

# ICOMOS

international council on monuments and sites

Annual accounts  
31/12/2021

## SUMMARY

Balance Sheet and Income Statement ..... 3

Annex to the annual accounts ..... 16

# Balance Sheet and Income Statement 31/12/2021

## BALANCE SHEET - ASSETS

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

ASSETS	Current year 31/12/2021 (12 months)				Past year 31/12/2020 (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	68 833,76	47 742,10	21 091,66	0,98	19 798,43	1,03
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>68 833,76</b>	<b>47 742,10</b>	<b>21 091,66</b>	<b>0,98</b>	<b>19 798,43</b>	<b>1,03</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	146 843,00	12 500,00	134 343,00	6,21	250 897,33	13,07
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	1 665,10		1 665,10	0,08	3 590,05	0,19
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,82	17 727,67	0,92
Cash Instruments						
Cash	1 710 333,58		1 710 333,58	79,12	1 489 982,22	77,61
Prepaid expenses	276 487,44		276 487,44	12,79	137 871,58	7,18
<b>TOTAL (II)</b>	<b>2 153 056,79</b>	<b>12 500,00</b>	<b>2 140 556,79</b>	<b>99,02</b>	<b>1 900 068,85</b>	<b>98,97</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>2 221 890,55</b>	<b>60 242,10</b>	<b>2 161 648,45</b>	<b>100,00</b>	<b>1 919 867,28</b>	<b>100,00</b>

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (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	507 332,85	501 575,01
	23,47	26,13
<b>Net income or loss of the tax year</b>	<b>-28 397,78</b>	<b>5 757,84</b>
	-1,30	0,30
Subsidies of investment		
Regulated provisions		
<b>TOTAL (I)</b>	<b>478 935,07</b>	<b>507 332,85</b>
	22,16	26,43
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	81 000,00
	3,75	4,22
Provisions for charges	267 072,00	210 038,00
	12,36	10,94
<b>TOTAL (III)</b>	<b>348 072,00</b>	<b>291 038,00</b>
	16,10	15,16
<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	39 993,98	15 192,41
	1,85	0,79
<b>Tax payable and social liabilities</b>		
. Staff	72 038,33	73 330,35
	3,33	3,82
. Payroll taxes	67 551,35	66 249,76
	3,12	3,45
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	18 488,22	8 384,75
	0,86	0,44
Liabilities on fixed assets and related accounts		
Other debts	354 511,49	350 837,54
	16,40	18,27
Prepaid income	782 058,01	607 501,62
	36,18	31,64
<b>TOTAL (IV)</b>	<b>1 334 641,38</b>	<b>1 121 496,43</b>
	61,74	58,42
Unrealized exchange gains (V)		
<b>TOTAL LIABILITIES (I à V)</b>	<b>2 161 648,45</b>	<b>1 919 867,28</b>
	100,00	100,00

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)	Variation absolute (12 / 12)	%
------------------	---	--	------------------------------------	---

	France	Export	Total	%	Total	%	Variation	%
Sales of goods	103,38		103,38	0,01	146,52	0,01	-43	-29,44
Sales of manufactured goods								
Sales of manufactured services	13 466,85	961 190,04	974 656,89	99,99	989 781,84	99,99	-15 125	-1,52
<b>Net turnover</b>	<b>13 570,23</b>	<b>961 190,04</b>	<b>974 760,27</b>	<b>100,00</b>	<b>989 928,36</b>	<b>100,00</b>	<b>-15 168</b>	<b>-1,52</b>

Stored production								
Capitalized production								
Operating subsidies			97 916,68	10,05	115 811,27	11,70	-17 895	-15,44
Recaptures on depreciations and reserves, expense transfer			173 116,00	17,76	315 031,08	31,82	-141 915	-45,04
Other operating income			462 435,02	47,44	466 272,07	47,10	-3 837	-0,81
<b>Total operating income</b>			<b>1 708 227,97</b>	<b>175,25</b>	<b>1 887 042,78</b>	<b>190,62</b>	<b>-178 815</b>	<b>-9,47</b>
Purchase of goods (including customs duties)			1 579,76	0,16	1 740,39	0,18	-161	-9,24
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			756 979,64	77,66	850 969,03	85,96	-93 990	-11,04
Taxes and assimilated payments			38 562,47	3,96	29 389,75	2,97	9 173	31,21
Salaries and wages expenses			487 432,44	50,01	454 506,45	45,91	32 926	7,24
Social security expenses			177 998,91	18,26	175 064,79	17,68	2 934	1,68
Operating allowances on fixed assets : depreciation allowances			100 607,12	10,32	78 698,21	7,95	21 909	27,84
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			148 210,00	15,20	106 569,00	10,77	41 641	39,07
Other expenses			46 170,32	4,74	173 925,73	17,57	-127 755	-73,44
<b>Total operating expenses</b>			<b>1 757 540,66</b>	<b>180,30</b>	<b>1 870 863,35</b>	<b>188,99</b>	<b>-113 323</b>	<b>-6,05</b>
<b>OPERATING RESULT</b>			<b>-49 312,69</b>	<b>-5,05</b>	<b>16 179,43</b>	<b>1,63</b>	<b>-65 491</b>	<b>-404,78</b>
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership					675,38	0,07	-675	-100,00
Other holdings and capitalized receivables								
Other interest and assimilated income			437,20	0,04	453,94	0,05	-16	-3,52
Recaptures on provisions and expense transfer								
Profits on foreign exchange			20 460,52	2,10	12 333,67	1,25	8 127	65,90
Net gains on sales of portfolio securities								
<b>Total financial income</b>			<b>20 897,72</b>	<b>2,14</b>	<b>13 462,99</b>	<b>1,36</b>	<b>7 435</b>	<b>55,23</b>
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			71,63	0,01	153,06	0,02	-82	-53,58
Loss on foreign exchange			2 551,18	0,26	19 593,91	1,98	-17 042	-86,97
Net loss on sales of portfolio securities								
<b>Total financial expenses</b>			<b>2 622,81</b>	<b>0,27</b>	<b>19 746,97</b>	<b>1,99</b>	<b>-17 124</b>	<b>-86,71</b>
<b>FINANCIAL RESULT</b>			<b>18 274,91</b>	<b>1,87</b>	<b>-6 283,98</b>	<b>-0,62</b>	<b>24 557</b>	<b>390,85</b>
<b>Ordinary result before tax</b>			<b>-31 037,78</b>	<b>-3,17</b>	<b>9 895,45</b>	<b>1,00</b>	<b>-40 932</b>	<b>-413,65</b>
Extraordinary operating gains			2 640,00	0,27			2 640	N/S
Extraordinary capital gains								
Recaptures on reserves and expense transfers								
<b>Total extraordinary income</b>			<b>2 640,00</b>	<b>0,27</b>			<b>2 640</b>	<b>N/S</b>
Extraordinary operating losses					4 137,61	0,42	-4 137	-100,00
Extraordinary capital losses								

