

REPORTS
OF THE STATUTORY AUDITOR
ON THE ANNUAL ACCOUNTS
CLOSED DECEMBER 31, 2021

International Council on Monuments and Sites

ICOMOS

11, Rue du Séminaire de Conflans
94 220 Charenton-le-Pont

SOMMAIRE

STATUTORY AUDITORS ' REPORTS ON THE ANNUAL ACCOUNTS CLOSED 31/12/2021 OF THE ICOMOS ASSOCIATION

ALONG WITH THE GUARD, THIS DOCUMENT INCLUDES A TOTAL OF 26 PAGES DECOMPOSING
SO:

SUMMARY	PAGE 1
REPORT ON THE ANNUAL ACCOUNTS OF THE STATUTORY AUDITOR	PAGE 2
ANNUAL ACCOUNTS CLOSED DECEMBER 31, 2021	PAGE 8
NOTES TO THE ANNUAL ACCOUNTS ENDED DECEMBER 31, 2021	PAGE 12
SPECIAL REPORT ON REGULATED CONVENTIONS	PAGE 25



Commissaire
auxComptes.fr

CommissaireAuxComptes.fr
7, petit sentier de la Savoie
92 320 CHÂTILLON
Téléphone : 01-46-45-83-86
E-mail : cac@commissaireauxcomptes.fr

REPORT ON THE ANNUAL ACCOUNTS

International Council on Monuments and Sites

ICOMOS

Association Loi 1901

Siège social : 11, Rue du Séminaire de Conflans

94 220 CHARENTON LE PONT

SIRET 784 228 454 00038

Report on the annual accounts of the Statutory Auditor

Year ended December 31, 2021

To the members,

I. Opinion on the annual accounts

In fulfillment of the mission entrusted to us for six consecutive years until the year ended December 31, 2022, we have audited the annual accounts of the ICOMOS Association for the financial year ended 31 December 2021, as attached to this report.

We certify that the annual accounts are, in the light of French accounting rules and principles, fair and accurate and give a true and fair view of the results of the operations of the past financial year as well as the financial position and assets of the Association at the end. this exercise.

II. Basis of opinion

Audit reference system

We conducted our audit in accordance with professional standards applicable in France. We believe that the evidence we have collected is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under these standards are set out in the "Auditor's Responsibilities for the Audit of the Annual Accounts" section of this report.

Independence

We carried out our audit mission in accordance with the independence rules applicable to us, covering the period from January 1, 2020 to the date of issue of our report, and in particular we did not provide any services prohibited by the code of ethics of the profession of auditor.

III. Justification of the assessments

Pursuant to the provisions of Articles L. 823-9 and R.823-7 of the French Commercial Code relating to the justification of our assessments, we inform you that the most important assessments we have made, in our professional judgment, have the appropriateness of the accounting principles applied and the reasonableness of the significant estimates used and the overall presentation of the accounts, in particular with regard to the application of the principle of separation of financial years from transactions governed by resource budgets governed by contracts, and cashable under conditions of actual expenditure. These verifications were materialized by the analysis of cost accounting broken down by missions.

We also ensured that no significant item before or after the close could significantly affect the outcome of the year.

The assessments thus made fall within the context of the audit of the annual financial statements taken as a whole and the formation of our opinion expressed above. We do not express an opinion on items in these separate annual accounts.

IV. Verification of the report and other documents addressed to the Executive Committee

In accordance with the professional standards applicable in France, we have also performed the specific verifications required by law.

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the report of the Executive Committee on the financial position and the financial statements.

V. Responsibilities of Management and the Persons Constituting the Government of the Association in the Annual Accounts

It is the responsibility of Management to prepare annual accounts presenting a true and fair view in accordance with French accounting rules and principles and to set up the internal control that it deems necessary for the preparation of annual accounts that do not contain any significant anomalies. that these come from fraud or result from errors.

