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

REPORT

OF THE STATUTORY AUDITOR

ON THE ANNUAL ACCOUNTS

CLOSED DECEMBER 31, 2025

International Council on Monuments and Sites

ICOMOS

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

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

SUMMARY

STATUTORY AUDITORS ' REPORTSON THE ANNUAL ACCOUNTS CLOSED 31/12/2025 OF THE ICOMOS ASSOCIATION

ALONG WITH THE GUARD, THIS DOCUMENT INCLUDES A TOTAL OF 27 PAGES DECOMPOSING SO:

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7, petit sentier de la Savoie
92 320 CHÂTILLON
Téléphone : 01-46-45-83-86
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REPORT ON THE ANNUAL ACCOUNTS

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

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

Report on the annual accounts of the Statutory Auditor

Year ended December 31, 2025

To the members,

I. Opinion on the annual accounts

In fulfilment of the mission entrusted to us for six consecutive years until the year ended December 31, 2028, we have audited the annual accounts of the ICOMOS Association for the financial year ended 31 December 2025, 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, 2025 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 Wednesday 29 April 2026

SAS CommissaireAuxComptes.fr

Signatory partner:
Isabelle MARQUIS
Statutory Auditor



Member of the Regional Company of Versailles

Commissaire auxComptes.fr
CommissaireAuxComptes.fr
7, petit sentier de la Savoie
92 320 CHÂTILLON
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E-mail : cac@commissaireauxcomptes.fr

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.

ICOMOS

BALANCE SHEET - ASSETS ANC2022-06

Period from 01/01/2025 to 31/12/2025 Presented in Euros

ASSETS	Current year 31/12/2025 (12 months)				Past year 31/12/2024 (12 months)	
	Raw	Depr.& prov.	Net	%	Net	%
Intangible fixed assets						
Concessions, patents, licenses, trademarks, processes						
Tangible fixed assets						
Other tangible fixed assets	96 276	70 911	25 366	1,16	31 467	0,70
Fixed assets						
Total fixed assets (III)	***96 276***	***70 911***	***25 366***	1,16	***31 467***	0,70
Stocks and work in progress						
Receivables						
Accounts receivable and related accounts	481 276	21 234	460 042	21,09	140 874	3,11
Other receivables						
. Other	64 132		64 132	2,94	5 645	0,12
Prepaid expenses	97 882		97 882	4,49	1 432 780	31,65
Investment securities						
. Other titles	17 728		17 728	0,81	17 728	0,39
Cash	1 516 164		1 516 164	69,51	2 898 843	64,03
Total current assets (IV)	***2 177 182***	***21 234***	***2 155 948***	98,84	***4 495 869***	99,30
Loan repayment premiums (VI)						
TOTAL ASSETS (I à VII)	***2 273 459***	***92 145***	***2 181 314***	100,00	***4 527 336***	100,00

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ICOMOS

BALANCE SHEET - EQUITY AND LIABILITIES ANC2022-06

Period from 01/01/2025 to 31/12/2025 Presented in Euros

EQUITY AND LIABILITIES	Current year 31/12/2025 (12 months)		Past year 31/12/2024 (12 months)	
Shareholders' equity				
Capital (paid-up capital :)				
Réserves				
Retained (profits / losses) brought forward merger	691 801	31,71	662 996	14,64
Net income or loss of the tax year	***230 420***	10,56	***28 805***	0,64
TOTAL EQUITY (I)	***922 221***	42,28	***691 801***	15,28
Other equity				
TOTAL OF OTHER EQUITY (I Bis)				
Provisions for liabilities and charges				
Provisions for charges	104 776	4,80	289 767	6,40
TOTAL PROVISIONS (II)	***104 776***	4,80	***289 767***	6,40
Loans and debts				
Advances and down-payments for work in progress	43 432	1,99	80 761	1,78
Trade notes and related accounts payable	141 826	6,50	47 220	1,04
Tax payable and social liabilities	217 985	9,99	216 217	4,78
Other debts	419 695	19,24	376 455	8,32
Prepaid income	331 379	15,19	2 825 115	62,40
TOTAL DEBTS (III)	***1 154 317***	52,92	***3 545 768***	78,32
TOTAL LIABILITIES (I à IV)	***2 181 314***	100,00	***4 527 336***	100,00