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)	Variation absolute (12 / 12)	%
---------------------------	---	--	------------------------------------	---

Depreciation and reserve extraordinary allowances					
<b>Total extraordinary expenses</b>			<b>4 137,61</b>	0,42	<b>-4 137</b> -100,00
<b>EXTRAORDINARY RESULT</b>	<b>2 640,00</b>	0,27	<b>-4 137,61</b>	-0,41	<b>6 777</b> 163,81
Profit sharing scheme					
Income tax					
<b>Total Income</b>	<b>1 731 765,69</b>	177,66	<b>1 900 505,77</b>	191,98	<b>-168 740</b> -8,87
<b>Total expenses</b>	<b>1 760 163,47</b>	180,57	<b>1 894 747,93</b>	191,40	<b>-134 584</b> -7,09
<b>NET RESULT</b>	<b>-28 397,78</b> Loss	-2,90	<b>5 757,84</b> Profit	0,58	<b>-34 154</b> -593,25
Including leasing of furnitures					
Including leasing of real estate					

## BALANCE SHEET - ASSETS

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2021 (12 months)				Past year 31/12/2020 (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>68 833,76</b>	<b>47 742,10</b>	<b>21 091,66</b>	0,98	<b>19 798,43</b>	1,03
218300000 MATERIEL DE BUREAU	54 714,19		54 714,19	2,53	39 813,84	2,07
218400000 MOBILIER	14 119,57		14 119,57	0,65	14 119,57	0,74
281830000 AMORTISSEMENT MATERIEL		33 589,81	-33 589,81	-1,54	-20 263,01	-1,05
281840000 AMORTISSEMENT MOBILIER		14 152,29	-14 152,29	-0,64	-13 871,97	-0,71
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>68 833,76</b>	<b>47 742,10</b>	<b>21 091,66</b>	0,98	<b>19 798,43</b>	1,03
<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>146 843,00</b>	<b>12 500,00</b>	<b>134 343,00</b>	6,21	<b>250 897,33</b>	13,07
411120000 CONTRATS 2020					202 656,00	10,56
411121000 CONTRATS 2021	92 099,00		92 099,00	4,26		
411220000 SUBVENTIONS 2020					11 887,00	0,62
411319000 MISSIONS DE CONSEILS 20					2 717,00	0,14
411320000 MISSIONS DE CONSEILS 20	4 504,00		4 504,00	0,21	29 225,33	1,52
411321000 MISSIONS DE CONSEILS 20	37 740,00		37 740,00	1,75		
416000000 COTISATIONS DOUTEUSES	12 500,00		12 500,00	0,58	7 440,00	0,39
418100000 COTISATIONS A RECEVOIR					4 412,00	0,23
491000000 PROV. SUR COT. ET CONTR		12 500,00	-12 500,00	-0,57	-7 440,00	-0,38
<b>Other receivables</b>						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	<b>1 665,10</b>		<b>1 665,10</b>	0,08	<b>3 590,05</b>	0,19
467000000 DEBITEURS DIVERS					3 136,11	0,16
468700000 PRODUITS A RECEVOIR DIV	1 665,10		1 665,10	0,08	453,94	0,02



