

ICOMOS

international council on monuments and sites

Annual accounts 31/12/2018

SUMMARY

Balance Sheet and Income Statement 3

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Balance Sheet and Income Statement

31/12/2018

BALANCE SHEET - ASSETS

Période du 01/01/2018 au 31/12/2018

Présenté en Euros

ASSETS	Current year 31/12/2018 (12 months)				Past year 31/12/2017 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
Fixed assets						
Preliminary expenses						
Research and development expenses						
Concessions, patents and similar rights						
Goodwill						
Other intangible fixed assets						
Advances and prepayments on intangible fixed assets						
Land						
Buildings						
Industrial fixtures, fittings, plant machinery and equipment						
Other tangible fixed assets	25 161	12 758	12 404	0,71	9 234	0,88
Fixed assets in progress						
Advances and prepayments						
Long-term investments by "equivalence method"						
Other interest ownership						
Receivables related to interest ownership						
Capitalized securities						
Loans						
Other fixed assets						
TOTAL (I)	25 161	12 758	12 404	0,71	9 234	0,88
Current assets						
Raw materials and supplies						
Work in progress of goods						
Work in progress of services						
Semi-finished and finished goods						
Goods held for resale						
Advances and down-payments to suppliers						
Trade and related accounts	125 744	6 075	119 669	6,87	153 613	14,63
Other receivables						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	7 731		7 731	0,44	1 486	0,14
Called but unpaid capital						
Investment securities	17 728		17 728	1,02	17 728	1,69
Cash Instruments						
Cash	1 558 480		1 558 480	89,48	860 314	81,96
Prepaid expenses	25 620		25 620	1,47	7 282	0,69
TOTAL (II)	1 735 302	6 075	1 729 227	99,29	1 040 423	99,12
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	1 760 464	18 833	1 741 631	100,00	1 049 658	100,00

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2018 au 31/12/2018

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)
Shareholders' equity		
Share capital (paid-up capital :)		
Premiums arising from shares issues, from merger		
Revaluation		
Legal reserve		
Statutory reserve		
Regulated reserves		
Other reserves		
Retained (profits / losses) brought forward merger	287 391	289 781
	16,50	27,61
Net income or loss of the tax year	172 587	-2 390
	9,91	-0,22
Subsidies of investment		
Regulated provisions		
TOTAL (I)	459 977	287 391
	26,41	27,38
Proceeds from the issuance of "participating titles"		
Conditional advances		
TOTAL (II)		
Provisions for liabilities and charges		
Reserves for contingencies	81 000	
	4,65	
Provisions for charges	413 281	230 000
	23,73	21,91
TOTAL (III)	494 281	230 000
	28,38	21,91
Loans and debts		
Convertible debenture loans		
Other debenture loans		
Bank borrowing and bank overdrafts		
. Bank borrowing		
. Bank overdrafts		
Other financial borrowing and debts		
. Miscellaneous		
. Partners		
Advances and down-payments for work in progress		
Trade notes and related accounts payable	17 608	82 469
	1,01	7,86
Tax payable and social liabilities		
. Staff	79 431	46 538
	4,56	4,43
. Payroll taxes	80 944	59 632
	4,65	5,68
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 352	7 352
	0,36	0,70
Liabilities on fixed assets and related accounts		
Other debts	252 788	196 656
	14,51	18,74
Prepaid income	350 249	139 619
	20,11	13,30
TOTAL (IV)	787 373	532 267
	45,21	50,71
Unrealized exchange gains (V)		
TOTAL LIABILITIES (I à V)	1 741 631	1 049 658
	100,00	100,00

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods		391	391	0,03	1 177	0,11	-786	-66,77
Sales of manufactured goods								
Sales of manufactured services		1 425 925	1 425 925	99,97	1 033 811	99,89	392 114	37,93
Net turnover		1 426 316	1 426 316	100,00	1 034 988	100,00	391 328	37,81

Stored production								
Capitalized production								
Operating subsidies			183 145	12,84	219 978	21,25	-36 833	-16,73
Recaptures on depreciations and reserves, expense transfer			20 790	1,46	114 110	11,03	-93 320	-81,77
Other operating income			470 015	32,95	432 429	41,78	37 586	8,69
Total operating income			2 100 266	147,25	1 801 505	174,06	298 761	16,58
Purchase of goods (including customs duties)			590	0,04	1 355	0,13	-765	-56,45
Variation on inventory (goods)								
Purchase of raw materials and other supplies (including customs duties)								
Variation in inventory (raw materials and supplies)								
Other purchases and external expenses			832 665	58,38	889 742	85,97	-57 077	-6,41
Taxes and assimilated payments			26 935	1,89	28 270	2,73	-1 335	-4,71
Salaries and wages expenses			498 330	34,94	434 005	41,93	64 325	14,82
Social security expenses			201 930	14,16	175 505	16,96	26 425	15,06
Operating allowances on fixed assets : depreciation allowances			91 435	6,41	79 585	7,69	11 850	14,89
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			334 356	23,44	5 790	0,56	328 566	N/S
Other expenses			83 454	5,85	158 384	15,30	-74 930	-47,30
Total operating expenses			2 069 695	145,11	1 772 635	171,27	297 060	16,76
OPERATING RESULT			30 571	2,14	28 870	2,79	1 701	5,89
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership			1 594	0,11	173	0,02	1 421	821,39
Other holdings and capitalized receivables								
Other interest and assimilated income			643	0,05	638	0,06	5	0,78
Recaptures on provisions and expense transfer								
Profits on foreign exchange			13 447	0,94	5	0,00	13 442	N/S
Net gains on sales of portfolio securities								
Total financial income			15 683	1,10	815	0,08	14 868	N/S
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			948	0,07	3 000	0,29	-2 052	-68,39
Loss on foreign exchange			6 720	0,47	29 215	2,82	-22 495	-76,99
Net loss on sales of portfolio securities								
Total financial expenses			7 668	0,54	32 215	3,11	-24 547	-76,19
FINANCIAL RESULT			8 015	0,56	-31 400	-3,02	39 415	125,53
Ordinary result before tax			38 587	2,71	-2 530	-0,23	41 117	N/S
Extraordinary operating gains					140	0,01	-140	-100,00
Extraordinary capital gains								
Recaptures on reserves and expense transfers			215 000	15,07			215 000	N/S
Total extraordinary income			215 000	15,07	140	0,01	214 860	N/S
Extraordinary operating losses								
Extraordinary capital losses								

