

UNOG Staff Coordinating Council

GENEVA

Audit of the 2021 financial statements

001/22

am^s
audit sa
société de révision
et d'expertise



ams

**Report of the auditor on the limited statutory examination to the
general assembly of the UNOG Staff Coordinating Council, Geneva.**

Dear Madams, dear Sirs,

As auditor, we have examined the financial statements (balance sheet, income statement and notes) of UNOG Staff Coordinating Council for the year ended November 30, 2021. The examination for the prior year financial statements has not been performed.

These financial statements are the responsibility of the Council. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the regulations on representation of the staff of the United Nations at Geneva.

AMS Audit SA
(501 332)

Eric ODEYER
(107980)
Licensed Audit Expert



Carouge, January 19th, 2022

Appendix : Financial statements (balance sheet, income statement, notes).

CONSEIL DE COORDINATION DU PERSONNEL DE L'ONUG / UNOG STAFF
COORDINATING COUNCIL

GENEVE

BILAN AU 30 NOVEMBRE 2021 / BALANCE SHEET AS AT 30 NOVEMBER, 2021

	<u>30/11/2021</u>	<u>30/11/2020</u>
	<u>CHF</u>	<u>CHF</u>
<u>A C T I F / ASSETS</u>		
<u>ACTIF CIRCULANT / CURRENT ASSETS</u>		
<i>Trésorerie / Cash</i>		
Banques / Bank (point/note 1)	2 129 607,96	2 139 565,16
<i>Clients / Accounts Receivable</i>		
Clients / Accounts receivable	25 904,69	20 420,70
<i>Autres débiteurs / Other Receivable</i>		
Stock de médailles / Inventory of LSA medals	10 320,00	0,00
<i>Charges payées d'avance / Prepaid expenses</i>		
Charges payées d'avance / Prepaid expenses (point/note 2)	149,92	1 466,61
	<hr/>	<hr/>
TOTAL DE L'ACTIF / TOTAL ASSETS	<u>2 165 982,57</u>	<u>2 161 452,47</u>
<u>P A S S I F / EQUITY AND LIABILITIES</u>		
<u>CAPITAUX ETRANGERS A COURT TERME / SHORT-TERM LIABILITIES</u>		
<i>Fournisseurs / Accounts payable</i>		
Fournisseurs / Accounts payable	10 895,80	23 032,50
<i>Comptes de régularisation / Accruals</i>		
Charges à payer / Accounts payable (point/note 3)	14 727,34	0,00
	<hr/>	<hr/>
TOTAL DES CAPITAUX ETRANGERS A COURT TERME / TOTAL SHORT-TERM LIABILITIES	25 623,14	23 032,50
<u>CAPITAUX PROPRES / EQUITY</u>		
<i>Réserves facultatives issues des bénéfices cumulés / Voluntary retained earnings</i>		
Résultat reporté / Results brought forward	2 138 419,97	2 217 229,39
Résultat de l'exercice / Result for the year	1 939,46	(78 809,42)
	<hr/>	<hr/>
TOTAL DES CAPITAUX PROPRES / TOTAL EQUITY	2 140 359,43	2 138 419,97
	<hr/>	<hr/>
TOTAL DU PASSIF / TOTAL EQUITY AND LIABILITIES	<u>2 165 982,57</u>	<u>2 161 452,47</u>

**COMPTE DE RESULTAT DE L'EXERCICE 2020-2021
PROFIT & LOSS ACCOUNT FOR THE YEAR 2020-2021**

	<u>EXERCICE 2020-2021</u>		<u>EXERCICE 2019-2020</u>	
	<u>CHF</u>	%	<u>CHF</u>	%
<u>CHIFFRE D'AFFAIRES / INCOME</u>				
Produits / <i>Income (point/note 4)</i>	147 502,55	100	66 576,29	100
<u>AUTRES CHARGES D'EXPLOITATION / OTHER OPERATING EXPENSES</u>				
Cotisation CCISUA / <i>Membership CCISUA</i>	(19 106,02)		(26 743,72)	
Frais de déplacement / <i>Travel expenses</i>	(14 177,83)		(128,20)	
Campagne de communication / <i>Communication campaigns</i>	(1 478,67)		(28 124,14)	
Assistance Juridique des employés/ <i>Legal assistance for staff</i>	(8 294,21)		39,41	
Subventions aux associations de l'UN / <i>Subsidies to UN clubs</i>	0,00		(1 423,70)	
Evenements / <i>Events</i>	(396,00)		(28 440,05)	
Dons humanitaires / <i>Humanitaria donations</i>	0,00		(20 000,00)	
Frais UN Today magazine/ <i>UN Today magazine fees</i>	(89 457,03)		(36 456,46)	
Honoraires / <i>fees</i>	(3 800,00)		0,00	
Frais de bureau / <i>Office expenses</i>	(3 397,48)		(3 387,69)	
	(140 107,24)	(95)	(144 664,55)	(217)
RESULTAT AVANT INTERETS / <i>EARNINGS BEFORE INTEREST</i>	7 395,31	5	(78 088,26)	(117)
<u>CHARGES ET PRODUITS FINANCIERS / FINANCIAL EXPENSES AND INCOMES</u>				
Frais bancaires / <i>Bank charges</i>	(752,81)		(721,16)	
Intérêts / <i>Interest</i>	(4 703,04)		0,00	
	(5 455,85)	(4)	(721,16)	(1)
RESULTAT DE L'EXERCICE / <i>RESULT FOR THE YEAR</i>	1 939,46	2	(78 809,42)	(118)

