

REPORTS
OF THE STATUTORY AUDITOR
ON THE ANNUAL ACCOUNTS
CLOSED DECEMBER 31, 2019

International Council on Monuments and Sites

ICOMOS

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

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STATUTORY AUDITORS ' REPORTS ON THE ANNUAL ACCOUNTS CLOSED 31/12/2019 OF THE ICOMOS ASSOCIATION

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REPORT ON THE ANNUAL ACCOUNTS

International Council on Monuments and Sites

ICOMOS

Association Loi 1901

Siège social : 11, Rue du Séminaire de Conflans

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Report on the annual accounts of the Statutory Auditor

Year ended December 31, 2019

To the members,

I. Opinion on the annual accounts

In fulfillment of the mission entrusted to us for six consecutive years until the year ended December 31, 2022, we have audited the annual accounts of the ICOMOS Association for the financial year ended 31 December 2019, as attached to this report.

We certify that the annual accounts are, in the light of French accounting rules and principles, fair and accurate and give a true and fair view of the results of the operations of the past financial year as well as the financial position and assets of the Association at the end. this exercise.

II. Basis of opinion

Audit reference system

We conducted our audit in accordance with professional standards applicable in France. We believe that the evidence we have collected is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under these standards are set out in the "Auditor's Responsibilities for the Audit of the Annual Accounts" section of this report.

Independence

We carried out our audit mission in accordance with the independence rules applicable to us, covering the period from January 1, 2019 to the date of issue of our report, and in particular we did not provide any services prohibited by the code of ethics of the profession of auditor.

III. Justification of the assessments

Pursuant to the provisions of Articles L. 823-9 and R.823-7 of the French Commercial Code relating to the justification of our assessments, we inform you that the most important assessments we have made, in our professional judgment, have the appropriateness of the accounting principles applied and the reasonableness of the significant estimates used and the overall presentation of the accounts, in particular with regard to the application of the principle of separation of financial years from transactions governed by resource budgets governed by contracts, and cashable under conditions of actual expenditure. These verifications were materialized by the analysis of cost accounting broken down by missions.

We also ensured that no significant item before or after the close could significantly affect the outcome of the year.

The assessments thus made fall within the context of the audit of the annual financial statements taken as a whole and the formation of our opinion expressed above. We do not express an opinion on items in these separate annual accounts.

IV. Verification of the report and other documents addressed to the Executive Committee

In accordance with the professional standards applicable in France, we have also performed the specific verifications required by law.

We have no matters to report as to the fair presentation and the consistency with the financial statements of the information given in the report of the Executive Committee on the financial position and the financial statements.

V. Responsibilities of Management and the Persons Constituting the Government of the Association in the Annual Accounts

It is the responsibility of Management to prepare annual accounts presenting a true and fair view in accordance with French accounting rules and principles and to set up the internal control that it deems necessary for the preparation of annual accounts that do not contain any significant anomalies. that these come from fraud or result from errors.

When preparing the annual accounts, it is the responsibility of Management to evaluate the ability of the Association to continue its operations, to present in these accounts, as the case may be, the necessary information relating to the continuity of operations and operations. apply the going concern accounting policy unless it is intended to wind up the Association or cease trading.

The annual accounts are drawn up by the Executive Committee.

VI. Responsibilities of the statutory auditor for the audit of the annual accounts

It is our responsibility to prepare a report on the annual accounts. Our objective is to obtain reasonable assurance that the financial statements taken as a whole do not contain any material misstatements.

Reasonable assurance is a high level of assurance, but it does not guarantee that an audit performed in accordance with professional standards will systematically detect any material misstatement.

Anomalies may arise from fraud or error and are considered significant where it can reasonably be expected that they, taken individually or in combination, may influence the economic decisions that account users take in their business. based on these.

As stated in Article L.823-10-1 of the French Commercial Code, our mission of certification of

accounts is not to guarantee the viability or the quality of the management of your Association.

A more detailed description of our responsibilities as statutory auditor for the audit of the annual accounts is set out in the appendix to this report and forms an integral part thereof.

