

# ICOMOS

international council on monuments and sites

## Annual accounts

### 31/12/2022

## SUMMARY

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# Balance Sheet and Income Statement

## 31/12/2022

## BALANCE SHEET - ASSETS

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

ASSETS	Current year 31/12/2022 (12 months)			Past year 31/12/2021 (12 months)		
	Brut	Depr. & prov.	Net	%	Net	%
Uncalled capital (0)						
<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	87 124,23	61 682,69	25 441,54	1,17	21 091,66	0,98
Fixed assets in progress						
Advances and prepayments						
Long-term investments by "equivalence method"						
Other interest ownership						
Receivables related to interest ownership						
Capitalized securities						
Loans						
Other fixed assets						
<b>TOTAL (I)</b>	<b>87 124,23</b>	<b>61 682,69</b>	<b>25 441,54</b>	<b>1,17</b>	<b>21 091,66</b>	<b>0,98</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	522 569,61	4 435,00	518 134,61	23,79	134 343,00	6,21
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	7 407,71		7 407,71	0,34	1 665,10	0,08
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,81	17 727,67	0,82
Cash Instruments						
Cash	1 547 861,80		1 547 861,80	71,06	1 710 333,58	79,12
Prepaid expenses	61 703,23		61 703,23	2,83	276 487,44	12,79
<b>TOTAL (II)</b>	<b>2 157 270,02</b>	<b>4 435,00</b>	<b>2 152 835,02</b>	<b>98,83</b>	<b>2 140 556,79</b>	<b>99,02</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>2 244 394,25</b>	<b>66 117,69</b>	<b>2 178 276,56</b>	<b>100,00</b>	<b>2 161 648,45</b>	<b>100,00</b>

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

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

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

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

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

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

Présenté en Euros

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

## BALANCE SHEET - ASSETS

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2022 (12 months)				Past year 31/12/2021 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
<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>87 124,23</b>	<b>61 682,69</b>	<b>25 441,54</b>	1,17	<b>21 091,66</b>	0,98
218300000 MATERIEL DE BUREAU	69 019,87		69 019,87	3,17	54 714,19	2,53
218400000 MOBILIER	18 104,36		18 104,36	0,83	14 119,57	0,65
281830000 AMORTISSEMENT MATERIEL		47 472,92	-47 472,92	-2,17	-33 589,81	-1,54
281840000 AMORTISSEMENT MOBILIER		14 209,77	-14 209,77	-0,64	-14 152,29	-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>87 124,23</b>	<b>61 682,69</b>	<b>25 441,54</b>	1,17	<b>21 091,66</b>	0,98
<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>522 569,61</b>	<b>4 435,00</b>	<b>518 134,61</b>	23,79	<b>134 343,00</b>	6,21
411121000 CONTRATS 2021					92 099,00	4,26
411122000 CONTRATS 2022	427 832,00		427 832,00	19,64		
411320000 MISSIONS DE CONSEILS 20					4 504,00	0,21
411321000 MISSIONS DE CONSEILS 20					37 740,00	1,75
411322000 MISSIONS DE CONSEILS 20	82 427,61		82 427,61	3,78		
416000000 COTISATIONS DOUTEUSES	4 435,00		4 435,00	0,20	12 500,00	0,58
418100000 COTISATIONS A RECEVOIR	7 875,00		7 875,00	0,36		
491000000 PROV. SUR COT. ET CONTR		4 435,00	-4 435,00	-0,19	-12 500,00	-0,57
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	<b>7 407,71</b>		<b>7 407,71</b>	0,34	<b>1 665,10</b>	0,08
467000000 DEBITEURS DIVERS	2 700,00		2 700,00	0,12		
467760000 CHN-CLIMATE HERITAGE NE	3 501,50		3 501,50	0,16		
468700000 PRODUITS A RECEVOIR DIV	1 206,21		1 206,21	0,06	1 665,10	0,08



## BALANCE SHEET - ASSETS

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2022 (12 months)				Past year 31/12/2021 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Called but unpaid capital						
Investment securities	<b>17 727,67</b>		<b>17 727,67</b>	0,81	<b>17 727,67</b>	0,82
508000000 SICAV DE CAPITALISATION	17 727,67		17 727,67	0,81	17 727,67	0,82
Cash Instruments						
Cash	<b>1 547 861,80</b>		<b>1 547 861,80</b>	71,06	<b>1 710 333,58</b>	79,12
512130000 CREDIT DU NORD E 115890	269 291,12		269 291,12	12,36	442 057,80	20,45
512135000 CREDIT DU NORD E C/L	87 877,47		87 877,47	4,03	87 440,27	4,05
512140000 CREDIT DU NORD \$ 115904	133 001,39		133 001,39	6,11	255 251,92	11,81
512145000 CREDIT MUTUEL _	789 574,28		789 574,28	36,25	816 375,33	37,77
512150000 CREDIT MUTUEL \$	266 852,46		266 852,46	12,25	108 976,68	5,04
530000000 CAISSE	1 206,35		1 206,35	0,06	176,06	0,01
531000000 CAISSE DEVISE \$	58,73		58,73	0,00	55,52	0,00
Prepaid expenses	<b>61 703,23</b>		<b>61 703,23</b>	2,83	<b>276 487,44</b>	12,79
486000000 CHARGES CONSTATEES D'AV	61 703,23		61 703,23	2,83	276 487,44	12,79
<b>TOTAL (II)</b>	<b>2 157 270,02</b>	<b>4 435,00</b>	<b>2 152 835,02</b>	98,83	<b>2 140 556,79</b>	99,02
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>2 244 394,25</b>	<b>66 117,69</b>	<b>2 178 276,56</b>	100,00	<b>2 161 648,45</b>	100,00

