

# ICOMOS

international council on monuments and sites

## Annual accounts

### 31/12/2023

## SUMMARY

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# Balance Sheet and Income Statement

## 31/12/2023

## BALANCE SHEET - ASSETS

Période du 01/01/2023 au 31/12/2023

Présenté en Euros

ASSETS	Current year 31/12/2023 (12 months)				Past year 31/12/2022 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
<b>Fixed assets</b>						
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	69 282,32	44 252,13	25 030,19	0,93	25 441,54	1,17
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						
<b>TOTAL (I)</b>	<b>69 282,32</b>	<b>44 252,13</b>	<b>25 030,19</b>	<b>0,93</b>	<b>25 441,54</b>	<b>1,17</b>
<b>Current assets</b>						
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	715 288,04	16 977,00	698 311,04	25,90	518 134,61	23,79
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes	1 026,00		1 026,00	0,04		
. State, profit tax						
. State, turnover tax						
. Other	7 011,41		7 011,41	0,26	7 407,71	0,34
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,66	17 727,67	0,81
Cash Instruments						
Cash	1 338 872,97		1 338 872,97	49,66	1 547 861,80	71,06
Prepaid expenses	608 123,61		608 123,61	22,56	61 703,23	2,83
<b>TOTAL (II)</b>	<b>2 688 049,70</b>	<b>16 977,00</b>	<b>2 671 072,70</b>	<b>99,07</b>	<b>2 152 835,02</b>	<b>98,83</b>
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
<b>TOTAL ASSETS (0 à V)</b>	<b>2 757 332,02</b>	<b>61 229,13</b>	<b>2 696 102,89</b>	<b>100,00</b>	<b>2 178 276,56</b>	<b>100,00</b>

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2023 au 31/12/2023

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)
<b>Shareholders' equity</b>		
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	625 063,40	478 935,07
	23,18	21,99
<b>Net income or loss of the tax year</b>	<b>37 932,28</b>	<b>146 128,33</b>
	1,41	6,71
Subsidies of investment		
Regulated provisions		
<b>TOTAL (I)</b>	<b>662 995,68</b>	<b>625 063,40</b>
	24,59	28,70
Proceeds from the issuance of "participating titles"		
Conditional advances		
<b>TOTAL (II)</b>		
<b>Provisions for liabilities and charges</b>		
Reserves for contingencies		
Provisions for charges	319 738,00	399 508,00
	11,86	18,34
<b>TOTAL (III)</b>	<b>319 738,00</b>	<b>399 508,00</b>
	11,86	18,34
<b>Loans and debts</b>		
Convertible debenture loans		
Other debenture loans		
Bank borrowing and bank overdrafts		
. Bank borrowing		
. Bank overdrafts		
<b>Other financial borrowing and debts</b>		
. Miscellaneous		
. Partners		
Advances and down-payments for work in progress		
Trade notes and related accounts payable	30 784,45	12 592,58
	1,14	0,58
<b>Tax payable and social liabilities</b>		
. Staff	86 000,25	76 972,82
. Payroll taxes	79 378,34	71 139,98
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 902,26	6 574,56
	0,26	0,30
Liabilities on fixed assets and related accounts		
Other debts	368 662,04	324 843,91
	13,67	14,91
Prepaid income	1 141 641,87	661 581,31
	42,34	30,37
<b>TOTAL (IV)</b>	<b>1 713 369,21</b>	<b>1 153 705,16</b>
	63,55	52,96
Unrealized exchange gains (V)		
<b>TOTAL LIABILITIES (I à V)</b>	<b>2 696 102,89</b>	<b>2 178 276,56</b>
	100,00	100,00

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods	171,63		171,63	0,01	34,35	0,00	137	402,94
Sales of manufactured goods								
Sales of manufactured services	8 020,82	1 481 581,76	1 489 602,58	99,99	1 689 267,34	100,00	-199 665	-11,81
<b>Net turnover</b>	<b>8 192,45</b>	<b>1 481 581,76</b>	<b>1 489 774,21</b>	<b>100,00</b>	<b>1 689 301,69</b>	<b>100,00</b>	<b>-199 527</b>	<b>-11,80</b>

Stored production								
Capitalized production								
Operating subsidies			203 279,84	13,64	145 755,16	8,63	57 524	39,47
Recaptures on depreciations and reserves, expense transfer			365 808,00	24,55	241 437,00	14,29	124 371	51,51
Other operating income			495 290,26	33,25	478 616,52	28,33	16 674	3,48
<b>Total operating income</b>			<b>2 554 152,31</b>	<b>171,45</b>	<b>2 555 110,37</b>	<b>151,25</b>	<b>-958</b>	<b>-0,03</b>
Purchase of goods (including customs duties)			2 986,22	0,20	3 046,20	0,18	-60	-1,96
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			1 217 993,70	81,76	1 268 791,02	75,11	-50 798	-3,99
Taxes and assimilated payments			40 006,43	2,69	33 232,89	1,97	6 774	20,38
Salaries and wages expenses			598 235,24	40,16	525 994,85	31,14	72 241	13,73
Social security expenses			204 968,81	13,76	187 650,85	11,11	17 318	9,23
Operating allowances on fixed assets : depreciation allowances			107 218,75	7,20	141 440,59	8,37	-34 222	-24,19
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			205 113,00	13,77	238 308,00	14,11	-33 195	-13,92
Other expenses			125 859,00	8,45	50 440,49	2,99	75 419	149,52
<b>Total operating expenses</b>			<b>2 502 381,15</b>	<b>167,97</b>	<b>2 448 904,89</b>	<b>144,97</b>	<b>53 477</b>	<b>2,18</b>
<b>OPERATING RESULT</b>			<b>51 771,16</b>	<b>3,48</b>	<b>106 205,48</b>	<b>6,29</b>	<b>-54 434</b>	<b>-51,24</b>
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership			17 803,08	1,20	2 300,79	0,14	15 503	674,04
Other holdings and capitalized receivables								
Other interest and assimilated income			2 919,23	0,20	1 206,21	0,07	1 713	142,04
Recaptures on provisions and expense transfer								
Profits on foreign exchange			28 029,48	1,88	83 864,02	4,96	-55 835	-66,57
Net gains on sales of portfolio securities								
<b>Total financial income</b>			<b>48 751,79</b>	<b>3,27</b>	<b>87 371,02</b>	<b>5,17</b>	<b>-38 620</b>	<b>-44,19</b>
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			77,22	0,01	125,97	0,01	-48	-38,39
Loss on foreign exchange			57 198,45	3,84	78 410,37	4,64	-21 212	-27,04
Net loss on sales of portfolio securities								
<b>Total financial expenses</b>			<b>57 275,67</b>	<b>3,84</b>	<b>78 536,34</b>	<b>4,65</b>	<b>-21 261</b>	<b>-27,06</b>
<b>FINANCIAL RESULT</b>			<b>-8 523,88</b>	<b>-0,56</b>	<b>8 834,68</b>	<b>0,52</b>	<b>-17 357</b>	<b>-196,47</b>
<b>Ordinary result before tax</b>			<b>43 247,28</b>	<b>2,90</b>	<b>115 040,16</b>	<b>6,81</b>	<b>-71 793</b>	<b>-62,40</b>
Extraordinary operating gains					2 060,75	0,12	-2 060	-100,00
Extraordinary capital gains								
Recaptures on reserves and expense transfers					81 000,00	4,79	-81 000	-100,00
<b>Total extraordinary income</b>					<b>83 060,75</b>	<b>4,92</b>	<b>-83 060</b>	<b>-100,00</b>
Extraordinary operating losses			5 315,00	0,36	51 972,58	3,08	-46 657	-89,76
Extraordinary capital losses								