When preparing the annual accounts, it is the responsibility of Management to evaluate the ability of the Association to continue its operations, to present in these accounts, as the case may be, the necessary information relating to the continuity of operations and operations. apply the going concern accounting policy unless it is intended to wind up the Association or cease trading.

The annual accounts are drawn up by the Executive Committee.

VI. Responsibilities of the statutory auditor for the audit of the annual accounts

It is our responsibility to prepare a report on the annual accounts. Our objective is to obtain reasonable assurance that the financial statements taken as a whole do not contain any material misstatements.

Reasonable assurance is a high level of assurance, but it does not guarantee that an audit performed in accordance with professional standards will systematically detect any material misstatement.

Anomalies may arise from fraud or error and are considered significant where it can reasonably be expected that they, taken individually or in combination, may influence the economic decisions that account users take in their business. based on these.

As stated in Article L.823-10-1 of the French Commercial Code, our mission of certification of

accounts is not to guarantee the viability or the quality of the management of your Association.

A more detailed description of our responsibilities as statutory auditor for the audit of the annual accounts is set out in the appendix to this report and forms an integral part thereof.

Done at Châtillon on Monday 21st February 2022

SAS CommissaireAuxComptes.fr

**Signatory partner:
Isabelle MARQUIS
Statutory Auditor**



**Member of the Regional Company of
Versailles**

Annex: Detailed Description of the External Auditor's Responsibilities

As part of an audit conducted in accordance with the professional standards applicable in France, the statutory auditor exercises his professional judgment throughout this audit. In addition :

- it identifies and assesses the risks that the annual accounts contain material misstatements, whether due to fraud or error, defines and implements audit procedures to address these risks, and collects evidence that he considers it sufficient and appropriate to base his opinion. The risk of not detecting a significant anomaly from fraud is higher than that of a significant misstatement resulting from an error, as the fraud may involve collusion, forgery, voluntary omissions, misrepresentation or circumventing internal control;
- it becomes aware of the internal control relevant to the audit in order to define appropriate audit procedures in the circumstances, and not in order to express an opinion on the effectiveness of the internal control;
- it assesses the appropriateness of the accounting methods used and the reasonableness of the accounting estimates made by Management, as well as the information concerning them provided in the annual accounts;
- - it assesses the appropriateness of management's application of the going concern accounting policy and, depending on the elements collected, the existence or otherwise of a significant uncertainty related to events or circumstances that could lead to the Association's ability to continue operating. This assessment is based on the information collected up to the date of its report, although it is recalled that subsequent circumstances or events could jeopardize the continuity of operations. If it concludes that there is significant uncertainty, it draws the attention of the readers of its report to the information provided in the annual accounts about this uncertainty or, if this information is not provided or is not relevant, it formulates a qualified certification or a refusal to certify;
- - it assesses the overall presentation of the annual accounts and assesses whether the annual accounts reflect the underlying transactions and events so as to give a true and fair view.

BALANCE SHEET - ASSETS

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

ASSETS	Current year 31/12/2021 (12 months)				Past year 31/12/2020 (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	68 833,76	47 742,10	21 091,66	0,98	19 798,43	1,03
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)	68 833,76	47 742,10	21 091,66	0,98	19 798,43	1,03
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	146 843,00	12 500,00	134 343,00	6,21	250 897,33	13,07
Other receivables						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	1 665,10		1 665,10	0,08	3 590,05	0,19
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,82	17 727,67	0,92
Cash Instruments						
Cash	1 710 333,58		1 710 333,58	79,12	1 489 982,22	77,61
Prepaid expenses	276 487,44		276 487,44	12,79	137 871,58	7,18
TOTAL (II)	2 153 056,79	12 500,00	2 140 556,79	99,02	1 900 068,85	98,97
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	2 221 890,55	60 242,10	2 161 648,45	100,00	1 919 867,28	100,00

