPLAN	ISU APMBC COOPERATION FUND	ISU APMBC INDIVIDUALIZED APPROACH	ISU APMBC EU COUNCIL DECISION	2023 OVERALL	2022 OVERALL
EXPENDITURES						
SALARIES	538'254	-	-	195'103	733'357	685'393
SOCIAL COSTS	107'635	-	-	37'528	145'163	133'441
STAFF & SPONSORED TRAVEL COSTS	43'871	-	-	365'449	409'320	168'362
IMPLEMENTATION SUPPORT ACTIVITIES	36'955	-	2'633	242'221	281'809	174'591
TOTAL EXPENDITURES	720'715	-	2'633	840'301	1'569'649	1'161'787

	ISU APMBC WORKPLAN	ISU APMBC COOPERATION FUND	ISU APMBC INDIVIDUALIZED APPROACH	ISU APMBC EU COUNCIL DECISION	2023 OVERALL	2022 OVERALL
REVENUES						
CONTRIBUTIONS						
ALGERIA	-	-	-	-	-	4'850
AUSTRALIA	84'448	-	-	-	84'448	-
AUSTRIA	11'592	-	-	-	11'592	9'625
CANADA	75'480	-	2'633	-	78'113	86'400
CYPRUS	4'800	-	-	-	4'800	-
CZECH REPUBLIC	-	-	-	-	-	5'920
ESTONIA	4'864	-	-	-	4'864	-
EUROPEAN UNION	-	-	-	1'343'428	1'343'428	-
FINLAND	9'669	-	-	-	9'669	10'103
FRANCE	14'537	-	-	-	14'537	14'487
GERMANY	49'028	-	-	-	49'028	48'616
IRELAND	18'929	-	-	-	18'929	19'232
ITALY	41'846	-	-	-	41'846	46'626
JAPAN	19'135	-	-	-	19'135	23'714
MEXICO	-	-	-	-	-	8'987
NORWAY	40'171	-	-	-	40'171	28'195
PERU	4'605	-	-	-	4'605	14'540
SLOVENIA	4'864	-	-	-	4'864	9'878
SPAIN	47'489	-	-	-	47'489	38'704
SWEDEN	20'865	-	-	-	20'865	22'611
SWITZERLAND	60'000	-	-	-	60'000	60'000
THAILAND	10'000	-	-	-	10'000	10'000
THE NETHERLANDS	37'645	9'660	-	-	47'305	48'667
TÜRKIYE	2'651	-	-	-	2'651	2'706
UGANDA	-	-	-	-	-	1'479
UNITED KINGDOM	-	-	-	-	-	43'748
TOTAL CONTRIBUTIONS	562'617	9'660	2'633	1'343'428	1'918'338	559'088
ACTIVITIES/CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR (1)	455'475	20'085	-	137'440	613'000	1'223'559
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	(284'702)	(29'745)	-	(640'531)	(954'978)	(613'000)
TOTAL INCOME	733'390	-	2'633	840'336	1'576'359	1'169'647
ACTIVITIES/CONTRIBUTIONS TO BE REIMBURSED (PAYABLE) FROM PREVIOUS YEAR	-	-	-	-	-	(7'861)
NET FINANCIAL RESULT / NON OPERATING EXPENSES	(6'673)	-	-	(35)	(6'708)	-
TOTAL REVENUES	720'715	-	2'633	840'301	1'569'649	1'161'787

(1) Includes 131'811 of Belgium's CHF 310'403 contribution allotted to 2023.