

REPORTS
OF THE STATUTORY AUDITOR
ON THE ANNUAL ACCOUNTS
CLOSED DECEMBER 31, 2022

International Council on Monuments and Sites

ICOMOS

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

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STATUTORY AUDITORS ' REPORTS ON THE ANNUAL ACCOUNTS CLOSED 31/12/2022 OF THE ICOMOS ASSOCIATION

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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

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Report on the annual accounts of the Statutory Auditor

Year ended December 31, 2022

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 2022, 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, 2022 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 27 February 2023

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 01/01/2022 au 31/12/2022

Présenté en Euros

ASSETS	Current year 31/12/2022 (12 months)				Past year 31/12/2021 (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	87 124,23	61 682,69	25 441,54	1,17	21 091,66	0,98
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)	87 124,23	61 682,69	25 441,54	1,17	21 091,66	0,98
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	522 569,61	4 435,00	518 134,61	23,79	134 343,00	6,21
Other receivables						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	7 407,71		7 407,71	0,34	1 665,10	0,08
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,81	17 727,67	0,82
Cash Instruments						
Cash	1 547 861,80		1 547 861,80	71,06	1 710 333,58	79,12
Prepaid expenses	61 703,23		61 703,23	2,83	276 487,44	12,79
TOTAL (II)	2 157 270,02	4 435,00	2 152 835,02	98,83	2 140 556,79	99,02
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	2 244 394,25	66 117,69	2 178 276,56	100,00	2 161 648,45	100,00

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (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	478 935,07	507 332,85
	21,99	23,47
Net income or loss of the tax year	146 128,33	-28 397,78
	6,71	-1,30
Subsidies of investment		
Regulated provisions		
TOTAL (I)	625 063,40	478 935,07
	28,70	22,16
Proceeds from the issuance of "participating titles"		
Conditional advances		
TOTAL (II)		
Provisions for liabilities and charges		
Reserves for contingencies		81 000,00
Provisions for charges	399 508,00	267 072,00
	18,34	12,36
TOTAL (III)	399 508,00	348 072,00
	18,34	16,10
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	12 592,58	39 993,98
	0,58	1,85
Tax payable and social liabilities		
. Staff	76 972,82	72 038,33
. Payroll taxes	71 139,98	67 551,35
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 574,56	18 488,22
	0,30	0,86
Liabilities on fixed assets and related accounts		
Other debts	324 843,91	354 511,49
	14,91	16,40
Prepaid income	661 581,31	782 058,01
	30,37	36,18
TOTAL (IV)	1 153 705,16	1 334 641,38
	52,96	61,74
Unrealized exchange gains (V)		
TOTAL LIABILITIES (I à V)	2 178 276,56	2 161 648,45
	100,00	100,00

INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods	34,35		34,35	0,00	103,38	0,01	-69	-66,98
Sales of manufactured goods								
Sales of manufactured services	9 255,97	1 680 011,37	1 689 267,34	100,00	974 656,89	99,99	714 611	73,32
Net turnover	9 290,32	1 680 011,37	1 689 301,69	100,00	974 760,27	100,00	714 541	73,30

Stored production								
Capitalized production								
Operating subsidies			145 755,16	8,63	97 916,68	10,05	47 839	48,86
Recaptures on depreciations and reserves, expense transfer			241 437,00	14,29	173 116,00	17,76	68 321	39,47
Other operating income			478 616,52	28,33	462 435,02	47,44	16 181	3,50
Total operating income			2 555 110,37	151,25	1 708 227,97	175,25	846 883	49,58
Purchase of goods (including customs duties)			3 046,20	0,18	1 579,76	0,16	1 467	92,91
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			1 268 791,02	75,11	756 979,64	77,66	511 812	67,61
Taxes and assimilated payments			33 232,89	1,97	38 562,47	3,96	-5 330	-13,81
Salaries and wages expenses			525 994,85	31,14	487 432,44	50,01	38 562	7,91
Social security expenses			187 650,85	11,11	177 998,91	18,26	9 652	5,42
Operating allowances on fixed assets : depreciation allowances			141 440,59	8,37	100 607,12	10,32	40 833	40,59
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			238 308,00	14,11	148 210,00	15,20	90 098	60,79
Other expenses			50 440,49	2,99	46 170,32	4,74	4 270	9,25
Total operating expenses			2 448 904,89	144,97	1 757 540,66	180,30	691 364	39,34
OPERATING RESULT			106 205,48	6,29	-49 312,69	-5,05	155 517	315,37
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership			2 300,79	0,14			2 300	N/S
Other holdings and capitalized receivables								
Other interest and assimilated income			1 206,21	0,07	437,20	0,04	769	175,97
Recaptures on provisions and expense transfer								
Profits on foreign exchange			83 864,02	4,96	20 460,52	2,10	63 404	309,89
Net gains on sales of portfolio securities								
Total financial income			87 371,02	5,17	20 897,72	2,14	66 474	318,10
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			125,97	0,01	71,63	0,01	54	76,06
Loss on foreign exchange			78 410,37	4,64	2 551,18	0,26	75 859	N/S
Net loss on sales of portfolio securities								
Total financial expenses			78 536,34	4,65	2 622,81	0,27	75 914	N/S
FINANCIAL RESULT			8 834,68	0,52	18 274,91	1,87	-9 440	-51,65
Ordinary result before tax			115 040,16	6,81	-31 037,78	-3,17	146 077	470,65
Extraordinary operating gains			2 060,75	0,12	2 640,00	0,27	-580	-21,96
Extraordinary capital gains								
Recaptures on reserves and expense transfers			81 000,00	4,79			81 000	N/S
Total extraordinary income			83 060,75	4,92	2 640,00	0,27	80 420	N/S
Extraordinary operating losses			51 972,58	3,08			51 972	N/S
Extraordinary capital losses								

INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (12 months)	Variation absolute (12 / 12)	%
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Depreciation and reserve extraordinary allowances					
Total extraordinary expenses	51 972,58	3,08			51 972 N/S
EXTRAORDINARY RESULT	31 088,17	1,84	2 640,00	0,27	28 448 N/S
Profit sharing scheme					
Income tax					
Total Income	2 725 542,14	161,34	1 731 765,69	177,66	993 777 57,39
Total expenses	2 579 413,81	152,69	1 760 163,47	180,57	819 250 46,54
NET RESULT	146 128,33 <i>Profit</i>	8,65	-28 397,78 <i>Loss</i>	-2,90	174 525 614,59
Including leasing of furnitures					
Including leasing of real estate					

PREAMBLE

The financial year ended 31/12/2022 has a duration of 12 months.

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

The balance sheet total for the year before appropriation of the result is 2,178,276.56 euros.

The net accounting result is a deficit of 146,128.33 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:

In 2022, the association finalized projects that had been postponed due to the COVID-19 health crisis.

2. ACCOUNTING PRINCIPLES, RULES AND METHODS

2-1 GENERAL METHOD

The annual accounts have been drawn up and are presented in accordance with the principles defined by the General Chart of Accounts no. 2014-03, the requirements of the Commercial Code and regulation no. 2018-06 relating to the procedures for drawing up the annual accounts of associations and foundations, set out by the Accounting Regulation 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 38,135 euros at 31/12/2022 were recognized for the first time in the annual accounts.

A provision reversal of 6,227 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	68 834	18 290		87 124
Financial fixed assets				
TOTAL	68 834	18 292		87 124

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	47 742	13 941		61 683
Recoverable packaging and various				
TOTAL III	47 742	13 941		61 683
TOTAL GENERAL (I+II+III)	47 742	13 941		61 683

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	522 570	522 570	
Other receivables	7 408	7 408	
Prepaid expenses	61 703	61 703	
TOTAL	591 681	591 681	

Details of receivables	Amount
Contracts	510 260
1- Miscellaneous contracts	476 220
- UNESCO - Contract N° 4500458000-A1 / CPM 2022: 915 842€	
2nd payment 2022 (Advisory services & Monitoring)	310 000
Final payment 2022 (Advisory services & Monitoring)	117 832
- IPCC Meeting DBU, 1° Contract (Germany), balance	21 348
- IPCC Meeting DBU, 2° Contrat (Germany)	12 200
- ALIPH contract, Heritage Inventory in Congo, Balance	14 840
2- Consulting assignments 2022	34 040
- Djibouti (International Assistance) 2022	3 458
- UNESCO contract - DSOOCR, Arab States, 2022	7 770
- Miss. Greece (Acropolis) 2022	9 000
- Miss. Comoros (Tentative List) 2022	11 811
- Miss. Tunisia (Carthage) 2022	2 000
Contributions	12 310
Contributions 2020	2 350
Contributions 2021	4 490
Contributions 2022	5 470
Total	522 570

Details of Prepaid Expenses	Amount
Overheads:	7 274
- SCOPUS - ICOMOS cards 2023	2 520
- SCOPUS - new cards 2023 impression	778
- AON - Premises Insurance 2022-2023	2 592
- WARGNY - Annual Insurance Board 2023	934
- MAXWELL - "Giving Tuesday" 2023 campaign	450
On miscellaneous contracts:	48 519
- CHARTER contract 2021-2022	21 291
- IUCN - WH Leadership Program n°2, 2022	4 225
- NGS Contract - National Geographic Society	23 002
On Consulting Missions:	5 910
- Miss. Albania (Berat & Gjirokastra) 2022	821
- Miss. UNESCO, St. Kitts	3 514
- Miss. Tunisia (Souss Medina)	1 575
Total	61 703