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (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	478 935,07	507 332,85
11000000 REPORT A NOUVEAU (SC)	478 935,07	507 332,85
<b>Net income or loss of the tax year</b>	<b>146 128,33</b>	<b>-28 397,78</b>
Subsidies of investment		
Regulated provisions		
<b>TOTAL(I)</b>	<b>625 063,40</b>	<b>478 935,07</b>
Proceeds from the issuance of "participating titles"		
Conditional advances		
<b>TOTAL(II)</b>		
<b>Provisions for liabilities and charges</b>		
Reserves for contingencies		81 000,00
151100000 PROVISIONS POUR LITIGES		81 000,00
Provisions for charges	399 508,00	267 072,00
153000000 PROVISION INDEMNITE DEP	38 135,00	44 362,00
158000000 PROVISIONS CHARGES EXPL	361 373,00	222 710,00
<b>TOTAL (III)</b>	<b>399 508,00</b>	<b>348 072,00</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	12 592,58	39 993,98
408100000 FOURNISS. - FACT. NON P	12 592,58	39 993,98
<b>Tax payable and social liabilities</b>		
. Staff	76 972,82	72 038,33
428200000 PROV. CONGES PAYES	38 872,82	33 938,33
428600000 PROVISION PRIMES A PAYE	38 100,00	38 100,00
. Payroll taxes	71 139,98	67 551,35
431000000 URSSAF	18 961,00	17 983,00
437100000 AG2R	5 592,87	5 457,49
437350000 GENERALI - PREVOYANCE	1 482,15	1 377,65
437400000 GENERALI - RETRAITE	1 471,45	1 419,24
437500000 MUTUELLE BLEUE	1 559,07	1 317,92
438600000 CH. A PAYER / ORG. SOC.	42 073,44	39 996,05
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	6 574,56	18 488,22

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (12 months)
442100000 PRELEVEMENT A LA SOURCE	2 400,00	2 486,00
447000000 TAXE SUR LES SALAIRES	2 496,00	1 599,00
448600000 FORM. PROF. CONTINUE	1 678,56	14 403,22
Liabilities on fixed assets and related accounts		
Other debts	<b>324 843,91</b>	<b>354 511,49</b>
419000000 COT. PAYS CREDITEURS	28 811,00	48 551,00
467100100 SECRETAIRE GENERAL CRED	2 151,83	
467100200 PRESIDENT CREDITEUR	466,87	
467100300 NUPUR PROTHI CREDITEUR	829,00	
467200000 VICTORIA FALL'S FUND	47 625,05	43 851,01
467300000 PATRIMOINE du 20 <sup>e</sup> SIECLE-ISC20	37 031,91	37 948,10
467300500 COMITE BOIS - IIWC	5 499,86	5 499,86
467301000 PAYSAGES CULTURELS - IS	7 920,16	7 720,16
467301500 ART RUPESTRE - CAR	2 223,73	2 023,73
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	800,00	800,00
467305000 GESTION PAT. ARCHEOLOGI	5 933,53	5 533,53
467305500 PREPARATION aux RISQUES - ICOR	2 929,81	2 729,81
467306000 VILLES et VILLAGES HIST. - CIV	6 057,03	5 857,03
467306500 PATRIMOINE RELIGIEUX -	2 341,54	2 141,54
467307000 PAT. ARCHIT. DE TERRE -	5 981,92	6 575,75
467307500 ARCHITECTURE VERNACULAI	2 424,23	2 307,53
467308000 TOURISME CULTUREL - ICT	6 362,33	6 489,33
467308500 ITINERAIRES CULTURELS -	634,67	1 591,67
467310000 FORMATION - CIF	593,90	3 833,27
467311500 QUESTIONS LEGALES - ICL	2 000,00	1 800,00
467313500 PAT. HIST. POLAIRE - IP		41,60
467314000 EMERGING PROF. WORKING GROUP -	7 500,00	
467314500 CLIMATE ACTION WORKING	7 083,75	
467400000 COMITE PIERRE - ISCS	10 592,98	10 592,98
467500000 DOCUMENTATION PATRIMOIN	32 640,51	31 240,51
467600000 COMPTE COMITE ISRAËL	49 134,09	46 978,11
467700000 FONDS RAYMOND LEMAIRE	20 763,87	20 613,87
467750000 CHN-CLIMATE HERITAGE NE	450,07	5 547,90
467800000 CPTE. "DONATIONS EXCEPT	500,00	500,00
468600000 CHARGES A PAYER	16 589,00	42 771,93
Prepaid income	<b>661 581,31</b>	<b>782 058,01</b>
487200000 SUBVENTIONS ET CONTRATS	646 185,31	775 242,01
487300000 MISSIONS DE CONSEILS PE	15 396,00	6 816,00
<b>TOTAL(IV)</b>	<b>1 153 705,16</b>	<b>1 334 641,38</b>
Unrealized exchange gains (V)		
<b>TOTAL LIABILITIES (I à V)</b>	<b>2 178 276,56</b>	<b>2 161 648,45</b>

