Adresse de correspondance :
13, rue Jouffroy d'Abbans - 75017 PARIS
 Téléphone 01 44 29 20 20
 Télécopie 01 47 64 18 17

ICOMOS

RAPPORTS DU COMMISSAIRE AUX COMPTES

EXERCICE CLOS LE 31 DECEMBRE 2015
ICOMOS

11, rue du Séminaire de Conflans
94220 CHARENTON LE PONT

RAPPORT DU COMMISSAIRE AUX COMPTES SUR LES COMPTES ANNUELS
EXERCICE CLOS LE 31 DECEMBRE 2015
Aux Sociétaires,

En exécution de la mission qui nous a été confiée, nous vous présentons notre rapport relatif à l’exercice clos le 31 décembre 2015 sur :

- le contrôle des comptes annuels de l’Association tels qu’ils sont joints au présent rapport
- la justification de nos appréciations
- les vérifications et informations spécifiques prévues par la loi

Il nous appartient, sur la base de notre audit, d’exprimer une opinion sur ces comptes.

I. OPINION SUR LES COMPTES ANNUELS

Nous avons effectué notre audit selon les normes d’exercice professionnel applicables en France ; ces normes requièrent la mise en œuvre de diligences permettant d’obtenir l’assurance raisonnable que les comptes annuels ne comportent pas d’anomalies significatives. Un audit consiste à vérifier, par sondages ou au moyen d’autres méthodes de sélection, les éléments justifiant des montants et informations figurant dans les comptes annuels. Il consiste également à apprécier les principes comptables suivis, les estimations significatives retenues et la présentation d’ensemble des comptes. Nous estimons que les éléments que nous avons collectés sont suffisants et appropriés pour fonder notre opinion.

Nous certifions que les comptes annuels sont, au regard des règles et principes comptables français, réguliers et sincères et donnent une image fidèle du résultat des opérations de l’exercice écoulé ainsi que de la situation financière et du patrimoine de l’Association à la fin de cet exercice.
II. – JUSTIFICATION DES APPRECIATIONS

En application des dispositions de l’article L. 823-9 du Code de Commerce, relatives à la justification de nos apppréciations, nous devons vous faire part des éléments suivants :

- nos contrôles relatifs à l’exercice clos le 31 décembre 2015 portant notamment sur le respect des principes comptables suivis et les estimations significatives retenues pour l’arrêté des comptes sociaux ainsi que leur présentation d’ensemble n’appellent pas de commentaire particulier.

- nous nous sommes également assurés qu’aucun élément d’importance intervenu avant ou après la clôture ne pourrait remettre en cause d’une façon significative le résultat de l’exercice.

Les appréciations ainsi portées s’inscrivent dans le cadre de notre démarche d’audit des comptes annuels, pris dans leur ensemble, et ont donc contribué à la formation de notre opinion sans réserve exprimée dans la première partie de ce rapport.

III. VERIFICATIONS ET INFORMATIONS SPECIFIQUES

Nous avons également procédé, conformément aux normes d’exercice professionnel applicables en France, aux vérifications spécifiques prévues par la loi.

Nous n’avons pas d’observation à formuler sur la sincérité et la concordance avec les comptes annuels des informations données dans le rapport du Comité Exécutif sur la situation financière et les comptes annuels.

Fait à PARIS
Le 23 février 2016

MARCOLLA et ASSOCIES

Jean-Pierre MARCOLLA
Commissaire aux Comptes
ICOMOS
11, rue du Séminaire de Conflans
94220 CHARENTON LE PONT

RAPPORT SPECIAL DU COMMISSAIRE AUX COMPTES SUR LES CONVENTIONS REGLEMENTEES
Exercice clos le 31 décembre 2015
## Balance Sheet at 31 December 2015

