

REPORTS
OF THE STATUTORY AUDITOR
ON THE ANNUAL ACCOUNTS
CLOSED DECEMBER 31, 2023

International Council on Monuments and Sites

ICOMOS

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

SOMMAIRE

STATUTORY AUDITORS ' REPORTS ON THE ANNUAL ACCOUNTS CLOSED 31/12/2023 OF THE ICOMOS ASSOCIATION

ALONG WITH THE GUARD, THIS DOCUMENT INCLUDES A TOTAL OF 29 PAGES DECOMPOSING
SO:

SUMMARY	PAGE 1
REPORT ON THE ANNUAL ACCOUNTS OF THE STATUTORY AUDITOR	PAGE 2
ANNUAL ACCOUNTS CLOSED DECEMBER 31, 2023	PAGE 8
NOTES TO THE ANNUAL ACCOUNTS ENDED DECEMBER 31, 2023	PAGE 12
SPECIAL REPORT ON REGULATED CONVENTIONS	PAGE 28



Commissaire
auxComptes.fr

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

REPORT ON THE ANNUAL ACCOUNTS

International Council on Monuments and Sites

ICOMOS

Association Loi 1901

Siège social : 11, Rue du Séminaire de Conflans

94 220 CHARENTON LE PONT

SIRET 784 228 454 00038

Report on the annual accounts of the Statutory Auditor

Year ended December 31, 2023

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, 2028, we have audited the annual accounts of the ICOMOS Association for the financial year ended 31 December 2023, 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, 2023 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 Friday 8 March 2024

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.

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 71,265.61euros.

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				
TOTAL	87 124	13 340	31 182	69 282

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	61 683	13 752	31 182	44 252
Recoverable packaging and various				
TOTAL III	61 683	13 752	31 182	44 252
TOTAL GENERAL (I+II+III)	61 683	13 752	31 182	44 252

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	715 288	715 288	
Other receivables	8 037	8 037	
Prepaid expenses	608 124	608 124	
TOTAL	1 331 449	1 331 409	

Details of receivables	Amount
Contracts	697 182
1- Miscellaneous contracts	602 800
- UNESCO - Contract CPM 2023:	588 720
- LP3/IUCN - WH Leadership Prog. 2022	4 160
- LP2/IUCN - WH Leadership Prog. 2022	9 920
2- Consulting assignments	94 382
- 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
Contributions	18 105
- Contributions 2020	2 375
- Contributions 2022	2 895
- Contributions 2023	12 835
Total	715 288

Details of Prepaid Expenses	Amount
Overheads:	7 270
- 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
On miscellaneous contracts:	599 933
- 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
On Consulting Missions:	920
- Miss. Egypt (Luxor)	920
Total	608 124

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
TOTAL	20 322	

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				
TOTAL	4 435	16 977	4 435	16 977

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	478 935		146 128	625 063
Surplus or deficit	146 128	71 266	-146 128	71 266
SUBTOTAL ASSOCIATIVE FUNDS (I)	625 063	71 266	0	696 329
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)	625 063	146 128	0	696 329

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		625 063
BALANCE		625 063

4.3 Provisions for risks and charges

Nature of provisions	At the opening	Increase	Decrease	At the closing
Provisions for investment Accelerated depreciation Other regulated provisions				
TOTAL (I)				
Provisions for litigation Provisions for customer guarantees Provisions for losses on futures markets Provisions for fines and penalties Provisions for similar mandatory Provisions for taxes Provisions for capital renewal Provisions for major interviews and major revisions Provisions for social charges and tax on leave to nav Other provisions for risks and charges	38 135	3 467		41 602
TOTAL (II)	399 505	281 603	361 373	319 738
TOTAL GENERAL (I+II)	399 508	281 603	361 373	319 738
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
Total	278 136

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	1 108 309	1 108 309		
TOTAL	1 680 035	1 680 035		

Details of deferred income	Amount
On miscellaneous contracts:	1 046 020
- 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
On Consulting Missions:	6 300
- Mission "Group Contact" - Ukraine	700
- Mission Iran (Masouleh)	5 600
On Miscellaneous Grants:	44 375
- SACH (Chine 2024), Operating grant	44 375
Various:	11 613
- Crowdfunding - Giving Tuesday 2024	11 613
Total	1 108 309

Details of other debts	Amount
Advances on Contributions 2024	39 320
- National Committees and Individual Contributions 2024	39 320
Sundry creditors - Third-party accounts held by ICOMOS	289 312
- 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" - ISCCL	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
Miscellaneous accrued charges	40 030
Total	368 662

4.5 Expenses payable by balance sheet item

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

Details of Suppliers - Invoices not received	Amount
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
Total	30 784

Details of charges to be paid	Amount
On miscellaneous contracts	14 280
- GUIDANCE - 2023 report printing	900
- KSA - SMITH Matériel Workshop, 2° Install	13 380
On consulting assignments	25 750
- 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
Total	40 030

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

Grants received from governments= 109 166 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 = 34,166 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 = 236,613 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 109,166 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 = 34,166 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	50,46%	915 842	39,58%	204 044	22,28%
758 XXX	CONTRIBUTIONS	474 617	21,39%	451 903	19,53%	22 714	5,03%
705 930	COUNCIL MISSIONS	271 756	12,25%	151 549	6,55%	120 207	79,32%
740 XXX	SUBSIDIES	236 613	10,66%	145 880	6,31%	90 733	62,20%
705 920	OTHER CONTRACTS	89 940	4,05%	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	0,82%	26 589	1,15%	-8 373	-31,49%
707 XXX	DIVERSE SALES	172	0,01%	34	0,00%	137	399,65%
TOTAL		2 219 220	100,00%	2 313 673	100,00%	-94 453	-4,08%

5.5 Table relating to exceptional income and expenses

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

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**

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

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.

