

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 2015 and Report of the independent Auditor

Report of the independent auditor 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

To the Director of

Geneva International Centre for Humanitarian Demining "GICHD", Geneva

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 ("TF ISU APMBC") for the year ended 31 December 2015.

GICHD Management's Responsibility

The GICHD Management 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 Management 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 2015 complies with Swiss law.

Deloitte SA

(signed) Jürg Gehring

Licensed Audit Expert

Auditor in Charge

(signed) Tefik Rexhaj

Licensed Audit Expert

Geneva, 27 May 2016

Enclosure: Financial report (balance sheet and expenditures and revenues statement) of the Trust
Fund ISU APMBC

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Balance Sheet as of 31 December 2015 (CHF) of the Trust Fund ISU APMBC

	2015	2014
Current assets		
Cash on hand		12'726
Total bank in CHF	1'033'196	583'958
Total bank in EUR	92'651	85'707
Accounts receivable	11'199 ¹	33'521 ⁴
General prepaid expenditures	(616'225)	(661'054)
Total Assets	520'821	54'858
Current liabilities		
Payables and accrued expenditures	163	(4'076)
Accrued revenues	148'761 ²	58'934 ⁵
Restricted funds		
Allocation to reserve	371'897 ³	
Total Liabilities	520'821	54'858

¹ Accounts receivable 2015 : Equador 11'199

² Accrued revenues 2015 : Austria 8'577, Poland 10'634, United Kingdom 37'320, EU 23'412

Cut-off 2015 : Australia 68'818

³ Restricted funds 2015 : Belgium 359'832, Netherlands 12'065

⁴ Accounts receivable 2014 : Cambodia 2'971, Finland 9'896, Hungary 10'337, Luxembourg 10'317

⁵ Funds reimbursement 2014 : Australia 44'732 "2013 Bangkok symposium relating to the enhanced activities of the ISU-APMBC in the area of victim assistance", European Union 14'202

GENEVA INTERNATIONAL CENTRE FOR HUMANITARIAN DEMINING
Expenditures and Revenues Statement (CHF) of the Trust Fund ISU APMBC

		2015	2014
EXPENDITURES			
Expenditures	Salaries	471'622	819'694
	Social costs	109'615	155'866
	Staff travel	9'016	153'088
	Implementation support activities	2'485	448'382
Contributions outstanding deferred from previous year		-	19'822

Total expenditures		592'737	1'596'852
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REVENUES			
State Parties' contributions	Albania	1'700	-
	Algeria	5'287	5'993
	Argentina	-	5'000
	Australia	19'679	99'292
	Austria	-	24'218
	Belgium	359'832	-
	Bulgaria	1'635	-
	Cambodia	2'837	2'971
	Chile	18'983	17'945
	Costa Rica	5'146	-
	Croatia	-	4'000
	Cyprus	2'672	1'220
	Czech Republic	-	4'343
	Denmark	42'835	64'293
	Ecuador	11'199	8'837
	Estonia	5'081	2'375
	Finland	-	9'896
	France	11'669	18'023
	Germany	42'275	59'589
	Greece	-	6'000
	Holy See (vatican city state)	3'788	-
	Hungary	-	10'337
	Indonesia	-	1'700
	Ireland	20'482	61'400
	Italy	62'658	56'258
	Japan	87'491	-
	Jordan	902	858

	Luxembourg	10'657	10'317
	Malaysia	1'500	-
	Mexico	9'891	4'516
	Mozambique	5'000	5'000
	Netherlands	60'314	85'619
	Poland	-	5'916
	Saint Kitts and Nevis	-	190
	Serbia	1'823	-
	South Africa	-	5'000
	Sweden	57'132	81'679
	Switzerland	80'000	40'000
	Thailand	5'000	-
	Turkey	4'716	3'529
	United Kingdom	27'701	-
	Colgate University	-	870
	GICHD	-	176'363
	UNDP	-	1'475
	European Union	(9'209)	627'477

Total Contributions		960'676	1'512'500
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Misc. Income		3'958	1'479
	Activities / Contributions deferred from previous year	-	82'873

Total revenues		964'634	1'596'852
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Allocation to the reserve		371'897	-
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Activities / Contributions deferred to next year		-	-
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Annual result after allocation		-	-
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