





# Balance Sheet and Income Statement

## 31/12/2020













## BALANCE SHEET - ASSETS

Période du 01/01/2020 au 31/12/2020

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2020 (12 months)				Past year 31/12/2019 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
467000000 DEBITEURS DIVERS	3 136,11		3 136,11	0,16	4 569,71	0,23
468700000 PRODUITS A RECEVOIR DIV Called but unpaid capital	453,94		453,94	0,02	1 618,72	0,08
Investment securities	17 727,67		17 727,67	0,92	17 727,67	0,88
508000000 SICAV DE CAPITALISATION	17 727,67		17 727,67	0,92	17 727,67	0,88
Cash Instruments						
Cash	1 489 982,22		1 489 982,22	77,61	1 345 246,46	67,11
512130000 CREDIT DU NORD E 115890	667 421,09		667 421,09	34,76	952 474,22	47,51
512135000 CREDIT DU NORD E C/L	86 986,33		86 986,33	4,53	86 338,79	4,31
512140000 CREDIT DU NORD \$ 115904	205 831,55		205 831,55	10,72	303 704,44	15,15
512145000 CREDIT MUTUEL _	408 115,06		408 115,06	21,26		
512150000 CREDIT MUTUEL \$	121 119,69		121 119,69	6,31		
530000000 CAISSE	35,65		35,65	0,00	2 227,54	0,11
531000000 CAISSE DEVISE \$	472,85		472,85	0,02	501,47	0,02
Prepaid expenses	137 871,58		137 871,58	7,18	154 902,04	7,73
486000000 CHARGES CONSTATEES D'AV	137 871,58		137 871,58	7,18	154 902,04	7,73
<b>TOTAL (II)</b>	<b>1 907 508,85</b>	<b>7 440,00</b>	<b>1 900 068,85</b>	<b>98,97</b>	<b>1 980 878,09</b>	<b>98,82</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>1 961 442,26</b>	<b>41 574,98</b>	<b>1 919 867,28</b>	<b>100,00</b>	<b>2 004 596,20</b>	<b>100,00</b>

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2020 au 31/12/2020

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2020 (12 months)	Past year 31/12/2019 (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	<b>501 575,01</b>	<b>420 149,40</b>
11000000 REPORT A NOUVEAU (SC)	501 575,01	420 149,40
<b>Net income or loss of the tax year</b>	<b>5 757,84</b>	<b>81 425,61</b>
Subsidies of investment		
Regulated provisions		
<b>TOTAL(I)</b>	<b>507 332,85</b>	<b>501 575,01</b>
Proceeds from the issuance of "participating titles"		
Conditional advances		
<b>TOTAL(II)</b>		
<b>Provisions for liabilities and charges</b>		
Reserves for contingencies	<b>81 000,00</b>	<b>81 000,00</b>
151100000 PROVISIONS POUR LITIGES	81 000,00	81 000,00
Provisions for charges	<b>210 038,00</b>	<b>342 790,47</b>
153000000 PROVISION INDEMNITE DEP	47 909,00	44 762,00
158000000 PROVISIONS CHARGES EXPL	162 129,00	298 028,47
<b>TOTAL (III)</b>	<b>291 038,00</b>	<b>423 790,47</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	<b>15 192,41</b>	<b>15 614,69</b>
408100000 FOURNISS. - FACT. NON P	15 192,41	15 614,69
<b>Tax payable and social liabilities</b>		
. Staff	<b>73 330,35</b>	<b>80 849,02</b>
428200000 PROV. CONGES PAYES	41 580,35	42 749,02
428600000 PROVISION PRIMES A PAYE	31 750,00	38 100,00
. Payroll taxes	<b>66 249,76</b>	<b>83 033,11</b>
431000000 URSSAF	16 558,00	16 899,00
437100000 AG2R	5 310,87	15 936,33
437350000 GENERALI - PREVOYANCE	1 534,38	1 472,26
437400000 GENERALI - RETRAITE	1 683,58	3 273,93
437500000 MUTUELLE BLEUE	1 265,08	1 309,36
438600000 CH. A PAYER / ORG. SOC.	39 897,85	44 142,23
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	<b>8 384,75</b>	<b>5 452,84</b>











**Annex to the annual accounts  
31/12/2020**



**PREAMBLE**

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

The previous financial year ended 31/12/2019 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 1,919,867.28 euros.