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)	Variation absolute (12 / 12)	%
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Depreciation and reserve extraordinary allowances					
<b>Total extraordinary expenses</b>	<b>5 315,00</b>	0,36	<b>51 972,58</b>	3,08	<b>-46 657</b> -89,76
<b>EXTRAORDINARY RESULT</b>	<b>-5 315,00</b>	-0,35	<b>31 088,17</b>	1,84	<b>-36 403</b> -117,09
Profit sharing scheme					
Income tax					
<b>Total Income</b>	<b>2 602 904,10</b>	174,72	<b>2 725 542,14</b>	161,34	<b>-122 638</b> -4,49
<b>Total expenses</b>	<b>2 564 971,82</b>	172,17	<b>2 579 413,81</b>	152,69	<b>-14 442</b> -0,55
<b>NET RESULT</b>	<b>37 932,28</b> <i>Profit</i>	2,55	<b>146 128,33</b> <i>Profit</i>	8,65	<b>-108 196</b> -74,03
Including leasing of furnitures					
Including leasing of real estate					

## BALANCE SHEET - ASSETS

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2023 (12 months)				Past year 31/12/2022 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
<b>Fixed assets</b>						
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	<b>69 282,32</b>	<b>44 252,13</b>	<b>25 030,19</b>	0,93	<b>25 441,54</b>	1,17
218100000 INSTALLATIONS	12 012,00		12 012,00	0,45		
218300000 MATERIEL DE BUREAU	39 165,96		39 165,96	1,45	69 019,87	3,17
218400000 MOBILIER	18 104,36		18 104,36	0,67	18 104,36	0,83
281810000 AMORTISSEMENT INSTALLAT		1 007,03	-1 007,03	-0,03		
281830000 AMORTISSEMENT MATERIEL		28 584,05	-28 584,05	-1,05	-47 472,92	-2,17
281840000 AMORTISSEMENT MOBILIER		14 661,05	-14 661,05	-0,53	-14 209,77	-0,64
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						
<b>TOTAL (I)</b>	<b>69 282,32</b>	<b>44 252,13</b>	<b>25 030,19</b>	0,93	<b>25 441,54</b>	1,17
<b>Current assets</b>						
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	<b>715 288,04</b>	<b>16 977,00</b>	<b>698 311,04</b>	25,90	<b>518 134,61</b>	23,79
411122000 CONTRATS 2022	14 080,00		14 080,00	0,52	427 832,00	19,64
411123000 CONTRATS 2023	588 720,00		588 720,00	21,84		
411322000 MISSIONS DE CONSEILS 20	2 000,00		2 000,00	0,07	82 427,61	3,78
411323000 MISSIONS DE CONSEILS 20	92 383,04		92 383,04	3,43		
416000000 COTISATIONS DOUTEUSES	16 977,00		16 977,00	0,63	4 435,00	0,20
418100000 COTISATIONS A RECEVOIR	1 128,00		1 128,00	0,04	7 875,00	0,36
491000000 PROV. SUR COT. ET CONTR		16 977,00	-16 977,00	-0,62	-4 435,00	-0,19
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes	<b>1 026,00</b>		<b>1 026,00</b>	0,04		
438700000 ORG.SOCIAUX PRODUITS A	1 026,00		1 026,00	0,04		
. State, profit tax						
. State, turnover tax						
. Other	<b>7 011,41</b>		<b>7 011,41</b>	0,26	<b>7 407,71</b>	0,34
467000000 DEBITEURS DIVERS	7 011,41		7 011,41	0,26	2 700,00	0,12



## BALANCE SHEET - ASSETS

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2023 (12 months)				Past year 31/12/2022 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
467760000 CHN-CLIMATE HERITAGE NE					3 501,50	0,16
468700000 PRODUITS A RECEVOIR DIV					1 206,21	0,06
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,66	17 727,67	0,81
508000000 SICAV DE CAPITALISATION	17 727,67		17 727,67	0,66	17 727,67	0,81
Cash Instruments						
Cash	1 338 872,97		1 338 872,97	49,66	1 547 861,80	71,06
512130000 SOCIETE GENERALE E 1158	68 885,84		68 885,84	2,55	269 291,12	12,36
512135000 SOCIETE GENERALE E C/L	89 083,68		89 083,68	3,30	87 877,47	4,03
512140000 SOCIETE GENERALE \$ 1159	20 825,23		20 825,23	0,77	133 001,39	6,11
512145000 CREDIT MUTUEL _	189 198,49		189 198,49	7,02	789 574,28	36,25
512150000 CREDIT MUTUEL \$	350 821,32		350 821,32	13,01	266 852,46	12,25
512210000 CREDIT MUTUEL - CAT n°1	200 000,00		200 000,00	7,42		
512220000 CREDIT MUTUEL - CAT n°2	200 000,00		200 000,00	7,42		
512230000 CREDIT MUTUEL - CAT n°3	200 000,00		200 000,00	7,42		
518700000 INTERETS COURUS A RECEV	19 194,23		19 194,23	0,71		
530000000 CAISSE	775,49		775,49	0,03	1 206,35	0,06
531000000 CAISSE DEVISE \$	88,69		88,69	0,00	58,73	0,00
Prepaid expenses	608 123,61		608 123,61	22,56	61 703,23	2,83
486000000 CHARGES CONSTATEES D'AV	608 123,61		608 123,61	22,56	61 703,23	2,83
<b>TOTAL (II)</b>	<b>2 688 049,70</b>	<b>16 977,00</b>	<b>2 671 072,70</b>	<b>99,07</b>	<b>2 152 835,02</b>	<b>98,83</b>
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
<b>TOTAL ASSETS (0 à V)</b>	<b>2 757 332,02</b>	<b>61 229,13</b>	<b>2 696 102,89</b>	<b>100,00</b>	<b>2 178 276,56</b>	<b>100,00</b>

