
**Meeting of the States Parties to the Convention
on the Prohibition of the Use, Stockpiling,
Production and Transfer of Anti-Personnel
Mines and on Their Destruction**

15 September 2020

Original: English

Eighteenth Meeting

Geneva, 16-20 November 2020

Item 9 (h)(i) of the provisional agenda

Consideration of the general status and operation of the Convention

Implementation Support

**Report on the activities, functioning and finances of the ISU and presentation of
a work plan and a budget for the 2021 activities of the ISU**

**Implementation Support Unit audited Annual
Financial Report 2019**

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.”



Annex

[English only]



MAZARS SA
Chemin de Blandonnet 2
1214 Vernier-Geneva

Phone +41 22 708 10 80
Fax +41 22 708 10 88
CHE 118.331.178 VAT
www.mazars.ch

**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 31 December 2019
and Report of the Independent Auditor



BERNE DELEMONT FRIBOURG GENEVE LAUSANNE NEUCHÂTEL SION ZÜRICH





MAZARS SA
Chemin de Blandonnet 2
1214 Vernier-Geneva

Phone +41 22 708 10 80
Fax +41 22 708 10 88
CHE.116.331.176 VAT
www.mazars.ch

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 of the Independent Auditor on the Financial Report

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 31 December 2019.

GICHD Director's Responsibility

The GICHD Director 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 Director 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 as to 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 2019 complies with Swiss law.

MAZARS SA

Jean-Marc Jenny
Licensed Audit Expert
(Auditor in Charge)

H el ene Laumone
Licensed Audit Expert

Geneva, 19 May 2020

Enclosures: Financial report: balance sheet and expenditures and revenues statement of the Trust Fund ISU - APMBC



BERNE DELEMONT FRIBOURG GENEVE LAUSANNE NEUCHÂTEL SION ZURICH





TRUST FUND IMPLEMENTATION SUPPORT UNIT - APMBG
 BALANCE SHEET AS OF 31 DECEMBER 2019 (CHF)

	2019 TF ISU APMBG WORKPLAN	2019 EU COUNCIL DECISION	2019 OVERALL	2018 OVERALL
CURRENT ASSETS				
TOTAL BANK IN CHF	1'199'812	335'044	1'534'856	1'074'219
ACCOUNTS RECEIVABLE				
CANADA	-	-	-	120'557
CZECH REPUBLIC	-	-	-	6'563
ITALY	62'064	-	62'064	64'384
MEXICO	95'14	-	95'14	-
TOTAL ACCOUNTS RECEIVABLE	157'218	-	157'218	191'503
TOTAL ASSETS	1'271'690	335'044	1'606'734	1'265'223
CURRENT LIABILITIES				
GENERAL PREPAID EXPENDITURES	11'997	682	12'679	23'069
PAYABLES AND ACCRUED EXPENDITURES	-	-	-	-
ACCRUED REVENUES				
AUSTRALIA	82'574	-	82'574	96'252
CANADA	54'037	-	54'037	81'647
EUROPEAN UNION	-	334'362	334'362	67'686
SUDAN	9'600	-	9'600	-
TOTAL ACCRUED REVENUES	146'211	334'362	480'573	245'585
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	106'707	-	106'707	11'057
RESTRICTED FUNDS				
BELGIUM	369'832	-	369'832	369'832
THE NETHERLANDS	12'065	-	12'065	12'065
SWITZERLAND	10'000	-	10'000	10'000
ESTONIA	2'624	-	2'624	2'624
CUMULATED SURPLUS PREVIOUS YEARS ISU APMBG	399'620	-	399'620	363'881
SURPLUS CURRENT YEAR ISU APMBG	222'734	-	222'734	248'110
TOTAL RESTRICTED FUNDS	1'067'774	-	1'067'774	986'512
TOTAL LIABILITIES	1'271'689	335'044	1'606'734	1'265'223

1. SURPLUS : PROVISIONALLY PLACED IN THE FINANCIAL SECURITY BUFFER (FSB)
 IN ACCORDANCE WITH DECISION OF STATES PARTIES DURING 14TH MSP