The net accounting result is a surplus of 5,757.84 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 association has experienced a decline in its activity due to the COVID-19 health crisis. Several projects have been postponed to 2021.

## 2. ACCOUNTING PRINCIPLES, RULES AND METHODS

### 2-1 GENERAL METHOD

The annual accounts have been prepared and presented in accordance with the principles set out in the 1999 General Accounting Plan, the requirements of the French Commercial Code and Regulation No. 99-01 on the procedures for preparing the annual accounts of associations and foundations, and n ° 99-03 concerning the rewriting of the general chart of accounts, as stated by the French Accounting Regulations Committee.

The general accounting conventions have been applied, in accordance with the principle of prudence, in accordance with the basic assumptions:

- continuity of operation,
- permanence of accounting methods from one year to another,
- independence of exercises,

And in accordance with the general rules for drawing up and presenting the annual accounts.

The valuation of the assets was done by reference to the historical cost method.

Only significant information is expressed. Unless otherwise stated, the amounts are expressed in Euros.

### 2.2. MAIN METHODS OF EVALUATION AND PRESENTATION

The main methods used are:

#### 2.2.1 Evaluation of intangible and tangible fixed assets:

Tangible fixed assets are valued at their acquisition or production cost, taking into account the costs necessary to put them into use, and after deduction of commercial discounts, rebates, settlement discounts obtained.

Interest on debt specific to the production of capital assets is not included in the cost of producing these fixed assets.

The acquisition costs of fixed assets, namely transfer duties, fees, commissions and legal expenses are incorporated (or are directly recognized as expenses) in the acquisition or production cost of these fixed assets.

### **2.2.2 Depreciation and impairment of assets:**

After their entry, the assets are depreciated and / or depreciated.

Assets the use of which is determinable by the entity are depreciated by the consumption of expected economic benefits of the asset.

For all assets, it is valued at the end of the financial year if there is an external or internal indication of impairment that shows that an asset may have lost substantially its value. If the present value of a fixed asset falls below its net book value, it is written down to present value through impairment.

The depreciation period chosen for simplification is the duration of use for non-decomposable goods.

Depreciation is calculated over the actual period of use.

### **2.2.3 Claims:**

Accounts receivable, including trade receivables, are valued at their nominal value. Trade receivables are subject, where applicable, to a provision calculated on the basis of the risk of non-recovery.

### **2.2.4 Provisions for risks and charges :**

Provisions for contingencies and charges are established as soon as an asset has a negative economic value to the entity, which results in an obligation to a third party that is likely or certain to cause outflow of resources for the benefit of this third party, with no at least equivalent compensation expected from it.

**2.2.5 End-of-career benefits:**

In France, end-of-career benefits are only payable if the employee is present in the entity when he or she retires. In the case of a departure before that date, he will not receive these allowances. They are determined by applying to the calculation of the legal or contractual indemnity a method taking into account projected end-of-career salaries, staff turnover rate, life expectancy and discounting assumptions for the foreseeable payments.

The retirement indemnity commitments estimated at 44,709 euros at 31/12/2020 were recognized for the first time in the annual accounts.

The expense specific to the financial year amounted to 3,147 euros.

## 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	45 302	8 631		53 933
Financial fixed assets				
<b>TOTAL</b>	<b>45 302</b>	<b>8 631</b>		<b>53 933</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	21 584	12 551		34 135
Recoverable packaging and various				
<b>TOTAL III</b>	<b>21 584</b>	<b>12 551</b>		<b>34 135</b>
<b>TOTAL GENERAL (I+II+III)</b>	<b>21 584</b>	<b>12 551</b>		<b>34 135</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	258 337	258 337	
Other receivables	3 590	3 590	
<b>Prepaid expenses</b>	137 872	137 872	
<b>TOTAL</b>	<b>399 799</b>	<b>399 799</b>	