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)
<b>Shareholders' equity</b>		
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	625 063,40	478 935,07
11000000 REPORT A NOUVEAU (SC)	625 063,40	478 935,07
<b>Net income or loss of the tax year</b>	<b>37 932,28</b>	<b>146 128,33</b>
Subsidies of investment		
Regulated provisions		
<b>TOTAL(I)</b>	<b>662 995,68</b>	<b>625 063,40</b>
Proceeds from the issuance of "participating titles"		
Conditional advances		
<b>TOTAL(II)</b>		
<b>Provisions for liabilities and charges</b>		
Reserves for contingencies		
Provisions for charges	319 738,00	399 508,00
15300000 PROVISION INDEMNITE DEP	41 602,00	38 135,00
15800000 PROVISIONS CHARGES EXPL	278 136,00	361 373,00
<b>TOTAL (III)</b>	<b>319 738,00</b>	<b>399 508,00</b>
<b>Loans and debts</b>		
Convertible debenture loans		
Other debenture loans		
Bank borrowing and bank overdrafts		
. Bank borrowing		
. Bank overdrafts		
<b>Other financial borrowing and debts</b>		
. Miscellaneous		
. Partners		
Advances and down-payments for work in progress		
Trade notes and related accounts payable	30 784,45	12 592,58
40810000 FOURNISS. - FACT. NON P	30 784,45	12 592,58
<b>Tax payable and social liabilities</b>		
. Staff	86 000,25	76 972,82
428200000 PROV. CONGES PAYES	47 900,25	38 872,82
428600000 PROVISION PRIMES A PAYE	38 100,00	38 100,00
. Payroll taxes	79 378,34	71 139,98
431000000 URSSAF	21 174,00	18 961,00
437100000 AG2R	6 637,31	5 592,87
437350000 GENERALI - PREVOYANCE	1 833,02	1 482,15
437400000 GENERALI - RETRAITE	1 725,36	1 471,45
437500000 MUTUELLE BLEUE	1 672,89	1 559,07
438600000 CH. A PAYER / ORG. SOC.	46 335,76	42 073,44
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 902,26	6 574,56
442100000 PRELEVEMENT A LA SOURCE	2 584,00	2 400,00

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)
447000000 TAXE SUR LES SALAIRES	2 432,00	2 496,00
448600000 FORM. PROF. CONTINUE	1 886,26	1 678,56
Liabilities on fixed assets and related accounts		
Other debts	<b>368 662,04</b>	<b>324 843,91</b>
419000000 COT. PAYS CREDITEURS	39 320,00	28 811,00
467100100 SECRETAIRE GENERAL CRED	1 047,84	2 151,83
467100200 PRESIDENT CREDITEUR		466,87
467100300 NUPUR PROTHI CREDITEUR	829,00	829,00
467100400 ZEYNEP UNAL CREDITEUR	4 680,00	
467200000 VICTORIA FALL'S FUND	47 765,05	47 625,05
467300000 PATRIMOINE du 20 <sup>e</sup> SIECLE-ISC20	36 958,91	37 031,91
467300500 COMITE BOIS - IIWC	5 499,86	5 499,86
467301000 PAYSAGES CULTURELS - IS	8 120,16	7 920,16
467301500 ART RUPESTRE - CAR	2 223,73	2 223,73
467302000 PAT. CULTUREL IMMATERIE	756,02	756,02
467302500 INTERPRATION & PRESENT	2 171,17	2 171,17
467303000 PAT. BÂTI PARTAGE - SBH	1 950,00	1 950,00
467303500 ANAL.REST STRUCT PAT AR	2 647,46	2 647,46
467304000 FORTIF. & PAT. MILITAIR	3 446,62	3 446,62
467304500 PATRIMOIN CULT SUBAQUAT	988,00	800,00
467305000 GESTION PAT. ARCHEOLOGI	16 923,21	5 933,53
467305500 PREPARATION aux RISQUES - ICOR	3 273,51	2 929,81
467306000 VILLES et VILLAGES HIST. - CIV	6 057,03	6 057,03
467306500 PATRIMOINE RELIGIEUX -	2 541,54	2 341,54
467307000 PAT. ARCHIT. DE TERRE -	5 981,92	5 981,92
467307500 ARCHITECTURE VERNACULAI	2 424,23	2 424,23
467308000 TOURISME CULTUREL - ICT	5 380,69	6 362,33
467308500 ITINERAIRES CULTURELS -	634,67	634,67
467310000 FORMATION - CIF	788,60	593,90
467311500 QUESTIONS LEGALES - ICL	2 000,00	2 000,00
467314000 EMERGING PROF. WORKING GROUP -	7 500,00	7 500,00
467314500 CLIMATE ACTION WORKING	2 867,65	7 083,75
467400000 COMITE PIERRE - ISCS	10 592,98	10 592,98
467500000 DOCUMENTATION PATRIMOIN	23 390,49	32 640,51
467600000 COMPTE COMITE ISRAËL	51 124,07	49 134,09
467700000 FONDS RAYMOND LEMAIRE	21 010,20	20 763,87
467750000 CHN-CLIMATE HERITAGE NE	450,07	450,07
467760000 CHN-CLIMATE HERITAGE NE	1 008,87	
467770000 CHN-CLIMATE HERITAGE NE	5 778,49	
467800000 CPTE. "DONATIONS EXCEPT	500,00	500,00
468600000 CHARGES A PAYER	40 030,00	16 589,00
Prepaid income	<b>1 141 641,87</b>	<b>661 581,31</b>
487200000 SUBVENTIONS-CONTRATS-DO	1 136 041,87	646 185,31
487300000 MISSIONS DE CONSEILS RE	5 600,00	15 396,00
<b>TOTAL(IV)</b>	<b>1 713 369,21</b>	<b>1 153 705,16</b>
Unrealized exchange gains (V)		
<b>TOTAL LIABILITIES (I à V)</b>	<b>2 696 102,89</b>	<b>2 178 276,56</b>

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods	<b>171,63</b>		<b>171,63</b>	0,01	<b>34,35</b>	0,00	<b>137</b>	402,94
707100000 VENTES PUBLICATIONS DOC	171,63		171,63	0,01	34,35	0,00	137	402,94
Sales of manufactured goods								
Sales of manufactured services	<b>8 020,82</b>	<b>1 481 581,76</b>	<b>1 489 602,58</b>	99,99	<b>1 689 267,34</b>	100,00	<b>-199 665</b>	-11,81
705910000 CONTRATS UNESCO		1 119 886,00	1 119 886,00	75,17	915 842,00	54,21	204 044	22,28
705920000 AUTRES CONTRATS		89 940,00	89 940,00	6,04	612 620,83	36,26	-522 680	-85,31
705930000 MISSIONS DE CONSEIL DIV		271 755,76	271 755,76	18,24	151 548,54	8,97	120 207	79,32
706000000 PRESTATIONS DE SERVICE	1 800,00		1 800,00	0,12			1 800	N/S
706200000 CHN-GAIN ICOMOS (10% SE	6 152,00		6 152,00	0,41	9 255,00	0,55	-3 103	-33,52
708000000 PROD. DES ACTIVITES ANN	68,82		68,82	0,00	0,97	0,00	68	N/S
<b>Net turnover</b>	<b>8 192,45</b>	<b>1 481 581,76</b>	<b>1 489 774,21</b>	100,00	<b>1 689 301,69</b>	100,00	<b>-199 527</b>	-11,80