## BALANCE SHEET - ASSETS

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

ASSETS	Current year 31/12/2021 (12 months)				Past year 31/12/2020 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Called but unpaid capital						
Investment securities	<b>17 727,67</b>		<b>17 727,67</b>	0,82	<b>17 727,67</b>	0,92
508000000 SICAV DE CAPITALISATION	17 727,67		17 727,67	0,82	17 727,67	0,92
Cash Instruments						
Cash	<b>1 710 333,58</b>		<b>1 710 333,58</b>	79,12	<b>1 489 982,22</b>	77,61
512130000 CREDIT DU NORD E 115890	442 057,80		442 057,80	20,45	667 421,09	34,76
512135000 CREDIT DU NORD E C/L	87 440,27		87 440,27	4,05	86 986,33	4,53
512140000 CREDIT DU NORD \$ 115904	255 251,92		255 251,92	11,81	205 831,55	10,72
512145000 CREDIT MUTUEL _	816 375,33		816 375,33	37,77	408 115,06	21,26
512150000 CREDIT MUTUEL \$	108 976,68		108 976,68	5,04	121 119,69	6,31
530000000 CAISSE	176,06		176,06	0,01	35,65	0,00
531000000 CAISSE DEVISE \$	55,52		55,52	0,00	472,85	0,02
Prepaid expenses	<b>276 487,44</b>		<b>276 487,44</b>	12,79	<b>137 871,58</b>	7,18
486000000 CHARGES CONSTATEES D'AV	276 487,44		276 487,44	12,79	137 871,58	7,18
<b>TOTAL (II)</b>	<b>2 153 056,79</b>	<b>12 500,00</b>	<b>2 140 556,79</b>	99,02	<b>1 900 068,85</b>	98,97
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>2 221 890,55</b>	<b>60 242,10</b>	<b>2 161 648,45</b>	100,00	<b>1 919 867,28</b>	100,00

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (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	507 332,85	501 575,01
11000000 REPORT A NOUVEAU (SC)	507 332,85	501 575,01
<b>Net income or loss of the tax year</b>	<b>-28 397,78</b>	<b>5 757,84</b>
Subsidies of investment		
Regulated provisions		
<b>TOTAL(I)</b>	<b>478 935,07</b>	<b>507 332,85</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	81 000,00
151100000 PROVISIONS POUR LITIGES	81 000,00	81 000,00
Provisions for charges	267 072,00	210 038,00
153000000 PROVISION INDEMNITE DEP	44 362,00	47 909,00
158000000 PROVISIONS CHARGES EXPL	222 710,00	162 129,00
<b>TOTAL (III)</b>	<b>348 072,00</b>	<b>291 038,00</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	39 993,98	15 192,41
408100000 FOURNISS. - FACT. NON P	39 993,98	15 192,41
<b>Tax payable and social liabilities</b>		
. Staff	72 038,33	73 330,35
428200000 PROV. CONGES PAYES	33 938,33	41 580,35
428600000 PROVISION PRIMES A PAYE	38 100,00	31 750,00
. Payroll taxes	67 551,35	66 249,76
431000000 URSSAF	17 983,00	16 558,00
437100000 AG2R	5 457,49	5 310,87
437350000 GENERALI - PREVOYANCE	1 377,65	1 534,38
437400000 GENERALI - RETRAITE	1 419,24	1 683,58
437500000 MUTUELLE BLEUE	1 317,92	1 265,08
438600000 CH. A PAYER / ORG. SOC.	39 996,05	39 897,85
. State, profit tax		
. State, turnover tax		
. State, guaranteed bonds		
. Other taxes	18 488,22	8 384,75

## BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)
442100000 PRELEVEMENT A LA SOURCE	2 486,00	2 412,00
447000000 TAXE SUR LES SALAIRES	1 599,00	3 489,00
448600000 FORM. PROF. CONTINUE	14 403,22	2 483,75
Liabilities on fixed assets and related accounts		
Other debts	<b>354 511,49</b>	<b>350 837,54</b>
419000000 COT. PAYS CREDITEURS	48 551,00	46 168,67
467000400 Lituanie - Litige Comit" Natio		3 015,00
467200000 VICTORIA FALL'S FUND	43 851,01	42 017,71
467300000 PATRIMOINE du 20é SIECLE-ISC20	37 948,10	36 869,77
467300500 COMITE BOIS - IIWC	5 499,86	5 458,26
467301000 PAYSAGES CULTURELS - IS	7 720,16	7 531,22
467301500 ART RUPESTRE - CAR	2 023,73	1 657,13
467302000 PAT. CULTUREL IMMATERIE	756,02	589,42
467302500 INTERPRATION & PRESENT	2 171,17	2 129,57
467303000 PAT. BÂTI PARTAGE - SBH	1 950,00	1 950,00
467303500 ANAL.REST STRUCT PAT AR	2 647,46	2 022,46
467304000 FORTIF. & PAT. MILITAIR	3 446,62	3 321,62
467304500 PATRIMOIN CULT SUBAQUAT	800,00	800,00
467305000 GESTION PAT. ARCHEOLOGI	5 533,53	4 050,23
467305500 PREPARATION aux RISQUES - ICOR	2 729,81	2 479,81
467306000 VILLES et VILLAGES HIST. - CIV	5 857,03	5 323,73
467306500 PATRIMOINE RELIGIEUX -	2 141,54	1 816,54
467307000 PAT. ARCHIT. DE TERRE -	6 575,75	6 408,15
467307500 ARCHITECTURE VERNACULAI	2 307,53	2 024,23
467308000 TOURISME CULTUREL - ICT	6 489,33	4 110,33
467308500 ITINERAIRES CULTURELS -	1 591,67	1 391,67
467310000 FORMATION - CIF	3 833,27	41,67
467311500 QUESTIONS LEGALES - ICL	1 800,00	1 000,00
467313500 PAT. HIST. POLAIRE - IP	41,60	
467400000 COMITE PIERRE - ISCS	10 592,98	10 351,38
467500000 DOCUMENTATION PATRIMOIN	31 240,51	28 772,96
467600000 COMPTE COMITE ISRAËL	46 978,11	44 068,11
467700000 FONDS RAYMOND LEMAIRE	20 613,87	18 360,57
467750000 CHN-CLIMATE HERITAGE NE	5 547,90	
467800000 CPTÉ. "DONATIONS EXCEPT	500,00	500,00
468600000 CHARGES A PAYER	42 771,93	66 607,33
Prepaid income	<b>782 058,01</b>	<b>607 501,62</b>
487200000 SUBVENTIONS ET CONTRATS	775 242,01	588 264,82
487300000 MISSIONS DE CONSEILS PE	6 816,00	19 236,80
<b>TOTAL(IV)</b>	<b>1 334 641,38</b>	<b>1 121 496,43</b>
Unrealized exchange gains (V)		
<b>TOTAL LIABILITIES (I à V)</b>	<b>2 161 648,45</b>	<b>1 919 867,28</b>