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods	<b>34,35</b>		<b>34,35</b>	0,00	<b>103,38</b>	0,01	<b>-69</b>	-66,98
707100000 VENTES PUBLICATIONS DOC	34,35		34,35	0,00	103,38	0,01	-69	-66,98
Sales of manufactured goods								
Sales of manufactured services	<b>9 255,97</b>	<b>1 680 011,37</b>	<b>1 689 267,34</b>	100,00	<b>974 656,89</b>	99,99	<b>714 611</b>	73,32
705910000 CONTRATS UNESCO		915 842,00	915 842,00	54,21	781 086,00	80,13	134 756	17,25
705920000 AUTRES CONTRATS		612 620,83	612 620,83	36,26	71 539,08	7,34	541 081	756,34
705930000 MISSIONS DE CONSEIL DIV		151 548,54	151 548,54	8,97	108 564,96	11,14	42 984	39,59
706000000 PRESTATIONS DE SERVICE					4 731,00	0,49	-4 731	-100,00
706200000 CHN-GAIN ICOMOS (10% SE	9 255,00		9 255,00	0,55	6 877,00	0,71	2 378	34,58
708000000 PROD. DES ACTIVITES ANN	0,97		0,97	0,00	1 858,85	0,19	-1 858	-100,00
<b>Net turnover</b>	<b>9 290,32</b>	<b>1 680 011,37</b>	<b>1 689 301,69</b>	100,00	<b>974 760,27</b>	100,00	<b>714 541</b>	73,30

Stored production								
Capitalized production								
Operating subsidies			<b>145 755,16</b>	8,63	<b>97 916,68</b>	10,05	47 839	48,86
742000000 SUBVENTIONS GOUVERNEMEN			145 880,06	8,64	97 916,68	10,05	47 964	48,98
743700000 GIVING DAY TUESDAY 2021			-124,90	-0,00			-124	N/S
Recaptures on depreciations and reserves, expense transfer			<b>241 437,00</b>	14,29	<b>173 116,00</b>	17,76	68 321	39,47
781000000 REPRISSES AMT. PROV. / E			93 227,00	5,52	66 547,00	6,83	26 680	40,09
781500000 RAP S/COT., SUBV. ET CO			148 210,00	8,77	106 569,00	10,93	41 641	39,07
Other operating income			<b>478 616,52</b>	28,33	<b>462 435,02</b>	47,44	16 181	3,50
754111000 CROWDFUNDING			2 520,31	0,15	5 330,86	0,55	-2 810	-52,71
754120000 CROWDFUNDING 2022			12 876,54	0,76			12 876	N/S
754120000 DONS - ABANDONS DE FRAI			11 316,67	0,67	3 966,66	0,41	7 350	185,33
758040000 COT. COMITES NATIONAUX					444 130,00	45,56	-444 130	-100,00
758050000 COT. COMITES NATIONAUX			448 193,00	26,53			448 193	N/S
758158000 COT. INDIVIDUELLES 2020					45,00	0,00	-45	-100,00
758159000 COT. INDIVIDUELLES 2021					8 962,50	0,92	-8 962	-100,00
758160000 COT. INDIVIDUELLES 2022			3 710,00	0,22			3 710	N/S
<b>Total operating income</b>			<b>2 555 110,37</b>	151,25	<b>1 708 227,97</b>	175,25	<b>846 883</b>	49,58
Purchase of goods (including customs duties)			<b>3 046,20</b>	0,18	<b>1 579,76</b>	0,16	1 467	92,91
607000000 ACHAT MAT. INFORMATIQUE			3 046,20	0,18	1 579,76	0,16	1 467	92,91
Variation on inventory (goods)								
Purchase of raw materials and other supplies (including customs duties)								
Variation in inventory (raw materials and supplies)								
Other purchases and external expenses			<b>1 268 791,02</b>	75,11	<b>756 979,64</b>	77,66	511 812	67,61
604100000 IMPRESSION			47 801,00	2,83	18 891,29	1,94	28 910	153,04
604300000 PHOTOCOPIES - PHOTOS			7 125,81	0,42	4 177,39	0,43	2 948	70,58
604500000 SUBV. AUX COM. INTERNAT			30 000,00	1,78	9 333,33	0,96	20 667	221,44
604600000 SUBV. AUX COM. NATIONAU					3 300,00	0,34	-3 300	-100,00
604700000 SUBV. ORGANISMES DIVERS			19 674,87	1,16			19 674	N/S
604800000 MAINTENANCE MATERIELS D			32 885,02	1,95	60 219,89	6,18	-27 334	-45,38
605100000 ACHAT DE PETITS MATERIE					153,83	0,02	-153	-100,00
606400000 FOURNITURES DE BUREAU			3 170,73	0,19	3 293,77	0,34	-123	-3,73
606800000 EPICERIE DIVERSE			214,11	0,01			214	N/S
606900000 FOURNITURES DIVERSES			1 258,23	0,07	1 636,31	0,17	-378	-23,10
611000000 TRAVAUX SOUS-TRAITES SU			53 339,07	3,16			53 339	N/S
613500000 LOCATION MATERIEL DE BU			7 157,24	0,42	5 721,98	0,59	1 436	25,10
614500000 CHARGES LOCATIVES - MED			42 602,00	2,52	42 721,00	4,38	-119	-0,27
615100000 TRAVAUX D'AMENAGEMENT			6 570,50	0,39	1 815,97	0,19	4 755	261,98
616110000 ASSURANCE IMMEUBLE			2 225,74	0,13	3 756,55	0,39	-1 531	-40,75
616120000 ASSURANCE PERSONNEL			6 289,00	0,37	1 125,00	0,12	5 164	459,02
616130000 ASSURANCE COMITE EXECUT			934,00	0,06	934,00	0,10	0,00	0,00
617000000 ETUDES ET RECHERCHES EX			20 840,30	1,23	20 396,73	2,09	444	2,18