Stored production								
Capitalized production								
Operating subsidies			<b>203 279,84</b>	13,64	<b>145 755,16</b>	8,63	57 524	39,47
742000000 SUBVENTIONS GOUVERNEMEN			75 833,30	5,09	145 880,06	8,64	-70 047	-48,01
743200000 SUBVENTIONS AUTRES INST			127 446,54	8,55			127 446	N/S
743700000 GIVING DAY TUESDAY 2021					-124,90	-0,00	124	-100,00
Recaptures on depreciations and reserves, expense transfer			<b>365 808,00</b>	24,55	<b>241 437,00</b>	14,29	124 371	51,51
781000000 REPRISES AMT. PROV. / E			90 000,00	6,04	93 227,00	5,52	-3 227	-3,45
781500000 RAP S/COT., SUBV. ET CO			275 808,00	18,51	148 210,00	8,77	127 598	86,09
Other operating income			<b>495 290,26</b>	33,25	<b>478 616,52</b>	28,33	16 674	3,48
754111000 CROWDFUNDING					2 520,31	0,15	-2 520	-100,00
754112000 CROWDFUNDING 2022					12 876,54	0,76	-12 876	-100,00
754113000 CROWDFUNDING 2023			15 215,55	1,02			15 215	N/S
754120000 DONS - ABANDONS DE FRAI			3 000,00	0,20	11 316,67	0,67	-8 316	-73,48
758000000 PDTS DIV. GESTION COURA			2 457,73	0,16			2 457	N/S
758050000 COT. COMITES NATIONAUX					448 193,00	26,53	-448 193	-100,00
758060000 COT. COMITES NATIONAUX			468 787,00	31,47			468 787	N/S
758160000 COT. INDIVIDUELLES 2022					3 710,00	0,22	-3 710	-100,00
758161000 COT. INDIVIDUELLES 2023			5 829,98	0,39			5 829	N/S
<b>Total operating income</b>			<b>2 554 152,31</b>	171,45	<b>2 555 110,37</b>	151,25	<b>-958</b>	-0,03
Purchase of goods (including customs duties)			<b>2 986,22</b>	0,20	<b>3 046,20</b>	0,18	-60	-1,96
607000000 ACHAT MAT. INFORMATIQUE			2 986,22	0,20	3 046,20	0,18	-60	-1,96
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			<b>1 217 993,70</b>	81,76	<b>1 268 791,02</b>	75,11	-50 798	-3,99
604100000 IMPRESSION			20 894,79	1,40	47 801,00	2,83	-26 907	-56,28
604300000 PHOTOCOPIES - PHOTOS			902,15	0,06	7 125,81	0,42	-6 223	-87,33
604500000 SUBV. AUX COM. INTERNAT					30 000,00	1,78	-30 000	-100,00
604700000 SUBV. ORGANISMES DIVERS			22 923,74	1,54	19 674,87	1,16	3 249	16,51
604800000 MAINTENANCE MATERIELS D			70 017,26	4,70	32 885,02	1,95	37 132	112,91
605200000 ACHAT DE PETIT MOBILIER			669,25	0,04			669	N/S
606400000 FOURNITURES DE BUREAU			3 078,13	0,21	3 170,73	0,19	-92	-2,89
606800000 EPICERIE DIVERSE			22,98	0,00	214,11	0,01	-192	-89,71
606900000 FOURNITURES DIVERSES			169,01	0,01	1 258,23	0,07	-1 089	-86,56
611000000 TRAVAUX SOUS-TRAITES SU					53 339,07	3,16	-53 339	-100,00
613500000 LOCATION MATERIEL DE BU			8 204,54	0,55	7 157,24	0,42	1 047	14,63
614500000 CHARGES LOCATIVES - MED			53 146,00	3,57	42 602,00	2,52	10 544	24,75
615100000 TRAVAUX D'AMENAGEMENT					6 570,50	0,39	-6 570	-100,00
615200000 ENTRETIEN IMMEUBLE			75,70	0,01			75	N/S
616110000 ASSURANCE IMMEUBLE			2 591,52	0,17	2 225,74	0,13	366	16,45
616120000 ASSURANCE PERSONNEL			955,00	0,06	6 289,00	0,37	-5 334	-84,80