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)	Variation absolute (12 / 12)	%	
Depreciation and reserve extraordinary allowances	81 000	5,68		81 000	N/S
Total extraordinary expenses	81 000	5,68		81 000	N/S
EXTRAORDINARY RESULT	134 000	9,39	140	0,01	133 860
Profit sharing scheme					
Income tax					
Total Income	2 330 949	163,42	1 802 460	174,15	528 489
Total expenses	2 158 363	151,32	1 804 850	174,38	353 513
NET RESULT	172 587 <i>Profit</i>	12,10	-2 390 <i>Loss</i>	-0,22	174 977
Including leasing of furnitures					
Including leasing of real estate					

BALANCE SHEET - ASSETS

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2018 (12 months)				Past year 31/12/2017 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
Fixed assets						
Preliminary expenses						
Research and development expenses						
Concessions, patents and similar rights						
Goodwill						
Other intangible fixed assets						
Advances and prepayments on intangible fixed assets						
Land						
Buildings						
Industrial fixtures, fittings, plant machinery and equipment						
Other tangible fixed assets	25 161	12 758	12 404	0,71	9 234	0,88
218300000 MATERIEL DE BUREAU	11 042		11 042	0,63	34 402	3,28
218400000 MOBILIER	14 120		14 120	0,81	14 120	1,35
281830000 AMORTISSEMENT MATERIEL		24	-24	0,00	-27 126	-2,57
281840000 AMORTISSEMENT MOBILIER		12 734	-12 734	-0,72	-12 161	-1,15
Fixed assets in progress						
Advances and prepayments						
Long-term investments by "equivalence method"						
Other interest ownership						
Receivables related to interest ownership						
Capitalized securities						
Loans						
Other fixed assets						
TOTAL (I)	25 161	12 758	12 404	0,71	9 234	0,88
Current assets						
Raw materials and supplies						
Work in progress of goods						
Work in progress of services						
Semi-finished and finished goods						
Goods held for resale						
Advances and down-payments to suppliers						
Trade and related accounts	125 744	6 075	119 669	6,87	153 613	14,63
411117000 CONTRATS 2017					121 871	11,61
411118000 CONTRATS 2018	74 448		74 448	4,27		
411316000 MISSIONS DE CONSEILS 20					8 515	0,81
411317000 MISSIONS DE CONSEIL 201	7 041		7 041	0,40	23 227	2,21
411318000 MISSIONS DE CONSEILS 20	35 610		35 610	2,04		
416000000 COTISATIONS DOUTEUSES	6 075		6 075	0,35	5 790	0,55
418100000 COTISATIONS A RECEVOIR	2 570		2 570	0,15		
491000000 PROV. SUR COT. ET CONTR		6 075	-6 075	-0,34	-5 790	-0,54
Other receivables						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	7 731		7 731	0,44	1 486	0,14
467000000 DEBITEURS DIVERS	7 187		7 187	0,41	1 401	0,13
468700000 PRODUITS A RECEVOIR DIV	544		544	0,03	86	0,01
Called but unpaid capital						

BALANCE SHEET - ASSETS

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2018 (12 months)				Past year 31/12/2017 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Investment securities	17 728		17 728	1,02	17 728	1,69
508000000 SICAV DE CAPITALISATION	17 728		17 728	1,02	17 728	1,69
Cash Instruments						
Cash	1 558 480		1 558 480	89,48	860 314	81,96
512110000 CREDIT LYONNAIS E 61963					78 591	7,49
512120000 CREDIT LYONNAIS \$ 61964					15 176	1,45
512130000 CREDIT DU NORD E 115890	1 229 240		1 229 240	70,58	456 746	43,51
512135000 CREDIT DU NORD E C/L	85 696		85 696	4,92	85 058	8,10
512140000 CREDIT DU NORD \$ 115904	236 034		236 034	13,55	223 534	21,30
518700000 INTERETS COURUS A RECEV	643		643	0,04	638	0,06
530000000 CAISSE	6 478		6 478	0,37	451	0,04
531000000 CAISSE DEVISE \$	388		388	0,02	121	0,01
Prepaid expenses	25 620		25 620	1,47	7 282	0,69
486000000 CHARGES CONSTATEES D'AV	25 620		25 620	1,47	7 282	0,69
TOTAL (II)	1 735 302	6 075	1 729 227	99,29	1 040 423	99,12
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	1 760 464	18 833	1 741 631	100,00	1 049 658	100,00