<table>
<thead>
<tr>
<th>Assets</th>
<th>Amounts at 31/12/15</th>
<th>Amounts at 31/12/14</th>
<th>Amortisation, or provisions</th>
<th>Total at 31/12/15</th>
<th>Total at 31/12/14</th>
<th>Liabilities and Financing Fund</th>
<th>Amounts at 31/12/15</th>
<th>Amounts at 31/12/14</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Fixed Assets</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Financing Fund</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Installations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Opening financing fund</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office equipment</td>
<td>24 405,74</td>
<td>20 088,78</td>
<td></td>
<td></td>
<td></td>
<td>Profit for the period</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office furniture</td>
<td>14 119,57</td>
<td>10 836,17</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>38 525,31</td>
<td>30 924,95</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Bank Crédit du Nord: SICAV</strong></td>
<td>17 727,67</td>
<td>17 727,67</td>
<td></td>
<td></td>
<td></td>
<td><strong>Provisions for contingencies and risks</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Prov. for contingencies on staff &amp; building</td>
<td></td>
<td>95 000,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Provisions for contingencies</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Advances and payments on account</strong></td>
<td></td>
<td>142 301,00</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Credit institutions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Suppliers - Invoices not received</td>
<td></td>
<td>13 266,96</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>State - Duties &amp; Taxes</td>
<td></td>
<td>4 967,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Staff</td>
<td></td>
<td>70 579,33</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Social security bodies</td>
<td></td>
<td>109 351,55</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Prepaid contracts</td>
<td></td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Charges due</td>
<td></td>
<td>43 100,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Miscellaneous creditors</td>
<td></td>
<td>108 830,17</td>
</tr>
<tr>
<td></td>
<td>831 965,28</td>
<td>820 624,48</td>
<td></td>
<td></td>
<td></td>
<td><strong>Deferred Income</strong></td>
<td></td>
<td>55 004,27</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Deferred Charges</strong></td>
<td></td>
<td>7 979,99</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Deferred Income</strong></td>
<td></td>
<td>7 839,88</td>
</tr>
<tr>
<td><strong>Assets Translation Difference</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>Liabilities Translation Difference</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>865 273,30</td>
<td>853 066,24</td>
<td></td>
<td></td>
<td></td>
<td><strong>Total Liabilities</strong></td>
<td></td>
<td>865 273,30</td>
</tr>
</tbody>
</table>
### Accounts receivable

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0,00</td>
</tr>
</tbody>
</table>

### Accrued revenues and provisions

<table>
<thead>
<tr>
<th></th>
<th>Accrued revenues</th>
<th>Provisions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subsidies</strong></td>
<td>0,00</td>
<td>0,00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Contracts</strong></th>
<th>330 536,00</th>
<th>0,00</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1- Contrats UNESCO</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>- UNESCO - Contrat N° 4500228438-A4 / CPM 2015: 756 302€</td>
<td>280 454,00</td>
<td>0,00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>197 892,00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>30 430,00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>36 832,00</td>
<td></td>
</tr>
<tr>
<td></td>
<td>15 300,00</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>2- Missions de Conseil</strong></td>
<td>50 082,00</td>
<td>0,00</td>
</tr>
<tr>
<td>- Mission de conseil Tanzanie (Zanzibar) 2013</td>
<td>2 500,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Bolivie (Tiwanaku) 2014</td>
<td>2 770,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Philippines (Bataanes) 2015</td>
<td>5 439,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Egypt (Hist. Cairo) 2015</td>
<td>3 200,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Vietnam (Yen Tu) 2015</td>
<td>2 910,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Russia (Moscou) 2015</td>
<td>3 100,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Russia (Solovetsky) 2015</td>
<td>4 000,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil UK (Stonehenge) 2015</td>
<td>4 098,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Malta (Valletta) 2015</td>
<td>350,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Peru (Machu Picchu) 2015</td>
<td>6 384,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Bolivia (Potosi) 2015</td>
<td>4 747,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Belgium (Plantin-Moretus) 2015</td>
<td>3 528,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil USA (Hopewell Ceremonial Earthworks) 2015</td>
<td>3 830,00</td>
<td></td>
</tr>
<tr>
<td>- Mission de conseil Bulgaria (Nessebar) 2015</td>
<td>3 226,00</td>
<td></td>
</tr>
<tr>
<td><strong>Contributions (Doubtful customers)</strong></td>
<td>17 380,00</td>
<td>14 980,00</td>
</tr>
<tr>
<td>2012 membership fees</td>
<td>730,00</td>
<td>730,00</td>
</tr>
<tr>
<td>2013 membership fees</td>
<td>3 275,00</td>
<td>3 275,00</td>
</tr>
<tr>
<td>2014 membership fees</td>
<td>4 230,00</td>
<td>4 230,00</td>
</tr>
<tr>
<td>2015 membership fees</td>
<td>9 145,00</td>
<td>6 745,00</td>
</tr>
</tbody>
</table>

### Other Revenues

|                | 749,64 | 0,00 |

### Annual interest rates of account "Livret A-Associations"

|                | 749,64 |      |

<table>
<thead>
<tr>
<th><strong>Total</strong></th>
<th>348 665,64</th>
<th>14 980,00</th>
</tr>
</thead>
</table>
### Cash

