

Assets	Amounts	Amortisation, or provisions	Total		Liabilities and Financing Fund	Amounts	Total	
			at 31/12/14	at 31/12/13			at 31/12/14	at 31/12/13
<b>Fixed Assets</b>			6 874,21	9 905,93	<b>Financing Fund</b>		198 290,55	231 834,53
Installations	-	-			Opening financing fund	231 834,53		
Office equipment	20 560,34	17 632,00			Deficit for the period	-33 543,98		
Office furniture	14 119,57	10 173,70						
	34 679,91	27 805,70						
Bank Cr�dit du Nord: SICAV			17 727,67	17 727,67	<b>Provisions for contingencies and risks</b>		292 838,00	198 482,00
					Prov. for contingencies on staff and building	40 800,00		
					Provisions for contingencies	252 038,00		
<b>Current Assets</b>			820 624,48	804 343,66	<b>Liabilities</b>		304 470,42	305 829,92
Accounts receivable	-	-			Credit institutions	-		
Membership fees receivable	23 425,00	22 745,00			Suppliers - Invoices not received	32 500,96		
Contracts receivable	290 499,00	-			State - Duties & Taxes	4 046,65		
Subsidies receivable	-	-			Staff	68 456,45		
Other accrued receivables	947,97	-			Social security bodies	69 367,98		
Miscellaneous debtors	5 134,84	-			Prepaid contracts	-		
Cash	523 362,67	-			Charges due	15 192,00		
	843 369,48	22 745,00			Miscellaneous creditors	114 906,38		
					<b>Deferred Income</b>		57 467,27	107 097,11
<b>Assets Translation Difference</b>					<b>Liabilities Translation Difference</b>			
<b>Total Assets</b>			<b>853 066,24</b>	<b>843 243,58</b>	<b>Total Liabilities</b>		<b>853 066,24</b>	<b>843 243,58</b>

## Accounts receivable

	0,00
-	-
-	-

## Accrued revenues and provisions

	Accrued revenues	Provisions
<b>Subsidies</b>	<b>0,00</b>	<b>0,00</b>
<b>Contracts</b>	<b>290 499,00</b>	<b>0,00</b>
- UNESCO - Contrat N° 4500228438-A1 / CPM 2014: 788 684€ 3° Paiement - Advisory Services	201 859,00	
- UNESCO - Contrat N° 4500228438-A1 / CPM 2014: 788 684€ 3° Paiement - Monitoring Services	35 718,00	
- UNESCO - Contrat N° 4500235296 - "Review 75 Statements OUV Europe" 2014: 27 0025€ - 2° paiement	19 007,00	
- Mission de conseil Autriche (Salzburg) 2013	1 300,00	
- Mission de conseil Tanzanie (Zanzibar) 2013	2 500,00	
- Mission de conseil République Dominicaine (Santo Domingo) 2014	2 900,00	
- Mission de conseil Iran (Masjed-e Jame) 2014	5 750,00	
- Mission de conseil Bolivie (Tiwanaku) 2014	4 770,00	
- Mission de conseil Equateur (Cuenca) 2014	10 545,00	
- Mission de conseil Emirats Arabes Unis (Khor Dubaï) 2014	6 150,00	
<b>Contributions (Doubtful customers)</b>	<b>23 425,00</b>	<b>22 745,00</b>
2010/2011 membership fees	1 270,00	1 270,00
2012 membership fees	1 490,00	1 490,00
2013 membership fees	7 195,00	7 195,00
2014 membership fees	13 470,00	12 790,00
<b>Other Revenues</b>	<b>947,97</b>	<b>0,00</b>
Annual interest rates of account "Livret A-Associations"	947,97	-
<b>Total</b>	<b>314 871,97</b>	<b>22 745,00</b>

**Cash**

	Euro	523 362,67
Crédit Lyonnais - "Euro" account	8 789,37	
Crédit Lyonnais - "Dollar" account (\$19 136,77)	15 762,09	
Crédit du Nord - "Euro" account	343 350,57	
Crédit du Nord - "Euro" account/ Account on "Livret A-Associations"	82 727,33	
Crédit du Nord - "Dollar" account (\$85 689,39)	70 578,53	
Cash in euros	1 141,68	
Cash in dollars (\$1 230,00)	1 013,10	

## Provisions for operating costs

	<b>252 038,00</b>
- UNESCO - Contract N° 4500228438-A1 - Advisory services 2014: (Provision for total expenditures for 2015)	158 151,00
- UNESCO - Contract N° 4500228438-A1 - Monitoring services 2014: (Provision for total expenditures for 2015)	48 817,00
- UNESCO - Contract N° 4500235296 - Review of Retrospective SoOUV, Europe 2014: (Provision for total expenditures for 2015)	11 889,00
- BAHRAIN: "Arab Regional Centre for World Heritage" "Thematic Study on the Heritage of Water"	33 181,00