**CONSEIL DE COORDINATION DU PERSONNEL DE L'ONUG / UNOG STAFF
COORDINATING COUNCIL**

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**ANNEXE AUX COMPTES DE L'EXERCICE 2021 / NOTES ON THE FINANCIAL
STATEMENTS OF THE YEAR 2021**

Selon l'article 959c alinéa 1 du Code des Obligations / According to Article 959c paragraph 1 of the Swiss Code of Obligations :

- 1 Les présents comptes annuels ont été établis en conformité avec les dispositions légales relatives à la tenue de la comptabilité et à la présentation des comptes commerciaux selon le Code des Obligations (art.957 à 962 CO) / *These financial statements have been prepared in accordance with the relevant legal provisions related to book keeping and presentation of commercial accounts in the Swiss Code of Obligations (art 957 to 962 CO).*
- 2 Informations et commentaires concernant certains postes du bilan et du compte de résultat / *Information and comments on certain balance sheet and result account :*

	<u>30/11/2021</u>	<u>30/11/2020</u>
	<u>CHF</u>	<u>CHF</u>
1) Banques / Bank	2 129 607,96	2 139 565,16
Postfinance	584 734,79	585 375,06
UBS C/C	1 544 767,88	1 554 190,10
UBS Relief Fund	82,29	0,00
UBS Activités Enfant	23,00	0,00
2) Charges payées d'avance / Prepaid expenses	149,92	1 466,61
Licenses / Licences	149,92	1 466,61
3) Charges à payer / Accrued expenses	14 727,34	0,00
Audit externe / External audit	3 800,00	0,00
Produits constatés d'avance / Unearned revenue	1 500,00	0,00
Commissions à payer / Commission to pay	6 220,00	0,00
Interests / Interests	1 626,47	0,00
Divers / Miscellaneous	1 580,87	0,00

Selon l'article 959c alinéa 1 du Code des Obligations (suite) / According to Article 959c paragraph 1 of the Swiss Code of Obligations (following) :

	<u>30/11/2021</u>	<u>30/11/2020</u>
	<u>CHF</u>	<u>CHF</u>
4) Produits / Income	147 502,55	66 576,29
Cotisations des membres / <i>Membership income</i>	46 921,23	46 879,56
Revenus des annonces / <i>Advert income</i>	97 429,05	18 721,73
Revenus divers / <i>Miscellaneous revenue</i>	3 152,27	975,00

Selon l'article 959c alinéa 2 du Code des Obligations / According to Article 959c paragraph 2 of the Swiss Code of Obligations :

1 Informations générales sur le Conseil / *General information about the Council :*

But de l'Association / Purpose of the Association

Le Conseil a pour but la défense des intérêts du personnel de l'ONUG / *The purpose of the Council is to defend the interest of UNOG staff members.*

Le Conseil n'est pas inscrit au Registre du commerce / *The Council is not registered in the Trade Register.*

Organisation du Conseil / Organization of the Council :

- Le Conseil / *The Council*
- Le Bureau exécutif / *Executive Bureau*
- L'Organe de révision / *Auditors*

Liste des personnes habilitées à signer / List of persons authorized to sign :

- Bradford Smith - Executive Secretary
- Mohamed Bali - Deputy Executive Secretary

Rémunérations / Remuneration

Les membres du Conseil et du Bureau exécutif ne touchent aucune indemnité / *Council and Executive Bureau members do not receive any compensation.*

Comptabilité et révision des comptes annuels / Accounting and audit

La comptabilité est tenue en interne par l'assistant du Conseil, M. Froylan SILVEIRA / *The bookkeeping is done by the assistant of the Council, Mr Froylan SILVEIRA.*

AMS Audit SA, sise 36 avenue Cardinal-Mermillod à Carouge (1227) est l'organe de révision de l'Association / *AMS Audit SA, located at 36 avenue Cardinal-Mermillod in Carouge (1227) is the Council auditor's.*

Fiscalité / Tax system

Le Conseil est au bénéfice de l'exonération fiscale de l'ONUG / *The Council benefits from the taxes exemption of UNOG.*

Selon l'article 959c alinéa 2 du Code des Obligations (suite) / According to Article 959c paragraph 2 of the Swiss Code of Obligations (following) :

- 2 Le Conseil n'emploie aucun salarié / *The Council does not have any employees.*
- 3 Le Conseil est au bénéfice de prestations gratuites octroyées par l'ONUG (assistance de secrétariat, bureaux, fournitures) / *The Council benefits of facilities provided by UNOG (secretarial assistance, office space, supplies).*

Les autres points mentionnés dans l'article 959c du Code des Obligations n'appellent aucune autre indication dans la présente annexe/ *The other points mentioned in Article 959c of the Swiss Code of Obligations do not require indication in this statement.*

CONSEIL DE COORDINATION DU PERSONNEL DE L'ONUG / UNOG STAFF
COORDINATING COUNCIL

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PROPOSITION RELATIVE A L'EMPLOI DU RESULTAT AU BILAN AU 30
NOVEMBRE 2021 / PROPOSAL FOR APPROPRIATION OF AVAILABLE EARNINGS
AS AT NOVEMBER 30, 2021

CHF

Fortune au 01.12 / <i>Equity at the 01.12</i>	2 138 419,97
Excédent de charges de l'exercice / <i>Excess of expenses for the year</i>	<u>1 939,46</u>
Fortune en fin d'exercice reporté à compte nouveau / <i>Equity at the end of the year carried forward</i>	<u><u>2 140 359,43</u></u>