<table>
<thead>
<tr>
<th>Description</th>
<th>Euro</th>
</tr>
</thead>
<tbody>
<tr>
<td>Crédit Lyonnais - &quot;Euro&quot; account</td>
<td>37 612,60</td>
</tr>
<tr>
<td>Crédit Lyonnais - &quot;Dollar&quot; account ($18 875,74)</td>
<td>17 337,87</td>
</tr>
<tr>
<td>Crédit du Nord - &quot;Euro&quot; account</td>
<td>287 336,85</td>
</tr>
<tr>
<td>Crédit du Nord - &quot;Euro&quot; account/ Account &quot;Livret A-Associations&quot;</td>
<td>83 675,90</td>
</tr>
<tr>
<td>Crédit du Nord - &quot;Dollar&quot; account ($63 487,15)</td>
<td>58 296,27</td>
</tr>
<tr>
<td>Cash in euros</td>
<td>1 186,83</td>
</tr>
<tr>
<td>Cash in dollars ($1 390,00)</td>
<td>1 276,76</td>
</tr>
</tbody>
</table>
Provisions for operating costs

<table>
<thead>
<tr>
<th></th>
<th>0,00</th>
</tr>
</thead>
</table>

Charges on contracts

<table>
<thead>
<tr>
<th></th>
<th>43 100,00</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNESCO - Contract N° 4500209654 &amp; N° 4500241539: Critère 10(a) du 2e Protocole de 1999</td>
<td>4 620,00</td>
</tr>
<tr>
<td>BAHRAIN: &quot;Arab Regional Centre for World Heritage&quot; Thematic Study on the Heritage of Water</td>
<td>600,00</td>
</tr>
<tr>
<td>- Mission de conseil Croatie (Zadar) 2014</td>
<td>1 850,00</td>
</tr>
<tr>
<td>- Mission de conseil Panama (Portobelo) 2014</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Russie (Kozhi Island) 2014</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Russie (Yaroslavl) 2015</td>
<td>350,00</td>
</tr>
<tr>
<td>- Mission de conseil Philippines (Batanes) 2015</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Indonésie (Bali) 2015</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Egypte (Histoire Cairo) 2015</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Mali (Nat. Hist. Park) 2015</td>
<td>1 870,00</td>
</tr>
<tr>
<td>- Mission de conseil Vietnam (Yen Tu) 2015</td>
<td>3 850,00</td>
</tr>
<tr>
<td>- Mission de conseil Russie (Moscou) 2015</td>
<td>286,00</td>
</tr>
<tr>
<td>- Mission de conseil Russie (Sotlovsky) 2015</td>
<td>180,00</td>
</tr>
<tr>
<td>- Mission de conseil U.A.E. (Khor Dubai) 2015</td>
<td>4 000,00</td>
</tr>
<tr>
<td>- Mission de conseil UK (Stonehenge) 2015</td>
<td>5 150,00</td>
</tr>
<tr>
<td>- Mission de conseil Malta (Valetta) 2015</td>
<td>1 575,00</td>
</tr>
<tr>
<td>- Mission de conseil Peru (Machu Pichu) 2015</td>
<td>4 750,00</td>
</tr>
<tr>
<td>- Mission de conseil Venetia (Coro and its Port) 2015</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil Bolivie (Potosi) 2015</td>
<td>3 669,00</td>
</tr>
<tr>
<td>- Mission de conseil Belgium (Plantin-Moretus) 2015</td>
<td>250,00</td>
</tr>
<tr>
<td>- Mission de conseil USA (Hoover) 2015</td>
<td>4 750,00</td>
</tr>
<tr>
<td>- Mission de conseil Bulgaria (Nessebar) 2015</td>
<td>3 850,00</td>
</tr>
</tbody>
</table>

Suppliers - Invoices not received

<table>
<thead>
<tr>
<th></th>
<th>13 266,96</th>
</tr>
</thead>
<tbody>
<tr>
<td>General expenses</td>
<td></td>
</tr>
<tr>
<td>Cabinet Mercure fees</td>
<td>0 290,00</td>
</tr>
<tr>
<td>ECS Partners (Univ. Southampton), Maintenance of Open Access (E2700)</td>
<td>2 875,00</td>
</tr>
<tr>
<td>ADP, Payrolls Nov. And Dec. 2016</td>
<td>962,74</td>
</tr>
<tr>
<td>Telephone</td>
<td>509,81</td>
</tr>
<tr>
<td>Post Office</td>
<td>354,78</td>
</tr>
<tr>
<td>Bank, Interests on current accounts</td>
<td>284,63</td>
</tr>
<tr>
<td>Missions / Contributions</td>
<td>0,00</td>
</tr>
</tbody>
</table>

Total Suppliers - Invoices not received | 13 266,96 |
## Staff

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Provision for paid holidays at 31/12/2015</td>
<td>57,879.33</td>
</tr>
</tbody>
</table>

## State - Taxes

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax on salaries, December 2015</td>
<td>2,574.00</td>
</tr>
<tr>
<td>Adult training contribution 2015</td>
<td>2,393.00</td>
</tr>
</tbody>
</table>