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)
Shareholders' equity		
Share capital (paid-up capital :)		
Premiums arising from shares issues, from merger		
Revaluation		
Legal reserve		
Statutory reserve		
Regulated reserves		
Other reserves		
Retained (profits / losses) brought forward merger	287 391	289 781
11000000 REPORT A NOUVEAU (SC)	287 391	289 781
Net income or loss of the tax year	172 587	-2 390
Subsidies of investment		
Regulated provisions		
TOTAL(I)	459 977	287 391
Proceeds from the issuance of "participating titles"		
Conditional advances		
TOTAL(II)		
Provisions for liabilities and charges		
Reserves for contingencies	81 000	
151100000 PROVISIONS POUR LITIGES	81 000	
Provisions for charges	413 281	230 000
157000000 PROVISIONS POUR CHARGES		215 000
158000000 PROVISIONS CHARGES EXPL	413 281	15 000
TOTAL (III)	494 281	230 000
Loans and debts		
Convertible debenture loans		
Other debenture loans		
Bank borrowing and bank overdrafts		
. Bank borrowing		
. Bank overdrafts		
Other financial borrowing and debts		
. Miscellaneous		
. Partners		
Advances and down-payments for work in progress		
Trade notes and related accounts payable	17 608	82 469
408100000 FOURNISS. - FACT. NON P	17 608	82 469
Tax payable and social liabilities		
. Staff	79 431	46 538
428200000 PROV. CONGES PAYES	41 331	46 538
428600000 PROVISION PRIMES A PAYE	38 100	
. Payroll taxes	80 944	59 632
431000000 URSSAF	16 163	20 035
437100000 REUNICA	11 805	5 711
437350000 GENERALI - PREVOYANCE	1 673	1 966
437400000 GENERALI - RETRAITE	1 506	1 825
437500000 MUTUELLE BLEUE	4 072	3 916
438600000 CH. A PAYER / ORG. SOC.	45 725	26 181
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 352	7 352

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)		
447000000 TAXE SUR LES SALAIRES	1 211	0,07	4 622	0,44
448600000 FORM. PROF. CONTINUE	5 141	0,30	2 730	0,26
Liabilities on fixed assets and related accounts				
Other debts	252 788	14,51	196 656	18,74
419000000 COT. PAYS CREDITEURS	56 358	3,24	32 998	3,14
467000200 AG ARGENTINE, Excursion URUGUA	960	0,06		
467000300 Autriche - Litige Comit" Natio	1 935	0,11		
467200000 VICTORIA FALL'S FUND	36 908	2,12	34 828	3,32
467300000 PATRIMOINE du 20é SIECLE-ISC20	1 426	0,08	2 460	0,23
467300500 COMITE BOIS - IIBC	957	0,05	957	0,09
467301000 PAYSAGES CULTURELS - IS	6 473	0,37	5 723	0,55
467301500 ART RUPESTRE - CAR	1 107	0,06	1 107	0,11
467302000 PAT. CULTUREL IMMATERIE	464	0,03	464	0,04
467302500 INTERPRATION & PRESENT	1 783	0,10	36	0,00
467303000 PAT. BÂTI PARTAGE - SBH	1 600	0,09	1 600	0,15
467303500 ANAL.REST STRUCT PAT AR	1 606	0,09	1 606	0,15
467304000 FORTIF. & PAT. MILITAIR	2 688	0,15	2 688	0,26
467304500 PATRIMOIN CULT SUBAQUAT	800	0,05	800	0,08
467305000 GESTION PAT. ARCHEOLOGI	4 442	0,26	3 842	0,37
467305500 PREPARATION aux RISQUES - ICOR	1 880	0,11	1 880	0,18
467306000 VILLES et VILLAGES HIST. - CIV	4 599	0,26	3 999	0,38
467306500 PATRIMOINE RELIGIEUX -	725	0,04	525	0,05
467307000 PAT. ARCHIT. DE TERRE -	3 557	0,20	3 157	0,30
467307500 ARCHITECTURE VERNACULAI	1 741	0,10	1 541	0,15
467308000 TOURISME CULTUREL - ICT	3 110	0,18	3 238	0,31
467308500 ITINERAIRES CULTURELS -	1 000	0,06	600	0,06
467400000 COMITE PIERRE - ISCS	10 151	0,58	10 151	0,97
467500000 DOCUMENTATION PATRIMOIN	25 092	1,44	22 572	2,15
467600000 COMPTE COMITE ISRAËL	33 674	1,93	15 473	1,47
467700000 FONDS RAYMOND LEMAIRE	14 324	0,82	13 844	1,32
468600000 CHARGES A PAYER	33 428	1,92	30 568	2,91
Prepaid income	350 249	20,11	139 619	13,30
487200000 SUBVENTIONS PERCUES D'A	337 705	19,39	46 111	4,39
487300000 MISSIONS DE CONSEILS PE	12 544	0,72	93 508	8,91
TOTAL(IV)	787 373	45,21	532 267	50,71
Unrealized exchange gains (V)				
TOTAL LIABILITIES (I à V)	1 741 631	100,00	1 049 658	100,00

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods		391	391	0,03	1 177	0,11	-786	-66,77
707910000 VENTES PUBLICATIONS DOC		391	391	0,03	1 177	0,11	-786	-66,77
Sales of manufactured goods								
Sales of manufactured services		1 425 925	1 425 925	99,97	1 033 811	99,89	392 114	37,93
705910000 CONTRATS UNESCO		1 031 541	1 031 541	72,32	876 668	84,70	154 873	17,67
705920000 AUTRES CONTRATS		162 707	162 707	11,41	60 293	5,83	102 414	169,86
705930000 MISSIONS DE CONSEIL DIV		226 810	226 810	15,90	87 589	8,46	139 221	158,95
706900000 PRESTATIONS DE SERVICE		2 065	2 065	0,14	7 616	0,74	-5 551	-72,88
708900000 PROD. DES ACTIVITES ANN		2 803	2 803	0,20	1 645	0,16	1 158	70,40
Net turnover		1 426 316	1 426 316	100,00	1 034 988	100,00	391 328	37,81