Done at Châtillon on Friday 20 March 2020

SAS CommissaireAuxComptes.fr

Signatory partner:
Isabelle MARQUIS
Statutory Auditor

**Member of the Regional Company of
Versailles**

Annex: Detailed Description of the External Auditor's Responsibilities

As part of an audit conducted in accordance with the professional standards applicable in France, the statutory auditor exercises his professional judgment throughout this audit. In addition :

- it identifies and assesses the risks that the annual accounts contain material misstatements, whether due to fraud or error, defines and implements audit procedures to address these risks, and collects evidence that he considers it sufficient and appropriate to base his opinion. The risk of not detecting a significant anomaly from fraud is higher than that of a significant misstatement resulting from an error, as the fraud may involve collusion, forgery, voluntary omissions, misrepresentation or circumventing internal control;
- it becomes aware of the internal control relevant to the audit in order to define appropriate audit procedures in the circumstances, and not in order to express an opinion on the effectiveness of the internal control;
- it assesses the appropriateness of the accounting methods used and the reasonableness of the accounting estimates made by Management, as well as the information concerning them provided in the annual accounts;
- - it assesses the appropriateness of management's application of the going concern accounting policy and, depending on the elements collected, the existence or otherwise of a significant uncertainty related to events or circumstances that could lead to the Association's ability to continue operating. This assessment is based on the information collected up to the date of its report, although it is recalled that subsequent circumstances or events could jeopardize the continuity of operations. If it concludes that there is significant uncertainty, it draws the attention of the readers of its report to the information provided in the annual accounts about this uncertainty or, if this information is not provided or is not relevant, it formulates a qualified certification or a refusal to certify;
- - it assesses the overall presentation of the annual accounts and assesses whether the annual accounts reflect the underlying transactions and events so as to give a true and fair view.

BALANCE SHEET - ASSETS

Période du 01/01/2019 au 31/12/2019

Présenté en Euros

ASSETS	Current year 31/12/2019 (12 months)				Past year 31/12/2018 (12 months)	
	Brut	Depr.& prov.	Net	%	Net	%
Uncalled capital (0)						
Fixed assets						
Preliminary expenses						
Research and development expenses						
Concessions, patents and similar rights						
Goodwill						
Other intangible fixed assets						
Advances and prepayments on intangible fixed assets						
Land						
Buildings						
Industrial fixtures, fittings, plant machinery and equipment						
Other tangible fixed assets	45 301,88	21 583,77	23 718,11	1,18	12 403,55	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						
TOTAL (I)	45 301,88	21 583,77	23 718,11	1,18	12 403,55	0,71
Current assets						
Raw materials and supplies						
Work in progress of goods						
Work in progress of services						
Semi-finished and finished goods						
Goods held for resale						
Advances and down-payments to suppliers						
Trade and related accounts	462 518,49	5 705,00	456 813,49	22,79	119 668,81	6,87
Other receivables						
. Debtors suppliers						
. Staff						
. Payroll taxes						
. State, profit tax						
. State, turnover tax						
. Other	6 188,43		6 188,43	0,31	7 731,47	0,44
Called but unpaid capital						
Investment securities	17 727,67		17 727,67	0,88	17 727,67	1,02
Cash Instruments						
Cash	1 345 246,46		1 345 246,46	67,11	1 558 479,63	89,48
Prepaid expenses	154 902,04		154 902,04	7,73	25 619,86	1,47
TOTAL (II)	1 986 583,09	5 705,00	1 980 878,09	98,82	1 729 227,44	99,29
Charges to be spread over several periods (III)						
Premium for redemption of bonds (IV)						
Unrealized exchange losses (V)						
TOTAL ASSETS (0 à V)	2 031 884,97	27 288,77	2 004 596,20	100,00	1 741 630,99	100,00

BALANCE SHEET - EQUITY AND LIABILITIES

Période du 01/01/2019 au 31/12/2019

Présenté en Euros

EQUITY AND LIABILITIES	Current year 31/12/2019 (12 months)	Past year 31/12/2018 (12 months)		
Shareholders' equity				
Share capital (paid-up capital :)				
Premiums arising from shares issues, from merger				
Revaluation				
Legal reserve				
Statutory reserve				
Regulated reserves				
Other reserves				
Retained (profits / losses) brought forward merger	420 149,40	20,96	287 390,87	16,50
Net income or loss of the tax year	81 425,61	4,06	172 586,53	9,91
Subsidies of investment				
Regulated provisions				
TOTAL (I)	501 575,01	25,02	459 977,40	26,41
Proceeds from the issuance of "participating titles"				
Conditional advances				
TOTAL (II)				
Provisions for liabilities and charges				
Reserves for contingencies	81 000,00	4,04	81 000,00	4,65
Provisions for charges	342 790,47	17,10	413 281,00	23,73
TOTAL (III)	423 790,47	21,14	494 281,00	28,38
Loans and debts				
Convertible debenture loans				
Other debenture loans				
Bank borrowing and bank overdrafts				
. Bank borrowing				
. Bank overdrafts				
Other financial borrowing and debts				
. Miscellaneous				
. Partners				
Advances and down-payments for work in progress				
Trade notes and related accounts payable	15 614,69	0,78	17 608,11	1,01
Tax payable and social liabilities				
. Staff	80 849,02	4,03	79 431,02	4,56
. Payroll taxes	83 033,11	4,14	80 943,74	4,65
. State, profit tax				
. State, turnover tax				
. State, guaranteed bonds				
. Other taxes	5 452,84	0,27	6 351,93	0,36
Liabilities on fixed assets and related accounts				
Other debts	323 742,77	16,15	252 788,30	14,51
Prepaid income	570 538,29	28,46	350 249,49	20,11
TOTAL (IV)	1 079 230,72	53,84	787 372,59	45,21
Unrealized exchange gains (V)				
TOTAL LIABILITIES (I à V)	2 004 596,20	100,00	1 741 630,99	100,00