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (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	507 332,85	23,47	501 575,01	26,13
Net income or loss of the tax year	-28 397,78	-1,30	5 757,84	0,30
Subsidies of investment				
Regulated provisions				
TOTAL (I)	478 935,07	22,16	507 332,85	26,43
Proceeds from the issuance of "participating titles"				
Conditional advances				
TOTAL (II)				
Provisions for liabilities and charges				
Reserves for contingencies	81 000,00	3,75	81 000,00	4,22
Provisions for charges	267 072,00	12,36	210 038,00	10,94
TOTAL (III)	348 072,00	16,10	291 038,00	15,16
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	39 993,98	1,85	15 192,41	0,79
Tax payable and social liabilities				
. Staff	72 038,33	3,33	73 330,35	3,82
. Payroll taxes	67 551,35	3,12	66 249,76	3,45
. State, profit tax				
. State, turnover tax				
. State, guaranteed bonds				
. Other taxes	18 488,22	0,86	8 384,75	0,44
Liabilities on fixed assets and related accounts				
Other debts	354 511,49	16,40	350 837,54	18,27
Prepaid income	782 058,01	36,18	607 501,62	31,64
TOTAL (IV)	1 334 641,38	61,74	1 121 496,43	58,42
Unrealized exchange gains (V)				
TOTAL LIABILITIES (I à V)	2 161 648,45	100,00	1 919 867,28	100,00

INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)	Variation absolute (12 / 12)	%
------------------	---	--	------------------------------------	---

	France	Export	Total	%	Total	%	Variation	%
Sales of goods	103,38		103,38	0,01	146,52	0,01	-43	-29,44
Sales of manufactured goods								
Sales of manufactured services	13 466,85	961 190,04	974 656,89	99,99	989 781,84	99,99	-15 125	-1,52
Net turnover	13 570,23	961 190,04	974 760,27	100,00	989 928,36	100,00	-15 168	-1,52

Stored production								
Capitalized production								
Operating subsidies			97 916,68	10,05	115 811,27	11,70	-17 895	-15,44
Recaptures on depreciations and reserves, expense transfer			173 116,00	17,76	315 031,08	31,82	-141 915	-45,04
Other operating income			462 435,02	47,44	466 272,07	47,10	-3 837	-0,81
Total operating income			1 708 227,97	175,25	1 887 042,78	190,62	-178 815	-9,47
Purchase of goods (including customs duties)			1 579,76	0,16	1 740,39	0,18	-161	-9,24
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			756 979,64	77,66	850 969,03	85,96	-93 990	-11,04
Taxes and assimilated payments			38 562,47	3,96	29 389,75	2,97	9 173	31,21
Salaries and wages expenses			487 432,44	50,01	454 506,45	45,91	32 926	7,24
Social security expenses			177 998,91	18,26	175 064,79	17,68	2 934	1,68
Operating allowances on fixed assets : depreciation allowances			100 607,12	10,32	78 698,21	7,95	21 909	27,84
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			148 210,00	15,20	106 569,00	10,77	41 641	39,07
Other expenses			46 170,32	4,74	173 925,73	17,57	-127 755	-73,44
Total operating expenses			1 757 540,66	180,30	1 870 863,35	188,99	-113 323	-6,05
OPERATING RESULT			-49 312,69	-5,05	16 179,43	1,63	-65 491	-404,78
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership					675,38	0,07	-675	-100,00
Other holdings and capitalized receivables								
Other interest and assimilated income			437,20	0,04	453,94	0,05	-16	-3,52
Recaptures on provisions and expense transfer								
Profits on foreign exchange			20 460,52	2,10	12 333,67	1,25	8 127	65,90
Net gains on sales of portfolio securities								
Total financial income			20 897,72	2,14	13 462,99	1,36	7 435	55,23
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			71,63	0,01	153,06	0,02	-82	-53,58
Loss on foreign exchange			2 551,18	0,26	19 593,91	1,98	-17 042	-86,97
Net loss on sales of portfolio securities								
Total financial expenses			2 622,81	0,27	19 746,97	1,99	-17 124	-86,71
FINANCIAL RESULT			18 274,91	1,87	-6 283,98	-0,62	24 557	390,85
Ordinary result before tax			-31 037,78	-3,17	9 895,45	1,00	-40 932	-413,65
Extraordinary operating gains			2 640,00	0,27			2 640	N/S
Extraordinary capital gains								
Recaptures on reserves and expense transfers								
Total extraordinary income			2 640,00	0,27			2 640	N/S
Extraordinary operating losses					4 137,61	0,42	-4 137	-100,00
Extraordinary capital losses								

INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)	Variation absolute (12 / 12)	%
---------------------------	---	--	------------------------------------	---

Depreciation and reserve extraordinary allowances					
Total extraordinary expenses			4 137,61	0,42	-4 137 -100,00
EXTRAORDINARY RESULT	2 640,00	0,27	-4 137,61	-0,41	6 777 163,81
Profit sharing scheme					
Income tax					
Total Income	1 731 765,69	177,66	1 900 505,77	191,98	-168 740 -8,87
Total expenses	1 760 163,47	180,57	1 894 747,93	191,40	-134 584 -7,09
NET RESULT	-28 397,78 Loss	-2,90	5 757,84 Profit	0,58	-34 154 -593,25
Including leasing of furnitures					
Including leasing of real estate					

PREAMBLE

The financial year ended 31/12/2021 has a duration of 12 months.

The previous financial year ended 31/12/2020 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 2,161,648.45 euros.

The net accounting result is a deficit of – 28,397.78 euros.

The following information is an integral part of the annual accounts which were drawn up by the managers

1. SIGNIFICANT EVENTS AND FACTS CHARACTERISTICS OF THE EXERCISE

The significant facts of the exercise are as follows:

For the second consecutive year, the association has been impacted by the COVID-19 pandemic crisis. Several projects that had been postponed to 2021 have been postponed again to 2022.

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.

The retirement indemnity commitments estimated at 44,362 euros at 31/12/2021 were recognized for the first time in the annual accounts.

A provision reversal of 3,547 euros was counted during the year.

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	53 933	14 900		68 833
Financial fixed assets				
TOTAL	53 933	14 900		68 833

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	34 135	13 607		47 742
Recoverable packaging and various				
TOTAL III	34 135	13 607		47 742
TOTAL GENERAL (I+II+III)	34 135	13 607		47 742

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	146 843	146 843	
Other receivables	1 665	1 665	
Prepaid expenses	276 487	276 487	
TOTAL	424 996	424 996	

3.4 Statement of receivables

Products to receive	Amount
Investments or financial fixed assets	
Exploitation product	1 228
Subsidies / financing	
Other products to receive	437
TOTAL	1 665

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	7 440	12 500	7 440	12 500
Financial accounts				
TOTAL	7 440	12 500	7 440	12 500

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				
Other reserves	501 575	5 758		507 333
Surplus or deficit	5 758		28 398	-28 398
SUBTOTAL ASSOCIATIVE FUNDS (I)	507 333	5 758	28 398	478 935
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 ASSOCIATIVE FUNDS (I+II)	507 333	5 758	28 398	478 935

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		507 333
BALANCE		507 333

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	81 000			81 000
Provisions for customer guarantees Provisions for losses on futures markets Provisions for fines and penalties Provisions for similar mandatory Provisions for taxes	47 909		3 547	44 362
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	162 129	222 710	162 129	222 710
TOTAL (II)	162 129	213 710	162 129	213 710
TOTAL GENERAL (I+II)	162 129	213 710	162 129	213 710
Of which endowments and recoveries - operating - financial - exceptional		222 710	162 129	

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	39 994	39 994		
Social and tax debts	158 078	158 078		
Debts on fixed assets				
Social and tax debts	380 431	380 431		
Prepaid income	782 058	782 058		
TOTAL	1 360 561	1 360 561		

