

Implementation Support Unit audited Annual Financial Report 2022

Further to the “Directive from the States Parties to the ISU” adopted by the Tenth Meeting of the States Parties, the Implementation Support Unit shall “report in written form as well as orally on the activities, functioning and finances of the ISU to each Meeting of the States Parties or Review Conference, and to informal meetings under the Convention as appropriate. An audited Annual Financial Report for the previous year and a preliminary Annual Financial Report for the present year shall be submitted by the ISU to the Coordinating Committee and subsequently to each Meeting of the States Parties or Review Conferences for approval.”

**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, 2022
and Report of the Independent Auditor

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, 2022.

In our opinion, the financial report for the year ended December 31, 2022, complies with Swiss law.

Basis for Opinion

We conducted our audit in accordance with Swiss law and Swiss Standards on Auditing (ISA-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 ISA-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
Licensed audit expert
(Auditor in charge)

Karim Chaouki
Manager

Geneva, May 8, 2023

Enclosures

- 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 2022 (CHF)

	TF ISU APMBC WORKPLAN	TF ISU APMBC EU COUNCIL DECISION	2022 OVERALL	2021 OVERALL
CURRENT ASSETS				
CASH AND CASH EQUIVALENTS	888'306	568'087	1'456'393	2'385'872
ACCOUNTS RECEIVABLE				
ITALY	-	-	-	103'481
MEXICO	8'987	-	8'987	-
NORWAY	-	-	-	30'672
UNITED KINGDOM	-	-	-	17'802
MISCELLANEOUS	-	-	-	11'710
TOTAL ACCOUNTS RECEIVABLE	8'987	-	8'987	163'665
PREPAID EXPENSES, ACCRUED INCOME AND OTHER CURRENT RECEIVABLES	46'660	454	47'114	-
TOTAL ASSETS	943'953	568'541	1'512'494	2'549'537
CURRENT LIABILITIES				
PAYABLE FROM GOODS & SERVICES AND OTHER CURRENT PAYABLES	127'592	2'590	130'182	25'147
ACCRUED EXPENSES	8'286	2'361	10'647	39'003
PAYABLES TO RELATED ORGANIZATIONS	-	-	-	503'163
TOTAL CURRENT LIABILITIES	135'878	4'951	140'829	567'313
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	475'560	137'440	613'000	1'223'559
RESTRICTED FUNDS				
BELGIUM	359'832	-	359'832	359'832
ESTONIA	10'000	-	10'000	10'000
THE NETHERLANDS	12'065	-	12'065	12'065
SWITZERLAND	2'624	-	2'624	2'624
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	374'144	-	374'144	374'144
TOTAL RESTRICTED FUNDS	758'665	-	758'665	758'665
TOTAL LIABILITIES	1'370'103	142'391	1'512'494	2'549'537

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

	TF ISU APMBC WORKPLAN	TF ISU APMBC COOPERATION FUND	TF ISU APMBC INDIVIDUALIZED APPROACH	TF ISU APMBC ONLINE REPORTING TOOL	TF ISU APMBC EU COUNCIL DECISION	2022 OVERALL	2021 OVERALL
EXPENDITURES							
SALARIES	555'037	-	-	-	130'356	685'393	618'711
SOCIAL COSTS	106'673	-	-	-	26'768	133'441	120'143
TRAVEL COSTS	27'583	-	-	-	140'779	168'362	28'207
IMPLEMENTATION SUPPORT ACTIVITIES	63'353	-	2'912	-	108'326	174'591	104'858
TOTAL EXPENDITURES	752'646	-	2'912	-	406'229	1'161'787	871'919

REVENUES							
CONTRIBUTIONS							
ALGERIA	4'850	-	-	-	-	4'850	5'432
AUSTRALIA	-	-	-	-	-	-	181'006
AUSTRIA	9'625	-	-	-	-	9'625	10'818
BELGIUM	-	-	-	-	-	-	310'403
CANADA	83'488	-	2'912	-	-	86'400	87'006
COSTA RICA	-	-	-	-	-	-	4'525
CYPRUS	-	-	-	-	-	-	5'404
CZECH REPUBLIC	5'920	-	-	-	-	5'920	6'018
ESTONIA	-	-	-	-	-	-	5'104
EU	-	-	-	-	-	-	680'601
FINLAND	10'103	-	-	-	-	10'103	10'790
FRANCE	14'487	-	-	-	-	14'487	26'082
GERMANY	48'616	-	-	-	-	48'616	41'732
IRELAND	19'232	-	-	-	-	19'232	21'565
ITALY	46'626	-	-	-	-	46'626	43'365
JAPAN	23'714	-	-	-	-	23'714	24'198
MEXICO	8'987	-	-	-	-	8'987	9'017
NORWAY	28'195	-	-	-	-	28'195	30'672
PERU	14'540	-	-	-	-	14'540	-
POLAND	-	-	-	-	-	-	10'200
SLOVENIA	9'878	-	-	-	-	9'878	5'426
SPAIN	38'704	-	-	-	-	38'704	40'807
SWEDEN	22'611	-	-	-	-	22'611	25'487
SWITZERLAND	60'000	-	-	-	-	60'000	52'011
THAILAND	10'000	-	-	-	-	10'000	10'000
THE NETHERLANDS	38'934	9'733	-	-	-	48'667	54'022
TURKEY	2'706	-	-	-	-	2'706	1'848
UGANDA	1'479	-	-	-	-	1'479	-
UNITED KINGDOM	43'748	-	-	-	-	43'748	57'456
SUDAN	-	-	-	-	-	-	880
OTHER REVENUES	-	-	-	-	-	-	8'156
TOTAL CONTRIBUTIONS	546'443	9'733	2'912	-	-	559'088	1'770'031
ACTIVITIES/CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR ^{(1) (2)}	663'751	10'352	-	5'787	543'669	1'223'559	325'447
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR ⁽³⁾	(455'475)	(20'085)	-	-	(137'440)	(613'000)	(1'223'559)
TOTAL INCOME	754'719	-	2'912	5'787	406'229	1'169'647	871'919
ACTIVITIES/CONTRIBUTIONS TO BE REIMBURSED (PAYABLE) FROM PREVIOUS YEAR	(2'074)	-	-	(5'787)	-	(7'861)	-
TOTAL REVENUES	752'646	-	2'912	-	406'229	1'161'787	871'919

(1) The amount of CHF 663.751 includes CHF 97.067 of the 2021-2022 agreement with Australia allotted to 2022, and it also includes CHF 101.270 of Belgium's CHF 310.403 contribution allotted to 2022.

(2) The amount of CHF 10.352 is the 2021 contribution from The Netherlands allotted to 2022.

(3) The amount of CHF 455.475 includes CHF 131.811 of Belgium's CHF 310.403 contribution allotted to 2023.