

Cinquième Conférence des États parties chargée de l'examen de la Convention sur l'interdiction de l'emploi, du stockage, de la production et du transfert des mines antipersonnel et sur leur destruction

27 septembre 2024

Français

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Siem Reap, 25-29 novembre 2024

Point 8 e) de l'ordre du jour provisoire

Examen du fonctionnement et de l'état de la Convention

Autres questions essentielles pour la réalisation des buts de la Convention

Rapport financier audité de l'Unité d'appui à l'application pour 2023*

Conformément aux Directives émanant des États parties à l'intention de l'Unité d'appui à l'application adoptées par la dixième Assemblée des États parties, l'Unité d'appui à l'application doit « rendre compte par écrit et par oral des activités, du fonctionnement et des finances de l'Unité à chaque assemblée des États parties ou conférence d'examen, ainsi qu'aux réunions informelles se tenant au titre de la Convention, le cas échéant. [...] Un rapport financier annuel qui a fait l'objet d'un audit pour l'année écoulée [...] et un rapport financier annuel préliminaire pour l'année en cours sont soumis par l'Unité au Comité de coordination, puis à chaque assemblée des États parties ou conférence d'examen, pour approbation ».

* La version originale du présent document n'a pas été revue par les services d'édition.



Annexe

[Anglais seulement]



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.



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 - APMB

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

	BU APMBC WORKPLAN	BU APMBC COOPERATION FUND	ISU APMBC EU COUNCIL DECISION	2023 OVERALL	2022 OVERALL
CURRENT ASSETS					
CASH AND CASH EQUIVALENTS	766'693	-	883'739	1'650'432	1'456'399
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	-	903'563	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	-	4'132	92'038	10'647
TOTAL CURRENT LIABILITIES	87'906	-	4'132	92'096	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 - APMIC
EXPENDITURES AND REVENUES STATEMENT (CHF)

	EU APMIC WORKPLAN	EU APMIC COOPERATION FUND	EU APMIC INDIVIDUALIZED APPROACH	EU APMIC EU COUNCIL SECTION	2023 OVERALL	2022 OVERALL
EXPENDITURES						
SALARIES	530'254	-	-	197'103	737'357	685'293
SOCIAL COSTS	107'635	-	-	37'528	145'163	132'441
STAFF & SPONSORED TRAVEL COSTS	43'871	-	-	307'449	409'320	168'362
IMPLEMENTATION SUPPORT ACTIVITIES	30'955	-	2'633	242'221	301'809	174'591
TOTAL EXPENDITURES	712'715	-	2'633	847'301	1'596'649	1'161'787
REVENUES						
CONTRIBUTIONS						
ALGERIA	-	-	-	-	-	4'859
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	-	-	-	-	-	3'987
NORWAY	40'171	-	-	-	40'171	28'195
PERU	4'055	-	-	-	4'055	14'540
SLOVENIA	4'864	-	-	-	4'864	9'879
SPAIN	47'489	-	-	-	47'489	38'754
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	48'667
TURKEY	2'651	-	-	-	2'651	2'700
UGANDA	-	-	-	-	-	1'479
UNITED KINGDOM	-	-	-	-	-	42'748
TOTAL CONTRIBUTIONS	562'617	9'660	2'633	1'343'428	1'948'238	559'088
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)
TOTAL INCOME	733'390	-	2'633	847'334	1'596'669	1'169'647
ACTIVITIES/CONTRIBUTIONS TO BE REIMBURSED (PAYABLE) FROM PREVIOUS YEAR	-	-	-	-	-	(7'861)
NET FINANCIAL RESULT / NON OPERATING EXPENSES	(8'323)	-	-	(35)	(8'308)	-
TOTAL REVENUES	725'067	-	2'633	847'301	1'588'361	1'161'787

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