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT	Current year	Past year	Variation	%
	31/12/2021 (12 months)	31/12/2020 (12 months)	absolute (12 / 12)	

	France	Export	Total	%	Total	%	Variation	%
Sales of goods	<b>103,38</b>		<b>103,38</b>	0,01	<b>146,52</b>	0,01	<b>-43</b>	-29,44
707100000 VENTES PUBLICATIONS DOC	103,38		103,38	0,01	146,52	0,01	-43	-29,44
Sales of manufactured goods								
Sales of manufactured services	<b>13 466,85</b>	<b>961 190,04</b>	<b>974 656,89</b>	99,99	<b>989 781,84</b>	99,99	<b>-15 125</b>	-1,52
705910000 CONTRATS UNESCO		781 086,00	781 086,00	80,13	783 145,00	79,11	-2 059	-0,25
705920000 AUTRES CONTRATS		71 539,08	71 539,08	7,34	131 953,33	13,33	-60 414	-45,77
705930000 MISSIONS DE CONSEIL DIV		108 564,96	108 564,96	11,14	76 675,68	7,75	31 889	41,59
706000000 PRESTATIONS DE SERVICE	4 731,00		4 731,00	0,49			4 731	N/S
706100000 CLIMATE CHANGE EDINBURG					-3 622,88	-0,36	3 622	-100,00
706200000 CHN 2021 (10% Secr <sup>tariat</sup> )	6 877,00		6 877,00	0,71			6 877	N/S
708000000 PROD. DES ACTIVITES ANN	1 858,85		1 858,85	0,19	1 630,71	0,16	228	13,99
<b>Net turnover</b>	<b>13 570,23</b>	<b>961 190,04</b>	<b>974 760,27</b>	100,00	<b>989 928,36</b>	100,00	<b>-15 168</b>	-1,52

Stored production								
Capitalized production								
Operating subsidies			<b>97 916,68</b>	10,05	<b>115 811,27</b>	11,70	<b>-17 895</b>	-15,44
742000000 SUBVENTIONS GOUVERNEMEN			97 916,68	10,05	113 924,27	11,51	-16 008	-14,04
743500000 SUBVENTIONS DIVERSES					1 887,00	0,19	-1 887	-100,00
Recaptures on depreciations and reserves, expense transfer			<b>173 116,00</b>	17,76	<b>315 031,08</b>	31,82	<b>-141 915</b>	-45,04
781000000 REPRISES AMT. PROV. / E			66 547,00	6,83	110 000,00	11,11	-43 453	-39,49
781500000 RAP S/COT., SUBV. ET CO			106 569,00	10,93	193 733,47	19,57	-87 164	-44,98
791000000 REMBOURSEMENTS SECU					1 600,00	0,16	-1 600	-100,00
791100000 ACTIVITE PARTIELLE - CO					9 697,61	0,98	-9 697	-100,00
Other operating income			<b>462 435,02</b>	47,44	<b>466 272,07</b>	47,10	<b>-3 837</b>	-0,81
754111000 CROWDFUNDING			5 330,86	0,55	15 000,00	1,52	-9 670	-64,46
754120000 DONS - ABANDONS DE FRAI			3 966,66	0,41			3 966	N/S
758000000 PDTS DIV. GESTION COURA					1 563,10	0,16	-1 563	-100,00
758029000 COT. COMITES NATIONAUX					1 250,00	0,13	-1 250	-100,00
758030000 COT. COMITES NATIONAUX					439 830,00	44,43	-439 830	-100,00
758040000 COT. COMITES NATIONAUX			444 130,00	45,56			444 130	N/S
758158000 COT. INDIVIDUELLES 2020			45,00	0,00	8 628,97	0,87	-8 583	-99,47
758159000 COT. INDIVIDUELLES 2021			8 962,50	0,92			8 962	N/S
<b>Total operating income</b>			<b>1 708 227,97</b>	175,25	<b>1 887 042,78</b>	190,62	<b>-178 815</b>	-9,47
Purchase of goods (including customs duties)			<b>1 579,76</b>	0,16	<b>1 740,39</b>	0,18	<b>-161</b>	-9,24
607000000 ACHAT MAT. INFORMATIQUE			1 579,76	0,16	1 740,39	0,18	-161	-9,24
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>756 979,64</b>	77,66	<b>850 969,03</b>	85,96	<b>-93 990</b>	-11,04
604100000 IMPRESSION			18 891,29	1,94	16 119,57	1,63	2 772	17,20
604300000 PHOTOCOPIES - PHOTOS			4 177,39	0,43	2 238,84	0,23	1 939	86,64
604500000 SUBV. AUX COM. INTERNAT			9 333,33	0,96			9 333	N/S
604600000 SUBV. AUX COM. NATIONAU			3 300,00	0,34	8 333,33	0,84	-5 033	-60,39
604700000 SUBV. ORGANISMES DIVERS					750,00	0,08	-750	-100,00
604800000 MAINTENANCE MATERIELS D			60 219,89	6,18	37 267,83	3,76	22 952	61,59
605100000 ACHAT DE PETITS MATERIE			153,83	0,02	382,92	0,04	-229	-59,94
606300000 PRODUITS D'ENTRETIEN					1 179,00	0,12	-1 179	-100,00
606400000 FOURNITURES DE BUREAU			3 293,77	0,34	2 885,39	0,29	408	14,14
606800000 EPICERIE DIVERSE					618,55	0,06	-618	-100,00
606900000 FOURNITURES DIVERSES			1 636,31	0,17	844,29	0,09	792	93,84
613500000 LOCATION MATERIEL DE BU			5 721,98	0,59	4 502,20	0,45	1 219	27,08
614200000 GDF - CHAUFFAGE					3 024,00	0,31	-3 024	-100,00
614300000 EDF					9 022,00	0,91	-9 022	-100,00
614500000 CHARGES LOCATIVES - MED			42 721,00	4,38	29 299,00	2,96	13 422	45,81