ASSETS	Current year 31/12/2023 (12 months)				Past year 31/12/2022 (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	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						
TOTAL (I)	69 282,32	44 252,13	25 030,19	0,93	25 441,54	1,17
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	715 288,04	16 977,00	698 311,04	25,90	518 134,61	23,79
Other receivables						
. 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
TOTAL (II)	2 688 049,70	16 977,00	2 671 072,70	99,07	2 152 835,02	98,83
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	2 757 332,02	61 229,13	2 696 102,89	100,00	2 178 276,56	100,00

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)
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	625 063,40	478 935,07
	23,18	21,99
Net income or loss of the tax year	71 265,61	146 128,33
	2,64	6,71
Subsidies of investment		
Regulated provisions		
TOTAL (I)	696 329,01	625 063,40
	25,83	28,70
Proceeds from the issuance of "participating titles"		
Conditional advances		
TOTAL (II)		
Provisions for liabilities and charges		
Reserves for contingencies		
Provisions for charges	319 738,00	399 508,00
	11,86	18,34
TOTAL (III)	319 738,00	399 508,00
	11,86	18,34
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	30 784,45	12 592,58
	1,14	0,58
Tax payable and social liabilities		
. 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	1 108 308,54	661 581,31
	41,11	30,37
TOTAL (IV)	1 680 035,88	1 153 705,16
	62,31	52,96
Unrealized exchange gains (V)		
TOTAL LIABILITIES (I à V)	2 696 102,89	2 178 276,56
	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)	%
------------------	---	--	------------------------------------	---

	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
Net turnover	8 192,45	1 481 581,76	1 489 774,21	100,00	1 689 301,69	100,00	-199 527	-11,80

Stored production								
Capitalized production								
Operating subsidies			236 613,17	15,88	145 755,16	8,63	90 858	62,34
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
Total operating income			2 587 485,64	173,68	2 555 110,37	151,25	32 375	1,27
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
Total operating expenses			2 502 381,15	167,97	2 448 904,89	144,97	53 477	2,18
OPERATING RESULT			85 104,49	5,71	106 205,48	6,29	-21 101	-19,86
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								
Total financial income			48 751,79	3,27	87 371,02	5,17	-38 620	-44,19
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								
Total financial expenses			57 275,67	3,84	78 536,34	4,65	-21 261	-27,06
FINANCIAL RESULT			-8 523,88	-0,56	8 834,68	0,52	-17 357	-196,47
Ordinary result before tax			76 580,61	5,14	115 040,16	6,81	-38 460	-33,42
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
Total extraordinary income					83 060,75	4,92	-83 060	-100,00
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)	%
---------------------------	---	--	------------------------------------	---

Depreciation and reserve extraordinary allowances					
Total extraordinary expenses	5 315,00	0,36	51 972,58	3,08	-46 657 -89,76
EXTRAORDINARY RESULT	-5 315,00	-0,35	31 088,17	1,84	-36 403 -117,09
Profit sharing scheme					
Income tax					
Total Income	2 636 237,43	176,96	2 725 542,14	161,34	-89 305 -3,27
Total expenses	2 564 971,82	172,17	2 579 413,81	152,69	-14 442 -0,55
NET RESULT	71 265,61 <i>Profit</i>	4,78	146 128,33 <i>Profit</i>	8,65	-74 863 -51,22
Including leasing of furnitures					
Including leasing of real estate					



Commissaire
auxComptes.fr

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

SPECIAL REPORT ON REGULATED CONVENTIONS

International Council on Monuments and Sites ICOMOS

Association Loi 1901

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

Special Report of the Statutory Auditor on regulated agreements Year ended December 31, 2023

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 2023 a total amount of 13.544,78 Euros as reimbursements of expenses, fees and travel insurances as follows:

Name	Function	Amount
Ms Teresa PATRICIO	President	1 977,14
M. Chilangwa CHAIWA	Vice President	1 500,00
Ms Zeynep GUL UNAL	Member of the Board	7 649,64
Ms Nupur PROTHI	Member of the Board	418,00
M. Ishanlosen ODIAUA	President of the Advisory Council	2 000,00
Total		13 544,78

Done at Châtillon on Friday 8 March 2024

SAS CommissaireAuxComptes.fr

Signatory partner:

Isabelle MARQUIS

Statutory Auditor



**Member of the Regional Company of
Versailles**