INCOME STATEMENT

Période du 01/01/2019 au 31/12/2019

Présenté en Euros

INCOME STATEMENT	Current year 31/12/2019 (12 months)	Past year 31/12/2018 (12 months)	Variation absolute (12 / 12)	%
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	France	Export	Total	%	Total	%	Variation	%
Sales of goods	733,04		733,04	0,07	391,25	0,03	342	87,47
Sales of manufactured goods								
Sales of manufactured services	66 936,57	943 006,54	1 009 943,11	99,93	1 425 924,94	99,97	-415 981	-29,16
Net turnover	67 669,61	943 006,54	1 010 676,15	100,00	1 426 316,19	100,00	-415 640	-29,13

Stored production								
Capitalized production								
Operating subsidies			79 939,43	7,91	183 144,75	12,84	-103 205	-56,34
Recaptures on depreciations and reserves, expense transfer			370 401,59	36,65	20 790,00	1,46	349 611	N/S
Other operating income			456 746,56	45,19	470 015,00	32,95	-13 269	-2,81
Total operating income			1 917 763,73	189,75	2 100 265,94	147,25	-182 502	-8,68
Purchase of goods (including customs duties)			2 568,18	0,25	590,02	0,04	1 978	335,25
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			885 100,83	87,58	832 665,05	58,38	52 435	6,30
Taxes and assimilated payments			31 786,16	3,15	26 935,18	1,89	4 851	18,01
Salaries and wages expenses			465 885,53	46,10	498 329,84	34,94	-32 444	-6,50
Social security expenses			178 345,20	17,65	201 929,60	14,16	-23 584	-11,67
Operating allowances on fixed assets : depreciation allowances			123 760,24	12,25	91 434,91	6,41	32 326	35,35
Operating allowances on fixed assets : reserve allowances								
Operating allowances on current assets : reserve allowances								
Operating allowances for contingencies : reserve allowances			143 207,00	14,17	334 356,00	23,44	-191 149	-57,16
Other expenses			27 698,31	2,74	83 453,98	5,85	-55 755	-66,80
Total operating expenses			1 858 351,45	183,87	2 069 694,58	145,11	-211 343	-10,20
OPERATING RESULT			59 412,28	5,88	30 571,36	2,14	28 841	94,34
Attributed income or transferred loss								
Suffered loss or transferred profit								
Financial income from interest ownership			4 670,46	0,46	1 593,79	0,11	3 077	193,16
Other holdings and capitalized receivables								
Other interest and assimilated income			647,54	0,06	642,72	0,05	5	0,78
Recaptures on provisions and expense transfer								
Profits on foreign exchange			19 593,91	1,94	13 446,67	0,94	6 147	45,72
Net gains on sales of portfolio securities								
Total financial income			24 911,91	2,46	15 683,18	1,10	9 228	58,84
Financial allowances for depreciations and provisions								
Interests and assimilated expenses			417,42	0,04	948,12	0,07	-531	-56,00
Loss on foreign exchange			10 996,16	1,09	6 719,89	0,47	4 277	63,66
Net loss on sales of portfolio securities								
Total financial expenses			11 413,58	1,13	7 668,01	0,54	3 745	48,84
FINANCIAL RESULT			13 498,33	1,34	8 015,17	0,56	5 483	68,41
Ordinary result before tax			72 910,61	7,21	38 586,53	2,71	34 324	88,95
Extraordinary operating gains			8 515,00	0,84			8 515	N/S
Extraordinary capital gains								
Recaptures on reserves and expense transfers					215 000,00	15,07	-215 000	-100,00
Total extraordinary income			8 515,00	0,84	215 000,00	15,07	-206 485	-96,03
Extraordinary operating losses								
Extraordinary capital losses								