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

	2019 TF ISU APMBC WORKPLAN	2019 TF ISU APMBC Victims assistance	2019 TF ISU APMBC Online tool	2019 TF ISU APMBC Individualised approach	2019 EU COUNCIL DECISION	2019 OVERALL	2018 OVERALL
EXPENDITURES							
SALARIES	376 789	66 573	-	-	270 660	714 022	669 472
SOCIAL COSTS	78 968	23 389	-	-	34 036	136 422	132 112
STAFF TRAVEL	35 844	9 175	-	-	47 846	82 866	86 582
IMPLEMENTATION SUPPORT ACTIVITIES	23 996	7 796	2 994	3 294	405 488	443 569	232 838
TOTAL EXPENDITURES	515 628	106 933	2 994	3 294	758 030	1 300 591	1 121 005
REVENUES							
STATE PARTIES' CONTRIBUTIONS							
AUSTRALIA	109 965	-	-	-	-	109 965	100 000
AUSTRIA	10 809	-	-	-	-	10 809	11 390
BULGARIA	-	-	-	-	-	-	2 000
CANADA	123 503	-	2 994	3 294	-	129 790	38 910
CHILE	-	-	-	-	-	-	30 427
COSTA RICA	500	-	-	-	-	500	4 853
CROATIA	-	-	-	-	-	-	1 000
CYPRUS	5 498	-	-	-	-	5 498	2 836
CZECH REPUBLIC	6 411	-	-	-	-	6 411	6 563
ESTONIA	5 346	-	-	-	-	5 346	5 693
EU	-	-	-	-	758 030	758 030	569 854
FINLAND	11 169	-	-	-	-	11 169	11 057
FRANCE	23 870	-	-	-	-	23 870	14 588
GERMANY	44 249	-	-	-	-	44 249	45 703
INDONESIA	-	-	-	-	-	-	3 151
IRELAND	21 446	-	-	-	-	21 446	22 688
ITALY	62 364	-	-	-	-	62 364	64 884
JAPAN	35 327	-	-	-	-	35 327	75 539
JORDAN	-	-	-	-	-	-	941
LUXEMBOURG	-	-	-	-	-	-	14 525
MEXICO	9 678	-	-	-	-	9 678	-
MOZAMBIQUE	500	-	-	-	-	500	-
NORWAY	34 867	-	-	-	-	34 867	36 739
PERU	2 803	-	-	-	-	2 803	-
POLAND	10 742	-	-	-	-	10 742	16 709
SAINT KITTS AND NEVIS	194	-	-	-	-	194	196
SLOVENIA	5 524	-	-	-	-	5 524	-
SWEDEN	25 755	-	-	-	-	25 755	56 700
SWITZERLAND	80 000	-	-	-	-	80 000	80 000
THAILAND	10 000	-	-	-	-	10 000	10 000
THE NETHERLANDS	43 670	-	-	-	-	43 670	43 670
TURKEY	1 461	-	-	-	-	1 461	-
UNITED KINGDOM	52 654	-	-	-	-	52 654	33 004
ALLOTMENT FROM THE FS BUFFER	95 538	106 933	-	-	-	202 471	74 029
OTHER REVENUES	169	-	-	-	-	169	221
TOTAL CONTRIBUTIONS	834 012	106 933	2 994	3 294	758 030	1 696 975	1 368 871
ACTIVITIES / CONTRIBUTIONS DEFERRED FROM PREVIOUS YEAR	11 057	-	-	-	-	11 057	11 300
TOTAL REVENUES	845 069	106 933	2 994	3 294	758 030	1 716 319	1 389 171
ACTIVITIES / CONTRIBUTIONS DEFERRED TO NEXT YEAR	106 707	-	-	-	-	106 707	11 057
SURPLUS	222 734	-	-	-	-	222 734	248 110
ALLOCATION TO THE FS BUFFER	222 734	-	-	-	-	222 734	248 110

1. CHF 20% APMBC WORKPLAN's salaries were allocated to the EU CD activity.