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2023 (12 months)		Past year 31/12/2022 (12 months)		Variation absolute (12 / 12)	%
616130000 ASSURANCE COMITE EXECUT	934,00	0,06	934,00	0,06		0,00
617000000 ETUDES ET RECHERCHES EX	23 528,00	1,58	20 840,30	1,23	2 688	12,90
618000000 DIVERS / ACHAT DOC.	321,00	0,02	265,00	0,02	56	21,13
621000000 PERSONNEL EXTERIEUR	138 819,00	9,32	118 080,00	6,99	20 739	17,56
622300000 GIVING TUESDAY - DONS	-120,89	-0,00	20 120,89	1,19	-20 240	-100,59
622400000 SUBVENTIONS DIVERSES	119 713,50	8,04	966,67	0,06	118 747	N/S
622601000 HON. TS EAU & PATRIMOIN			7 100,00	0,42	-7 100	-100,00
622610000 HONORAIRES DIVERS	13 296,00	0,89	15 246,00	0,90	-1 950	-12,78
622620000 HONORAIRES / TRADUCTION	45 672,75	3,07	50 060,99	2,96	-4 388	-8,76
622630000 HONORAIRES CONSEILLERS	65 725,00	4,41	43 650,00	2,58	22 075	50,57
622636000 HONORAIRES TEMPORARY ST	21 300,00	1,43			21 300	N/S
622638000 HON. EVAL. HORS CONTRAT	1 400,00	0,09			1 400	N/S
622640000 HONORAIRES / EVALUATION	50 000,00	3,36	23 600,00	1,40	26 400	111,86
622650000 HONORAIRES / AUTRES CON	70 810,00	4,75	195 663,23	11,58	-124 853	-63,80
622651000 HONORAIRES / WHITE PAPE			53 504,11	3,17	-53 504	-100,00
622651100 HONORAIRES / COORD. IPC			3 470,00	0,21	-3 470	-100,00
622660000 HONORAIRES / MONITORING	8 400,00	0,56	10 800,00	0,64	-2 400	-22,21
622665000 HONORAIRES SOC's / DRAFTING	18 200,00	1,22	7 900,00	0,47	10 300	130,38
622665100 HONORAIRES SOC's / REVIEW	7 300,00	0,49	3 700,00	0,22	3 600	97,30
622667000 HONORAIRES OUV / PAT. M	1 360,00	0,09	3 060,00	0,18	-1 700	-55,55
622670000 HON. PANEL (ICOMOS) CPM	27 880,00	1,87	30 590,00	1,81	-2 710	-8,85
622690000 HON. REUNIONS COMITE CP	11 600,00	0,78	750,00	0,04	10 850	N/S
622691000 HON. SOC MEETINGS	2 000,00	0,13	3 000,00	0,18	-1 000	-33,32
622692000 HON. PERIODIC REPORTING			1 152,00	0,07	-1 152	-100,00
622696000 HON. TECHNICAL REVIEWS	23 200,00	1,56	22 800,00	1,35	400	1,75
622696200 HON. P R REACTIVE MONIT	6 825,00	0,46	6 750,00	0,40	75	1,11
622696500 HON. PEER REVIEW MISS.	12 400,00	0,83	9 848,34	0,58	2 552	25,91
622697000 HON. INTERN. ASSIST. RE	4 200,00	0,28	3 600,00	0,21	600	16,67
622698000 HON. REQUESTS MINOR MOD	2 800,00	0,19	1 960,00	0,12	840	42,86
622698500 HON. DESK REVIEWS	1 350,00	0,09	5 600,00	0,33	-4 250	-75,88
622699000 HON. REFFERED BACK NOMI			950,00	0,06	-950	-100,00
622699500 HON. ADVISORY MISSIONS	124 115,07	8,33	64 033,91	3,79	60 082	93,83
622810000 MECANOGRAPHIE	10 059,44	0,68	8 400,78	0,50	1 659	19,75
623800000 COT., DONS ET DIVERS...	4 671,81	0,31	2 581,58	0,15	2 090	80,98
624000000 TRANSPORT PUBLICATIONS	22,50	0,00			22	N/S
624400000 COURSIER			126,72	0,01	-126	-100,00
625110000 VOY. / EVALUATIONS WHC	16 217,57	1,09	7 090,34	0,42	9 127	128,73
625111000 VOY. / MONITORING WHC	11 660,67	0,78	10 497,16	0,62	1 163	11,08
625120000 VOY. / AUTRES CONTRATS	343,00	0,02	27 493,60	1,63	-27 150	-98,74
625130000 VOY. DU PERSONNEL	836,80	0,06	2 568,40	0,15	-1 732	-67,44
625140000 VOY. MEMBRES DU COMITE			646,55	0,04	-646	-100,00
625150000 VOY. DES OFFICIERS	1 977,14	0,13	1 006,28	0,06	971	96,52
625155000 VOY. DIVERS / INVITATIO	1 676,19	0,11	384,78	0,02	1 292	336,46
625160000 VOY. MISSIONS DIVERSES	8 415,85	0,56	27 106,24	1,60	-18 691	-68,95
625170000 VOY. PANEL (ICOMOS) CPM	6 363,29	0,43	2 887,43	0,17	3 476	120,40
625190000 VOY. REUNIONS COMITE CP	18 103,13	1,22			18 103	N/S
625191000 VOY. SOC MEETINGS	431,54	0,03	320,00	0,02	111	34,69
625199500 VOY. ADVISORY MISSIONS	15 501,90	1,04	17 110,72	1,01	-1 609	-9,39
625200000 PETITS DEPLACEMENTS	116,50	0,01	421,70	0,02	-305	-72,44
625610000 P.DIEM - FRAIS EVALUATI	14 284,52	0,96	11 396,00	0,67	2 888	25,34
625610100 P.DIEM - COVID TESTS MI			120,00	0,01	-120	-100,00
625611000 P.DIEM - FRAIS MONITORI	9 430,36	0,63	9 908,37	0,59	-478	-4,81
625620000 P.DIEM - FRAIS AUTRES C			11 225,52	0,66	-11 225	-100,00
625630000 P.DIEM - PERSONNEL	990,03	0,07	3 588,33	0,21	-2 598	-72,40
625640000 P.DIEM - MEMBRES du BOARD et d			615,58	0,04	-615	-100,00
625650000 P.DIEM - FRAIS DES OFFI			2 100,00	0,12	-2 100	-100,00
625655000 REMBT. FRAIS DIVERS / I	60,62	0,00	535,00	0,03	-475	-88,78
625660000 REMBT. FRAIS MISSIONS D	824,63	0,06	40 646,63	2,41	-39 822	-97,96
625670000 P.DIEM - PANEL (ICOMOS)	20 494,24	1,38	6 120,00	0,36	14 374	234,87
625690000 P.DIEM - REUNIONS COMIT	32 850,12	2,21			32 850	N/S
625691000 P.DIEM SOC MEETINGS			600,00	0,04	-600	-100,00