## Social security bodies

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Urssaf - 4th term 2015</td>
<td>45,570.00</td>
</tr>
<tr>
<td>Pôle emploi - 4th term 2015</td>
<td>6,891.00</td>
</tr>
<tr>
<td>Reunica - 4th term 2015</td>
<td>8,392.00</td>
</tr>
<tr>
<td>Klesia - 4th term 2015</td>
<td>4,274.00</td>
</tr>
<tr>
<td>Generali (Pension) - 4th term 2015</td>
<td>1,781.47</td>
</tr>
<tr>
<td>Generali (Insurance) - 4th term 2015</td>
<td>1,826.78</td>
</tr>
<tr>
<td>Contribution on paid holidays at 31/12/2015</td>
<td>33,316.30</td>
</tr>
</tbody>
</table>
### Miscellaneous Creditors

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations &quot;Victoria Fall's Fund&quot;</td>
<td>10,120.22</td>
</tr>
<tr>
<td>Programme Raymond Lemaire</td>
<td>14,324.71</td>
</tr>
<tr>
<td>Compte &quot;Comité National Israël&quot;</td>
<td>17,989.28</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine du 20ème Siècle&quot; - ISC20C</td>
<td>2,598.07</td>
</tr>
<tr>
<td>CSI &quot;Comité Bolo&quot; - IIWC</td>
<td>557.15</td>
</tr>
<tr>
<td>CSI &quot;Paysages Culturels ICOMOS&quot; - ISCCCL</td>
<td>6,114.29</td>
</tr>
<tr>
<td>CSI &quot;Art Rupestre&quot; - CAR</td>
<td>707.13</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine Culturel Immatériel&quot; - ICH</td>
<td>464.42</td>
</tr>
<tr>
<td>CSI &quot;Interprétation et Présentation&quot; - ICIP</td>
<td>35.71</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine Bâtiment Partagé&quot; - SBH</td>
<td>600.00</td>
</tr>
<tr>
<td>CSI &quot;Analyse et Rest. des Struct. du Pat. Arch.&quot; - ISCARSAH</td>
<td>1,376.52</td>
</tr>
<tr>
<td>CSI &quot;Fortsifications et Patrimoine Militaire&quot; - ICOFORT</td>
<td>2,042.84</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine Culturel Subaquatique&quot; - IUCCH</td>
<td>600.00</td>
</tr>
<tr>
<td>CSI &quot;Gestion du Patrimoine Archéologique&quot; - ICAHM</td>
<td>2,459.74</td>
</tr>
<tr>
<td>CSI &quot;Préparation aux Risques&quot; - ICORP</td>
<td>1,834.36</td>
</tr>
<tr>
<td>CSI &quot;Villes et Villages Historiques&quot; - CIVVIH</td>
<td>2,771.46</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine Religieux&quot; - PRERICO</td>
<td>750.05</td>
</tr>
<tr>
<td>CSI &quot;Patrimoine de l'Architecture de Terre&quot; - ISCEAH</td>
<td>2,657.15</td>
</tr>
<tr>
<td>CSI &quot;Architecture Vernaculaire&quot; - CIV</td>
<td>649.98</td>
</tr>
<tr>
<td>CSI &quot;Tourisme Culturel&quot; - ITC</td>
<td>3,989.40</td>
</tr>
<tr>
<td>CSI &quot;itinéraires Culturels&quot; - CIIC</td>
<td>600.00</td>
</tr>
<tr>
<td>CSI &quot;Comité Pierre&quot; - ISCS</td>
<td>10,151.38</td>
</tr>
<tr>
<td>CSI &quot;Documentation du Patrimoine&quot; - CIPA</td>
<td>2,434.31</td>
</tr>
</tbody>
</table>

### Miscellaneous Debtors

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cotisation individuelle Russe payée en double</td>
<td>-30,00</td>
</tr>
<tr>
<td>Remboursement du voyage en Norvège pour &quot;Viking Sites (Opodo)&quot;</td>
<td>303.42</td>
</tr>
<tr>
<td>Traduction par TRADUTEC pour ICOMOS US</td>
<td>216.84</td>
</tr>
<tr>
<td>Facture Gronlands et Garhard</td>
<td>630.00</td>
</tr>
<tr>
<td>Avance à Expert ICOMOS sur contrat FRE</td>
<td>86.90</td>
</tr>
<tr>
<td>Doublon sur paiement &quot;Gap report meeting&quot;</td>
<td>2,400.00</td>
</tr>
</tbody>
</table>
### Deferred Charges