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2021 (12 months)		Past year 31/12/2020 (12 months)		Variation absolute (12 / 12)	%
615100000 TRAVAUX D'AMENAGEMENT	1 815,97	0,19			1 815	N/S
616110000 ASSURANCE IMMEUBLE	3 756,55	0,39	3 633,73	0,37	123	3,39
616120000 ASSURANCE PERSONNEL	1 125,00	0,12	1 000,00	0,10	125	12,50
616130000 ASSURANCE COMITE EXECUT	934,00	0,10	890,00	0,09	44	4,94
617000000 ETUDES ET RECHERCHES EX	20 396,73	2,09	1 968,33	0,20	18 428	936,38
618000000 DIVERS / ACHAT DOC.	123,41	0,01	24,00	0,00	99	412,50
621000000 PERSONNEL EXTERIEUR	115 200,00	11,82	115 200,00	11,64		0,00
622400000 SUBVENTIONS DIVERSES	5 500,00	0,56	2 000,00	0,20	3 500	175,00
622601000 HON. TS EAU & PATRIMOIN	11 452,81	1,17	18 357,00	1,85	-6 905	-37,61
622610000 HONORAIRES DIVERS	13 247,33	1,36	24 871,47	2,51	-11 624	-46,73
622620000 HONORAIRES / TRADUCTION	35 612,91	3,65	46 115,76	4,66	-10 503	-22,77
622630000 HONORAIRES CONSEILLERS	38 050,00	3,90	49 250,00	4,98	-11 200	-22,73
622640000 HONORAIRES / EVALUATION	34 600,00	3,55	18 800,00	1,90	15 800	84,04
622645000 HONORAIRES DIALOGUE			1 000,00	0,10	-1 000	-100,00
622650000 HONORAIRES / AUTRES CON	29 402,61	3,02	143 471,55	14,49	-114 069	-79,50
622660000 HONORAIRES / MONITORING			13 900,00	1,40	-13 900	-100,00
622665000 HONORAIRES SOCs / DRAFTING	10 700,00	1,10	12 200,00	1,23	-1 500	-12,29
622665100 HONORAIRES SOCs / REVIEW	7 200,00	0,74	6 300,00	0,64	900	14,29
622667000 HONORAIRES OUV / PAT. M	3 400,00	0,35	2 920,00	0,29	480	16,44
622670000 HON. PANEL (ICOMOS) CPM	31 600,00	3,24	17 500,00	1,77	14 100	80,57
622690000 HON. REUNIONS COMITE CP	18 800,00	1,93			18 800	N/S
622691000 HON. SOC MEETINGS	4 800,00	0,49	3 552,00	0,36	1 248	35,14
622692000 HON. PERIODIC REPORTING	1 152,00	0,12			1 152	N/S
622696000 HON. TECHNICAL REVIEWS	23 800,00	2,44	28 815,04	2,91	-5 015	-17,39
622696200 HON. P R REACTIVE MONIT	4 125,00	0,42	8 375,00	0,85	-4 250	-50,74
622696500 HON. PEER REVIEW MISS.	6 200,00	0,64	2 950,00	0,30	3 250	110,17
622697000 HON. INTERN. ASSIST. RE	6 000,00	0,62	3 000,00	0,30	3 000	100,00
622698000 HON. REQUESTS MINOR MOD	4 120,00	0,42	2 520,00	0,25	1 600	63,49
622698500 HON. DESK REVIEWS	5 800,00	0,60	400,00	0,04	5 400	N/S
622699000 HON. REFFERED BACK NOMI			3 800,00	0,38	-3 800	-100,00
622699500 HON. ADVISORY MISSIONS	64 487,33	6,62	42 377,15	4,28	22 110	52,17
622700000 FRAIS D'ACTES ET CONTEN	1 100,00	0,11			1 100	N/S
622810000 MECANOGRAPHIE	7 203,34	0,74	6 109,56	0,62	1 094	17,91
623300000 PUBLICITE, FOIRES ET EX	348,00	0,04	155,20	0,02	193	124,52
623800000 COT., DONS ET DIVERS...	4 041,41	0,41	959,80	0,10	3 082	321,38
624400000 COURSIER	144,00	0,01			144	N/S
625110000 VOY. / EVALUATIONS WHC	4 559,79	0,47	2 903,36	0,29	1 656	57,04
625111000 VOY. / MONITORING WHC	908,89	0,09	4 063,81	0,41	-3 155	-77,64
625120000 VOY. / AUTRES CONTRATS	11 750,42	1,21	25 558,47	2,58	-13 808	-54,02
625130000 VOY. DU PERSONNEL	1 187,92	0,12	1 896,94	0,19	-709	-37,38
625140000 VOY. MEMBRES DU COMITE			1 852,50	0,19	-1 852	-100,00
625150000 VOY. DES OFFICIERS	394,08	0,04			394	N/S
625155000 VOY. DIVERS / INVITATIO			-2 532,02	-0,25	2 532	-100,00
625160000 VOY. MISSIONS DIVERSES	250,00	0,03	12 534,04	1,27	-12 284	-98,00
625168000 VOY. OTHER WH EXPERT &			266,00	0,03	-266	-100,00
625170000 VOY. PANEL (ICOMOS) CPM	1 080,40	0,11	1 432,20	0,14	-352	-24,57
625190000 VOY. REUNIONS COMITE CP	1 420,45	0,15			1 420	N/S
625199500 VOY. ADVISORY MISSIONS	1 086,00	0,11	3 207,92	0,32	-2 121	-66,13
625200000 PETITS DEPLACEMENTS	50,98	0,01	302,94	0,03	-252	-83,43
625610000 P.DIEM - FRAIS EVALUATI	21 090,00	2,16	12 529,60	1,27	8 561	68,33
625610100 P.DIEM - COVID TESTS MI	140,40	0,01			140	N/S
625611000 P.DIEM - FRAIS MONITORI			11 551,82	1,17	-11 551	-100,00
625620000 P.DIEM - FRAIS AUTRES C	5 070,00	0,52	340,00	0,03	4 730	N/S
625630000 P.DIEM - PERSONNEL	1 942,25	0,20	2 303,13	0,23	-361	-15,67
625640000 P.DIEM - MEMBRES du BOARD et d			912,00	0,09	-912	-100,00
625650000 P.DIEM - FRAIS DES OFFI			359,00	0,04	-359	-100,00
625655000 REMBT. FRAIS DIVERS / I			-462,00	-0,04	462	-100,00
625660000 REMBT. FRAIS MISSIONS D	884,88	0,09	7 134,18	0,72	-6 250	-87,60
625670000 P.DIEM - PANEL (ICOMOS)	2 550,00	0,26	3 100,00	0,31	-550	-17,73
625690000 P.DIEM - REUNIONS COMIT	5 000,00	0,51			5 000	N/S
625699500 PER DIEM ADVISORY MISSI			7 676,94	0,78	-7 676	-100,00