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2023 (12 months)		Past year 31/12/2022 (12 months)		Variation absolute (12 / 12)	%
625699500 PER DIEM ADVISORY MISSI	7 072,00	0,47	6 430,06	0,38	642	9,98
625710000 FRAIS DE RECEPTION	13 362,24	0,90	8 239,52	0,49	5 123	62,18
625720000 ORGANISATION DE REUNION	9 761,95	0,66	25 906,92	1,53	-16 145	-62,31
626100000 POSTE	11 379,95	0,76	12 187,93	0,72	-808	-6,62
626300000 TELEPHONE - FAX	6 887,70	0,46	20 073,40	1,19	-13 186	-65,68
627000000 SERVICES BANCAIRES	7 332,33	0,49	10 146,72	0,60	-2 814	-27,73
628000000 DIVERS / COTISATIONS...	187,18	0,01			187	N/S
Taxes and assimilated payments	<b>40 006,43</b>	2,69	<b>33 232,89</b>	1,97	6 774	20,38
631100000 TAXE SUR LES SALAIRES	34 769,00	2,33	28 697,00	1,70	6 072	21,16
633300000 FORMATION PROF. CONTINU	5 237,43	0,35	4 535,89	0,27	702	15,48
Salaries and wages expenses	<b>598 235,24</b>	40,16	<b>525 994,85</b>	31,14	72 241	13,73
641000000 REMUNERATION DU PERSONN	580 779,66	38,98	512 281,96	30,33	68 498	13,37
641208000 VAR.PROV.CONGES PAYES	9 027,43	0,61	4 934,49	0,29	4 093	82,96
641300000 INDEMNITES TRANSACTIONN			2 500,00	0,15	-2 500	-100,00
641400000 TRANSP.T. MENSUEL PERSON	8 428,15	0,57	6 278,40	0,37	2 150	34,25
Social security expenses	<b>204 968,81</b>	13,76	<b>187 650,85</b>	11,11	17 318	9,23
645100000 URSSAF	141 129,15	9,47	129 635,07	7,67	11 494	8,87
645300000 REUNICA	36 139,60	2,43	34 048,30	2,02	2 091	6,14
645320000 GENERALI RETRAITE	3 179,87	0,21	2 920,62	0,17	259	8,87
645350000 GENERALI PREVOYANCE	6 199,91	0,42	6 080,92	0,36	119	1,96
645500000 MUTUELLE BLEUE	12 263,96	0,82	10 872,55	0,64	1 391	12,79
645808000 CH. / CONGES PAYES	4 262,32	0,29	2 077,39	0,12	2 185	105,20
647500000 MEDECINE DU TRAVAIL	1 794,00	0,12	2 016,00	0,12	-222	-11,00
Operating allowances on fixed assets : depreciation allowances	<b>107 218,75</b>	7,20	<b>141 440,59</b>	8,37	-34 222	-24,19
681120000 D.A.P. AMORTISSEMENTS	13 751,75	0,92	13 940,59	0,83	-189	-1,35
681200000 D.A.P. CHARGES EXPLOITA	93 467,00	6,27	127 500,00	7,55	-34 033	-26,68
Operating allowances on fixed assets : reserve allowances						
Operating allowances on current assets : reserve allowances						
Operating allowances for contingencies : reserve allowances	<b>205 113,00</b>	13,77	<b>238 308,00</b>	14,11	-33 195	-13,92
681500000 PROV. S/ COTISATIONS NO	16 977,00	1,14	4 435,00	0,26	12 542	282,80
681580000 DAP CHARGES EXPLOIT. (Cont & S	188 136,00	12,63	233 873,00	13,84	-45 737	-19,55
Other expenses	<b>125 859,00</b>	8,45	<b>50 440,49</b>	2,99	75 419	149,52
654100000 CONTRATS IRRECOUVRABLES	119 017,00	7,99	47 563,00	2,82	71 454	150,23
654200000 COTISATIONS IRRECOUVRAB	6 842,00	0,46	2 281,00	0,14	4 561	199,96
658000000 CHARGES DIV. GESTION CO			596,49	0,04	-596	-100,00
<b>Total operating expenses</b>	<b>2 502 381,15</b>	167,97	<b>2 448 904,89</b>	144,97	<b>53 477</b>	2,18
<b>OPERATING RESULT</b>	<b>51 771,16</b>	3,48	<b>106 205,48</b>	6,29	<b>-54 434</b>	-51,24
Attributed income or transfered loss						
Suffered loss or transfered profit						
Financial income from interest ownership	<b>17 803,08</b>	1,20	<b>2 300,79</b>	0,14	15 503	674,04
761500000 PRODUITS FINANCIERS	17 803,08	1,20	2 300,79	0,14	15 503	674,04
Other holdings and capitalized receivables						
Other interest and assimilated income	<b>2 919,23</b>	0,20	<b>1 206,21</b>	0,07	1 713	142,04
768000000 INTERETS BANCAIRES	2 919,23	0,20	1 206,21	0,07	1 713	142,04
Recaptures on provisions and expense transfer						
Profits on foreign exchange	<b>28 029,48</b>	1,88	<b>83 864,02</b>	4,96	-55 835	-66,57
766000000 GAINS DE CHANGE	28 029,48	1,88	83 864,02	4,96	-55 835	-66,57
Net gains on sales of portfolio securities						
<b>Total financial income</b>	<b>48 751,79</b>	3,27	<b>87 371,02</b>	5,17	<b>-38 620</b>	-44,19
Financial allowances for depreciations and provisions						
Interests and assimilated expenses	<b>77,22</b>	0,01	<b>125,97</b>	0,01	-48	-38,39
661500000 FRAIS FINANCIERS	77,22	0,01	125,97	0,01	-48	-38,39
Loss on foreign exchange	<b>57 198,45</b>	3,84	<b>78 410,37</b>	4,64	-21 212	-27,04
666000000 PERTES DE CHANGE	57 198,45	3,84	78 410,37	4,64	-21 212	-27,04
Net loss on sales of portfolio securities						
<b>Total financial expenses</b>	<b>57 275,67</b>	3,84	<b>78 536,34</b>	4,65	<b>-21 261</b>	-27,06

## INCOME STATEMENT

Période du 01/01/2023 au 31/12/2023

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2023 (12 months)	Past year 31/12/2022 (12 months)	Variation absolute (12 / 12)	%
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FINANCIAL RESULT	-8 523,88	-0,56	8 834,68	0,52	-17 357	-196,47
<b>Ordinary result before tax</b>	<b>43 247,28</b>	2,90	<b>115 040,16</b>	6,81	<b>-71 793</b>	-62,40
Extraordinary operating gains <i>772000000 PROFITS / EX. ANTERIEUR</i>			<b>2 060,75</b>	0,12	-2 060	-100,00
Extraordinary capital gains			<i>2 060,75</i>	0,12	-2 060	-100,00
Recaptures on reserves and expense transfers <i>787500000 REPRISSES DE PROVISIONS</i>			<b>81 000,00</b>	4,79	-81 000	-100,00
			<i>81 000,00</i>	4,79	-81 000	-100,00
<b>Total extraordinary income</b>			<b>83 060,75</b>	4,92	<b>-83 060</b>	-100,00
Extraordinary operating losses <i>671200000 PENALITES ET AMENDES</i>	<b>5 315,00</b>	0,36	<b>51 972,58</b>	3,08	-46 657	-89,76
	<i>5 315,00</i>	0,36			5 315	N/S
Extraordinary capital losses <i>671800000 CHARGES EXCEPT. OPERATI</i>			<i>51 972,58</i>	3,08	-51 972	-100,00
Depreciation and reserve extraordinary allowances						
<b>Total extraordinary expenses</b>	<b>5 315,00</b>	0,36	<b>51 972,58</b>	3,08	<b>-46 657</b>	-89,76
<b>EXTRAORDINARY RESULT</b>	<b>-5 315,00</b>	-0,35	<b>31 088,17</b>	1,84	<b>-36 403</b>	-117,09
Profit sharing scheme						
Income tax						
<b>Total Income</b>	<b>2 602 904,10</b>	174,72	<b>2 725 542,14</b>	161,34	<b>-122 638</b>	-4,49
<b>Total expenses</b>	<b>2 564 971,82</b>	172,17	<b>2 579 413,81</b>	152,69	<b>-14 442</b>	-0,55
<b>NET RESULT</b>	<b>37 932,28</b>	2,55	<b>146 128,33</b>	8,65	<b>-108 196</b>	-74,03
	<i>Profit</i>		<i>Profit</i>			
Including leasing of furnitures						
Including leasing of real estate						

**Annex to the annual accounts  
31/12/2023**



**PREAMBLE**

The financial year ended 31/12/2023 has a duration of 12 months.

The previous financial year ended 31/12/2023 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 2,696,102.89 euros.