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2022 (12 months)		Past year 31/12/2021 (12 months)		Variation absolute (12 / 12)	%
618000000 DIVERS / ACHAT DOC.	265,00	0,02	123,41	0,01	142	115,45
621000000 PERSONNEL EXTERIEUR	118 080,00	6,99	115 200,00	11,82	2 880	2,50
622300000 PRIX CULTURE-NATURE	20 120,89	1,19			20 120	N/S
622400000 SUBVENTIONS DIVERSES	966,67	0,06	5 500,00	0,56	-4 534	-82,43
622601000 HON. TS EAU & PATRIMOIN	7 100,00	0,42	11 452,81	1,17	-4 352	-37,99
622610000 HONORAIRES DIVERS	15 246,00	0,90	13 247,33	1,36	1 999	15,09
622620000 HONORAIRES / TRADUCTION	50 060,99	2,96	35 612,91	3,65	14 448	40,57
622630000 HONORAIRES CONSEILLERS	43 650,00	2,58	38 050,00	3,90	5 600	14,72
622640000 HONORAIRES / EVALUATION	23 600,00	1,40	34 600,00	3,55	-11 000	-31,78
622650000 HONORAIRES / AUTRES CON	195 663,23	11,58	29 402,61	3,02	166 261	565,48
622651000 HONORAIRES / WHITE PAPE	53 504,11	3,17			53 504	N/S
622651100 HONORAIRES / COORD. IPC	3 470,00	0,21			3 470	N/S
622660000 HONORAIRES / MONITORING	10 800,00	0,64			10 800	N/S
622665000 HONORAIRES SOCs / DRAFTING	7 900,00	0,47	10 700,00	1,10	-2 800	-26,16
622665100 HONORAIRES SOCs / REVIEW	3 700,00	0,22	7 200,00	0,74	-3 500	-48,60
622667000 HONORAIRES OUV / PAT. M	3 060,00	0,18	3 400,00	0,35	-340	-9,99
622670000 HON. PANEL (ICOMOS) CPM	30 590,00	1,81	31 600,00	3,24	-1 010	-3,19
622690000 HON. REUNIONS COMITE CP	750,00	0,04	18 800,00	1,93	-18 050	-96,00
622691000 HON. SOC MEETINGS	3 000,00	0,18	4 800,00	0,49	-1 800	-37,49
622692000 HON. PERIODIC REPORTING	1 152,00	0,07	1 152,00	0,12		0,00
622696000 HON. TECHNICAL REVIEWS	22 800,00	1,35	23 800,00	2,44	-1 000	-4,19
622696200 HON. P R REACTIVE MONIT	6 750,00	0,40	4 125,00	0,42	2 625	63,64
622696500 HON. PEER REVIEW MISS.	9 848,34	0,58	6 200,00	0,64	3 648	58,84
622697000 HON. INTERN. ASSIST. RE	3 600,00	0,21	6 000,00	0,62	-2 400	-39,99
622698000 HON. REQUESTS MINOR MOD	1 960,00	0,12	4 120,00	0,42	-2 160	-52,42
622698500 HON. DESK REVIEWS	5 600,00	0,33	5 800,00	0,60	-200	-3,44
622699000 HON. REFFERED BACK NOMI	950,00	0,06			950	N/S
622699500 HON. ADVISORY MISSIONS	64 033,91	3,79	64 487,33	6,62	-454	-0,69