INCOME STATEMENT

Période du 01/01/2019 au 31/12/2019

Présenté en Euros

INCOME STATEMENT (next)	Current year 31/12/2019 (12 months)	Past year 31/12/2018 (12 months)	Variation absolute (12 / 12)	%
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Depreciation and reserve extraordinary allowances			81 000,00	5,68	-81 000	-100,00
Total extraordinary expenses			81 000,00	5,68	-81 000	-100,00
EXTRAORDINARY RESULT	8 515,00	0,84	134 000,00	9,39	-125 485	-93,64
Profit sharing scheme						
Income tax						
Total Income	1 951 190,64	193,06	2 330 949,12	163,42	-379 759	-16,28
Total expenses	1 869 765,03	185,00	2 158 362,59	151,32	-288 597	-13,36
NET RESULT	81 425,61	8,06	172 586,53	12,10	-91 161	-52,81
			<i>Profit</i>		<i>Profit</i>	
Including leasing of furnitures						
Including leasing of real estate						

PREAMBLE

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

The previous financial year ended 31/12/2018 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 2,004,596.20 euros.

The net accounting result is a surplus of 81,425.61 euros.

The following information is an integral part of the annual accounts which were drawn up on 10/02/2020 by the managers

1. SIGNIFICANT EVENTS AND FACTS CHARACTERISTICS OF THE EXERCISE

The significant facts of the exercise are as follows:

- The association paid rental charges related to the occupation of its head office for the first time in the amount of 39,263 euros.
- The association has decided to record for the first time in its accounts the retirement indemnity commitments of its employees, which represent a debt updated from 44,762 euros at 31/12/2019

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 44,762 euros at 31/12/2019 were recognized for the first time in the annual accounts.

As this was a change in method and in accordance with the general accounting plan, the debt existing at the end of the previous financial year was recorded as a reduction in equity for 39,828 euros. The expense specific to the financial year amounted to 4,934 euros.

3. NOTES ON THE ACTIVE BALANCE SHEET

3.1 Assets

Immobilized asset	At the opening	Increase	Decrease	At the closing
Intangible assets				
Property, plant and equipment	25 161	20 141		45 302
Financial fixed assets				
TOTAL	25 161	20 141		45 302

3.2 Depreciation

Depreciable fixed assets	At the opening	Increase	Decrease	At the closing
Establishment, research and development costs				
TOTAL I				
Other intangible assets				
TOTAL II				
Grounds				
Buildings				
on own ground				
on the floor of others				
General installations, fixtures				
Technical installations, equipment, tools				
Other tangible fixed assets				
General installations, fixtures divers				
Transportation equipment				
Office and computer equipment	12 758	8 826		21 584
Recoverable packaging and various				
TOTAL III	12 758	8 826		21 584
TOTAL GENERAL (I+II+III)	12 758	8 826		21 584

3.3 Statement of receivables and accruals recorded in advance

Receivables	Gross	Deadlines up to 1 year	Maturities beyond one year
Receivables from fixed assets:			
Receivables related to equity investments			
Loans			
Other receivables			
Receivables from current assets:			
Accounts receivable	462 518	462 518	
Other receivables	6 188	6 188	
Prepaid expenses	154 902	154 902	
TOTAL	623 609	623 609	

3.4 Statement of receivables

Products to receive	Amount
Investments or financial fixed assets	
Exploitation product	10 040
Subsidies / financing	
Other products to receive	1 619
TOTAL	11 659

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	6 075	5 705	6 075	5 705
Financial accounts				
TOTAL	6 075	5 705	6 075	5 705

4. PASSIVE BALANCE SHEET NOTES

4.1 Associative Funds

Headings	At the opening	Increase	Decrease	At the closing
Associative funds without rights of takeovers:				
Integrated heritage value				
Statutory Funds				
Contribution without right of recovery				
Legacy and donations with matching assets				
Investment grants to renewable properties by organization				
Revaluation difference on goods without recovery rights				
Reserves:				
Reserves not available				
Statutory or contractual reserves				
Regulated reserves				
Other reserves	287 391	172 587	39 828	420 149
SUBTOTAL ASSOCIATIVE FUNDS (I)	287 391	172 587	39 828	420 149
Associative funds with rights of repossessions:				
Contribution with recovery right				
Investment grants allocated to renewable assets by the organization				
Legacy and gifts with consideration for fixed assets with an obligation or a condition				
Revaluation differences on goods with recovery rights				
Result under the control of third-party financiers				
Investment grants for non-renewable assets				
Regulated provisions				
Rights of the owners (Commodat)				
SUBTOTAL OTHER ASSOCIATIVE FUNDS (II)				
TOTAL FONDS ASSOCIATIFS (I+II)	287 391	172 587	39 828	420 149

