



UNOG Staff Union

Geneva

Audit of the 2023 financial statements

024/24

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, 2023. 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.

GF Audit SA Genève, Carouge

Eric ODEYER
Audit Expert
ASR N°109'780
(Auditor in charge)

Alberto IMONDI
Audit Expert
ASR N°108'832

Carouge, October 14th, 2024

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

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

GENEVEBILAN AU 30 NOVEMBRE 2023 / BALANCE SHEET AS AT 30 NOVEMBER, 2023

	<u>30.11.2023</u>	<u>30.11.2022</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)	2 084 720.31	2 039 430.40
<i>Clients / Accounts Receivable</i>		
Clients / Accounts receivable	11 010.35	67 695.09
<i>Autres débiteurs / Other Receivable</i>		
Stock de médailles / Inventory of LSA medals	8 230.00	10 320.00
<i>Charges payées d'avance / Prepaid expenses</i>		
Charges payées d'avance / Prepaid expenses (point/note 2)	0.00	0.00
	<hr/>	<hr/>
TOTAL DE L'ACTIF / TOTAL ASSETS	<u>2 103 960.66</u>	<u>2 117 445.49</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	0.00	0.00
<i>Comptes de régularisation / Accruals</i>		
Charges à payer / Accounts payable (point/note 3)	64 671.27	12 301.29
	<hr/>	<hr/>
TOTAL DES CAPITAUX ETRANGERS A COURT TERME / TOTAL SHORT-TERM LIABILITIES	64 671.27	12 301.29
<u>CAPITAUX PROPRES / EQUITY</u>		
<i>Réserves facultatives issues des bénéfices cumulés / Voluntary retained earnings</i>		
Résultat reporté / Results brought forward	2 105 144.20	2 140 359.43
Résultat de l'exercice / Result for the year	(65 854.81)	(35 215.23)
	<hr/>	<hr/>
TOTAL DES CAPITAUX PROPRES / TOTAL EQUITY	2 039 289.39	2 105 144.20
	<hr/>	<hr/>
TOTAL DU PASSIF / TOTAL EQUITY AND LIABILITIES	<u>2 103 960.66</u>	<u>2 117 445.49</u>

COMPTE DE RESULTAT DE L'EXERCICE 2022-2023
PROFIT & LOSS ACCOUNT FOR THE YEAR 2022-2023

	<u>EXERCICE 2022-2023</u>		<u>EXERCICE 2021-2022</u>	
	<u>CHF</u>	%	<u>CHF</u>	%
<u>CHIFFRE D'AFFAIRES / INCOME</u>				
Produits / <i>Income (point/note 4)</i>	94 219.80	100	175 424.94	100
<u>AUTRES CHARGES D'EXPLOITATION / OTHER OPERATING EXPENSES</u>				
Cotisation CCISUA / <i>Membership CCISUA</i>	(21 884.12)		(23 446.07)	
Frais de déplacement / <i>Travel expenses</i>	(23 923.92)		(23 538.41)	
Frais de formation / <i>Training fees</i>	(5 411.97)		0.00	
Campagne de communication / <i>Communication campaigns</i>	0.00		(1 166.63)	
Assistance Juridique des employés/ <i>Legal assistance for staff</i>	(549.06)		0.00	
Subventions aux associations de l'UN / <i>Subsidies to UN clubs</i>	(9 670.32)		(11 540.00)	
Evenements / <i>Events</i>	(2 260.93)		(3 390.00)	
Dons humanitaires / <i>Humanitaria donations</i>	(27 764.88)		(10 000.00)	
Frais UN Today magazine/ <i>UN Today magazine fees</i>	(57 467.97)		(118 099.35)	
Honoraires / <i>fees</i>	(4 000.00)		(3 800.00)	
Frais de bureau / <i>Office expenses</i>	(6 061.01)		(7 486.83)	
	(158 994.18)	(169)	(202 467.29)	(115)
RESULTAT AVANT INTERETS / <i>EARNINGS BEFORE INTEREST</i>	(64 774.38)	(69)	(27 042.35)	(15)
<u>CHARGES ET PRODUITS FINANCIERS / FINANCIAL EXPENSES AND INCOMES</u>				
Frais bancaires / <i>Bank charges</i>	(1 080.43)		(700.71)	
Intérêts / <i>Interest</i>	-		(7 472.17)	
	(1 080.43)	(1)	(8 172.88)	(5)
RESULTAT DE L'EXERCICE / <i>RESULT FOR THE YEAR</i>	(65 854.81)	(69)	(35 215.23)	(20)

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

GENEVE

ANNEXE AUX COMPTES DE L'EXERCICE 2023 / NOTES ON THE FINANCIAL
STATEMENTS OF THE YEAR 2023

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>30.11.2023</u>	<u>30.11.2022</u>
	<u>CHF</u>	<u>CHF</u>
1) Banques / Bank	2 084 720.31	2 039 430.40
Postfinance	583 021.19	583 566.95
UBS C/C	423 083.82	1 414 540.16
UBS Relief Fund	78 608.30	41 308.29
UBS Activités Enfant	7.00	15.00
UBS Dépôt 300K	300 000.00	0.00
UBS Dépôt 700K	700 000.00	0.00
2) Charges payées d'avance / Prepaid expenses	0.00	0.00
Licenses / Licences	0.00	0.00
3) Charges à payer / Accrued expenses	64 671.27	12 301.29
Audit externe / External audit	4 000.00	3 800.00
Fonds collectés / collection	51 000.95	0.00
IAG Support / IAG Support	9 670.32	0.00
Divers / Miscellaneous	0.00	8 501.29

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>30.11.2023</u>	<u>30.11.2022</u>
	<u>CHF</u>	<u>CHF</u>
4) Produits / <i>Income</i>	94 219.80	175 424.94
Cotisations des membres / <i>Membership income</i>	51 245.53	46 428.04
Revenus des annonces / <i>Advert income</i>	51 214.27	128 596.55
Revenus divers / <i>Miscellaneous revenue</i>	60.00	400.35
Pertes sur débiteurs / <i>Write-offs Accounts Receivable</i>	-8 300.00	0.00

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 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. Iskandar KHOLOV / *The bookkeeping is done by the assistant of the Council, Mr Iskandar KHOLOV.*

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 2023 / PROPOSAL FOR APPROPRIATION OF AVAILABLE EARNINGS
AS AT NOVEMBER 30, 2023

	<u>CHF</u>
Fortune au 01.12 / <i>Equity at the 01.12</i>	2 105 144.20
Excédent de charges de l'exercice / <i>Excess of expenses for the year</i>	<u>(65 854.81)</u>
Fortune en fin d'exercice reporté à compte nouveau / <i>Equity at the end of the year carried forward</i>	<u><u>2 039 289.39</u></u>