

《关于禁止使用、储存、生产和转让  
杀伤人员地雷及销毁此种地雷的公约》  
缔约国第五次审议会议

27 September 2024  
Chinese  
Original: English

2024年11月25日至29日，暹粒  
临时议程项目8(e)  
审查《公约》的实施情况和现状  
对于实现《公约》目标至关重要的其他事项

### 执行支助股 2023 年审定年度财务报告\*

按照缔约国第十届会议通过的“缔约国对执行支助股的指示”，执行支助股应“就执行支助股的活动、运作和财务情况向各次缔约国会议或审议会议、并酌情向《公约》下的非正式会议作出书面和口头报告。执行支助股应向协调委员会并随后向各次缔约国会议或审议会议提交上一年度的审定年度财务报告和本年度的初步年度财务报告供批准”。

\* 本文件印发前未经正式编辑。



## Annex

[English only]



Trust Fund Implementation Support Unit -  
APMBC  
Geneva International Centre  
for Humanitarian Demining  
Geneva

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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.



*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

Jean-Marc Jenny  
Licensed audit expert  
(Auditor in charge)

Geneva, May 31, 2024

**Karim Chaouki**

May 31, 2024

Qualified Electronic Signature by  SwissID

Karim Chaouki  
Manager

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
<b>CURRENT ASSETS</b>					
CASH AND CASH EQUIVALENTS	766'693	-	883'739	1'650'432	1'456'389
ACCOUNTS RECEIVABLE					
MEXICO	-	-	-	-	8'987
<b>TOTAL ACCOUNTS RECEIVABLE</b>	-	-	-	-	8'987
PREPAID EXPENSES, ACCRUED INCOME AND OTHER CURRENT RECEIVABLES	135'427	-	19'824	155'252	47'114
<b>TOTAL ASSETS</b>	<b>902'120</b>	<b>-</b>	<b>903'623</b>	<b>1'805'744</b>	<b>1'512'494</b>
<b>CURRENT LIABILITIES</b>					
PAYABLE FROM GOODS & SERVICES AND OTHER CURRENT PAYABLES	-	-	-	-	130'182
ACCRUED EXPENSES AND DEFERRED INCOME	83'906	-	4'192	92'098	10'647
<b>TOTAL CURRENT LIABILITIES</b>	<b>83'906</b>	<b>-</b>	<b>4'192</b>	<b>92'096</b>	<b>140'829</b>
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	284'703	29'745	640'532	954'980	613'000
<b>RESTRICTED FUNDS</b>					
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
<b>TOTAL RESTRICTED FUNDS</b>	<b>758'665</b>	<b>-</b>	<b>-</b>	<b>758'665</b>	<b>758'665</b>
<b>TOTAL LIABILITIES</b>	<b>1'131'274</b>	<b>29'745</b>	<b>644'724</b>	<b>1'805'744</b>	<b>1'512'494</b>

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

	EU APMIC WORKPLAN	EU APMIC COOPERATION FUND	EU APMIC INDIVIDUALIZED APPROACH	EU APMIC EU COUNCIL DECISION	2023 OVERALL	2022 OVERALL
<b>EXPENDITURES</b>						
SALARIES	530'254	-	-	197'103	727'357	685'293
SOCIAL COSTS	107'635	-	-	37'528	145'163	133'441
STAFF & SPONSORED TRAVEL COSTS	43'871	-	-	367'449	409'320	168'362
IMPLEMENTATION SUPPORT ACTIVITIES	30'955	-	2'633	242'221	271'809	174'591
<b>TOTAL EXPENDITURES</b>	<b>712'715</b>	<b>-</b>	<b>2'633</b>	<b>847'301</b>	<b>1'569'649</b>	<b>1'162'787</b>
<b>REVENUES</b>						
<b>CONTRIBUTIONS</b>						
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	40'626
JAPAN	19'135	-	-	-	19'135	22'714
MEXICO	-	-	-	-	-	8'987
NORWAY	40'171	-	-	-	40'171	28'195
PERU	4'866	-	-	-	4'866	14'546
SLOVENIA	4'864	-	-	-	4'864	9'878
SPAIN	47'489	-	-	-	47'489	38'704
SWEDEN	20'862	-	-	-	20'862	22'611
SWITZERLAND	60'000	-	-	-	60'000	60'000
THAILAND	10'000	-	-	-	10'000	10'000
THE NETHERLANDS	37'645	9'660	-	-	47'305	48'647
TURKEY	2'651	-	-	-	2'651	2'700
UGANDA	-	-	-	-	-	1'479
UNITED KINGDOM	-	-	-	-	-	42'748
<b>TOTAL CONTRIBUTIONS</b>	<b>562'617</b>	<b>9'660</b>	<b>2'633</b>	<b>1'343'428</b>	<b>1'968'738</b>	<b>559'088</b>
ACTIVITIES/CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR (a)	455'475	20'085	-	137'440	613'000	1'222'559
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	(284'702)	(29'745)	-	(640'531)	(954'978)	(613'000)
<b>TOTAL INCOME</b>	<b>733'390</b>	<b>-</b>	<b>2'633</b>	<b>847'334</b>	<b>1'576'769</b>	<b>1'169'647</b>
ACTIVITIES/CONTRIBUTIONS TO BE REIMBURSED (PAYABLE) FROM PREVIOUS YEAR	-	-	-	-	-	(7'861)
<b>NET FINANCIAL RESULT / NON OPERATING EXPENSES</b>	<b>(87'673)</b>	<b>-</b>	<b>-</b>	<b>(35)</b>	<b>(87'688)</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>724'717</b>	<b>-</b>	<b>2'633</b>	<b>847'304</b>	<b>1'569'649</b>	<b>1'162'787</b>

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