3.4 Statement of receivables

Products to receive	Amount	Commentaires
Investments or financial fixed assets		
Exploitation product	7 875	Dues receivable
Subsidies / financing		
Other products to receive	1 206	Accrued interest on Livret A
TOTAL	9 081	

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	12 500	4 435	12 500	4 435
Financial accounts				
TOTAL	12 500	4 435	12 500	4 435

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	507 533		28 398	478 935
Surplus or deficit	-28 398	146 128	-28 398	146 128
SUBTOTAL ASSOCIATIVE FUNDS (I)	478 935	146 128	0	625 063
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)	478 935	146 128	0	625 063

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		478 935
BALANCE		478 935

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	0
Provisions for customer guarantees				
Provisions for losses on futures markets				
Provisions for fines and penalties				
Provisions for similar mandatory	44 362		6 227	38 135
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	222 710	361 373	222 710	361 373
TOTAL (II)	348 072	361 373	309 937	399 508
TOTAL GENERAL (I+II)	348 072	361 373	309 937	399 508
Of which endowments and recoveries				
- operating				
- financial		361 673	228 937	
- exceptional			81 000	

Details of Provisions for Risks and Charges	Amount
- UNESCO - W. Heritage activities 2022, provisions on accrued charges 2022	233 873
- AG Sydney 2023: Frais s/ "Meeting on Methodology Development"	7 500
- Creation of project "Guidance / Reconstruction"	30 000
- Provision for rental charges 2022	60 000
Total	331 373

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	12 593	12 593		
Social and tax debts	154 687	154 687		
Debts on fixed assets				
Social and tax debts	324 844	324 844		
Prepaid income	661 581	661 581		
TOTAL	1 153 705	1 153 705		

Details of deferred income	Amount	
On miscellaneous contracts:	402 075	
- CHARTER contract 2021-2022	61 395	
- NGS contract - National Geographic Society/Climate Change	325 800	
- IUCN - WH Leadership Program n°2, Year 2022	14 880	
On Consulting Missions:	15 396	
- Mission "Group Contact" - Ukraine	700	
- Mission Russie (Solovetsky) 2022	1 848	
- Mission Albanie; Georgia; Malta	12 848	
On Miscellaneous Grants:	154 170	
- SACH (Chine 2020) TS "Silk Roads 2022	25 000\$	20 833
- SACH (Chine 2021) TS "Silk Roads 2022	29 000\$	24 170
- SACH (Chine 2023), Operating grant (€)		35 000
- KOREA, TS n° 4	43 000\$	35 833
- KOREA, TS n° 5	40 000\$	33 333
- Operating grant Slovenia 2023		5 000
Various:	89 941	
- GETTY - Grant AG Sydney 2020 (postponed 2023)		75 000
- Crowdfunding - Report on 2023		14 941
Total	661 581	

Details of other debts	Amount
Advances on Contributions 2023	28 811
- National Committees and Individual Contributions 2023	28 811
Sundry creditors - Third-party accounts held by ICOMOS	279 444
- Board Officers	3 448
- Donations "Victoria Fall's Fund"	47 625
- Raymond Lemaire program	20 764
- "Israel National Committee"	49 134
- CSI "Heritage of the 20th Century" - ISC20C	37 032
- CSI "Wood Committee" - IIWC	5 500
- CSI "ICOMOS Cultural Landscapes" - ISCLL	7 920
- CSI "Rock Art" - CAR	2 224
- CSI "Intangible Cultural Heritage" - ICICH	756
- CSI "Interpretation and Presentation" - ICIP	2 171
- CSI "Shared built heritage" - SBH	1 950
- CSI "Analysis and Rest. of Structures. of Pat. Arch" - ISCARSAH	2 647
- CSI "Fortifications and Military Heritage" - ICOFORT	3 447
- CSI "Underwater Cultural Heritage" - ICUCH	800
- CSI "Archaeological Heritage Management" - ICAHM	5 934
- CSI "Risk Preparedness" - ICORP	2 930
- CSI "Historical Towns and Villages" - CIVVIH	6 057
- CSI "Religious Heritage" - PRERICO	2 342
- CSI "Earthen Architecture Heritage" - ISCEAH	5 982
- CSI "Vernacular Architecture" - CIAV	2 424
- CSI "Tourisme Culturel" - ICTC	6 362
- CSI "Cultural Routes" - CIIC	635
- CSI Formation - CIF	594
- CSI "Legal Matters" - ICLAFI	2 000
- CSI "Emerging Prof. Working Group" - Eps	7 500
- CSI "Climate Action Working Group" - CAWG	7 084
- CSI "Pierre Committee" - ISCS	10 593
- CSI "Heritage Documentation" - CIPA	32 641
- Exceptional Donations for "Young Professionals"	500
- CHN "Climate Heritage Network"	450
Miscellaneous accrued charges	16 589
Total	324 844

