

**FINANCIAL STATEMENTS**

**INTERNATIONAL CAMPAIGN TO  
BAN LANDMINES -  
CLUSTER MUNITION COALITION**

**FOR THE YEARS ENDED  
DECEMBER 31, 2013 AND 2012**

# INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

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**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
International Campaign to Ban Landmines - Cluster Munition Coalition  
Washington, D.C.

We have audited the accompanying financial statements of the International Campaign to Ban Landmines - Cluster Munition Coalition (the Organization), which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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MEMBER OF THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS' PRIVATE COMPANIES PRACTICE SECTION

### Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules on pages 15 - 18 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in cursive script that reads "Gelman Rosenberg & Freedman".

August 1, 2014

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

STATEMENTS OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,598,141	\$ 1,749,073
Grants receivable (Note 2)	3,007,710	3,400,860
Accounts receivable	14,898	46,456
Advances	704	17,481
Prepaid expenses	<u>21,609</u>	<u>3,973</u>
Total current assets	<u>4,643,062</u>	<u>5,217,843</u>
<b>FIXED ASSETS</b>		
Equipment	54,853	41,447
Less: Accumulated depreciation	<u>(42,184)</u>	<u>(34,100)</u>
Net fixed assets	<u>12,669</u>	<u>7,347</u>
<b>LONG-TERM ASSETS</b>		
Grants receivable (Note 2)	58,352	2,809,906
Deposits	<u>98,728</u>	<u>-</u>
Total long-term assets	<u>157,080</u>	<u>2,809,906</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 4,812,811</u></b>	<b><u>\$ 8,035,096</u></b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable and accrued liabilities	\$ 600,849	\$ 514,541
Refundable advances	3,473	119,280
Accrued salaries and related benefits	<u>52,013</u>	<u>54,328</u>
Total current liabilities	<u>656,335</u>	<u>688,149</u>
<b>NET ASSETS</b>		
Unrestricted	1,006,736	1,096,963
Temporarily restricted (Note 3)	<u>3,149,740</u>	<u>6,249,984</u>
Total net assets	<u>4,156,476</u>	<u>7,346,947</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 4,812,811</u></b>	<b><u>\$ 8,035,096</u></b>

See accompanying notes to financial statements.

**INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION**

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	<u>2013</u>		
	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE</b>			
Government and multinational grants	\$ 644,369	\$ 479,769	\$ 1,124,138
Foundation grants	-	-	-
Contributions	14,366	-	14,366
Other revenue	3,903	-	3,903
Net assets released from restrictions (Note 4)	<u>3,422,106</u>	<u>(3,422,106)</u>	<u>-</u>
Total revenue	<u>4,084,744</u>	<u>(2,942,337)</u>	<u>1,142,407</u>
<b>EXPENSES</b>			
Program Services:			
International Campaign to Ban Landmines and Cluster Munition Campaign	1,511,210	-	1,511,210
Landmine and Cluster Munition Monitor	1,173,385	-	1,173,385
Survivors Network Project	<u>953,024</u>	<u>-</u>	<u>953,024</u>
Total program services	3,637,619	-	3,637,619
Supporting Services:			
Management and General	<u>504,348</u>	<u>-</u>	<u>504,348</u>
Total expenses	<u>4,141,967</u>	<u>-</u>	<u>4,141,967</u>
Changes in net assets before other items	<u>(57,223)</u>	<u>(2,942,337)</u>	<u>(2,999,560)</u>
<b>OTHER ITEMS</b>			
De-obligations	-	(166,667)	(166,667)
(Loss) gain on currency translation	<u>(33,004)</u>	<u>8,760</u>	<u>(24,244)</u>
Total other items	<u>(33,004)</u>	<u>(157,907)</u>	<u>(190,911)</u>
Changes in net assets	(90,227)	(3,100,244)	(3,190,471)
Net assets at beginning of year	<u>1,096,963</u>	<u>6,249,984</u>	<u>7,346,947</u>
<b>NET ASSETS AT END OF YEAR</b>	<b><u>\$ 1,006,736</u></b>	<b><u>\$ 3,149,740</u></b>	<b><u>\$ 4,156,476</u></b>

See accompanying notes to financial statements.

