

اجتماع الدول الأطراف في اتفاقية حظر استعمال وتخزين وإنتاج ونقل الألغام المضادة للأفراد ودمير تلك الألغام

الاجتماع الثاني والعشرون

جنيف، 5-1 كانون الأول/ديسمبر 2025

البند 9(ح)¹ من جدول الأعمال
النظر في حالة الاتفاقية وسير عملها بوجه عام
دعم التنفيذ

تقرير عن أنشطة وحدة دعم التنفيذ وأدائها
وحالتها المالية، وعرض خطة عملٍ وميزانيةٍ
لأنشطة وحدة دعم التنفيذ في عام 2026

التقرير المالي السنوي المراجع لوحدة دعم التنفيذ لعام 2024 * * *

بناءً على "التوجيه من الدول الأطراف إلى وحدة دعم التنفيذ" الذي اعتمدته الاجتماع العاشر للدول الأطراف، تقدم وحدة دعم التنفيذ تقارير خطية وشفهية بشأن أنشطتها وأدائها وحالتها المالية 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 التسيق، ثم إلى كل اجتماع من اجتماعات الدول الأطراف أو مؤتمر من مؤتمرات الاستعراض، تقريراً مالياً سنوياً مراجعاً عن السنة السابقة وتقريراً مالياً أولياً سنوياً عن السنة الحالية من أجل الموافقة عليهما.

* قُرئت هذه الوثيقة بعد انقضاء الموعد النهائي لتضمينها أحدث المعلومات.

** تصدر هذه الوثيقة من دون تحرير رسمي.



الرجاء إعادة الاستعمال

Annex *

[English only]



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 Balance sheet and Expenditures and Revenues Statement

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, 2024.

In our opinion, the financial report for the year ended December 31, 2024, 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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* Reproduced as received.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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.

Forvis Mazars SA

Jean-Marc Jenny

May 27, 2025

Qualified Electronic Signature by SwissID

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

Florian Charpentier

May 27, 2025

Qualified Electronic Signature by SwissID

Florian Charpentier
Manager

Geneva, May 27, 2025

Attachment

- Financial report: balance sheet and expenditures and revenues statement of the Trust Fund ISU – APMBC for the year ended December 31, 2024.

TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBC
BALANCE SHEET AS OF 31 DECEMBER 2024 (CHF)

	ISU APMBC WORKPLAN	ISU APMBC COOPERATION FUND	ISU APMBC EU COUNCIL DECISION	2024 OVERALL	2023 OVERALL
CURRENT ASSETS					
CASH AND CASH EQUIVALENTS	557'274	-	291'831	849'125	1'650'492
ACCOUNTS RECEIVABLE	-	-	-	-	-
TOTAL ACCOUNTS RECEIVABLE	-	-	-	-	-
PREPAID EXPENSES, ACCRUED INCOME AND OTHER CURRENT RECEIVABLES	204'640	-	4'879	209'519	155'252
TOTAL ASSETS	761'914	-	296'730	1'038'644	1'803'744
CURRENT LIABILITIES					
PAYABLE FROM GOODS & SERVICES AND OTHER CURRENT PAYABLES	-	-	23'015	23'015	-
ACCRUED EXPENSES AND DEFERRED INCOME	6'807	-	-	6'807	92'098
TOTAL CURRENT LIABILITIES	6'807	-	23'015	29'822	92'098
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	149'593	19'985	100'579	270'157	954'980
RESTRICTED FUNDS					
	BELGIUM	359'832	-	359'832	359'832
	ESTONIA	2'624	-	2'624	2'624
	SWITZERLAND	10'000	-	10'000	10'000
	THE NETHERLANDS	12'065	-	12'065	12'065
	CUMULATED SURPLUS PREVIOUS YEARS ISU APMBC	374'144	-	374'144	374'144
TOTAL RESTRICTED FUNDS	758'663	-	-	758'663	758'663
TOTAL LIABILITIES	915'063	19'985	123'394	1'038'644	1'803'744

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	2024 OVERALL	2023 OVERALL
EXPENDITURES						
SALARIES	551'711	-	-	203'524	755'235	733'357
SOCIAL COSTS	109'603	-	-	38'220	147'823	145'163
STAFF & SPONSORED TRAVEL COSTS	42'118	7'796	-	363'303	413'217	409'320
IMPLEMENTATION SUPPORT ACTIVITIES	54'916	1'964	2'590	281'955	341'065	281'809
TOTAL EXPENDITURES	738'348	9'760	2'590	886'642	1'637'340	1'368'649
REVENUES						
CONTRIBUTIONS						
ALGERIA	4'776	-	-	-	4'776	-
AUSTRALIA	160'187	-	-	-	160'187	84'448
AUSTRIA	12'172	-	-	-	12'172	11'992
CAMBODIA	2'524	-	-	-	2'524	-
CANADA	74'224	-	2'590	-	76'814	78'113
CYPRUS	5'000	-	-	-	5'000	4'800
ESTONIA	9'207	-	-	-	9'207	4'864
EUROPEAN UNION	-	-	-	341'327	341'327	1'343'428
FINLAND	9'378	-	-	-	9'378	9'669
FRANCE	13'824	-	-	-	13'824	14'537
GERMANY	47'250	-	-	-	47'250	49'028
IRELAND	14'100	-	-	-	14'100	18'929
ITALY	40'403	-	-	-	40'403	41'846
JAPAN	18'565	-	-	-	18'565	19'135
MEXICO	8'972	-	-	-	8'972	-
NORWAY	25'333	-	-	-	25'333	40'171
PERU	4'908	-	-	-	4'908	4'603
PORTUGAL	9'185	-	-	-	9'185	-
SLOVENIA	4'719	-	-	-	4'719	4'864
SPAIN	-	-	-	-	-	47'489
SWEDEN	40'620	-	-	-	40'620	20'865
SWITZERLAND	60'000	-	-	-	60'000	60'000
THAILAND	10'000	-	-	-	10'000	10'000
THE NETHERLANDS	37'012	-	-	-	37'012	47'305
TÜRKİYE	2'667	-	-	-	2'667	2'651
UNITED KINGDOM	10'962	-	-	-	10'962	-
TOTAL CONTRIBUTIONS	626'188	-	2'590	341'327	970'105	1'918'338
ACTIVITIES/CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	284'702	29'743	-	640'333	934'980	613'000
ACTIVITIES/CONTRIBUTIONS DEFERRED TO NEXT YEAR	(149'393)	(19'983)	-	(100'579)	(270'157)	(954'978)
TOTAL INCOME	761'297	9'760	2'590	881'281	1'654'928	1'376'359
NET FINANCIAL RESULT / NON OPERATING EXPENSES	(2'949)	-	-	5'361	2'412	(6'708)
TOTAL REVENUES	738'348	9'760	2'590	886'642	1'637'340	1'368'649