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2021 (12 months)		Past year 31/12/2020 (12 months)		Variation absolute (12 / 12)	%
625710000 FRAIS DE RECEPTION	4 677,39	0,48	6 259,84	0,63	-1 582	-25,27
625720000 ORGANISATION DE REUNION	1 937,43	0,20	6 087,99	0,61	-4 150	-68,17
626100000 POSTE	8 898,93	0,91	9 369,53	0,95	-471	-5,02
626300000 TELEPHONE - FAX	10 416,81	1,07	26 766,66	2,70	-16 350	-61,07
627000000 SERVICES BANCAIRES	5 995,43	0,62	5 521,17	0,56	474	8,59
628000000 DIVERS / COTISATIONS...			1 150,50	0,12	-1 150	-100,00
Taxes and assimilated payments	<b>38 562,47</b>	3,96	<b>29 389,75</b>	2,97	9 173	31,21
631100000 TAXE SUR LES SALAIRES	26 643,00	2,73	26 906,00	2,72	-263	-0,97
633300000 FORMATION PROF. CONTINU	11 919,47	1,22	2 483,75	0,25	9 436	380,02
Salaries and wages expenses	<b>487 432,44</b>	50,01	<b>454 506,45</b>	45,91	32 926	7,24
641000000 REMUNERATION DU PERSONN	464 532,27	47,66	444 189,52	44,87	20 343	4,58
641200400 REMUNERATIONS STAGIAIRE	12 538,90	1,29	16 823,20	1,70	-4 285	-25,46
641208000 VAR.PROV.CONGES PAYES	-7 642,02	-0,77	-1 168,67	-0,11	-6 474	-554,27
641400000 TRANSPT. MENSUEL PERSON	8 003,29	0,82	4 662,40	0,47	3 341	71,66
641500000 VAR.PROV.PRIMES	10 000,00	1,03	-10 000,00	-1,00	20 000	200,00
Social security expenses	<b>177 998,91</b>	18,26	<b>175 064,79</b>	17,68	2 934	1,68
645100000 URSSAF	127 360,98	13,07	122 299,36	12,35	5 061	4,14
645300000 REUNICA	34 446,06	3,53	32 062,27	3,24	2 384	7,44
645320000 GENERALI RETRAITE	3 210,71	0,33	3 479,97	0,35	-269	-7,72
645350000 GENERALI PREVOYANCE (Agirc)	6 065,60	0,62	6 102,65	0,62	-37	-0,60
645500000 MUTUELLE BLEUE	9 147,36	0,94	10 406,92	1,05	-1 259	-12,09
645808000 CH. / CONGES PAYES	-3 551,80	-0,35	-594,38	-0,05	-2 957	-497,80
647500000 MEDECINE DU TRAVAIL	1 320,00	0,14	1 308,00	0,13	12	0,92
Operating allowances on fixed assets : depreciation allowances	<b>100 607,12</b>	10,32	<b>78 698,21</b>	7,95	21 909	27,84
681120000 D.A.P. AMORTISSEMENTS	13 607,12	1,40	12 551,21	1,27	1 056	8,41
681200000 D.A.P. CHARGES EXPLOITA	87 000,00	8,93	66 147,00	6,68	20 853	31,53
Operating allowances on fixed assets : reserve allowances						
Operating allowances on current assets : reserve allowances						
Operating allowances for contingencies : reserve allowances	<b>148 210,00</b>	15,20	<b>106 569,00</b>	10,77	41 641	39,07
681500000 PROV. S/ COTISATIONS NO	12 500,00	1,28	7 440,00	0,75	5 060	68,01
681580000 DAP CHARGES EXPLOIT. (Cont & S	135 710,00	13,92	99 129,00	10,01	36 581	36,90
Other expenses	<b>46 170,32</b>	4,74	<b>173 925,73</b>	17,57	-127 755	-73,44
654100000 CONTRATS IRRECOURVABLES	41 584,00	4,27	162 058,00	16,37	-120 474	-74,33
654200000 COTISATIONS IRRECOURVRAB	1 980,00	0,20	8 718,00	0,88	-6 738	-77,28
658000000 CHARGES DIV. GESTION CO	2 606,32	0,27	3 149,73	0,32	-543	-17,23
<b>Total operating expenses</b>	<b>1 757 540,66</b>	180,30	<b>1 870 863,35</b>	188,99	<b>-113 323</b>	-6,05
<b>OPERATING RESULT</b>	<b>-49 312,69</b>	-5,05	<b>16 179,43</b>	1,63	<b>-65 491</b>	-404,78
Attributed income or transfered loss						
Suffered loss or transfered profit						
Financial income from interest ownership			<b>675,38</b>	0,07	-675	-100,00
761500000 PRODUITS FINANCIERS			675,38	0,07	-675	-100,00
Other holdings and capitalized receivables						
Other interest and assimilated income	<b>437,20</b>	0,04	<b>453,94</b>	0,05	-16	-3,52
768000000 INTERETS BANCAIRES	437,20	0,04	453,94	0,05	-16	-3,52
Recaptures on provisions and expense transfer						
Profits on foreign exchange	<b>20 460,52</b>	2,10	<b>12 333,67</b>	1,25	8 127	65,90
766000000 GAINS DE CHANGE	20 460,52	2,10	12 333,67	1,25	8 127	65,90
Net gains on sales of portfolio securities						
<b>Total financial income</b>	<b>20 897,72</b>	2,14	<b>13 462,99</b>	1,36	<b>7 435</b>	55,23
Financial allowances for depreciations and provisions						
Interests and assimilated expenses	<b>71,63</b>	0,01	<b>153,06</b>	0,02	-82	-53,58
661500000 FRAIS FINANCIERS	71,63	0,01	153,06	0,02	-82	-53,58
Loss on foreign exchange	<b>2 551,18</b>	0,26	<b>19 593,91</b>	1,98	-17 042	-86,97
666000000 PERTES DE CHANGE	2 551,18	0,26	19 593,91	1,98	-17 042	-86,97
Net loss on sales of portfolio securities						
<b>Total financial expenses</b>	<b>2 622,81</b>	0,27	<b>19 746,97</b>	1,99	<b>-17 124</b>	-86,71