<b>2012</b>		
<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
\$ 1,479,331	\$ 7,338,157	\$ 8,817,488
23,169	-	23,169
18,146	-	18,146
3,156	-	3,156
<u>2,009,892</u>	<u>(2,009,892)</u>	<u>-</u>
<u>3,533,694</u>	<u>5,328,265</u>	<u>8,861,959</u>
1,134,681	-	1,134,681
1,121,954	-	1,121,954
<u>754,507</u>	<u>-</u>	<u>754,507</u>
<u>3,011,142</u>	<u>-</u>	<u>3,011,142</u>
<u>560,494</u>	<u>-</u>	<u>560,494</u>
<u>3,571,636</u>	<u>-</u>	<u>3,571,636</u>
<u>(37,942)</u>	<u>5,328,265</u>	<u>5,290,323</u>
-	-	-
<u>(28,426)</u>	<u>(16,167)</u>	<u>(44,593)</u>
<u>(28,426)</u>	<u>(16,167)</u>	<u>(44,593)</u>
(66,368)	5,312,098	5,245,730
<u>1,163,331</u>	<u>937,886</u>	<u>2,101,217</u>
<b><u>\$ 1,096,963</u></b>	<b><u>\$ 6,249,984</u></b>	<b><u>\$ 7,346,947</u></b>

See accompanying notes to financial statements.

**INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION**

**STATEMENTS OF FUNCTIONAL EXPENSES  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012**

	2013					
	Program Services				Supporting Services	
	International Campaign to Ban Landmines and Cluster Munition Campaign	Landmine and Cluster Munition Monitor	Survivors Network Project	Total Program Services	Management and General	Total Expenses
Salary, benefits and payroll expenses (Note 6)	\$ 641,456	\$ 582,499	\$ 40,872	\$ 1,264,827	\$ 329,694	\$ 1,594,521
Insurance	-	-	-	-	4,707	4,707
Meetings, travels and catering	556,297	110,486	11,494	678,277	3,068	681,345
Printing and production	44,638	18,310	113	63,061	3,028	66,089
Consulting fees	48,457	341,238	38,325	428,020	21,060	449,080
Professional fees	17,601	18,831	3,000	39,432	48,811	88,243
Website	61,994	48,583	-	110,577	-	110,577
Postage and delivery	1,181	865	175	2,221	2,323	4,544
Rent (Note 5)	82,266	3,600	16,400	102,266	-	102,266
Telephone	9,829	10,230	-	20,059	16,203	36,262
Equipment, maintenance and repairs	7,974	1,966	50	9,990	54,838	64,828
Supplies	7,356	27,004	104	34,464	3,762	38,226
Other	1,715	6,234	325	8,274	9,241	17,515
Meeting room rental	20,846	3,068	100	24,014	-	24,014
Depreciation	-	471	-	471	7,613	8,084
Grants	9,600	-	842,066	851,666	-	851,666
Reimbursements to donors	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,511,210</b>	<b>\$ 1,173,385</b>	<b>\$ 953,024</b>	<b>\$ 3,637,619</b>	<b>\$ 504,348</b>	<b>\$ 4,141,967</b>
<b>PERCENTAGE TOTAL</b>	<b>36.5%</b>	<b>28.3%</b>	<b>23.0%</b>	<b>87.8%</b>	<b>12.2%</b>	<b>100%</b>

See accompanying notes to financial statements.



2012

Program Services				Supporting Services	
International Campaign to Ban Landmines and Cluster Munition Campaign	Landmine and Cluster Munition Monitor	Survivors Network Project	Total Program Services	Management and General	Total Expenses
\$ 572,886	\$ 592,716	\$ 37,340	\$ 1,202,942	\$ 326,471	\$ 1,529,413
-	-	-	-	4,630	4,630
444,024	110,734	10,095	564,853	7,955	572,808
40,001	13,248	600	53,849	6,165	60,014
24,620	294,954	36,500	356,074	32,288	388,362
6,040	18,775	344	25,159	54,774	79,933
10,742	26,893	-	37,635	-	37,635
1,723	1,275	111	3,109	2,596	5,705
612	3,300	10,843	14,755	55,826	70,581
7,637	20,307	500	28,444	18,590	47,034
3,331	1,391	500	5,222	34,931	40,153
4,428	24,364	-	28,792	5,040	33,832
1,615	4,540	108	6,263	5,638	11,901
12,872	-	-	12,872	-	12,872
-	-	500	500	5,254	5,754
4,150	-	657,066	661,216	-	661,216
-	9,457	-	9,457	336	9,793
<b>\$ 1,134,681</b>	<b>\$ 1,121,954</b>	<b>\$ 754,507</b>	<b>\$ 3,011,142</b>	<b>\$ 560,494</b>	<b>\$ 3,571,636</b>
<b>31.8%</b>	<b>31.4%</b>	<b>21.1%</b>	<b>84.3%</b>	<b>15.7%</b>	<b>100.0%</b>

See accompanying notes to financial statements.