622700000 FRAIS D'ACTES ET CONTEN			1 100,00	0,11	-1 100	-100,00
622810000 MECANOGRAPHIE	8 400,78	0,50	7 203,34	0,74	1 197	16,62
623300000 PUBLICITE, FOIRES ET EX			348,00	0,04	-348	-100,00
623800000 COT., DONS ET DIVERS...	2 581,58	0,15	4 041,41	0,41	-1 460	-36,12
624400000 COURSIER	126,72	0,01	144,00	0,01	-18	-12,49
625110000 VOY. / EVALUATIONS WHC	7 090,34	0,42	4 559,79	0,47	2 531	55,52
625111000 VOY. / MONITORING WHC	10 497,16	0,62	908,89	0,09	9 589	N/S
625120000 VOY. / AUTRES CONTRATS	27 493,60	1,63	11 750,42	1,21	15 743	133,98
625130000 VOY. DU PERSONNEL	2 568,40	0,15	1 187,92	0,12	1 381	116,34
625140000 VOY. MEMBRES DU COMITE	646,55	0,04			646	N/S
625150000 VOY. DES OFFICIERS	1 006,28	0,06	394,08	0,04	612	155,33
625155000 VOY. DIVERS / INVITATIO	384,78	0,02			384	N/S
625160000 VOY. MISSIONS DIVERSES	27 106,24	1,60	250,00	0,03	26 856	N/S
625170000 VOY. PANEL (ICOMOS) CPM	2 887,43	0,17	1 080,40	0,11	1 807	167,31
625190000 VOY. REUNIONS COMITE CP			1 420,45	0,15	-1 420	-100,00
625191000 VOY. SOC MEETINGS	320,00	0,02			320	N/S
625199500 VOY. ADVISORY MISSIONS	17 110,72	1,01	1 086,00	0,11	16 024	N/S
625200000 PETITS DEPLACEMENTS	421,70	0,02	50,98	0,01	371	742,00
625610000 P.DIEM - FRAIS EVALUATI	11 396,00	0,67	21 090,00	2,16	-9 694	-45,95
625610100 P.DIEM - COVID TESTS MI	120,00	0,01	140,40	0,01	-20	-14,28
625611000 P.DIEM - FRAIS MONITORI	9 908,37	0,59			9 908	N/S
625620000 P.DIEM - FRAIS AUTRES C	11 225,52	0,66	5 070,00	0,52	6 155	121,40
625630000 P.DIEM - PERSONNEL	3 588,33	0,21	1 942,25	0,20	1 646	84,76
625640000 P.DIEM - MEMBRES du BOARD et d	615,58	0,04			615	N/S
625650000 P.DIEM - FRAIS DES OFFI	2 100,00	0,12			2 100	N/S
625655000 REMBT. FRAIS DIVERS / I	535,00	0,03			535	N/S
625660000 REMBT. FRAIS MISSIONS D	40 646,63	2,41	884,88	0,09	39 762	N/S
625670000 P.DIEM - PANEL (ICOMOS)	6 120,00	0,36	2 550,00	0,26	3 570	140,00
625690000 P.DIEM - REUNIONS COMIT			5 000,00	0,51	-5 000	-100,00
625691000 P.DIEM SOC MEETINGS	600,00	0,04			600	N/S
625699500 PER DIEM ADVISORY MISSI	6 430,06	0,38			6 430	N/S
625710000 FRAIS DE RECEPTION	8 239,52	0,49	4 677,39	0,48	3 562	76,16
625720000 ORGANISATION DE REUNION	25 906,92	1,53	1 937,43	0,20	23 969	N/S