## INCOME STATEMENT

Période du 01/01/2021 au 31/12/2021

DÉTAILLÉ Présenté en Euros

INCOME STATEMENT ( next )	Current year 31/12/2021 (12 months)	Past year 31/12/2020 (12 months)	Variation absolute (12 / 12)	%
<b>FINANCIAL RESULT</b>	<b>18 274,91</b>	<b>-6 283,98</b>	<b>24 557</b>	390,85
<b>Ordinary result before tax</b>	<b>-31 037,78</b>	<b>9 895,45</b>	<b>-40 932</b>	-413,65
Extraordinary operating gains <i>772000000 PROFITS / EX. ANTERIEUR</i>	<b>2 640,00</b>		2 640	N/S
Extraordinary capital gains Recaptures on reserves and expense transfers	<i>2 640,00</i>		<i>2 640</i>	N/S
<b>Total extraordinary income</b>	<b>2 640,00</b>		<b>2 640</b>	N/S
Extraordinary operating losses <i>671000000 PERTES EXCEPTIONNELLES</i>		<b>4 137,61</b>	-4 137	-100,00
<i>671420000 CREANCES IRRECOUV. EX.</i>		<i>6,83</i>	-6	-100,00
Extraordinary capital losses Depreciation and reserve extraordinary allowances		<i>4 130,78</i>	-4 130	-100,00
<b>Total extraordinary expenses</b>		<b>4 137,61</b>	<b>-4 137</b>	-100,00
<b>EXTRAORDINARY RESULT</b>	<b>2 640,00</b>	<b>-4 137,61</b>	<b>6 777</b>	163,81
Profit sharing scheme Income tax				
<b>Total Income</b>	<b>1 731 765,69</b>	<b>1 900 505,77</b>	<b>-168 740</b>	-8,87
<b>Total expenses</b>	<b>1 760 163,47</b>	<b>1 894 747,93</b>	<b>-134 584</b>	-7,09
<b>NET RESULT</b>	<b>-28 397,78</b> Loss	<b>5 757,84</b> Profit	<b>-34 154</b>	-593,25
Including leasing of furnitures				
Including leasing of real estate				