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ (3,190,471)	\$ 5,245,730
Adjustments to reconcile changes in net assets to net cash (used) provided by operating activities:		
Depreciation	8,084	5,754
(Increase) decrease in:		
Grants receivable	3,144,704	(5,054,489)
Accounts receivable	31,558	45,010
Advances	16,777	(16,385)
Prepaid expenses	(17,636)	5,880
Deposits	(98,728)	-
Increase (decrease) in:		
Accounts payable and accrued liabilities	86,308	(212,581)
Refundable advances	(115,807)	119,280
Accrued salaries and related benefits	<u>(2,315)</u>	<u>12,986</u>
Net cash (used) provided by operating activities	<u>(137,526)</u>	<u>151,185</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	<u>(13,406)</u>	<u>(2,278)</u>
Net cash used by investing activities	<u>(13,406)</u>	<u>(2,278)</u>
Net (decrease) increase in cash and cash equivalents	(150,932)	148,907
Cash and cash equivalents at beginning of year	<u>1,749,073</u>	<u>1,600,166</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>\$ 1,598,141</u></b>	<b><u>\$ 1,749,073</u></b>

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

##### Organization -

The International Campaign to Ban Landmines (ICBL) was formed in October 1992 as a flexible network of non-governmental organizations that share the common objective of banning the use, production, stockpiling, and transfer of antipersonnel landmines. Since the beginning of 2007, the Organization has also been extensively engaged in the global effort to prohibit cluster munitions that cause unacceptable harm to civilians. As a result of a two year transition process, on January 1, 2011 the ICBL expanded its programmatic content to include its sister campaign the Cluster Munion Coalition (CMC). Now legally known as the International Campaign to Ban Landmines - Cluster Munion Coalition (ICBL-CMC), the organization is the financial home of the two campaigns.

The organization also strives to increase international resources for humanitarian mine clearance and mine victim assistance undertaking numerous initiatives to this end. In addition the organization operates the Landmine and Cluster Munion Monitor generally known as the Monitor. Originally launched in June 1998 as the Landmine Monitor, its purpose is monitoring the implementation of and compliance with the 1997 Mine Ban Treaty, and more generally, to assess the efforts of the international community to resolve the landmine crisis. As of 2010 the organization also produces the Cluster Munion Monitor for the purpose of monitoring the implementation of and compliance with the 2008 Convention on Cluster Munitions. The Monitor also aims to promote and facilitate discussion on mine and cluster munion related issues, in order to help reach the goal of a world free of landmines and cluster munitions.

During 2012, a new program called Survivors Network Project (SNP) has been added to the activities of the Organization. This new program represented approximately 23% and 21% of the total expenses for 2013 and 2012, respectively. SNP is exclusively funded by Norway.

##### Basis of presentation -

The accompanying financial statements are presented on the accrual basis of accounting, and in accordance with FASB ASC 958, *Not-for-Profit Entities*.

##### Cash and cash equivalents -

The Organization considers all cash and other highly liquid investments with initial maturities of three months or less to be cash equivalents.

Bank deposit accounts in the United States are insured by the FDIC up to a limit of \$250,000. The Organization also maintains cash balances at financial institutions in France and Switzerland. Bank deposit accounts in France are insured by the FDG (Fonds de Garantie des Depots) up to a limit of EUR 100,000. Bank deposit accounts in Switzerland are insured by the FINMA (Swiss Financial Market Supervisory Authority) up to a limit of CHF 100,000. At times during the year, the Organization maintains cash balances in excess of the FDIC, FDG and FINMA insurance limits in each country. Management believes the risk in these situations to be minimal.

The Organization had \$521,696 and \$729,723 of cash and cash equivalents held in foreign countries at December 31, 2013 and 2012, respectively.

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

### NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION (Continued)

##### Grants and accounts receivable -

Accounts receivable are recorded at their net realizable value, which approximates fair value. Grants receivable that are expected to be collected in future years are recorded at fair value, measured as the present value of their future cash flows. The discounts on these amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in grants and contribution revenue. Conditional promises to give are not included as support until the conditions are substantially met. All grants and accounts receivable are considered by management to be fully collectible. Accordingly, an allowance for doubtful accounts has not been established.