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2022 (12 months)		Past year 31/12/2021 (12 months)		Variation absolute (12 / 12)	%
626100000 POSTE	12 187,93	0,72	8 898,93	0,91	3 289	36,96
626300000 TELEPHONE - FAX	20 073,40	1,19	10 416,81	1,07	9 657	92,71
627000000 SERVICES BANCAIRES	10 146,72	0,60	5 995,43	0,62	4 151	69,24
Taxes and assimilated payments	<b>33 232,89</b>	1,97	<b>38 562,47</b>	3,96	-5 330	-13,81
631100000 TAXE SUR LES SALAIRES	28 697,00	1,70	26 643,00	2,73	2 054	7,71
633300000 FORMATION PROF. CONTINU	4 535,89	0,27	11 919,47	1,22	-7 384	-61,94
Salaries and wages expenses	<b>525 994,85</b>	31,14	<b>487 432,44</b>	50,01	38 562	7,91
641000000 REMUNERATION DU PERSONN	512 281,96	30,33	464 532,27	47,66	47 749	10,28
641200400 REMUNERATIONS STAGIAIRE			12 538,90	1,29	-12 538	-100,00
641208000 VAR.PROV.CONGES PAYES	4 934,49	0,29	-7 642,02	-0,77	12 576	164,56
641300000 INDEMNITES TRANSACTIONN	2 500,00	0,15			2 500	N/S
641400000 TRANSPT. MENSUEL PERSON	6 278,40	0,37	8 003,29	0,82	-1 725	-21,54
641500000 VAR.PROV.PRIMES			10 000,00	1,03	-10 000	-100,00
Social security expenses	<b>187 650,85</b>	11,11	<b>177 998,91</b>	18,26	9 652	5,42
645100000 URSSAF	129 635,07	7,67	127 360,98	13,07	2 275	1,79
645300000 REUNICA	34 048,30	2,02	34 446,06	3,53	-398	-1,15
645320000 GENERALI RETRAITE	2 920,62	0,17	3 210,71	0,33	-290	-9,02
645350000 GENERALI PREVOYANCE (Agirc)	6 080,92	0,36	6 065,60	0,62	15	0,25
645500000 MUTUELLE BLEUE	10 872,55	0,64	9 147,36	0,94	1 725	18,86
645808000 CH. / CONGES PAYES	2 077,39	0,12	-3 551,80	-0,35	5 628	158,49
647500000 MEDECINE DU TRAVAIL	2 016,00	0,12	1 320,00	0,14	696	52,73
Operating allowances on fixed assets : depreciation allowances	<b>141 440,59</b>	8,37	<b>100 607,12</b>	10,32	40 833	40,59
681120000 D.A.P. AMORTISSEMENTS	13 940,59	0,83	13 607,12	1,40	333	2,45
681200000 D.A.P. CHARGES EXPLOITA	127 500,00	7,55	87 000,00	8,93	40 500	46,55
Operating allowances on fixed assets : reserve allowances						
Operating allowances on current assets : reserve allowances						
Operating allowances for contingencies : reserve allowances	<b>238 308,00</b>	14,11	<b>148 210,00</b>	15,20	90 098	60,79
681500000 PROV. S/ COTISATIONS NO	4 435,00	0,26	12 500,00	1,28	-8 065	-64,51
681580000 DAP CHARGES EXPLOIT. (Cont & S	233 873,00	13,84	135 710,00	13,92	98 163	72,33
Other expenses	<b>50 440,49</b>	2,99	<b>46 170,32</b>	4,74	4 270	9,25
654100000 CONTRATS IRRECOUVRABLES	47 563,00	2,82	41 584,00	4,27	5 979	14,38
654200000 COTISATIONS IRRECOUVRAB	2 281,00	0,14	1 980,00	0,20	301	15,20
658000000 CHARGES DIV. GESTION CO	596,49	0,04	2 606,32	0,27	-2 010	-77,12
<b>Total operating expenses</b>	<b>2 448 904,89</b>	144,97	<b>1 757 540,66</b>	180,30	<b>691 364</b>	39,34
<b>OPERATING RESULT</b>	<b>106 205,48</b>	6,29	<b>-49 312,69</b>	-5,05	<b>155 517</b>	315,37
Attributed income or transfered loss						
Suffered loss or transfered profit						
Financial income from interest ownership	<b>2 300,79</b>	0,14			2 300	N/S
761500000 PRODUITS FINANCIERS	2 300,79	0,14			2 300	N/S
Other holdings and capitalized receivables						
Other interest and assimilated income	<b>1 206,21</b>	0,07	<b>437,20</b>	0,04	769	175,97
768000000 INTERETS BANCAIRES	1 206,21	0,07	437,20	0,04	769	175,97
Recaptures on provisions and expense transfer						
Profits on foreign exchange	<b>83 864,02</b>	4,96	<b>20 460,52</b>	2,10	63 404	309,89
766000000 GAINS DE CHANGE	83 864,02	4,96	20 460,52	2,10	63 404	309,89
Net gains on sales of portfolio securities						
<b>Total financial income</b>	<b>87 371,02</b>	5,17	<b>20 897,72</b>	2,14	<b>66 474</b>	318,10
Financial allowances for depreciations and provisions						
Interests and assimilated expenses	<b>125,97</b>	0,01	<b>71,63</b>	0,01	54	76,06
661500000 FRAIS FINANCIERS	125,97	0,01	71,63	0,01	54	76,06
Loss on foreign exchange	<b>78 410,37</b>	4,64	<b>2 551,18</b>	0,26	75 859	N/S
666000000 PERTES DE CHANGE	78 410,37	4,64	2 551,18	0,26	75 859	N/S
Net loss on sales of portfolio securities						
<b>Total financial expenses</b>	<b>78 536,34</b>	4,65	<b>2 622,81</b>	0,27	<b>75 914</b>	N/S
<b>FINANCIAL RESULT</b>	<b>8 834,68</b>	0,52	<b>18 274,91</b>	1,87	<b>-9 440</b>	-51,65