## Charges on contracts

	<b>15 192,00</b>
- UNESCO - Contract N° 4500209654 & N° 4500241539: Criteria 10(a) of 2° Protocol of 1999 La Haye Convention, 1954	4 620,00
- Advisory mission Austria (Salzburg) 2013	800,00
- Advisory mission Saoudi Arabia (Region of Haill) 2013	250,00
- Advisory mission Canada (Pimachowin) 2013	250,00
- Advisory mission Austria (Fertö) 2013	250,00
- Advisory mission Poland (Warsaw) 2013	250,00
- Advisory mission Croatia (Zadar) 2014	1 850,00
- Advisory mission South Africa (Mapungubwe) 2014	750,00
- Advisory mission Uganda (Kasubi) 2014	295,00
- Advisory mission France (Causse et Cévennes) 2014	250,00
- Advisory mission Afghanistan (Bamiyan) 2014	750,00
- Advisory mission Maldives (Coral Stone) 2014	1 497,00
- Advisory mission Czech Republic (Krumlov) 2014	1 250,00
- Advisory mission Bolivia (Tiwanaku) 2014	2 000,00
- Advisory mission United Arabes Emirates (Khor Dubai) 2014	130,00

## Suppliers - Invoices not received

<b>General expenses</b>	<b>32 500,96</b>
Cabinet Marcolla fees	8 160,00
OCTOPOOS, Media Library on ICOMOS Website	15 305,54
ECS Partners (Univ. Southampton), Maintenance of Open Access (£2700)	3 685,39
Benefacta, Director General	3 600,00
ADP	823,01
Telephone	629,02
Post Office	44,20
Bank, Interests on current accounts	253,80
<b>Missions / Contributions</b>	<b>0,00</b>
<b>Total Suppliers - Invoices not received</b>	<b>32 500,96</b>

**Staff**

	<b>68 456,45</b>
Provision for paid holidays at 31/12/2014	68 456,45

**State - Taxes**

	<b>4 046,65</b>
Tax on salaries, December 2014	1 665,00
Adult training contribution 2014	2 381,65

**Social security bodies**

	<b>69 367,98</b>
Urssaf - 4th term 2014	13 159,00
Pôle emploi - 4th term 2014	2 076,00
Reunica - 4th term 2014	7 033,00
Klesia - 4th term 2014	4 102,00
Generali (Pension) - 4th term 2014	1 719,35
Generali (Insurance) - 4th term 2014	1 735,06
Contribution on paid holidays at 31/12/2014	39 543,57

**Miscellaneous Creditors**

	<b>114 906,38</b>
- Donations "Victoria Fall's Fund"	7 561,79
- Programme Raymond Lemaire	9 991,58
- Compte "Comité National Israël"	33 364,76
- CSI "Patrimoine du 20 <sup>é</sup> Siècle" - ISC20C	2 619,90
- CSI "Comité Bois" - IIBC	557,15
- CSI "Paysages Culturels ICOMOS" - IFLA	5 278,58
- CSI "Art Rupestre" - CAR	707,13
- CSI "Patrimoine Culturel Immatériel" - ICICH	800,00
- CSI "Interprétation et Présentation" - ICIP	35,71
- CSI "Patrimoine Bâti Partagé" - SBH	400,00
- CSI "Analyse et Rest. des Struct. du Pat. Arch" - ISCARSAH	1 071,38
- CSI "Fortifications et Patrimoine Militaire" - ICOFORT	1 842,84
- CSI "Patrimoine Culturel Subaquatique" - ICUCH	600,00
- CSI "Gestion du Patrimoine Archéologique" - ICAHM	1 788,31
- CSI "Préparation aux Risques" - ICORP	1 834,36
- CSI "Villes et Villages Historiques" - CIVVIH	2 100,03
- CSI "Patrimoine Religieux" - PRERICO	607,19
- CSI "Patrimoine de l'Architecture de Terre" - ISCEAH	2 585,72
- CSI "Architecture Vernaculaire" - CIAV	649,98
- CSI "Tourisme Culturel" - ICTC	3 789,40
- CSI "Itinéraires Culturels" - CIIC	600,00
- CSI "Comité Pierre" - ISCS	10 451,45
- CSI "Documentation du Patrimoine" - CIPA	25 669,12

**Miscellaneous Debtors**

	<b>5 134,84</b>
- Italy : Reimbursement of the travel of G. Araoz and Luengo 2013	3 381,19
- Italy : Reimbursement of the travel of Gaia Jungeblodt	238,77
- Italy : Miscellaneous reimbursements GA (Florence) 2014	1 034,88
- Expert ICOMOS, Reimbursement ISOC and SoOUV	480,00