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		420 149
SOLDE		420 149

4.3 Provisions for risks and charges

Nature of provisions	At the opening	Increase	Decrease	At the closing
Provisions for investment Accelerated depreciation Other regulated provisions				
TOTAL (I)				
Provisions for litigation Provisions for customer guarantees Provisions for losses on futures markets Provisions for fines and penalties Provisions for similar mandatory Provisions for taxes Provisions for capital renewal Provisions for major interviews and major revisions Provisions for social charges and tax on leave to nav	81 000			81 000
Other provisions for risks and charges	413 281	212 738	327 991	298 028
TOTAL (II)	413 281	212 738	327 991	298 028
TOTAL GENERAL (I+II)	413 281	212 738	327 991	298 028
Of which endowments and recoveries - operating - financial - exceptional		212 738	327 991	

4.4 Statement of debts and income recognized in advance

State of debts	Total amount	0 to 1 year	From 1 to 5 years	More than 5 years
Credit institutions				
Miscellaneous financial debts				
Suppliers	15 615	15 615		
Social and tax debts	169 335	169 335		
Debts on fixed assets				
Social and tax debts	323 743	323 743		
Prepaid income	570 538	570 538		
TOTAL	1 079 231	1 079 231		

4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	15 615
Social and tax debts	127 649
Other debts	75 726
TOTAL	218 990

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

Grants received from governments:

- Chinese Ministry of Culture (SACH) = 9,167 euros - assignment: ICOMOS operating budget
- Chinese Ministry of Culture = 12,500 euros – assignment : Workshop Uzbekistan
- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 20,000 euros - allocation: ICOMOS operating budget
- Wallonia Region (Belgium) = 10,000 - allocation: Sites of Memory

Grants received by other institutions:

- Google = 6 250 euros - allocation: Hidden Heritage at Risk

Miscellaneous grants :

- Kyushu University = 1,100 euros – assignment: Projet Reconstruction Provence

Total subsidies received = 79,017 euros

5.2 Investment grants

No investment grants were received during the year.

5.3 Subventions de fonctionnement

Operating grants received for the 2019 financial year amount to a total of 44,167 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 20,000 euros
- Chinese Ministry of Culture = 9,167 euros

These are operating subsidies.

They are not subject to any suspensive condition.

5.4 Analysis of turnover and resources

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

5.5 Table relating to exceptional income and expenses

	Net
Exceptional products	8 515
On management operations	
Proceeds from the sale of assets	
Products from previous years	8 515
Reversals of provisions and transfers of expenses	
Extraordinary charges	
On management operations	
Net book value of transferred assets	
Provisions	
Expenses on previous years	
Exceptional result	8 515

The exceptional profit of € 8,515 comes from the 2016 CUZCO mission, which was recognized as a loss in 2016, and which finally settled in the second half of 2019.

6. OTHER INFORMATION

6.1 Average number of employees

	Women	Men	Total
Executive employees	4	1	5
Non executive employees	5	0	5
TOTAL	9	1	10

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.



Commissaire
auxComptes.fr

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

SPECIAL REPORT ON REGULATED CONVENTIONS

International Council on Monuments and Sites ICOMOS

Association Loi 1901

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

Special Report of the Statutory Auditor on regulated agreements Year ended December 31, 2019

To the members,

As the Statutory Auditors of your Association, we present to you our Report on regulated agreements, in accordance with the provisions of Article L.612-5 of the French Commercial Code.

It is not for us to seek the existence of conventions, but to communicate to you, on the basis of the information given to us, the essential characteristics and modalities of those we have been informed of, without having to pronounce on their utility and their merits. It is up to you to assess the interest in concluding these agreements with a view to their approval.

Your association has paid to members of the Executive Committee, during the financial year ended 31 December 2019, a total amount of 686,04 Euros as reimbursements of expenses broken down as follows:

- Mr Grellan D.ROURKE, Vice-President	686,04 Euros
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Done at Châtillon on Friday 20 March 2020

SAS

CommissaireAuxComptes.fr

Signatory partner:

Isabelle MARQUIS

Statutory Auditor

Member of the Regional
Company of Versailles