**Annex to the annual accounts  
31/12/2021**



**PREAMBLE**

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

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

The balance sheet total for the year before appropriation of the result is 2,161,648.45 euros.

The net accounting result is a deficit of – 28,397.78 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:

For the second consecutive year, the association has been impacted by the COVID-19 pandemic crisis. Several projects that had been postponed to 2021 have been postponed again to 2022.

## 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 44,362 euros at 31/12/2021 were recognized for the first time in the annual accounts.

A provision reversal of 3,547 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	53 933	14 900		68 833
Financial fixed assets				
<b>TOTAL</b>	<b>53 933</b>	<b>14 900</b>		<b>68 833</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	34 135	13 607		47 742
Recoverable packaging and various				
<b>TOTAL III</b>	<b>34 135</b>	<b>13 607</b>		<b>47 742</b>
<b>TOTAL GENERAL (I+II+III)</b>	<b>34 135</b>	<b>13 607</b>		<b>47 742</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	146 843	146 843	
Other receivables	1 665	1 665	
<b>Prepaid expenses</b>	276 487	276 487	
<b>TOTAL</b>	<b>424 996</b>	<b>424 996</b>	

### 3.4 Statement of receivables

Products to receive	Amount
Investments or financial fixed assets	
Exploitation product	1 228
Subsidies / financing	
Other products to receive	437
<b>TOTAL</b>	<b>1 665</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	7 440	12 500	7 440	12 500
Financial accounts				
<b>TOTAL</b>	<b>7 440</b>	<b>12 500</b>	<b>7 440</b>	<b>12 500</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	501 575	5 758		507 333
Surplus or deficit	5 758		28 398	-28 398
<b>SUBTOTAL ASSOCIATIVE FUNDS (I)</b>	<b>507 333</b>	<b>5 758</b>	<b>28 398</b>	<b>478 935</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>507 333</b>	<b>5 758</b>	<b>28 398</b>	<b>478 935</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		507 333
<b>BALANCE</b>		<b>507 333</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 Provisions for taxes	47 909		3 547	44 362
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	162 129	222 710	162 129	222 710
<b>TOTAL (II)</b>	<b>162 129</b>	<b>213 710</b>	<b>162 129</b>	<b>213 710</b>
<b>TOTAL GENERAL (I+II)</b>	<b>162 129</b>	<b>213 710</b>	<b>162 129</b>	<b>213 710</b>
Of which endowments and recoveries - operating - financial - exceptional		222 710	162 129	



#### 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	39 994	39 994		
Social and tax debts	158 078	158 078		
Debts on fixed assets				
Social and tax debts	380 431	380 431		
Prepaid income	782 058	782 058		
<b>TOTAL</b>	<b>1 360 561</b>	<b>1 360 561</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	39 994
Social and tax debts	126 438
Other debts	42 772
<b>TOTAL</b>	<b>209 204</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
- 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 = 29,167 euros - allocation: study "Water in Asia"
- Walloon Ministry of Culture = 10,000 euros – allocation: study “Transnationals nomination in Peril»

Total subsidies received = 97,917 euros

**5.2 Investment grants**

No investment grants were received during the year.

### 5.3 Subventions de fonctionnement

Operating grants received for the 2021 financial year amount to a total of 58,750 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 euros
- Chinese Ministry of Culture = 23,750 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	%	31/12/2019	VARIATION	
705 910	UNESCO CONTRACTS	781 086	50,88%	783 145	-2 059	-0,26%
758 XXX	CONTRIBUTIONS	453 138	29,52%	449 709	3 429	0,76%
705 930	COUNCIL MISSIONS	108 565	7,07%	76 676	31 889	41,59%
740 XXX	SUBSIDIES	97 917	6,38%	115 811	-17 895	-15,45%
705 920	OTHER CONTRACTS	71 539	4,66%	131 953	-60 414	-45,78%
708 XXX	ADDITIONAL ACTIVITIES	1 859	0,12%	1 631	228	13,99%
706 XXX	SERVICES	11 608	0,76%	-3 623	15 231	-420,41%
743 XXX	DONATION	9 298	0,61%	15 000	-5 702	-38,02%
707 XXX	DIVERSE SALES	103	0,01%	147	-43	-29,44%
TOTAL		1 535 112	100,00%	1 570 449	-35 337	-2,25%

## 5.5 Table relating to exceptional income and expenses

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

**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.