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ICOMOS

INCOME STATEMENT ANC2022-06

Period from 01/01/2025 to 31/12/2025 Presented in Euros

INCOME STATEMENT	Current year 31/12/2025 (12 months)		Past year 31/12/2024 (12 months)		Variation absolute (12 / 12)	%
	Total	%	Total	%	Variation	%
Operating income						
Sales of goods	154	0,00	9 669	0,39	-9 515	-98,40
Products sold	4 237 709	100,00	2 474 037	99,61	1 763 672	71,29
Net revenue	**4 237 863**	100,00	**2 483 706**	100,00	**1 754 157**	70,63
Operating subsidies	128 067	3,02	211 223	8,50	-83 156	-39,36
Recaptures on deprecations and reserves, expense transfer	142 163	3,35	318 078	12,81	-175 915	-55,30
Other operating income	669 419	15,80	628 633	25,31	40 786	6,49
Total operating income (I)	***5 177 512***	122,17	***3 641 639***	146,62	***1 535 873***	42,18
Operating expenses						
Purchase of goods	101 102	2,39	3 842	0,15	97 260	N/S
Other purchases and external expenses (1)	3 625 441	85,55	2 244 580	90,37	1 380 861	61,52
Taxes and assimilated payments	57 430	1,36	40 568	1,63	16 862	41,56
Salaries	802 376	18,93	671 766	27,05	130 610	19,44
Social security expenses	292 063	6,89	226 680	9,13	65 383	28,84
Depreciation and impairment charges						
Operating allowances on fixed assets : depreciation allowances	13 873	0,33	12 785	0,51	1 088	8,51
Operating allowances on current assets : reserve allowances	21 234	0,50	3 663	0,15	17 571	479,69
Operating allowances for contingencies : reserve allowances	8 509	0,20	271 130	10,92	-262 621	-96,85
Other expenses	10 202	0,24	148 927	6,00	-138 725	-93,14
Total operating expenses (II)	***4 932 231***	116,38	***3 623 941***	145,91	***1 308 290***	36,10
(1) Including :						
1. Operating Income (I-II)	**245 281**	5,79	**17 698**	0,71	**227 583**	N/S
Financial income from interest ownership	36 976	0,87	20 572	0,83	16 404	79,74
Other interest and assimilated income			150	0,01	-150	-100,00
Profits on foreign exchange	38 356	0,91	40 449	1,63	-2 093	-5,16
Net proceeds from sales of investment securities and						
Total financial income (V)	***75 332***	1,78	***61 172***	2,46	***14 160***	23,15
Financial expenses :						
Interests and assimilated expenses			87	0,00	-87	-100,00
Loss on foreign exchange	75 620	1,78	72 319	2,91	3 301	4,56
Total financial expenses (VI)	***75 620***	1,78	***72 406***	2,92	***3 214***	4,44
2. FINANCIAL RESULT (V-VI)	**-289**	-0,00	**-11 234**	-0,44	**10 945**	97,43
3. Ordinary result before tax (I-II+III-IV+V-VI)	**244 993**	5,78	**6 464**	0,26	**238 529**	N/S
Extraordinary gains			22 341	0,90	-22 341	-100,00
Total extraordinary income (VII)			***22 341***	0,90	***-22 341***	-100,00
Total extraordinary expenses (VIII)						
4. EXTRAORDINARY RESULT (VII-VIII)			**22 341**	0,90	**-22 341**	-100,00
Income tax (X)	14 573	0,34			14 573	N/S

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INCOME STATEMENT ANC2022-06

Period from 01/01/2025 to 31/12/2025 Presented in Euros

INCOME STATEMENT (next)	Current year 31/12/2025 (12 months)		Past year 31/12/2024 (12 months)		Variation absolute (12 / 12)	%
Total Income (I+III+V+VII)	***5 252 844***	123,95	***3 725 152***	149,98	***1 527 692***	41,01
Total expenses (II+IV+VI+VIII+IX+X)	***5 022 424***	118,51	***3 696 347***	148,82	***1 326 077***	35,88
NET RESULT	**230 420** *Profit*	5,44	**28 805** *Profit*	1,16	**201 615**	699,93
(2) Of products concerning related entities						
(3) Of interests concerning related entities						

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PREAMBLE

The financial year ended 31/12/2025 has a duration of 12 months.

The previous financial year ended 31/12/2024 had a duration of 12 months.

The balance sheet total for the year before appropriation of the result is 2.181.314,00 euros.

The net accounting result is a profit of 230 419,65 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 events of the financial year are as follows:

Change in presentation of the accounts:

- Balance Sheet:
  - provisions for lease charges and contracts were previously recognised on the liability side under "provisions for charges" (€193,500 as at 31/12/2024); they are now recognised under "accrued expenses" (€101,567 as at 31/12/2025).

- Income Statement:
  - charges to provisions for lease charges for the year were previously recorded under "provision charges" (expense of €55,000 in 2024). They are now recorded directly as a debit to "other purchases and external expenses" (expense of €64,000 in 2025).

  - reversals of provisions for lease charges from the previous year were previously recorded under "reversals of depreciation, impairment and provisions" (income of €90,000 in 2024). They are now recorded directly as a credit to "other purchases and external expenses".

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2. ACCOUNTING PRINCIPLES, RULES AND METHODS

2-1 GENERAL METHOD

The annual accounts have been prepared and are presented in accordance with the principles defined by the General Chart of Accounts (Plan Comptable Général) approved by ANC Regulation No. 2014-03 of 5 June 2014, as amended by Regulation 2022-06 of 4 November 2022, supplemented by the currently applicable updates, Articles L123-12 to L123-28 of the French Commercial Code and Regulation No. 2018-06 relating to the procedures for preparing the annual accounts of associations and foundations, as set out by the Accounting Regulations Committee (Comité de la Réglementation Comptable).