<table>
<thead>
<tr>
<th>General expenses</th>
<th>7 979,99</th>
</tr>
</thead>
<tbody>
<tr>
<td>- &quot;Editions Législatives&quot;, subscription 2016</td>
<td>759,31</td>
</tr>
<tr>
<td>- AON, premises insurance 2016</td>
<td>1 312,24</td>
</tr>
<tr>
<td>- SCOPUS, printing of blank membership cards 2016</td>
<td>1 584,00</td>
</tr>
<tr>
<td>- SCOPUS, printing of new membership cards 2016</td>
<td>701,53</td>
</tr>
<tr>
<td>- SAGE, annual assistance 2016</td>
<td>1 889,13</td>
</tr>
<tr>
<td>- ACE, photocopying package from 2016/01/01 to 2016/03/31</td>
<td>200,34</td>
</tr>
<tr>
<td>- PR21, Computer maintenance 1st quarter 2016</td>
<td>1 392,85</td>
</tr>
<tr>
<td>- Bank charges on membership fees 2016 paid in advance</td>
<td>160,59</td>
</tr>
<tr>
<td><strong>On contracts</strong></td>
<td>0,00</td>
</tr>
</tbody>
</table>

### Deferred income

<table>
<thead>
<tr>
<th>Advances / 2016 membership fees</th>
<th>142 301,00</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Cotisations membres individuels 2016</td>
<td>368,00</td>
</tr>
<tr>
<td>- Comités Nationaux, Cotisations 2016</td>
<td>139 333,00</td>
</tr>
<tr>
<td>- &quot;Desk Reviews&quot; sur Missions CPM 2015, dons des Experts pour Col. 2016</td>
<td>2 600,00</td>
</tr>
<tr>
<td><strong>On contracts</strong></td>
<td>55 004,27</td>
</tr>
<tr>
<td>- BAHRAIN: &quot; Arab Regional Centre for World Heritage&quot;</td>
<td>19 290,00</td>
</tr>
<tr>
<td>- Thematic Study on Agro-pastoralism and Pastoralism</td>
<td></td>
</tr>
<tr>
<td>- SACH, &quot;Subvention for thematic studies&quot; (50 000$)</td>
<td>35 714,27</td>
</tr>
</tbody>
</table>

| **Total**                               | 197 305,27 |
# AGA 2016/10 4-1 Audited Balance Sheet EN