##### Fixed assets -

Fixed assets are stated at cost. Fixed assets purchased in excess of \$1,000 are capitalized and depreciated on a straight-line basis over the estimated useful lives of the related assets, generally three to seven years. The cost of maintenance and repairs is recorded as expenses are incurred.

##### Income taxes -

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes has been made in the accompanying financial statements. The Organization is not a private foundation.

##### Uncertain tax positions -

For the years ended December 31, 2013 and 2012, the Organization has documented its consideration of FASB ASC 740-10, *Income Taxes*, that provides guidance for reporting uncertainty in income taxes and has determined that no material uncertain tax positions qualify for either recognition or disclosure in the financial statements.

The Federal Form 990, *Return of Organization Exempt from Income Tax*, is subject to examination by the Internal Revenue Service, generally for three years after it is filed.

##### Net asset classification -

The net assets are reported as follows:

- **Unrestricted net assets** include unrestricted revenue and contributions received without donor-imposed restrictions. These net assets are available for the operation of the Organization and include both internally designated and undesignated resources.
- **Temporarily restricted net assets** include revenue and contributions subject to donor-imposed stipulations that will be met by the actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statements of Activities and Changes in Net Assets as net assets released from restrictions.

# INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

## NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2013 AND 2012

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION (Continued)

#### Contributions and grants -

Unrestricted and temporarily restricted contributions and grants are recorded as revenue in the year notification is received from the donor. Temporarily restricted contributions and grants are recognized as unrestricted support only to the extent of actual expenses incurred in compliance with the donor-imposed restrictions and satisfaction of time restrictions. Such funds in excess of expenses incurred are shown as temporarily restricted net assets in the accompanying financial statements.

The Organization receives funding under grants and contracts from foreign governments, international organizations and other grantors for direct and indirect program costs. This funding is subject to contractual restrictions, which must be met through incurring qualifying expenses for particular programs. Accordingly, such grants are considered exchange transactions and are recorded as unrestricted income to the extent that related expenses are incurred in compliance with the criteria stipulated in the grant agreements.

#### Use of estimates -

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

#### Foreign currency translation -

The U.S. Dollar ("dollars") is the functional currency of the Organization's worldwide operations. Transactions in currencies other than dollars are re-measured into dollars at the rate of exchange in effect during the month of transaction.

Assets and liabilities denominated in non-U.S. currency are translated into dollars at the exchange rate in effect at the date of the Statements of Financial Position.

#### Functional allocation of expenses -

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Activities and Changes in Net Assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

### 2. GRANTS RECEIVABLE

As of December 31, 2013 and 2012, donors to the Organization have made written promises to give, which have not been paid, totaling \$3,066,062 and \$6,266,965, respectively. Grants due in more than one year have been recorded at the present value of the estimated cash flows, using a discount rate of 2% for 2012.

**INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**2. GRANTS RECEIVABLE (Continued)**

Grants receivable as of December 31, 2013 and 2012, respectively, are expected to be collected as follows:

	<u>2013</u>	<u>2012</u>
Less than one year	\$ 3,007,710	\$ 3,400,860
One to five years	<u>58,352</u>	<u>2,866,105</u>
Total	3,066,062	6,266,965
Less: Allowance to discount balance to present value	<u>-</u>	<u>(56,199)</u>
<b>GRANTS RECEIVABLE, NET</b>	<b><u>\$ 3,066,062</u></b>	<b><u>\$ 6,210,766</u></b>

**3. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets consisted of the following at December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Landmine and Cluster Munition Monitor	\$ -	\$ 30,237
Landmine and Cluster Munition Monitor - Time	534,665	1,415,591
International Campaign to Ban Landmines and Cluster Munition Campaign - Time	1,552,407	2,824,841
Survivors Network Project	<u>1,062,668</u>	<u>1,979,315</u>
	<b><u>\$ 3,149,740</u></b>	<b><u>\$ 6,249,984</u></b>

**4. NET ASSETS RELEASED FROM RESTRICTIONS**

The following temporarily restricted net assets were released from donor restrictions by incurring expenses or by the passage of time, which satisfied the restricted purposes specified by the donors:

	<u>2013</u>	<u>2012</u>
Landmine and Cluster Munition Monitor	\$ 297,987	\$ 210,825
Landmine and Cluster Munition Monitor - Passage of Time	834,108	880,349
International Campaign to Ban Landmines and Cluster Munition Campaign - Passage of Time	1,343,486	164,211
Survivors Network Project	<u>946,525</u>	<u>754,507</u>
	<b><u>\$ 3,422,106</u></b>	<b><u>\$ 2,009,892</u></b>

**5. LEASE COMMITMENT**

The Organization has entered into several lease agreements for office space. One lease agreement specified a fixed monthly payment through December 31, 2015. The other lease agreements are on a month-to-month basis, with a three-month termination notice required by either party.

**INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION**

**NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2013 AND 2012**

**6. LEASE COMMITMENT (Continued)**

At December 31, 2013, future minimum contractual obligations for office space are as follows:

<u>Year Ending December 31,</u>	
2014	\$ 150,024
2015	67,811
2016	<u>9,087</u>
	<u>\$ 226,922</u>

Rent expense for the years ended December 31, 2013 and 2012 totaled \$102,266 and \$70,581, respectively.

**7. RETIREMENT PLAN**

The Organization contributes to pension plans for both its French and Swiss staff. These mandatory plans are composed of both a basic public plan and a complementary plan. For the years ended December 31, 2013 and 2012, the total amounts contributed by the Organization were \$68,512 and \$70,647, respectively.

**8. SUBSEQUENT EVENTS**

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through August 1, 2014, the date the financial statements were issued.

## **SUPPLEMENTAL INFORMATION**



## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

SCHEDULE OF GOVERNMENT AND MULTINATIONAL GRANTS USED  
FOR THE YEAR ENDED DECEMBER 31, 2013

Donors	Landmine and Cluster Munition Monitor		ICBL-CMC		Survivor Network Project		Total USD	Total Currency
	USD	Local Currency	USD	Local Currency	USD	Local Currency		
Norway	\$ 579,932	3,420,652 NOK	\$ 1,200,978	7,079,348 NOK	\$ 946,526	5,587,247 NOK	\$ 2,727,436	16,087,247 NOK
France	30,582	22,500 €	30,582	22,500 €	-	-	61,164	45,000 €
Switzerland	78,058	70,000 CHF	147,738	132,688 CHF	-	-	225,796	202,688 CHF
Australia	331,557	323,288 AUD	153,705	150,000 AUD	-	-	485,262	473,288 AUD
Austria	-	-	11,286	9,216 €	-	-	11,286	9,216 €
Belgium	9,604	7,500 €	38,415	30,000 €	-	-	48,019	37,500 €
Denmark	-	-	60,497	340,000 DKK	-	-	60,497	340,000 DKK
Germany	97,643	71,708 €	217,181	159,494 €	-	-	314,824	231,202 €
Ireland	32,485	25,000 €	12,994	10,000 €	-	-	45,479	35,000 €
UNICEF	25,000	\$ 25,000	-	-	-	-	25,000	\$25,000
UNMAS	-	-	95,000	\$ 95,000	-	-	95,000	\$95,000
Cyprus	1,000	\$ 1,000	-	-	-	-	1,000	\$1,000
Holy See	5,000	\$ 5,000	-	-	-	-	5,000	\$5,000
<b>TOTAL</b>	<b>\$ 1,190,861</b>		<b>\$ 1,968,376</b>		<b>\$ 946,526</b>		<b>\$ 4,105,763</b>	