Stored production								
Capitalized production								
Operating subsidies			183 145	12,84	219 978	21,25	-36 833	-16,73
742000000 SUBVENTIONS GOUVERNEMEN			94 029	6,59	135 487	13,09	-41 458	-30,59
743200000 SUBVENTIONS AUTRES INST			81 187	5,69	7 273	0,70	73 914	N/S
743500000 SUBVENTIONS DIVERSES			6 497	0,46			6 497	N/S
743600000 CROWDFUNDING CAMPAIGN A			1 431	0,10	77 218	7,46	-75 787	-98,14
Recaptures on depreciations and reserves, expense transfer			20 790	1,46	114 110	11,03	-93 320	-81,77
781000000 REPRISES AMT. PROV. / E					104 433	10,09	-104 433	-100,00
781500000 RAP S/COT., SUBV. ET CO			20 790	1,46	9 677	0,93	11 113	114,84
Other operating income			470 015	32,95	432 429	41,78	37 586	8,69
758000000 PDTS DIV. GESTION COURA			31 600	2,22	5 679	0,55	25 921	456,44
758027000 COT. COMITES NATIONAUX					425 480	41,11	-425 480	-100,00
758028000 COT. COMITES NATIONAUX			431 280	30,24			431 280	N/S
758150000 COT. INDIVIDUELLES 2016					50	0,00	-50	-100,00
758155000 COT. INDIVIDUELLES 2017			45	0,00	1 220	0,12	-1 175	-96,30
758156000 COT. INDIVIDUELLES 2018			7 090	0,50			7 090	N/S
Total operating income			2 100 266	147,25	1 801 505	174,06	298 761	16,58
Purchase of goods (including customs duties)			590	0,04	1 355	0,13	-765	-56,45
607000000 ACHAT MAT. INFORMATIQUE			590	0,04	1 355	0,13	-765	-56,45
Variation on inventory (goods)								
Purchase of raw materials and other supplies (including customs duties)								
Variation in inventory (raw materials and supplies)								
Other purchases and external expenses			832 665	58,38	889 742	85,97	-57 077	-6,41
604100000 IMPRESSION			22 372	1,57	12 200	1,18	10 172	83,38
604300000 PHOTOCOPIES - PHOTOS			4 281	0,30	9 277	0,90	-4 996	-53,84
604500000 SUBV. AUX COM. INTERNAT			1 500	0,11	6 364	0,61	-4 864	-76,42
604600000 SUBV. AUX COM. NATIONAU			-328	-0,01	3 900	0,38	-4 228	-108,40
604800000 MAINTENANCE MATERIELS D			25 300	1,77	27 279	2,64	-1 979	-7,24
605100000 ACHAT DE PETITS MATERIE			572	0,04	567	0,05	5	0,88
605200000 ACHAT DE PETIT MOBILIER			1 236	0,09	173	0,02	1 063	614,45
606300000 PRODUITS D'ENTRETIEN					106	0,01	-106	-100,00
606400000 FOURNITURES DE BUREAU			5 700	0,40	7 186	0,69	-1 486	-20,67
606800000 EPICERIE DIVERSE			533	0,04	582	0,06	-49	-8,41
606900000 FOURNITURES DIVERSES			547	0,04	737	0,07	-190	-25,77
611000000 TRAVAUX SOUS-TRAITES SU			7 083	0,50	23 182	2,24	-16 099	-69,44
613200000 LOC. SALLES REUNIONS &			8 146	0,57			8 146	N/S
613500000 LOCATION MATERIEL DE BU			4 647	0,33	4 672	0,45	-25	-0,53
615200000 ENTRETIEN IMMEUBLE			246	0,02			246	N/S
616110000 ASSURANCE IMMEUBLE			3 415	0,24	3 261	0,32	154	4,72
616120000 ASSURANCE PERSONNEL			1 250	0,09	198	0,02	1 052	531,31
616130000 ASSURANCE COMITE EXECUT			890	0,06	890	0,09		0,00
617000000 ETUDES ET RECHERCHES EX			7 083	0,50	54 371	5,25	-47 288	-86,96