**Income Statement**

*From 1st January to 31 December 2015*

<table>
<thead>
<tr>
<th></th>
<th>Exercice 2015</th>
<th>Exercice 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amounts</td>
<td>Total</td>
</tr>
<tr>
<td><strong>Revenues from activity</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>UNESCO contracts</td>
<td>901 216,00</td>
<td></td>
</tr>
<tr>
<td>Advisory missions</td>
<td>135 324,60</td>
<td></td>
</tr>
<tr>
<td>Other contracts</td>
<td>11 528,97</td>
<td></td>
</tr>
<tr>
<td>Services delivery</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Convention organisation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GA registrations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of publications</td>
<td>462,50</td>
<td></td>
</tr>
<tr>
<td>Related revenues</td>
<td>180,81</td>
<td></td>
</tr>
<tr>
<td><strong>Subsidies</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Contributions</strong></td>
<td>328 992,00</td>
<td>352 637,72</td>
</tr>
<tr>
<td>Transfer of costs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Release of prov. for contributions</td>
<td>22 745,00</td>
<td>22 106,00</td>
</tr>
<tr>
<td>Release of prov. for costs</td>
<td>269 538,00</td>
<td>196 482,00</td>
</tr>
<tr>
<td>Release of prov. for costs</td>
<td>23 300,00</td>
<td></td>
</tr>
<tr>
<td><strong>Operating revenues</strong></td>
<td>1 727 693,37</td>
<td>1 624 142,14</td>
</tr>
<tr>
<td><strong>External consumption</strong></td>
<td>961 149,08</td>
<td>712 911,86</td>
</tr>
<tr>
<td>Direct operating cost</td>
<td>46 457,15</td>
<td></td>
</tr>
<tr>
<td>Plant and equipment</td>
<td>4 043,36</td>
<td></td>
</tr>
<tr>
<td>External staff</td>
<td>147 101,23</td>
<td></td>
</tr>
<tr>
<td>Travel and missions</td>
<td>675 012,85</td>
<td></td>
</tr>
<tr>
<td>Other external consumption</td>
<td>88 534,39</td>
<td></td>
</tr>
<tr>
<td>Local taxes</td>
<td>31,00</td>
<td>5 896,57</td>
</tr>
<tr>
<td><strong>Staff costs</strong></td>
<td>588 067,27</td>
<td>585 147,18</td>
</tr>
<tr>
<td>Salaries</td>
<td>393 337,35</td>
<td></td>
</tr>
<tr>
<td>Social security contribusions</td>
<td>169 219,54</td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>25 510,38</td>
<td></td>
</tr>
<tr>
<td>Bad debts - contributions and contracts</td>
<td>50 261,00</td>
<td>55 576,13</td>
</tr>
<tr>
<td>Amortisation and deprecation</td>
<td>3 119,25</td>
<td>3 031,72</td>
</tr>
<tr>
<td>Provision for contingencies on staff and building</td>
<td>95 000,00</td>
<td>40 800,00</td>
</tr>
<tr>
<td>Provision for costs</td>
<td>0,00</td>
<td>252 038,00</td>
</tr>
<tr>
<td>Provision for membership fees</td>
<td>14 960,00</td>
<td>22 745,00</td>
</tr>
<tr>
<td><strong>Operating costs</strong></td>
<td>1 712 807,60</td>
<td>1 678 144,96</td>
</tr>
<tr>
<td><strong>Operating income (A1) - (B1)</strong></td>
<td>15 085,77</td>
<td>-54 002,82</td>
</tr>
<tr>
<td>Financial revenues</td>
<td>748,64</td>
<td>947,97</td>
</tr>
<tr>
<td>Foreign exchange gains</td>
<td>25 162,19</td>
<td>22 617,01</td>
</tr>
<tr>
<td>Release of provision for foreign exchange loss</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Financial revenues</strong></td>
<td>25 911,83</td>
<td>23 564,98</td>
</tr>
<tr>
<td>Financial charges</td>
<td>968,38</td>
<td>827,85</td>
</tr>
<tr>
<td>Foreign exchange losses</td>
<td>13 906,90</td>
<td>2 276,29</td>
</tr>
<tr>
<td>Provisions for foreign exchange loss</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Financial charges</strong></td>
<td>14 873,28</td>
<td>3 106,14</td>
</tr>
<tr>
<td><strong>Net financial income (A2) - (B2)</strong></td>
<td>11 038,55</td>
<td>20 458,84</td>
</tr>
<tr>
<td>Exceptional revenues from prior years</td>
<td>2 185,22</td>
<td></td>
</tr>
<tr>
<td>Exceptional revenues</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual recognition of investment subsidies</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Exceptional revenues</strong></td>
<td>2 185,22</td>
<td>0,00</td>
</tr>
<tr>
<td>Exceptional charges for prior years</td>
<td>3 727,07</td>
<td></td>
</tr>
<tr>
<td>Exceptional charges</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provisions</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Exceptional charges</strong></td>
<td>3 727,07</td>
<td>0,00</td>
</tr>
<tr>
<td><strong>Net exception income (A3) - (B3)</strong></td>
<td>-1 541,85</td>
<td>0,00</td>
</tr>
<tr>
<td><strong>Surplus or deficit for the year (A) - (B)</strong></td>
<td>24 582,47</td>
<td>-33 543,88</td>
</tr>
</tbody>
</table>
## Breakdown of costs: 1

### Direct operating costs

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Printing</td>
<td>10,432.70</td>
<td>10,032.16</td>
</tr>
<tr>
<td>Photocopies, photographs</td>
<td>9,872.17</td>
<td>7,448.14</td>
</tr>
<tr>
<td>Purchase small items and furniture</td>
<td>3,502.14</td>
<td>1,570.74</td>
</tr>
<tr>
<td>Office supplies</td>
<td>7,445.99</td>
<td>8,177.39</td>
</tr>
<tr>
<td>Miscellaneous supplies</td>
<td>1,104.09</td>
<td>708.12</td>
</tr>
<tr>
<td>Purchase of documentation</td>
<td>814.35</td>
<td>664.13</td>
</tr>
<tr>
<td>Subsidy for National Committees</td>
<td>7,000.00</td>
<td>6,500.00</td>
</tr>
<tr>
<td>Subsidy for International Scientific Committees</td>
<td>6,285.71</td>
<td>-</td>
</tr>
<tr>
<td>Subsidy for other Bodies</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Registration or other retrospective</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

### Property

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property rent</td>
<td>-</td>
<td>37,913.86</td>
</tr>
<tr>
<td>Fitting-out works</td>
<td>1,283.04</td>
<td>6,992.13</td>
</tr>
<tr>
<td>Gas, EDF, Water</td>
<td>-</td>
<td>2,778.07</td>
</tr>
<tr>
<td>Maintenance</td>
<td>-</td>
<td>21.36</td>
</tr>
<tr>
<td>Insurance</td>
<td>2,760.32</td>
<td>3,554.92</td>
</tr>
<tr>
<td>Rental charges</td>
<td>-</td>
<td>-520.28</td>
</tr>
</tbody>
</table>