The net accounting result is a profit of 37,932.28 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:

The ICOMOS association, at the heart of the UNESCO world heritage listing, is part of the general approach to nature conservation and the preservation of cultural sites and particularly to the fight against climate change. The climate has become the primary concern of the association and its members. This priority appears concretely in its annual accounts.

## 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.

Retirement compensation commitments estimated at 41,602 euros as of 12/31/2023 are recorded in the annual accounts.

An additional allocation to provisions of 3,467 euros was recorded during the financial 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	87 124	13 340	31 182	69 282
Financial fixed assets				
<b>TOTAL</b>	<b>87 124</b>	<b>13 340</b>	<b>31 182</b>	<b>69 282</b>

## 3.2 Depreciation

Depreciable fixed assets	At the opening	Increase	Decrease	At the closing
Establishment, research and development costs				
<b>TOTAL I</b>				
Other intangible assets				
<b>TOTAL II</b>				
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	61 683	13 752	31 182	44 252
Recoverable packaging and various				
<b>TOTAL III</b>	<b>61 683</b>	<b>13 752</b>	<b>31 182</b>	<b>44 252</b>
<b>TOTAL GENERAL (I+II+III)</b>	<b>61 683</b>	<b>13 752</b>	<b>31 182</b>	<b>44 252</b>

**3.3 Statement of receivables and accruals recorded in advance**

Receivables	Gross	Deadlines up to 1 year	Maturities beyond one year
<b>Receivables from fixed assets:</b>			
Receivables related to equity investments			
Loans			
Other receivables			
<b>Receivables from current assets:</b>			
Accounts receivable	715 288	715 288	
Other receivables	8 037	8 037	
<b>Prepaid expenses</b>	608 124	608 124	
<b>TOTAL</b>	<b>1 331 449</b>	<b>1 331 409</b>	

Details of receivables	Amount
<b>Contracts</b>	<b>697 182</b>
<b>1- Miscellaneous contracts</b>	<b>602 800</b>
- UNESCO - Contract CPM 2023:	588 720
- LP3/IUCN - WH Leadership Prog. 2022	4 160
- LP2/IUCN - WH Leadership Prog. 2022	9 920
<b>2- Consulting assignments</b>	<b>94 382</b>
- Miss. Tunisia (Carthage) 2022	2 000
- Miss. Peru (Lima) 2023	11 810
- Miss. UNESCO -Module2, Phase2 2023	9 178
- Miss.UNESCO - St. Kitts 2023	16 541
- Miss.KOREA (Jaeson Tombs) 23	3 900
- Miss.VIETNAM (Oc Eo-Ba) 23	10 752
- Miss.GUINÉE (Assist. Intern.) 23	10 968
- Miss.AUTRICHE/HONGRIE (Fertö) 23	4 247
- Miss.MAURITIUS (Aapravasi Ghat) 23	7 223
- Miss.EGYPT (Managmt. W. Luxor) 23	17 764
<b>Contributions</b>	<b>18 105</b>
- Contributions 2020	2 375
- Contributions 2022	2 895
- Contributions 2023	12 835
<b>Total</b>	<b>715 288</b>

Details of Prepaid Expenses	Amount
<b>Overheads:</b>	<b>7 270</b>
- SCOPUS - ICOMOS cards 2024	2 700
- SCOPUS - new cards 2023 impression	1 093
- AON - Premises Insurance 2023-2024	2 721
- GWEN - Indigenous People, Geneva Janv. 24	113
- TNT - sending ICOMOS cards 2024	644
<b>On miscellaneous contracts:</b>	<b>599 933</b>
- CHARTER contract, postponed in 2024	31 369
- NGS Contract - National Geographic Society, postponed in 2024	478 997
- JFIT contract, postponed in 2024	30 867
- TOOLKIT/ICROM contract, postponed in 2024	30 000
- BOTANIC TS Korea n°4, postponed in 2024	2 000
- SILK ROADS, postponed in 2024	26 700
<b>On Consulting Missions:</b>	<b>920</b>
- Miss. Egypt (Luxor)	920
<b>Total</b>	<b>608 124</b>

### 3.4 Statement of receivables

Products to receive	Amount	Commentaires
Investments or financial fixed assets		
Exploitation product	1 128	Dues receivable
Subsidies / financing		
Other products to receive	2 919	Accrued interest on Livret A
Financial products	16 275	Accrued interest on Term Deposit
<b>TOTAL</b>	<b>20 322</b>	

### 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	4 435	16 977	4 435	16 977
Financial accounts				
<b>TOTAL</b>	<b>4 435</b>	<b>16 977</b>	<b>4 435</b>	<b>16 977</b>

## 4. PASSIVE BALANCE SHEET NOTES

## 4.1 Associative Funds

Headings	At the opening	Increase	Decrease	At the closing
<b>Associative funds without rights of takeovers:</b>				
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				
<b>Reserves:</b>				
Reserves not available				
Statutory or contractual reserves				
Other reserves	478 935		146 128	625 063
Surplus or deficit	146 128	37 932	-146 128	37 932
<b>SUBTOTAL ASSOCIATIVE FUNDS (I)</b>	<b>625 063</b>	<b>37 932</b>	<b>0</b>	<b>662 995</b>
<b>Associative funds with rights of repossessions:</b>				
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)				
<b>SUBTOTAL OTHER ASSOCIATIVE FUNDS (II)</b>				
<b>TOTAL ASSOCIATIVE FUNDS (I+II)</b>	<b>625 063</b>	<b>37 932</b>	<b>0</b>	<b>662 995</b>



#### 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		662 995
<b>BALANCE</b>		<b>662 995</b>

#### 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				
<b>TOTAL (I)</b>				
Provisions for litigation Provisions for customer guarantees Provisions for losses on futures markets Provisions for fines and penalties Provisions for similar mandatory Provisions for taxes Provisions for capital renewal Provisions for major interviews and major revisions Provisions for social charges and tax on leave to nav Other provisions for risks and charges	38 135	3 467		41 602
<b>TOTAL (II)</b>	<b>399 505</b>	<b>281 603</b>	<b>361 373</b>	<b>319 738</b>
<b>TOTAL GENERAL (I+II)</b>	<b>399 508</b>	<b>281 603</b>	<b>361 373</b>	<b>319 738</b>
Of which endowments and recoveries - operating - financial - exceptional		281 603	361 373	

Details of Provisions for Risks and Charges	Amount
- UNESCO - W. Heritage activities 2023, provisions on accrued charges 2023	188 136
- Provision for rental charges 2023	90 000
<b>Total</b>	<b>278 136</b>

#### 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	30 784	30 784		
Social and tax debts	172 281	172 281		
Debts on fixed assets				
Social and tax debts	368 662	368 662		
Prepaid income	1 141 642	1 141 642		
<b>TOTAL</b>	<b>1 713 369</b>	<b>1 713 369</b>		