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2018 (12 months)		Past year 31/12/2017 (12 months)		Variation absolute (12 / 12)	%
618000000 DIVERS / ACHAT DOC.	1 817	0,13	809	0,08	1 008	124,60
621000000 PERSONNEL EXTERIEUR	100 794	7,07	100 794	9,74		0,00
622400000 SUBVENTIONS DIVERSES	1 500	0,11			1 500	N/S
622601000 HON. TS EAU & PATRIMOIN			-800	-0,07	800	-100,00
622603100 HON. LAKE OHRID 2016			16 377	1,58	-16 377	-100,00
622603200 HON. LAKE OHRID 2017	5 366	0,38	7 660	0,74	-2 294	-29,94
622610000 HONORAIRES DIVERS	18 072	1,27	15 220	1,47	2 852	18,74
622620000 HONORAIRES / TRADUCTION	42 455	2,98	38 797	3,75	3 658	9,43
622630000 HONORAIRES CONSEILLERS	26 100	1,83	54 000	5,22	-27 900	-51,66
622637000 HON. NOTES ON NOMINATIO	3 375	0,24			3 375	N/S
622640000 HONORAIRES / EVALUATION	37 102	2,60	29 450	2,85	7 652	25,98
622645000 HONORAIRES DIALOGUE			1 600	0,15	-1 600	-100,00
622650000 HONORAIRES / AUTRES CON	41 553	2,91	6 903	0,67	34 650	501,96
622660000 HONORAIRES / MONITORING	7 700	0,54	13 340	1,29	-5 640	-42,27
622665000 HONORAIRES SOCs / DRAFTING	11 400	0,80	12 000	1,16	-600	-4,99
622665100 HONORAIRES SOCs / REVIEW	5 000	0,35	4 300	0,42	700	16,28
622667000 HONORAIRES OUV / PAT. M	2 580	0,18	2 240	0,22	340	15,18
622670000 HON. PANEL (ICOMOS) CPM	18 200	1,28	16 400	1,58	1 800	10,98
622680000 HON. ORGANES CONSULT. C	600	0,04	800	0,08	-200	-24,99
622690000 HON. REUNIONS COMITE CP	9 800	0,69	7 800	0,75	2 000	25,64
622691000 HON. SOC MEETINGS	1 800	0,13	2 150	0,21	-350	-16,27
622696000 HON. TECHNICAL REVIEWS	25 100	1,76	22 400	2,16	2 700	12,05
622696200 HON. P R REACTIVE MONIT	2 650	0,19	3 150	0,30	-500	-15,86
622696500 HON. PEER REVIEW MISS.	3 000	0,21			3 000	N/S
622697000 HON. INTERN. ASSIST. RE	6 200	0,43	800	0,08	5 400	675,00
622698000 HON. REQUESTS MINOR MOD	2 240	0,16	4 074	0,39	-1 834	-45,01
622699000 HON. REFFERED BACK NOMI	3 800	0,27	950	0,09	2 850	300,00
622699500 HON. ADVISORY MISSIONS	107 595	7,54	54 190	5,24	53 405	98,55
622700000 FRAIS D'ACTES ET CONTEN	5	0,00			5	N/S
622810000 MECANOGRAPHIE	5 976	0,42	6 696	0,65	-720	-10,74
623800000 COT., DONS ET DIVERS...	2 053	0,14	1 043	0,10	1 010	96,84
624400000 COURSIER	156	0,01	184	0,02	-28	-15,21
625103100 VOY. LAKE OHRID 2016			2 362	0,23	-2 362	-100,00
625103200 VOY. LAKE OHRID 2017	-138	-0,00	2 084	0,20	-2 222	-106,61
625110000 VOY. / EVALUATIONS WHC	10 481	0,73	17 545	1,70	-7 064	-40,25
625110500 VOY. DIALOGUE			772	0,07	-772	-100,00
625111000 VOY. / MONITORING WHC	10 615	0,74	13 181	1,27	-2 566	-19,46
625120000 VOY. / AUTRES CONTRATS	26 587	1,86	8 540	0,83	18 047	211,32
625130000 VOY. DU PERSONNEL	2 024	0,14	352	0,03	1 672	475,00
625150000 VOY. DES OFFICIERS			202	0,02	-202	-100,00
625155000 VOY. DIVERS / INVITATIO	2 168	0,15	3 259	0,31	-1 091	-33,47
625160000 VOY. MISSIONS DIVERSES			56 634	5,47	-56 634	-100,00
625170000 VOY. PANEL (ICOMOS) CPM	5 894	0,41	5 228	0,51	666	12,74
625180000 VOY. ORGANES CONSULT. C	2 382	0,17	700	0,07	1 682	240,29
625190000 VOY. REUNIONS COMITE CP	9 087	0,64	6 954	0,67	2 133	30,67
625191000 VOY. SOC MEETINGS	882	0,06	541	0,05	341	63,03
625199500 VOY. ADVISORY MISSIONS	17 550	1,23	13 552	1,31	3 998	29,50
625200000 PETITS DEPLACEMENTS	158	0,01	153	0,01	5	3,27
625603100 P.DIEM LAKE OHRID 2016			1 283	0,12	-1 283	-100,00
625603200 P.DIEM LAKE OHRID 2017	-21	0,00	914	0,09	-935	-102,29
625610000 P.DIEM - FRAIS EVALUATI	3 251	0,23	23 012	2,22	-19 761	-85,86
625610500 P.DIEM DIALOGIE			289	0,03	-289	-100,00
625611000 P.DIEM - FRAIS MONITORI	6 390	0,45	10 062	0,97	-3 672	-36,48
625620000 P.DIEM - FRAIS AUTRES C	31 253	2,19	3 715	0,36	27 538	741,27
625630000 P.DIEM - PERSONNEL	6 230	0,44	6 350	0,61	-120	-1,88
625651000 REMBT. FRAIS DU DIRECTE	965	0,07	109	0,01	856	785,32
625655000 REMBT. FRAIS DIVERS / I	950	0,07			950	N/S
625660000 REMBT. FRAIS MISSIONS D	488	0,03	29 356	2,84	-28 868	-98,33
625670000 P.DIEM - PANEL (ICOMOS)	20 810	1,46	19 316	1,87	1 494	7,73
625680000 P.DIEM - ORGANES CONSUL	2 262	0,16	1 308	0,13	954	72,94
625690000 P.DIEM - REUNIONS COMIT	13 775	0,97	10 863	1,05	2 912	26,81