### External staff

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Translations</td>
<td>62,746.13</td>
<td>42,579.96</td>
</tr>
<tr>
<td>Studies, research and work by external staff</td>
<td>360.00</td>
<td>23,546.98</td>
</tr>
<tr>
<td>Remuneration of external staff</td>
<td>83,985.20</td>
<td>33,602.00</td>
</tr>
</tbody>
</table>

### Travel and missions

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees on missions</td>
<td>365,544.31</td>
<td>171,305.64</td>
</tr>
<tr>
<td>Fees on advisory missions</td>
<td>90,112.01</td>
<td>61,661.43</td>
</tr>
<tr>
<td>Office travel missions</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Staff travel missions</td>
<td>2,588.92</td>
<td>1,866.52</td>
</tr>
<tr>
<td>Travels on contract missions and other</td>
<td>82,218.54</td>
<td>75,232.94</td>
</tr>
<tr>
<td>Per Diem on contract missions and other</td>
<td>24,873.68</td>
<td>89,019.87</td>
</tr>
<tr>
<td>Travel and Per Diem on advisory missions</td>
<td>108,862.19</td>
<td>3,374.46</td>
</tr>
<tr>
<td>Small business trips</td>
<td>563.20</td>
<td>472.70</td>
</tr>
<tr>
<td>Travel insurance</td>
<td>250.00</td>
<td>1,140.00</td>
</tr>
</tbody>
</table>

### Other external expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fees</td>
<td>17,104.00</td>
<td>21,979.62</td>
</tr>
<tr>
<td>Executive Committee insurance 2013</td>
<td>990.00</td>
<td>-</td>
</tr>
<tr>
<td>Data processing</td>
<td>4,888.85</td>
<td>5,265.10</td>
</tr>
<tr>
<td>Contribution, gifts, miscellaneous purchases</td>
<td>1,702.38</td>
<td>1,255.37</td>
</tr>
<tr>
<td>Entertaining</td>
<td>6,704.40</td>
<td>3,161.21</td>
</tr>
<tr>
<td>Organisation of meetings</td>
<td>6,459.66</td>
<td>10,500.49</td>
</tr>
<tr>
<td>Postage</td>
<td>7,579.36</td>
<td>17,647.78</td>
</tr>
<tr>
<td>Telephone, fax</td>
<td>11,650.74</td>
<td>10,027.50</td>
</tr>
<tr>
<td>Equipment rental</td>
<td>5,741.80</td>
<td>6,462.36</td>
</tr>
<tr>
<td>Machine maintenance</td>
<td>18,419.01</td>
<td>13,202.08</td>
</tr>
<tr>
<td>Moving Expenses</td>
<td>24,575.28</td>
<td>-</td>
</tr>
<tr>
<td>Work carried out by third parties</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bank charges</td>
<td>7,394.19</td>
<td>9,193.73</td>
</tr>
<tr>
<td>Transport of publications</td>
<td>-60</td>
<td>-</td>
</tr>
<tr>
<td>Legal fees and litigation services</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
## Breakdown of costs: 2