Details of deferred income	Amount
<b>On miscellaneous contracts:</b>	<b>1 079 353</b>
- CHARTER contract, postponed in 2024	99 767
- NGS Contract - National Geographic Society, postponed in 2024	656 020
- JFIT contract, postponed in 2024	160 230
- TOOLKIT/ICROM contract, postponed in 2024	50 000
- BOTANIC TS Korea n°4, postponed in 2024	35 000
- SILK ROADS, postponed in 2024	45 003
- KOREA, TS n° 5	33 333
<b>On Consulting Missions:</b>	<b>6 300</b>
- Mission "Group Contact" - Ukraine	700
- Mission Iran (Masouleh)	5 600
<b>On Miscellaneous Grants:</b>	<b>44 375</b>
- SACH (Chine 2024), Operating grant	44 375
<b>Various:</b>	<b>11 613</b>
- Crowdfunding - Giving Tuesday 2024	11 613
<b>Total</b>	<b>1 141 642</b>

Details of other debts	Amount
<b>Advances on Contributions 2024</b>	<b>39 320</b>
- National Committees and Individual Contributions 2024	39 320
<b>Sundry creditors - Third-party accounts held by ICOMOS</b>	<b>289 312</b>
- Board Officers	6 557
- Donations "Victoria Fall's Fund"	47 765
- Raymond Lemaire program	21 010
- "Israel National Committee"	51 124
- CSI "Heritage of the 20th Century" - ISC20C	36 959
- CSI "Wood Committee" - IIWC	5 500
- CSI "ICOMOS Cultural Landscapes" - ISCLL	8 120
- 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	988
- CSI "Archaeological Heritage Management" - ICAHM	16 923
- CSI "Risk Preparedness" - ICORP	3 274
- CSI "Historical Towns and Villages" - CIVVIH	6 057
- CSI "Religious Heritage" - PRERICO	2 542
- CSI "Earthen Architecture Heritage" - ISCEAH	5 982
- CSI "Vernacular Architecture" - CIAV	2 424
- CSI "Tourisme Culturel" - ICTC	5 381
- CSI "Cultural Routes" - CIIC	635
- CSI Formation - CIF	789
- CSI "Legal Matters" - ICLAFI	2 000
- CSI "Emerging Prof. Working Group" - Eps	7 500
- CSI "Climate Action Working Group" - CAWG	2 868
- CSI "Pierre Committee" - ISCS	10 593
- CSI "Heritage Documentation" - CIPA	23 390
- Exceptional Donations for "Young Professionals"	500
- CHN "Climate Heritage Network"	7 237
<b>Miscellaneous accrued charges</b>	<b>40 030</b>
<b>Total</b>	<b>368 662</b>

**4.5 Expenses payable by balance sheet item**

<b>Charges à payer</b>	<b>Amount</b>
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	30 784
Social and tax debts	134 222
Other debts	40 030
<b>TOTAL</b>	<b>205 036</b>

<b>Details of Suppliers - Invoices not received</b>	<b>Amount</b>
Fees for the Statutory Auditors, 2023 accounts	10 500
Fees for the Statutory Auditors, chief accountant job description	3 000
ADP, Payroll Nov. et Déc. 2023	1 546
JLCB, Callimachos Project	15 678
ORANGE, Déc. 2023	60
<b>Total</b>	<b>30 784</b>

<b>Details of charges to be paid</b>	<b>Amount</b>
<b>On miscellaneous contracts</b>	<b>14 280</b>
- GUIDANCE - 2023 report printing	900
- KSA - SMITH Matériel Workshop, 2° Install	13 380
<b>On consulting assignments</b>	<b>25 750</b>
- UNESCO Module 2 - IUCN 2023	2 100
- UNESCO St. Kitts - IUCN 2023	1 050
- VIETNAM (Oc Eo-Ba) 2023	7 800
- VIETNAM (Thang Long) 2023	1 200
- ITALIE (Venice) 2023	2 000
- EGYPT (Luxor) 2023	8 800
- Miss. Tunisie (Carthage) 2022	2 800
<b>Total</b>	<b>40 030</b>

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

Grants received from governments= 75,833 euros

- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget
- Slovenian Ministry of Culture = 5,000 euros - allocation: ICOMOS operating budget
- Chinese Ministry of Culture = 35,000 euros - allocation: ICOMOS operating budget
- Korean Ministry of Culture = 833 euros - allocation: ICOMOS operating budget

Others grants = 127,446 euros

- GETTY – General Meeting in Sydney – 75,000 euros
- ICOMOS Australia – General Meeting in Sydney – 37,715 euros
- ICOMOS Switzerland – help on Ukraine expenses = 14,731 euros

Total subsidies received = 127,446 euros

**5.2 Investment grants**

No investment grants were received during the year.

### 5.3 Subventions de fonctionnement

Operating grants received for the 2023 financial year amount to a total of 75,833 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 euros
- Slovenian Ministry of Culture = 5,000 euros
- Chinese Ministry of Culture = 35,000 euros
- Korean Ministry of Culture = 833 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	31/12/2023	%	31/12/2022	%	VARIATION	
705 910	UNESCO CONTRACTS	1 119 886	51,23%	915 842	39,58%	204 044	22,28%
758 XXX	CONTRIBUTIONS	474 617	21,71%	451 903	19,53%	22 714	5,03%
705 930	COUNCIL MISSIONS	271 756	12,43%	151 549	6,55%	120 207	79,32%
740 XXX	SUBSIDIES	203 280	9,30%	145 880	6,31%	57 400	39,35%
705 920	OTHER CONTRACTS	89 940	4,11%	612 621	26,48%	-522 681	-85,32%
708 XXX	ADDITIONAL ACTIVITIES	69	0,00%	1	0,00%	68	6994,85%
706 XXX	SERVICES	7 952	0,36%	9 255	0,40%	-1 303	-14,08%
743 XXX	DONATION	18 216	0,83%	26 589	1,15%	-8 373	-31,49%
707 XXX	DIVERSE SALES	172	0,01%	34	0,00%	137	399,65%
TOTAL		2 185 887	100,00%	2 313 673	100,00%	-127 787	-5,52%

**5.5 Table relating to exceptional income and expenses**

	<b>Net</b>
<b>Exceptional products</b>	<b>0</b>
On management operations	
Proceeds from the sale of assets	
Products from previous years	
Reversals of provisions and transfers of expenses	
<b>Extraordinary charges</b>	<b>5 315</b>
On management operations	5 315
Net book value of transferred assets	
Provisions	
Expenses on previous years	
<b>Exceptional result</b>	<b>- 5 315</b>

This exceptional loss corresponds to a 10% penalty for payment of 2022 rental charges of 53,146 euros. A complaint has been initiated. As a precaution, no provision to be received has been recorded.

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

	<b>Women</b>	<b>Men</b>	<b>Total</b>
Executive employees	4	1	5
Non executive employees	6	2	8
<b>TOTAL</b>	<b>10</b>	<b>3</b>	<b>13</b>

**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.