## INCOME STATEMENT

Période du 01/01/2022 au 31/12/2022

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2022 (12 months)	Past year 31/12/2021 (12 months)	Variation absolute (12 / 12)	%
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<b>Ordinary result before tax</b>	<b>115 040,16</b>	6,81	<b>-31 037,78</b>	-3,17	<b>146 077</b>	470,65
Extraordinary operating gains	<b>2 060,75</b>	0,12	<b>2 640,00</b>	0,27	-580	-21,96
772000000 PROFITS / EX. ANTERIEUR	2 060,75	0,12	2 640,00	0,27	-580	-21,96
Extraordinary capital gains						
Recaptures on reserves and expense transfers	<b>81 000,00</b>	4,79			81 000	N/S
787500000 REPRISSES DE PROVISIONS	81 000,00	4,79			81 000	N/S
<b>Total extraordinary income</b>	<b>83 060,75</b>	4,92	<b>2 640,00</b>	0,27	<b>80 420</b>	N/S
Extraordinary operating losses	<b>51 972,58</b>	3,08			51 972	N/S
671800000 CHARGES EXCEPT. OPERATI	51 972,58	3,08			51 972	N/S
Extraordinary capital losses						
Depreciation and reserve extraordinary allowances						
<b>Total extraordinary expenses</b>	<b>51 972,58</b>	3,08			<b>51 972</b>	N/S
<b>EXTRAORDINARY RESULT</b>	<b>31 088,17</b>	1,84	<b>2 640,00</b>	0,27	<b>28 448</b>	N/S
Profit sharing scheme						
Income tax						
<b>Total Income</b>	<b>2 725 542,14</b>	161,34	<b>1 731 765,69</b>	177,66	<b>993 777</b>	57,39
<b>Total expenses</b>	<b>2 579 413,81</b>	152,69	<b>1 760 163,47</b>	180,57	<b>819 250</b>	46,54
<b>NET RESULT</b>	<b>146 128,33</b>	8,65	<b>-28 397,78</b>	-2,90	<b>174 525</b>	614,59
	<i>Profit</i>		<i>Loss</i>			
Including leasing of furnitures						
Including leasing of real estate						

**Annex to the annual accounts  
31/12/2022**



**PREAMBLE**

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

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

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

The net accounting result is a deficit of 146,128.33 euros.

The following information is an integral part of the annual accounts which were drawn up by the managers

**1. SIGNIFICANT EVENTS AND FACTS CHARACTERISTICS OF THE EXERCISE**

The significant facts of the exercise are as follows:

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

## 2. ACCOUNTING PRINCIPLES, RULES AND METHODS

### 2-1 GENERAL METHOD

The annual accounts have been drawn up and are presented in accordance with the principles defined by the General Chart of Accounts no. 2014-03, the requirements of the Commercial Code and regulation no. 2018-06 relating to the procedures for drawing up the annual accounts of associations and foundations, set out by the Accounting Regulation Committee.

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

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

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

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

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

### 2.2. MAIN METHODS OF EVALUATION AND PRESENTATION

The main methods used are:

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

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

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

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

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

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

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

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

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

Depreciation is calculated over the actual period of use.

### **2.2.3 Claims:**

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

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

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

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

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

The retirement indemnity commitments estimated at 38,135 euros at 31/12/2022 were recognized for the first time in the annual accounts.

A provision reversal of 6,227 euros was counted during the year.

## 3. NOTES ON THE ACTIVE BALANCE SHEET

## 3.1 Assets

Immobilized asset	At the opening	Increase	Decrease	At the closing
Intangible assets				
Property, plant and equipment	68 834	18 290		87 124
Financial fixed assets				
<b>TOTAL</b>	<b>68 834</b>	<b>18 292</b>		<b>87 124</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	47 742	13 941		61 683
Recoverable packaging and various				
<b>TOTAL III</b>	<b>47 742</b>	<b>13 941</b>		<b>61 683</b>
<b>TOTAL GENERAL (I+II+III)</b>	<b>47 742</b>	<b>13 941</b>		<b>61 683</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	522 570	522 570	
Other receivables	7 408	7 408	
<b>Prepaid expenses</b>	61 703	61 703	
<b>TOTAL</b>	<b>591 681</b>	<b>591 681</b>	