<table>
<thead>
<tr>
<th>Staff costs - Salaries</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>383,337.35</td>
<td>383,385.76</td>
</tr>
<tr>
<td>Wage bonuses</td>
<td>363,055.51</td>
<td>365,488.52</td>
</tr>
<tr>
<td>Variation in provision for paid holidays</td>
<td>-10,577.12</td>
<td>13,955.26</td>
</tr>
<tr>
<td>Social security reimbursements</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transport reimbursement</td>
<td>4,148.35</td>
<td>4,437.40</td>
</tr>
<tr>
<td>Interns indemnities</td>
<td>7,000.61</td>
<td>8,501.87</td>
</tr>
<tr>
<td>Settlement indemnities</td>
<td>17,000.00</td>
<td>3,002.91</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staff costs - Social security contributions</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>URSSAF</td>
<td>169,219.54</td>
<td>170,532.52</td>
</tr>
<tr>
<td>Pôle Emploi</td>
<td>107,479.76</td>
<td>103,898.02</td>
</tr>
<tr>
<td>Reunica</td>
<td>15,745.33</td>
<td>15,582.02</td>
</tr>
<tr>
<td>AGIRC - Kiesia (Pension)</td>
<td>17,960.22</td>
<td>18,630.93</td>
</tr>
<tr>
<td>AGIRC - Generali (Pension)</td>
<td>9,326.95</td>
<td>8,522.19</td>
</tr>
<tr>
<td>AGIRC - Generali (Pension)</td>
<td>6,903.67</td>
<td>3,376.62</td>
</tr>
<tr>
<td>AGIRC - Generali insurance</td>
<td>3,571.00</td>
<td>6,438.52</td>
</tr>
<tr>
<td>Mutual insurance</td>
<td>6,047.48</td>
<td>5,498.02</td>
</tr>
<tr>
<td>Occupational medicine</td>
<td>1,112.40</td>
<td>1,437.21</td>
</tr>
<tr>
<td>Wage bonuses - payroll taxes</td>
<td>7,300.00</td>
<td></td>
</tr>
<tr>
<td>Provisional variation in social security contributions, paid holidays</td>
<td>-6,227.27</td>
<td>7,148.99</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Duties, Taxes &amp; Similar payments</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax on salaries</td>
<td>26,541.38</td>
<td>27,124.17</td>
</tr>
<tr>
<td>Local taxes</td>
<td>20,636.22</td>
<td>18,715.27</td>
</tr>
<tr>
<td>Adult training contribution</td>
<td>1,673.16</td>
<td>2,381.63</td>
</tr>
<tr>
<td>Other taxes</td>
<td>1,268.00</td>
<td>131.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other operating costs</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad debts for the year - membership fees</td>
<td>50,261.00</td>
<td>55,576.13</td>
</tr>
<tr>
<td>Bad debts for the year - contracts</td>
<td>8,438.00</td>
<td>8,348.13</td>
</tr>
<tr>
<td>Exceptional charges - miscellaneous</td>
<td>41,823.00</td>
<td>47,228.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Provision and amortisation</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amortisations</td>
<td>311,099.25</td>
<td>318,614.72</td>
</tr>
<tr>
<td>Provisions on membership fees</td>
<td>311,925.76</td>
<td>303,172.03</td>
</tr>
<tr>
<td>Provisions on operating costs</td>
<td>14,980.00</td>
<td>22,745.00</td>
</tr>
<tr>
<td>Provisions for contingencies on staff &amp; building</td>
<td>95,000.00</td>
<td>40,800.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total operating costs</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total operating costs</td>
<td>1,712,607.60</td>
<td>1,678,144.96</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Exceptional charges for prior years</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bad costs for prior years - membership fees</td>
<td>3,727.07</td>
<td>0.00</td>
</tr>
<tr>
<td>Bad debts for prior years - contracts</td>
<td>3,727.07</td>
<td>0.00</td>
</tr>
<tr>
<td>Exceptional losses in prior years</td>
<td>3,727.07</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total exceptional costs</th>
<th>2015</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total exceptional costs</td>
<td>3,727.07</td>
<td>0.00</td>
</tr>
</tbody>
</table>
MARCOLLA ET ASSOCIÉS

COMMISSAIRE AUX COMPTES - MEMBRE DE LA COMPAGNIE DE PARIS

ICOMOS

11 rue du Séminaire de Conflans
94220 CHARENTON LE PONT

Adresse de correspondance :
13, rue Joffroy d’Abbans - 75017 PARIS
Téléphone 01 44 29 20 20
Télécopie 01 47 64 18 17

Aux Sociétaires,

En notre qualité de Commissaire aux Comptes de votre Association, nous vous présentons notre rapport sur les conventions et ce conformément aux dispositions des articles L. 612-5 du Code de Commerce.

Il ne nous appartient pas de rechercher l’existence éventuelle d’autres conventions mais de vous communiquer, sur la base des informations qui nous ont été données, les caractéristiques et les modalités essentielles de celles dont nous avons été avisés, sans avoir à nous prononcer sur leur utilité et leur bien-fondé. Il vous appartient d’apprécier l’intérêt qui s’attachait à la conclusion de ces conventions en vue de leur approbation.

Votre Association a réglé au cours de l’exercice 2015 une somme de 6.714,08 € au titre de remboursements de frais accordés aux membres du Comité Exécutif ainsi que des honoraires versés à ses membres et se décomposant comme suit :

Activités du Patrimoine mondial : Réunion du Panel décembre 2015
- Madame Kirsti KOVANEN : 749,80 € dont 200,00 € d’honoraires
- Monsieur Stefan BELISHKI : 450,00 d’honoraires

Activités du Patrimoine mondial : Dialogue avec les Etats Parties
- Monsieur Grellan ROURKE : 614,28 € de frais de déplacements

Activités diverses du Patrimoine mondial 2015
- Monsieur Alfredo CONTI : 4.900,00 € dont 1.000 € de frais de déplacements

Nous avons effectué nos travaux selon les normes de la profession ; ces normes requièrent la mise en œuvre de diligences destinées à vérifier la concordance des informations qui nous ont été données avec les documents de base dont elles sont issues.

Fait à PARIS
Le 23 février 2016

MARCOLLA et ASSOCIES

Jean-Pierre MARCOLLA
Commissaire aux Comptes