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

SCHEDULE OF GOVERNMENT AND MULTINATIONAL GRANTS  
FOR THE YEAR ENDED DECEMBER 31, 2013

Donors	Landmine and Cluster Munition Monitor		ICBL-CMC		Survivor Network Project		Total USD	Total Currency
	USD	Local Currency	USD	Local Currency	USD	Local Currency		
Norway	\$ 10,537	64,697 NOK	\$ 26,343	161,746 NOK	\$ 19,318	118,613 NOK	\$ 56,198	345,056 NOK
France	30,582	22,500 €	30,582	22,500 €	-	-	61,164	45,000 €
Switzerland	78,058	70,000 CHF	147,738	132,688 CHF	-	-	225,796	202,688 CHF
Austria	-	-	45,176	36,890 €	-	-	45,176	36,890 €
Denmark	-	-	182,337	1,000,000 DKK	-	-	182,337	1,000,000 DKK
Belgium	19,930	15,000 €	79,719	60,000 €	-	-	99,649	75,000 €
Germany	97,643	71,708 €	217,181	159,495 €	-	-	314,824	231,203 €
Ireland	-	-	12,994	10,000 €	-	-	12,994	10,000 €
UNICEF	25,000	\$25,000	-	-	-	-	25,000	\$25,000
UNMAS	-	-	95,000	\$95,000	-	-	95,000	\$95,000
Cyprus	1,000	\$ 1,000	-	-	-	-	1,000	\$1,000
Holy See	5,000	\$ 5,000	-	-	-	-	5,000	\$5,000
<b>TOTAL</b>	<b>\$ 267,750</b>		<b>\$ 837,070</b>		<b>\$ 19,318</b>		<b>\$ 1,124,138</b>	

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

SCHEDULE OF GOVERNMENT AND MULTINATIONAL GRANTS USED  
FOR THE YEAR ENDED DECEMBER 31, 2012

Donors	ICBL-CMC		Landmine and Cluster Munition Monitor		Survivor Network Project		Total USD	Total Currency
	USD	Local Currency	USD	Local Currency	USD	Local Currency		
Norway	\$ 1,128,612	6,518,715 NOK	\$ 593,426	3,427,585 NOK	\$ 754,507	4,358,000 NOK	\$ 2,476,545	14,304,300 NOK
France	43,313	33,333 €	21,657	16,667 €	-	-	64,970	50,000 €
Switzerland	103,293	96,135 CHF	65,732	61,177 CHF	-	-	169,025	157,312 CHF
Australia	155,535	150,000 AUD	286,923	276,712 AUD	-	-	442,458	426,712 AUD
Austria	13,206	10,784 €	-	-	-	-	13,206	10,784 €
Denmark	16,333	100,000 DKK	16,333	100,000 DKK	-	-	32,666	200,000 DKK
Germany	185,908	145,453 €	71,777	56,157 €	-	-	257,685	201,610 €
Ireland	-	-	6,497	5,000 €	-	-	6,497	5,000 €
UNICEF	-	-	25,000	\$25,000	-	-	25,000	\$25,000
UNMAS	5,000	\$ 5,000	-	-	-	-	5,000	\$5,000
Luxembourg (Handicap International)	-	-	29,080	22,000 €	-	-	29,080	22,000 €
Cyprus	-	-	5,000	5,000 €	-	-	5,000	5,000 €
<b>TOTAL</b>	<b>\$ 1,651,200</b>		<b>\$ 1,121,425</b>		<b>\$ 754,507</b>		<b>\$ 3,527,132</b>	

## INTERNATIONAL CAMPAIGN TO BAN LANDMINES - CLUSTER MUNITION COALITION

SCHEDULE OF GOVERNMENT AND MULTINATIONAL GRANTS  
FOR THE YEAR ENDED DECEMBER 31, 2012

Donors	ICBL-CMC		Landmine and Cluster Munition Monitor		Survivor Network Project		Total USD	Total Currency
	USD	Local Currency	USD	Local Currency	USD	Local Currency		
Norway	\$ 3,789,242	21,370,151 NOK	\$1,657,678	9,368,037 NOK	\$ 2,733,822	15,406,481 NOK	\$8,180,742	46,144,669 NOK
France	43,313	33,333 €	21,657	16,667 €	-	-	64,970	50,000 €
Switzerland	103,293	96,135 CHF	65,732	61,177 CHF	-	-	169,025	157,312 CHF
Australia	9,599	\$9,599	19,200	\$19,200	-	-	28,799	\$28,799
Austria	13,205	10,784 €	-	-	-	-	13,205	10,784 €
Germany	185,908	145,453 €	71,777	56,157 €	-	-	257,685	201,610 €
Ireland	-	-	38,982	30,000 €	-	-	38,982	30,000 €
UNICEF	-	-	25,000	\$25,000	-	-	25,000	\$25,000
UNMAS	5,000	\$5,000	-	-	-	-	5,000	\$5,000
Luxembourg (Handicap International)	-	-	29,080	22,000 €	-	-	29,080	22,000 €
Cyprus	-	-	5,000	5,000 €	-	-	5,000	5,000 €
<b>TOTAL</b>	<b>\$ 4,149,560</b>		<b>\$ 1,934,106</b>		<b>\$ 2,733,822</b>		<b>\$8,817,488</b>	