### 3.4 Statement of receivables

Products to receive	Amount
Investments or financial fixed assets	
Exploitation product	4 412
Subsidies / financing	
Other products to receive	454
<b>TOTAL</b>	<b>4 866</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	5 705	7 440	5 705	7 440
Financial accounts				
<b>TOTAL</b>	<b>5 705</b>	<b>7 440</b>	<b>5 705</b>	<b>7 440</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				
Regulated reserves				
Other reserves	420 149	81 426		501 575
<b>SUBTOTAL ASSOCIATIVE FUNDS (I)</b>	<b>420 149</b>	<b>81 426</b>		<b>501 575</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 FONDS ASSOCIATIFS (I+II)</b>	<b>420 149</b>	<b>81 426</b>		<b>501 575</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		501 575
<b>SOLDE</b>		<b>501 575</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	81 000			81 000
Provisions for customer guarantees				
Provisions for losses on futures markets				
Provisions for fines and penalties				
Provisions for similar mandatory	44 762	3 147		47 909
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	298 028	162 129	298 028	162 129
<b>TOTAL (II)</b>	<b>423 790</b>	<b>165 276</b>	<b>298 028</b>	<b>291 038</b>
<b>TOTAL GENERAL (I+II)</b>	<b>423 790</b>	<b>165 276</b>	<b>298 028</b>	<b>291 038</b>
Of which endowments and recoveries				
- operating		165 276	298 028	
- financial				
- exceptional				



#### 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	15 192	15 192		
Social and tax debts	147 965	147 965		
Debts on fixed assets				
Social and tax debts	350 838	350 838		
Prepaid income	607 502	607 502		
<b>TOTAL</b>	<b>1 121 496</b>	<b>1 121 496</b>		

#### 4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	15 192
Social and tax debts	39 898
Other debts	66 607
<b>TOTAL</b>	<b>121 697</b>

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

Grants received from governments:

- Chinese Ministry of Culture (SACH) = 20,000 euros - assignment: ICOMOS operating budget
- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget
- Korean Ministry of Culture = 35,833 euros - allocation: study "Water in Asia"
- Swiss Ministry of Culture = 23,091 euros - allocation: IPCC Meeting

Grants received by other institutions:

- ICCROM – Sharjah Office = 1,887 euros – allocation : English Editing Services

Total subsidies received = 115,811 euros

**5.2 Investment grants**

No investment grants were received during the year.

### 5.3 Subventions de fonctionnement

Operating grants received for the 2020 financial year amount to a total of 55,000 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 euros
- Chinese Ministry of Culture = 20,000 euros

These are operating subsidies.

They are not subject to any suspensive condition.

### 5.4 Analysis of turnover and resources

ACCOUNTS n °	TYPES OF RESOURCES	31/12/2019	%	31/12/2018	%	VARIATION	
705 910	UNESCO CONTRACTS	767 846	49,67%	1 063 141	51,13%	-295 295	-27,78%
758 XXX	CONTRIBUTIONS	454 706	29,41%	438 415	21,08%	16 291	3,72%
705 930	COUNCIL MISSIONS	116 482	7,53%	226 810	10,91%	-110 327	-48,64%
740 XXX	SUBSIDIES	79 017	5,11%	181 713	8,74%	-102 697	-56,52%
705 920	OTHER CONTRACTS	59 375	3,84%	162 707	7,82%	-103 332	-63,51%
708 XXX	ADDITIONAL ACTIVITIES	3 271	0,21%	2 803	0,13%	469	16,72%
706 XXX	SERVICES	63 665	4,12%	2 065	0,10%	61 600	2983,27%
743 XXX	CROWDFUNDING	923	0,06%	1 431	0,07%	-509	-35,53%
707 XXX	DIVERSE SALES	733	0,05%	391	0,02%	342	87,36%
TOTAL		1 546 018	100,00%	2 079 476	100,00%	-533 458	-25,65%

### 5.5 Table relating to exceptional income and expenses

	<b>Net</b>
<b>Exceptional products</b>	0
On management operations	
Proceeds from the sale of assets	
Products from previous years	0
Reversals of provisions and transfers of expenses	
<b>Extraordinary charges</b>	
On management operations	4 138
Net book value of transferred assets	
Provisions	
Expenses on previous years	
<b>Exceptional result</b>	<b>- 4 138</b>

The exceptional losses correspond to the consultancy missions Italy 2017 (Vicenza) and Peru 2017 (Lima).

**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	5	0	5
<b>TOTAL</b>	<b>9</b>	<b>1</b>	<b>10</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.