## Deffered Charges

		<b>7 839,88</b>
<b>General expenses</b>	<b>7 566,88</b>	
- "Editions Législatives", subscription 2014	711,17	
- AON, premises insurance 2015	923,19	
- AIG, premises insurance 2015 for the Ex. Com.	890,00	
- SCOPUS, printing of clean cards, members 2015	1 638,00	
- SAGE, annual assistance 2015	1 763,33	
- XEROX, Rent photocopier 1° term 2015	1 392,85	
- ACE, photocopying package from 2015/01/01 to 2015/03/31	200,34	
- Visa card 2015	48,00	
<b>On contracts</b>	<b>273,00</b>	
- UNESCO: Contract N° 4500254001 - "Lake Ohrid Region"	273,00	

## Deferred income

		<b>57 467,27</b>
<b>Advances / 2014 membership fees</b>	<b>1 863,00</b>	
- ICOMOS Guatemala 2015	740,00	
- ICOMOS Portugal 2015 (Desk Review)	200,00	
- ICOMOS Japan 2015 (Desk Review)	200,00	
- ICOMOS Benin 2015 (A. Zohoun)	20,00	
- Taiwan, Bureau of Cultural Heritage 2015	210,00	
- Individual membership fees 2015 & 2016	493,00	
<b>On contracts</b>	<b>55 604,27</b>	
- BAHRAIN: " Arab Regional Centre for World Heritage" Thematic Study on Agro-pastoralism and Pastoralism	19 890,00	
- SACH, "Subvention for thematic studies" (50 000\$)	35 714,27	

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## Income Statement

From 1st January to 31 December 2014

	Exercice 2014		Exercice 2013
	Amounts	Total	
<u>Revenues from activity</u>		950 346,70	1 018 716,02
UNESCO contracts	824 509,00		
Advisory missions	87 763,72		
Other contracts	37 247,00		
Services delivery	-		
Convention organisation	-		
GA registrations	-		
Sales of publications	789,95		
Related revenues	37,03		
Subsidies		100 570,72	81 432,10
Contributions		352 637,72	338 404,46
Transfer of costs		-	-
Release of prov. for contributions		22 105,00	35 193,00
Release of prov. for costs		198 482,00	119 426,72
Release of prov. for costs		-	-
<b>Operating revenues</b>	<b>A1</b>	<b>1 624 142,14</b>	<b>1 593 172,30</b>
<u>External consumption</u>		712 911,66	730 119,38
Direct operating cost	35 100,68		
Plant and equipment	50 739,96		
External staff	99 726,94		
Travel and missions	404 073,56		
Other external consumption	123 270,52		
Local taxes		5 895,27	10 589,23
<u>Staff costs</u>		585 147,18	747 342,70
Salaries	393 385,76		
Social security contributions	170 532,52		
Taxes	21 228,90		
Bad debts - contributions and contracts		55 576,13	43 545,00
Amortisation and depreciation		3 031,72	2 502,99
Provision for contingencies on staff and building		40 800,00	-
Provision for costs		252 038,00	188 482,00
Provision for contributions		22 745,00	22 105,00
<b>Operating costs</b>	<b>B1</b>	<b>1 678 144,96</b>	<b>1 744 686,30</b>
<b>Operating income (A1) - (B1)</b>		<b>-54 002,82</b>	<b>-151 514,00</b>
Financial revenues		947,97	1 291,26
Foreign exchange gains		22 617,01	2 280,79
Release of provision for foreign exchange loss		-	-
<b>Financial revenues</b>	<b>A2</b>	<b>23 564,98</b>	<b>3 572,05</b>
Financial charges		827,85	945,06
Foreign exchange losses		2 278,29	3 774,50
Provisions for foreign exchange loss		-	-
<b>Financial charges</b>	<b>B2</b>	<b>3 106,14</b>	<b>4 719,56</b>
<b>Net financial income (A2) - (B2)</b>		<b>20 458,84</b>	<b>-1 147,51</b>
Exceptional revenues from prior years		-	245,26
Exceptional revenues		-	-
Annual recognition of investment subsidies		-	-
<b>Exceptional revenues</b>	<b>A3</b>	<b>0,00</b>	<b>245,26</b>
Exceptional charges for prior years		-	55,00
Exceptional charges		-	-
Provisions		-	-
<b>Exceptional charges</b>	<b>B3</b>	<b>0,00</b>	<b>55,00</b>
<b>Net exception income (A3) - (B3)</b>		<b>0,00</b>	<b>190,26</b>
<b>Surplus or deficit for the year (A) - (B)</b>		<b>-33 543,98</b>	<b>-152 471,25</b>