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2018 (12 months)		Past year 31/12/2017 (12 months)		Variation absolute (12 / 12)	%
625691000 P.DIEM SOC MEETINGS	1 360	0,10	1 036	0,10	324	31,27
625699500 PER DIEM ADVISORY MISSI	12 424	0,87	2 900	0,28	9 524	328,41
625710000 FRAIS DE RECEPTION	7 989	0,56	3 219	0,31	4 770	148,18
625720000 ORGANISATION DE REUNION	15 927	1,12	34 270	3,31	-18 343	-53,51
626100000 POSTE	7 638	0,54	7 156	0,69	482	6,74
626300000 TELEPHONE - FAX	12 121	0,85	15 366	1,48	-3 245	-21,11
627000000 SERVICES BANCAIRES	11 614	0,81	8 208	0,79	3 406	41,50
628000000 DIVERS / COTISATIONS...	1 085	0,08	678	0,07	407	60,03
Taxes and assimilated payments	26 935	1,89	28 270	2,73	-1 335	-4,71
631100000 TAXE SUR LES SALAIRES	24 524	1,72	25 540	2,47	-1 016	-3,97
633300000 FORMATION PROF. CONTINU	2 411	0,17	2 730	0,26	-319	-11,67
Salaries and wages expenses	498 330	34,94	434 005	41,93	64 325	14,82
641000000 REMUNERATION DU PERSONN	383 703	26,90	403 404	38,98	-19 701	-4,87
641200400 REMUNERATIONS STAGIAIRE	17 758	1,25	11 522	1,11	6 236	54,12
641208000 CONGES PAYES	4 134	0,29	-7 057	-0,67	11 191	158,58
641300000 INDEMNITES TRANSACTIONN	31 291	2,19	1 778	0,17	29 513	N/S
641400000 TRANSP. MENSUEL PERSON	4 888	0,34	5 172	0,50	-284	-5,48
641500000 PRIMES	56 555	3,97	19 186	1,85	37 369	194,77
Social security expenses	201 930	14,16	175 505	16,96	26 425	15,06
645100000 URSSAF	151 555	10,63	131 824	12,74	19 731	14,97
645300000 REUNICA	30 218	2,12	31 063	3,00	-845	-2,71
645320000 GENERALI RETRAITE	3 400	0,24	3 466	0,33	-66	-1,89
645350000 GENERALI PREVOYANCE (Agirc)	7 299	0,51	7 096	0,69	203	2,86
645500000 MUTUELLE BLEUE	10 410	0,73	9 783	0,95	627	6,41
645808000 CH. / CONGES PAYES	-2 356	-0,16	-9 166	-0,88	6 810	74,30
647500000 MEDECINE DU TRAVAIL	1 403	0,10	1 439	0,14	-36	-2,49
Operating allowances on fixed assets : depreciation allowances	91 435	6,41	79 585	7,69	11 850	14,89
681120000 D.A.P. AMORTISSEMENTS	6 435	0,45	4 585	0,44	1 850	40,35
681200000 D.A.P. CHARGES EXPLOITA	85 000	5,96	75 000	7,25	10 000	13,33
Operating allowances on fixed assets : reserve allowances						
Operating allowances on current assets : reserve allowances						
Operating allowances for contingencies : reserve allowances	334 356	23,44	5 790	0,56	328 566	N/S
681500000 PROV. S/ COTISATIONS NO	6 075	0,43	5 790	0,56	285	4,92
681580000 DAP CHARGES EXPLOIT. (Cont & S	328 281	23,02			328 281	N/S
Other expenses	83 454	5,85	158 384	15,30	-74 930	-47,30
654100000 CONTRATS IRRECOUVRABLES	81 676	5,73	152 772	14,76	-71 096	-46,53
654200000 COTISATIONS IRRECOUVRAB	1 755	0,12	5 397	0,52	-3 642	-67,47
658000000 CHARGES DIV. GESTION CO	23	0,00	215	0,02	-192	-89,29
Total operating expenses	2 069 695	145,11	1 772 635	171,27	297 060	16,76
OPERATING RESULT	30 571	2,14	28 870	2,79	1 701	5,89
Attributed income or transfered loss						
Suffered loss or transfered profit						
Financial income from interest ownership	1 594	0,11	173	0,02	1 421	821,39
761500000 PRODUITS FINANCIERS	1 594	0,11	173	0,02	1 421	821,39
Other holdings and capitalized receivables						
Other interest and assimilated income	643	0,05	638	0,06	5	0,78
768000000 INTERETS BANCAIRES	643	0,05	638	0,06	5	0,78
Recaptures on provisions and expense transfer						
Profits on foreign exchange	13 447	0,94	5	0,00	13 442	N/S
766000000 GAINS DE CHANGE	13 447	0,94	5	0,00	13 442	N/S
Net gains on sales of portfolio securities						
Total financial income	15 683	1,10	815	0,08	14 868	N/S
Financial allowances for depreciations and provisions						
Interests and assimilated expenses	948	0,07	3 000	0,29	-2 052	-68,39
661500000 FRAIS FINANCIERS	948	0,07	3 000	0,29	-2 052	-68,39
Loss on foreign exchange	6 720	0,47	29 215	2,82	-22 495	-76,99
666000000 PERTES DE CHANGE	6 720	0,47	29 215	2,82	-22 495	-76,99

INCOME STATEMENT

Période du 01/01/2018 au 31/12/2018

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2018 (12 months)	Past year 31/12/2017 (12 months)	Variation absolute (12 / 12)	%
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Net loss on sales of portfolio securities					
Total financial expenses	7 668	0,54	32 215	3,11	-24 547 -76,19
FINANCIAL RESULT	8 015	0,56	-31 400	-3,02	39 415 125,53
Ordinary result before tax	38 587	2,71	-2 530	-0,23	41 117 N/S
Extraordinary operating gains 772000000 PROFITS / EX. ANTERIEUR			140	0,01	-140 -100,00
Extraordinary capital gains			140	0,01	-140 -100,00
Recaptures on reserves and expense transfers 787500000 REPRISSES DE PROVISIONS	215 000	15,07			215 000 N/S
	215 000	15,07			215 000 N/S
Total extraordinary income	215 000	15,07	140	0,01	214 860 N/S
Extraordinary operating losses					
Extraordinary capital losses					
Depreciation and reserve extraordinary allowances 687500000 DOTATIONS PROVISIONS EX	81 000	5,68			81 000 N/S
	81 000	5,68			81 000 N/S
Total extraordinary expenses	81 000	5,68			81 000 N/S
EXTRAORDINARY RESULT	134 000	9,39	140	0,01	133 860 N/S
Profit sharing scheme					
Income tax					
Total Income	2 330 949	163,42	1 802 460	174,15	528 489 29,32
Total expenses	2 158 363	151,32	1 804 850	174,38	353 513 19,59
NET RESULT	172 587	12,10	-2 390	-0,22	174 977 N/S
	<i>Profit</i>		<i>Loss</i>		
Including leasing of furnitures					
Including leasing of real estate					

Annexes

31/12/2018

PREAMBLE

The financial year ended 31/12/2018 has a duration of 12 months.