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

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

### 3.4 Statement of receivables

Products to receive	Amount	Commentaires
Investments or financial fixed assets		
Exploitation product	7 875	Dues receivable
Subsidies / financing		
Other products to receive	1 206	Accrued interest on Livret A
<b>TOTAL</b>	<b>9 081</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	12 500	4 435	12 500	4 435
Financial accounts				
<b>TOTAL</b>	<b>12 500</b>	<b>4 435</b>	<b>12 500</b>	<b>4 435</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	507 533		28 398	478 935
Surplus or deficit	-28 398	146 128	-28 398	146 128
<b>SUBTOTAL ASSOCIATIVE FUNDS (I)</b>	<b>478 935</b>	<b>146 128</b>	<b>0</b>	<b>625 063</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>478 935</b>	<b>146 128</b>	<b>0</b>	<b>625 063</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		478 935
<b>BALANCE</b>		<b>478 935</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	0
Provisions for customer guarantees				
Provisions for losses on futures markets				
Provisions for fines and penalties				
Provisions for similar mandatory	44 362		6 227	38 135
Provisions for taxes				
Provisions for capital renewal				
Provisions for major interviews and major revisions				
Provisions for social charges and tax on leave to nav				
Other provisions for risks and charges	222 710	361 373	222 710	361 373
<b>TOTAL (II)</b>	<b>348 072</b>	<b>361 373</b>	<b>309 937</b>	<b>399 508</b>
<b>TOTAL GENERAL (I+II)</b>	<b>348 072</b>	<b>361 373</b>	<b>309 937</b>	<b>399 508</b>
Of which endowments and recoveries				
- operating				
- financial		361 673	228 937	
- exceptional			81 000	

Details of Provisions for Risks and Charges	Amount
- UNESCO - W. Heritage activities 2022, provisions on accrued charges 2022	233 873
- AG Sydney 2023: Frais s/ "Meeting on Methodology Development"	7 500
- Creation of project "Guidance / Reconstruction"	30 000
- Provision for rental charges 2022	60 000
<b>Total</b>	<b>331 373</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	12 593	12 593		
Social and tax debts	154 687	154 687		
Debts on fixed assets				
Social and tax debts	324 844	324 844		
Prepaid income	661 581	661 581		
<b>TOTAL</b>	<b>1 153 705</b>	<b>1 153 705</b>		

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

Details of other debts	Amount
<b>Advances on Contributions 2023</b>	<b>28 811</b>
- National Committees and Individual Contributions 2023	28 811
<b>Sundry creditors - Third-party accounts held by ICOMOS</b>	<b>279 444</b>
- Board Officers	3 448
- Donations "Victoria Fall's Fund"	47 625
- Raymond Lemaire program	20 764
- "Israel National Committee"	49 134
- CSI "Heritage of the 20th Century" - ISC20C	37 032
- CSI "Wood Committee" - IIWC	5 500
- CSI "ICOMOS Cultural Landscapes" - ISCLL	7 920
- CSI "Rock Art" - CAR	2 224
- CSI "Intangible Cultural Heritage" - ICICH	756
- CSI "Interpretation and Presentation" - ICIP	2 171
- CSI "Shared built heritage" - SBH	1 950
- CSI "Analysis and Rest. of Structures. of Pat. Arch" - ISCARSAH	2 647
- CSI "Fortifications and Military Heritage" - ICOFORT	3 447
- CSI "Underwater Cultural Heritage" - ICUCH	800
- CSI "Archaeological Heritage Management" - ICAHM	5 934
- CSI "Risk Preparedness" - ICORP	2 930
- CSI "Historical Towns and Villages" - CIVVIH	6 057
- CSI "Religious Heritage" - PRERICO	2 342
- CSI "Earthen Architecture Heritage" - ISCEAH	5 982
- CSI "Vernacular Architecture" - CIAV	2 424
- CSI "Tourisme Culturel" - ICTC	6 362
- CSI "Cultural Routes" - CIIC	635
- CSI Formation - CIF	594
- CSI "Legal Matters" - ICLAFI	2 000
- CSI "Emerging Prof. Working Group" - Eps	7 500
- CSI "Climate Action Working Group" - CAWG	7 084
- CSI "Pierre Committee" - ISCS	10 593
- CSI "Heritage Documentation" - CIPA	32 641
- Exceptional Donations for "Young Professionals"	500
- CHN "Climate Heritage Network"	450
<b>Miscellaneous accrued charges</b>	<b>16 589</b>
<b>Total</b>	<b>324 844</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	12 593
Social and tax debts	120 725
Other debts	16 589
<b>TOTAL</b>	<b>149 906</b>

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

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

**5. NOTES TO THE INCOME STATEMENT**

**5.1 Grants received and dedicated funds**

Grants received from governments:

- Chinese Ministry of Culture (SACH) = 23,750 euros - assignment: ICOMOS operating budget
- National Administration of Cultural Heritage of China (NCHA) = 34,167 euros - allocation : IPCC Meeting
- Swiss Federal Office of Culture = 69,630 euros – allocation: IPCC Meeting
- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget

Total subsidies received = 145,880 euros

**5.2 Investment grants**

No investment grants were received during the year.

### 5.3 Subventions de fonctionnement

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

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

These are operating subsidies.

They are not subject to any suspensive condition.

### 5.4 Analysis of turnover and resources

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

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

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

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

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

	<b>Women</b>	<b>Men</b>	<b>Total</b>
Executive employees	4	1	5
Non executive employees	6	1	7
<b>TOTAL</b>	<b>10</b>	<b>2</b>	<b>12</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.