4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	12 593
Social and tax debts	120 725
Other debts	16 589
TOTAL	149 906

Details of charges to be paid	Amount
On miscellaneous contracts	7 500
- "Connecting Practice - Resilience" contract 2022	7 500
On consulting assignments	9 089
- UNESCO contract, DSO CR, "Crac des Chevaliers"	3 500
- Miss. Comoros (Tentative List) 2022	2 139
- Miss. Tunisia (Carthage) 2022	2 800
- Miss. Norway (Bryggen) 2022	300
- Miss. Bulgaria (Nessebar) 2022	350
Total	16 589

Details of Suppliers - Invoices not received	Amount
Fees for the Statutory Auditors, 2022 accounts	10 500
ADP, Payroll Nov. et Déc. 2022	1 364
POSTE, December 2022 account statement	205
ORANGE, line 0141941759	121
Proofreading Reconstruction Project	403
Total	12 593

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
- National Administration of Cultural Heritage of China (NCHA) = 34,167 euros - allocation : IPCC Meeting
- Swiss Federal Office of Culture = 69,630 euros – allocation: IPCC Meeting
- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget

Total subsidies received = 145,880 euros

5.2 Investment grants

No investment grants were received during the year.

5.3 Subventions de fonctionnement

Operating grants received for the 2022 financial year amount to a total of 35,000 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 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	31/12/2022	%	31/12/2021	%	VARIATION	
705 910	UNESCO CONTRACTS	915 842	39,58%	781 086	50,88%	134 756	17,25%
758 XXX	CONTRIBUTIONS	451 903	19,53%	453 138	29,52%	-1 235	-0,27%
705 930	COUNCIL MISSIONS	151 549	6,55%	108 565	7,07%	42 984	39,59%
740 XXX	SUBSIDIES	145 880	6,31%	97 917	6,38%	47 963	48,98%
705 920	OTHER CONTRACTS	612 621	26,48%	71 539	4,66%	541 082	756,34%
708 XXX	ADDITIONAL ACTIVITIES	1	0,00%	1 859	0,12%	-1 858	-99,95%
706 XXX	SERVICES	9 255	0,40%	11 608	0,76%	-2 353	-20,27%
743 XXX	DONATION	26 589	1,15%	9 298	0,61%	17 291	185,98%
707 XXX	DIVERSE SALES	34	0,00%	103	0,01%	-69	-66,77%
TOTAL		2 313 673	100,00%	1 535 112	100,00%	778 561	50,72%

5.5 Table relating to exceptional income and expenses

	Net
Exceptional products	81 000
On management operations	
Proceeds from the sale of assets	
Products from previous years	
Reversals of provisions and transfers of expenses	81 000
Extraordinary charges	51 973
On management operations	51 973
Net book value of transferred assets	
Provisions	
Expenses on previous years	
Exceptional result	31 088

This exceptional result corresponds to the outcome of the industrial tribunal dispute against Mrs. BERTEL dating from 2019. ICOMOS was ordered in 2022 to pay 51,973 euros while the risk had been provisioned for all of the employee's claims for 81,000 euros . She was denied the surplus of its requests, which constitutes an exceptional profit for ICOMOS of 31,088 euros.

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

	Women	Men	Total
Executive employees	4	1	5
Non executive employees	6	1	7
TOTAL	10	2	12

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.



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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, 2022

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 2022, a total amount of 28,437.84 Euros as reimbursements of expenses, fees and travel insurances as follows:

Name	Function	Amount
Ms Teresa PATRICIO	President	12 961,60
Mr Mario SANTANA	Secretary General	3 502,21
Ms Riin ALATALU	Vice President	500,00
Ms Zeynep GUL UNAL	Vice President	6 220,31
Ms Nupur PROTHI	Member of the Board	2 053,72
Mr Graine SHAFFREY	Member of the Board	500,00
Mr Peter PHILLIPS	Member of the Board	600,00
Mr Jean-Christophe SIMON	Member of the Board	2 100,00
Total		28 437,84

Done at Châtillon on Monday 27 February 2023

SAS

CommissaireAuxComptes.fr

Signatory partner:

Isabelle MARQUIS

Statutory Auditor



Member of the Regional
Company of Versailles