The previous financial year ended 31/12/2017 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 1,741,630.99 euros.

The net accounting result is a surplus of 172,586.53 euros.

The following information is an integral part of the annual accounts which were drawn up on 21/02/2019 by the managers

1. SIGNIFICANT EVENTS AND FACTS CHARACTERISTICS OF THE EXERCISE

The significant facts of the exercise are as follows:

- - The provision made from 2014 to 2017 to cover the occupancy load of the premises became irrelevant for the year following the drafting of a lease applicable from 01/01/2018, not providing for a recall prior art. The provision reversal of 215,000 euros was recorded as exceptional income.
- Social Litigation: a dismissal was contested by the staff concerned; a prudhommal dispute has opened. The risk of 81,000 euros has been fully provisioned.

2. ACCOUNTING PRINCIPLES, RULES AND METHODS

2-1 GENERAL METHOD

The annual accounts have been prepared and presented in accordance with the principles set out in the 1999 General Accounting Plan, the requirements of the French Commercial Code and Regulation No. 99-01 on the procedures for preparing the annual accounts of associations and foundations, and n ° 99-03 concerning the rewriting of the general chart of accounts, as stated by the French Accounting Regulations Committee.

The general accounting conventions have been applied, in accordance with the principle of prudence, in accordance with the basic assumptions:

- continuity of operation,
- permanence of accounting methods from one year to another,
- independence of exercises,

And in accordance with the general rules for drawing up and presenting the annual accounts.

The valuation of the assets was done by reference to the historical cost method.

Only significant information is expressed. Unless otherwise stated, the amounts are expressed in Euros.

2.2. MAIN METHODS OF EVALUATION AND PRESENTATION

The main methods used are:

2.2.1 Evaluation of intangible and tangible fixed assets:

Tangible fixed assets are valued at their acquisition or production cost, taking into account the costs necessary to put them into use, and after deduction of commercial discounts, rebates, settlement discounts obtained.

Interest on debt specific to the production of capital assets is not included in the cost of producing these fixed assets.

The acquisition costs of fixed assets, namely transfer duties, fees, commissions and legal expenses are incorporated (or are directly recognized as expenses) in the acquisition or production cost of these fixed assets.

2.2.2 Depreciation and impairment of assets:

After their entry, the assets are depreciated and / or depreciated.

Assets the use of which is determinable by the entity are depreciated by the consumption of expected economic benefits of the asset.

For all assets, it is valued at the end of the financial year if there is an external or internal indication of impairment that shows that an asset may have lost substantially its value. If the present value of a fixed asset falls below its net book value, it is written down to present value through impairment.

The depreciation period chosen for simplification is the duration of use for non-decomposable goods.

Depreciation is calculated over the actual period of use.

2.2.3 Claims:

Accounts receivable, including trade receivables, are valued at their nominal value. Trade receivables are subject, where applicable, to a provision calculated on the basis of the risk of non-recovery.

2.2.4 Provisions for risks and charges :

Provisions for contingencies and charges are established as soon as an asset has a negative economic value to the entity, which results in an obligation to a third party that is likely or certain to cause outflow of resources for the benefit of this third party, with no at least equivalent compensation expected from it.

2.2.5 End-of-career benefits:

In France, end-of-career benefits are only payable if the employee is present in the entity when he or she retires. In the case of a departure before that date, he will not receive these allowances. They are determined by applying to the calculation of the legal or contractual indemnity a method taking into account projected end-of-career salaries, staff turnover rate, life expectancy and discounting assumptions for the foreseeable payments. Commitments for retirement benefits were estimated at 40,917 euros including expenses at 31/12/2018.

3. NOTES ON THE ACTIVE BALANCE SHEET

3.1 Assets

Immobilized asset	At the opening	Increase	Decrease	At the closing
Intangible assets				
Property, plant and equipment	48 521	9 604	32 964	25 161
Financial fixed assets				
TOTAL	48 521	9 604	32 964	25 161

3.2 Depreciation

Depreciable fixed assets	At the opening	Increase	Decrease	At the closing
Establishment, research and development costs				
TOTAL I				
Other intangible assets				
TOTAL II				
Grounds				
Buildings				
on own ground				
on the floor of others				
General installations, fixtures				
Technical installations, equipment, tools				
Other tangible fixed assets				
General installations, fixtures divers				
Transportation equipment				
Office and computer equipment	39 287	6 435	32 964	12 758
Recoverable packaging and various				
TOTAL III	39 287	6 435	32 964	12 758
TOTAL GENERAL (I+II+III)	39 287	6 435	32 964	12 758

3.3 Statement of receivables and accruals recorded in advance

Receivables	Gross	Deadlines up to 1 year	Maturities beyond one year
Receivables from fixed assets:			
Receivables related to equity investments			
Loans			
Other receivables			
Receivables from current assets:			
Accounts receivable	125 744	125 744	
Other receivables	7 731	7 731	
Prepaid expenses	25 620	25 620	
TOTAL	159 095	159 095	

3.4 Statement of receivables

Products to receive	Amount
Investments or financial fixed assets	
Exploitation product	2 570
Subsidies / financing	
Other products to receive	544
TOTAL	3 114

3.5 Statement of provisions for depreciation of assets

Nature des dépréciations	At the opening	Increase	Decrease	At the closing
Stocks and work in progress				
Third parties accounts	5 790	6 075	5 790	6 075
Financial accounts				
TOTAL	5 790	6 075	5 790	6 075