4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	39 994
Social and tax debts	126 438
Other debts	42 772
TOTAL	209 204

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

Grants received from governments:

- Chinese Ministry of Culture (SACH) = 23,750 euros - assignment: ICOMOS operating budget
- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget
- Korean Ministry of Culture = 29,167 euros - allocation: study "Water in Asia"
- Walloon Ministry of Culture = 10,000 euros – allocation: study “Transnationals nomination in Peril»

Total subsidies received = 97,917 euros

5.2 Investment grants

No investment grants were received during the year.

5.3 Subventions de fonctionnement

Operating grants received for the 2021 financial year amount to a total of 58,750 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 euros
- Chinese Ministry of Culture = 23,750 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	31/12/2019	%	31/12/2019	VARIATION	
705 910	UNESCO CONTRACTS	781 086	50,88%	783 145	-2 059	-0,26%
758 XXX	CONTRIBUTIONS	453 138	29,52%	449 709	3 429	0,76%
705 930	COUNCIL MISSIONS	108 565	7,07%	76 676	31 889	41,59%
740 XXX	SUBSIDIES	97 917	6,38%	115 811	-17 895	-15,45%
705 920	OTHER CONTRACTS	71 539	4,66%	131 953	-60 414	-45,78%
708 XXX	ADDITIONAL ACTIVITIES	1 859	0,12%	1 631	228	13,99%
706 XXX	SERVICES	11 608	0,76%	-3 623	15 231	-420,41%
743 XXX	DONATION	9 298	0,61%	15 000	-5 702	-38,02%
707 XXX	DIVERSE SALES	103	0,01%	147	-43	-29,44%
TOTAL		1 535 112	100,00%	1 570 449	-35 337	-2,25%

5.5 Table relating to exceptional income and expenses

	Net
Exceptional products	0
On management operations	
Proceeds from the sale of assets	
Products from previous years	0
Reversals of provisions and transfers of expenses	
Extraordinary charges	
On management operations	0
Net book value of transferred assets	
Provisions	
Expenses on previous years	
Exceptional result	0

6. OTHER INFORMATION

6.1 Average number of employees

	Women	Men	Total
Executive employees	4	1	5
Non executive employees	5	0	5
TOTAL	9	1	10

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 € 10,296 including tax.



Commissaire
auxComptes.fr

CommissaireAuxComptes.fr
7, petit sentier de la Savoie
92 320 CHÂTILLON
Téléphone : 01-46-45-83-86
E-mail : cac@commissaireauxcomptes.fr

SPECIAL REPORT ON REGULATED CONVENTIONS

International Council on Monuments and Sites ICOMOS

Association Loi 1901

Siège social : 11, Rue du Séminaire de Conflans
94 220 CHARENTON LE PONT
SIRET 784 228 454 00038

Special Report of the Statutory Auditor on regulated agreements Year ended December 31, 2021

To the members,

As the Statutory Auditors of your Association, we present to you our Report on regulated agreements, in accordance with the provisions of Article L.612-5 of the French Commercial Code.

It is not for us to seek the existence of conventions, but to communicate to you, on the basis of the information given to us, the essential characteristics and modalities of those we have been informed of, without having to pronounce on their utility and their merits. It is up to you to assess the interest in concluding these agreements with a view to their approval.

Your association has paid to members of the Executive Committee, during the financial year ended 31 December 2021, a total amount of 2,750.04 Euros as reimbursements of expenses and fees as follows:

- | | |
|----------------------------------|----------------|
| - Ms Teresa PATRICIO, president | 2,098.05 Euros |
| - Ms Riin ALATALU, vic-president | 651.99 Euros |

Done at Châtillon on Monday 21st February 2022

SAS

CommissaireAuxComptes.fr

Signatory partner:

Isabelle MARQUIS

Statutory Auditor



Member of the Regional
Company of Versailles