

UNOG Staff Union

GENEVA

Audit of the 2022 financial statements

001/23

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

Dear Madams, dear Sirs,

As auditor, we have examined the financial statements (balance sheet, income statement and notes) of UNOG Staff Union for the year ended November 30, 2022. 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 20th, 2023

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

SYNDICAT DE L'OFFICE DES NATIONS UNIES / UNOG STAFF UNION

GENEVEBILAN AU 30 NOVEMBRE 2022 / BALANCE SHEET AS AT 30 NOVEMBER, 2022

	<u>30/11/2022</u>	<u>30/11/2021</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)	2 039 430,40	2 129 607,96
<i>Clients / Accounts Receivable</i>		
Clients / Accounts receivable	67 695,09	25 904,69
<i>Autres débiteurs / Other Receivable</i>		
Stock de médailles / Inventory of LSA medals	10 320,00	10 320,00
<i>Charges payées d'avance / Prepaid expenses</i>		
Charges payées d'avance / Prepaid expenses (point/note 2)	0,00	149,92
TOTAL DE L'ACTIF / TOTAL ASSETS	2 117 445,49	2 165 982,57
<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	0,00	10 895,80
<i>Comptes de régularisation / Accruals</i>		
Charges à payer / Accounts payable (point/note 3)	12 301,29	14 727,34
TOTAL DES CAPITAUX ETRANGERS A COURT TERME / TOTAL SHORT-TERM LIABILITIES	12 301,29	25 623,14
<u>CAPITAUX PROPRES / EQUITY</u>		
<i>Réserves facultatives issues des bénéfices cumulés / Voluntary retained earnings</i>		
Résultat reporté / Results brought forward	2 140 359,43	2 138 419,97
Résultat de l'exercice / Result for the year	(35 215,23)	1 939,46
TOTAL DES CAPITAUX PROPRES / TOTAL EQUITY	2 105 144,20	2 140 359,43
TOTAL DU PASSIF / TOTAL EQUITY AND LIABILITIES	2 117 445,49	2 165 982,57

GENEVE

COMPTE DE RESULTAT DE L'EXERCICE 2021-2022
PROFIT & LOSS ACCOUNT FOR THE YEAR 2021-2022

	<u>EXERCICE 2021-2022</u>		<u>EXERCICE 2020-2021</u>	
	<u>CHF</u>	<u>%</u>	<u>CHF</u>	<u>%</u>
<u>CHIFFRE D'AFFAIRES / INCOME</u>				
Produits / <i>Income (point/note 4)</i>	175 424,94	100	147 502,55	100
<u>AUTRES CHARGES D'EXPLOITATION /</u> <u>OTHER OPERATING EXPENSES</u>				
Cotisation CCISUA / <i>Membership CCISUA</i>	(23 446,07)		(19 106,02)	
Frais de déplacement / <i>Travel expenses</i>	(23 538,41)		(14 177,83)	
Campagne de communication / <i>Communication campaigns</i>	(1 166,63)		(1 478,67)	
Assistance Juridique des employés/ <i>Legal assistance for staff</i>	0,00		(8 294,21)	
Subventions aux associations de l'UN / <i>Subsidies to UN clubs</i>	(11 540,00)		0,00	
Evenements / <i>Events</i>	(3 390,00)		(396,00)	
Dons humanitaires / <i>Humanitaria donations</i>	(10 000,00)		0,00	
Frais UN Today magazine/ <i>UN Today magazine fees</i>	(118 099,35)		(89 457,03)	
Honoraires / <i>fees</i>	(3 800,00)		(3 800,00)	
Frais de bureau / <i>Office expenses</i>	(7 486,83)		(3 397,48)	
	(202 467,29)	(115)	(140 107,24)	(95)
RESULTAT AVANT INTERETS / <i>EARNINGS BEFORE INTEREST</i>	(27 042,35)	(15)	7 395,31	5
<u>CHARGES ET PRODUITS FINANCIERS /</u> <u>FINANCIAL EXPENSES AND INCOMES</u>				
Frais bancaires / <i>Bank charges</i>	(700,71)		(752,81)	
Intérêts / <i>Interest</i>	(7 472,17)		(4 703,04)	
	(8 172,88)	(5)	(5 455,85)	(4)
RESULTAT DE L'EXERCICE / <i>RESULT FOR THE YEAR</i>	(35 215,23)	(19)	1 939,46	1

SYNDICAT DE L'OFFICE DES NATIONS UNIES / UNOG STAFF UNION

GENEVE

**ANNEXE AUX COMPTES DE L'EXERCICE 2022 / NOTES ON THE FINANCIAL
STATEMENTS OF THE YEAR 2022**

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>30/11/2022</u>	<u>30/11/2021</u>
	<u>CHF</u>	<u>CHF</u>
1) Banques / Bank	2 039 430,40	2 129 607,96
Postfinance	583 566,95	584 734,79
UBS C/C	1 414 540,16	1 544 767,88
UBS Relief Fund	41 308,29	82,29
UBS Activités Enfant	15,00	23,00
 2) Charges payées d'avance / Prepaid expenses	 0,00	 149,92
Licenses / Licences	0,00	149,92
 3) Charges à payer / Accrued expenses	 12 301,29	 14 727,34
Audit externe / External audit	3 800,00	3 800,00
Produits constatés d'avance / Unearned revenue	0,00	1 500,00
Commissions à payer / Commission to pay	0,00	6 220,00
Interests / Interests	0,00	1 626,47
Divers / Miscellaneous	8 501,29	1 580,87

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>30/11/2022</u>	<u>30/11/2021</u>
	<u>CHF</u>	<u>CHF</u>
4) Produits / Income	175 424,94	147 502,55
Cotisations des membres / <i>Membership income</i>	46 428,04	46 921,23
Revenus des annonces / <i>Advert income</i>	128 596,55	97 429,05
Revenus divers / <i>Miscellaneous revenue</i>	400,35	3 152,27

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 Syndicat / *General information about the Staff Union :*

But de l'Association / Purpose of the Association

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

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

Organisation du Syndicat / Organization of the Staff Union :

- Le Syndicat / *The Staff Union*
- 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 Syndicat et du Bureau exécutif ne touchent aucune indemnité / *Staff Union 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.*

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

Fiscalité / Tax system

Le Syndicat est au bénéfice de l'exonération fiscale de l'ONUG / *The Staff Union 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 Syndicat n'emploie aucun salarié / *The Staff Union does not have any employees.*
- 3 Le Syndicat est au bénéfice de prestations gratuites octroyées par l'ONUG (assistance de secrétariat, bureaux, fournitures) / *The Staff Union 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.*

SYNDICAT DE L'OFFICE DES NATIONS UNIES / UNOG STAFF UNION

GENEVE

PROPOSITION RELATIVE A L'EMPLOI DU RESULTAT AU BILAN AU 30
NOVEMBRE 2022 / PROPOSAL FOR APPROPRIATION OF AVAILABLE EARNINGS
AS AT NOVEMBER 30, 2022

	<u>CHF</u>
Fortune au 01.12 / <i>Equity at the 01.12</i>	2 140 359,43
Excédent de charges de l'exercice / <i>Excess of expenses for the year</i>	<u>(35 215,23)</u>
Fortune en fin d'exercice reporté à compte nouveau / <i>Equity at the end of the year carried forward</i>	<u><u>2 105 144,20</u></u>