4. PASSIVE BALANCE SHEET NOTES

4.1 Associative Funds

Headings	At the opening	Increase	Decrease	At the closing
Associative funds without rights of takeovers:				
Integrated heritage value				
Statutory Funds				
Contribution without right of recovery				
Legacy and donations with matching assets				
Investment grants to renewable properties by organization				
Revaluation difference on goods without recovery rights				
Reserves:				
Reserves not available				
Statutory or contractual reserves				
Regulated reserves				
Other reserves	289 781		2 390	287 391
SUBTOTAL ASSOCIATIVE FUNDS (I)	289 781		2 390	287 391
Associative funds with rights of repossessions:				
Contribution with recovery right				
Investment grants allocated to renewable assets by the organization				
Legacy and gifts with consideration for fixed assets with an obligation or a condition				
Revaluation differences on goods with recovery rights				
Result under the control of third-party financiers				
Investment grants for non-renewable assets				
Regulated provisions				
Rights of the owners (Commodat)				
SUBTOTAL OTHER ASSOCIATIVE FUNDS (II)				
TOTAL FONDS ASSOCIATIFS (I+II)	289 781		2 390	287 391

4.2 Postponement again before distribution of the result

Nature of the report again	Debtor	Creditor
Postponement of controlled activities again third-party financiers destined : - to exercise - to subsequent years		
Report again not assigned to activities under the control of third party financiers		
Postponement of the activities of the association		287 391
SOLDE		287 391

4.3 Provisions for risks and charges

Nature of provisions	At the opening	Increase	Decrease	At the closing
Provisions for investment Accelerated depreciation Other regulated provisions				
TOTAL (I)				
Provisions for litigation Provisions for customer guarantees Provisions for losses on futures markets Provisions for fines and penalties Provisions for similar mandatory Provisions for taxes Provisions for capital renewal Provisions for major interviews and major revisions Provisions for social charges and tax on leave to nav Other provisions for risks and charges		81 000		81 000
	230 000	413 281	230 000	413 281
TOTAL (II)	230 000	494 281	230 000	494 281
TOTAL GENERAL (I+II)	230 000	494 281	230 000	494 281
Of which endowments and recoveries - operating - financial - exceptional		413 281 81 000	15 000 215 000	

4.4 Statement of debts and income recognized in advance

State of debts	Total amount	0 to 1 year	From 1 to 5 years	More than 5 years
Credit institutions				
Miscellaneous financial debts				
Suppliers	17 608	17 608		
Social and tax debts	166 727	166 727		
Debts on fixed assets				
Social and tax debts	252 788	252 788		
Prepaid income	350 249	350 249		
TOTAL	787 373	787 373		

4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	17 608
Social and tax debts	130 297
Other debts	33 428
TOTAL	181 333

5. NOTES TO THE INCOME STATEMENT**5.1 Grants received and dedicated funds**

Grants received from governments:

- South Korea = 39 090 euros - assignment: Study on the Cave Art
- Austrian Ministry of Culture = 19,938 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 25 000 euros - allocation: ICOMOS operating budget
- Wallonia Region (Belgium) = € 10,000 - allocation: ICOMOS operating budget

Grants received by other institutions:

- ICOMOS USA = 2 020 euros - allocation: ICOMOS operating budget
- Christensen Fund = 79 167 euros - assignment: project "Connecting Practice"

Miscellaneous grants = € 6,497 - assignment:

- "Reconstruction Provence" project = 2,396 euros
- Workshop Moldova = 1 550 euros
- Heritage Event Conference = € 2,551

Total subsidies received = 181,713 euros

5.2 Investment grants

No investment grants were received during the year.

5.3 Subventions de fonctionnement

Operating grants received for the 2018 financial year amount to a total of 56 958 euros.

- Austrian Ministry of Culture = 19,938 euros
- French Ministry of Culture = 25 000 euros
- Wallonia Region (Belgium) = 10,000 euros
- ICOMOS US = 2,020 euros

These are operating subsidies.

They are not subject to any suspensive condition.

5.4 Analysis of turnover and resources

ACCOUNTS n °	TYPES OF RESOURCES	31/12/2018	%	31/12/2017	%	VARIATION	
705 100	UNESCO CONTRACTS	1 063 141	51,13%	876 668	52,13%	186 473	21,27%
758 XXX	CONTRIBUTIONS	438 415	21,08%	426 750	25,38%	11 665	2,73%
705 300	COUNCIL MISSIONS	226 810	10,91%	87 589	5,21%	139 221	158,95%
740 XXX	SUBSIDIES	181 713	8,74%	142 760	8,49%	38 953	27,29%
705 200	OTHER CONTRACTS	162 707	7,82%	60 293	3,59%	102 414	169,86%
708 XXX	ADDITIONAL ACTIVITIES	2 803	0,13%	1 645	0,10%	1 158	70,36%
706 XXX	SERVICES	2 065	0,10%	7 616	0,45%	-5 551	-72,89%
743 XXX	CROWDFUNDING	1 431	0,07%	77 218	4,59%	-75 787	-98,15%
707 XXX	DIVERSE SALES	391	0,02%	1 177	0,07%	-786	-66,75%
TOTAL		2 079 476	100,00%	1 681 716	100,00%	397 760	23,65%

5.5 Table relating to exceptional income and expenses

	Net
Exceptional products	215 000
On management operations	
Proceeds from the sale of assets	
Products from previous years	
Reversals of provisions and transfers of expenses	215 000
Extraordinary charges	81 000
On management operations	
Net book value of transferred assets	
Provisions	81 000
Expenses on previous years	
Exceptional result	134 000

These exceptional transactions have been explained in the "significant events of the year" section of this appendix to the annual accounts.

6. OTHER INFORMATION**6.1 Average number of employees**

	Employed staff	Staff made available to the association
Executive employees	5	0
Non executive employees	5	0
TOTAL	10	0

6.2 Statutory Auditor's fees

The total amount of the statutory auditors' fees related to its audit of the financial statements included in the income statement for the financial year amounts to € 10,500 including tax.