## Breakdown of costs: 1

	2014	2013
<b>Direct operating costs</b>	<b>35 100,68</b>	<b>68 507,87</b>
Printing	10 032,16	7 103,24
Photocopies, photographs	7 448,14	15 881,98
Purchase small items and furniture	1 570,74	1 286,92
Office supplies	8 177,39	6 713,67
Miscellaneous supplies	708,12	1 332,33
Purchase of documentation	664,13	761,16
Subsidy for National Committees	6 500,00	20 000,00
Subsidy for International Scientific Committees	-	8 428,57
Subsidy for other Bodies	-	7 000,00
Registration or other retrocessions	-	-
<b>Property</b>	<b>50 739,96</b>	<b>106 562,29</b>
Property rent	37 913,86	91 395,00
Fitting-out works	6 992,13	-
Gas, EDF, Water	2 778,07	8 713,16
Maintenance	21,36	169,09
Insurance	3 554,82	2 599,54
Rental charges	-520,28	3 685,50
<b>External staff</b>	<b>99 726,94</b>	<b>51 288,42</b>
Translations	42 579,96	44 816,08
Studies, research and work by external staff	23 546,98	6 472,34
Remuneration of external staff	33 600,00	-
<b>Travel and missions</b>	<b>404 073,56</b>	<b>412 828,49</b>
Fees on missions	171 305,64	235 693,57
Fees on advisory missions	61 661,43	31 881,07
Office travel missions	-	2 162,11
Staff travel missions	1 866,52	1 144,69
Travels on contract missions and other	75 232,94	57 998,16
Per Diem on contract missions and other	89 019,87	82 659,79
Travel and Per Diem on advisory missions	3 374,46	771,00
Small business trips	472,70	200,10
Travel insurance	1 140,00	318,00
<b>Other external expenses</b>	<b>123 270,52</b>	<b>90 760,62</b>
Fees	21 979,62	26 454,63
Executive Committee insurance 2013	-	458,41
Data processing	5 265,10	5 845,17
Contribution, gifts, miscellaneous purchases	1 255,37	1 130,90
Entertaining	3 161,21	4 622,15
Organisation of meetings	10 500,49	3 372,72
Postage	17 647,78	8 967,14
Telephone, fax	10 027,50	7 788,07
Equipment rental	6 462,36	6 401,71
Machine maintenance	13 202,08	10 689,06
Moving Expenses	24 575,28	-
Work carried out by third parties	-	7 864,99
Bank charges	9 193,73	7 142,81
Transport of publications	-	22,86
Legal fees and litigation services	-	171,69

## Breakdown of costs: 2

	2014	2013
<b>Staff costs - Salaries</b>	<b>393 385,76</b>	<b>496 821,30</b>
Salaries	363 488,52	422 279,75
Variation in provision for paid holidays	13 955,26	18 741,10
Social security reimbursements	-	-
Transport reimbursement	4 437,40	4 889,55
Trainee indemnities	8 501,67	3 580,00
Settlement indemnities	3 002,91	47 330,90
<b>Staff costs - Social security contributions</b>	<b>170 532,52</b>	<b>205 986,68</b>
URSSAF	103 898,02	120 715,94
Pôle Emploi	15 582,02	15 834,98
Reunica	18 630,93	21 709,12
AGIRC - Klesia (Pension)	8 522,19	26 808,16
AGIRC - Generali (Pension)	3 376,62	-
AGIRC - Generali insurance	6 438,52	4 011,38
Mutual insurance	5 498,02	6 431,65
Occupational medicine	1 437,21	1 406,50
Provisional variation in social security contributions, paid holidays	7 148,99	9 068,95
<b>Duties, Taxes &amp; Similar payments</b>	<b>27 124,17</b>	<b>55 123,95</b>
Tax on salaries	18 716,27	40 917,54
Local taxes	5 895,27	10 589,23
Adult training contribution	2 381,63	3 486,18
Other taxes	131,00	131,00
<b>Other operating costs</b>	<b>55 576,13</b>	<b>43 545,00</b>
Bad debts for the year - membership fees	8 348,13	5 983,00
Bad debts for the year - contracts	47 228,00	37 562,00
Exceptional charges - miscellaneous	-	-
<b>Provision and amortisation</b>	<b>318 614,72</b>	<b>213 089,99</b>
Amortisations	3 031,72	2 502,99
Provisions on membership fees	22 745,00	22 105,00
Provisions on operating costs	252 038,00	178 482,00
Provisions for contingencies on staff and building	40 800,00	-
Provisions for the next move in Charenton	-	10 000,00
<b>Total operating costs</b>	<b>1 678 144,96</b>	<b>1 744 686,30</b>
<b>Exceptional charges for prior years</b>	<b>0,00</b>	<b>55,00</b>
Bad debts for prior years - membership fees	-	-
Bad debts for prior years - contracts	-	-
Exceptional losses in prior years	-	55,00
<b>Total exceptional costs</b>	<b>0,00</b>	<b>55,00</b>