The general accounting conventions have been applied, in compliance with the prudence principle, in accordance with the following underlying assumptions:

- going concern,
- consistency of accounting methods from one financial year to the next, with the exception of the impacts of the first-time application of ANC 2022-06,
- accruals basis (independence of financial years),

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.

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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.

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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.

Retirement compensation commitments estimated at 104,776 euros as of 31/12/2025 are recorded in the annual accounts.

An additional provision of 8,509 euros was recorded for the financial 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	88 505	7 771		96 276
Financial fixed assets				
TOTAL	**88 505**	**7 771**		**96 276**

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	3 503	2 309		5 812
Transportation equipment				
Office and computer equipment	53 534	11 565		65 099
Recoverable packaging and various				
TOTAL III	57 038	13 873		70 911
TOTAL GENERAL (I+II+III)	**57 038**	**13 873**		**70 911**

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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	481 276	481 276	
Other receivables	64 132	64 132	
Prepaid expenses	97 882	97 882	
TOTAL	**643 290**	**643 290**	

Details of receivables	Amount
Contracts	**457 359**
1- Miscellaneous contracts	**440 000**
- UNESCO - Contract CPM 2025:	440 000
2- Consulting assignments	**17 359**
- Miss. Uzbekistan (Bukhara) 2025	10 121
- Miss. Uzbekistan (Shakhrisyabz) 2025	7 238
3 - Contributions	**23 917**
- Contributions 2025	2 683
- Questionable contributions for 2025	21 234
Total	**481 276**

Details of Other Receivables	Amount
1 - Revenue to be received from contracts	**56 718**
UNESCO Contract – Odessa 2024/2025	51 000
UNESCO Contract 2025	5 718
2 - Other debtors	**7 414**
Total	**64 132**

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Details of Prepaid Expenses	Amount
Overheads:	**15 630**
- SCOPUS – Printing of NEW cards 2026	3 283
- Bank charges	50
- Ass Boitefin - carryforward 2026	4 827
- JLB – Maintenance July 2026	3 217
- AON – multi-risk insurance for premises 2026	2 523
- ECS Partners – Eprints Maintenance 2026	1 730
On miscellaneous contracts:	**77 565**
- FUTURHIST EU Contract – carried forward to 2026	53 347
- ECHOES Project Contract – carried forward to 2026	21 008
- Climate Action Toolkit Contract 2025–2026	3 210
On Consulting Missions:	**4 687**
- Miss. LDM 1PR Morroco (Marrakech)	300
- Miss. ISHIKAWA - Trip – Causses and Cévennes	287
- Miss. CASTEL - Trip – Causses and Cévennes	61
- Miss. PREPIS - Fees IUCN Armenia	400
- Miss. TSINTSABADZE - Armenia	400
- Miss. BEDIANASHVILI - Armenia	400
- Miss. CHUKHOVICH - Armenia	400
- Miss. Tunisie Carthage 25	2 440
Total	**97 882**

3.4 Statement of receivables

Products to receive	Amount	Commentaires
Investments or financial fixed assets		
Exploitation product	2 663	Dues receivable
Subsidies / financing		
Other products to receive		Accrued interest on Livret
Financial products	13 334	and Term Deposit
TOTAL	**15 997**	

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	3 663	21 234	3 663	21 234
Financial accounts				
TOTAL	**3 663**	**21 234**	**3 663**	**21 234**

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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				
Other reserves	662 996	28 805		691 801
Surplus or deficit	28 805	230 420	28 805	230 420
SUBTOTAL ASSOCIATIVE FUNDS (I)	**691 801**	**259 225**	**28 805**	**922 221**
Associative funds with rights of repossessions:				
Contribution with recovery right				
nvestment 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 financers				
Investment grants for non-renewable assets				
Regulated provisions				
Rights of the owners (Commodat)				
SUBTOTAL OTHER ASSOCIATIVE FUNDS (II)				
TOTAL ASSOCIATIVE FUNDS (I+II)	**691 801**	**259 225**	**28 805**	**922 221**

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4.2 Postponement again before distribution of the result

Nature of the report again	Debtor	Creditor
Postponement of controlled activities again third-party financers destined : - to exercise - to subsequent years		
Report again not assigned to activities under the control of third party financers		
Postponement of the activities of the association		922 221
BALANCE		**922 221**

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 pay	96 267	8 509		104 776
Other provisions for risks and charges	193 500		193 500	0
TOTAL (II)	**289 767**	**8 509**	**193 500**	**104 776**
TOTAL GENERAL (I+II)	**289 767**	**8 509**	**193 500**	**104 776**
Of which endowments and recoveries - operating - financial - exceptional		8 509	193 500	

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Details of Provisions for Risks and Charges	Montant
- Provision for retirements	104 776
Total	**104 776**

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	141 826	141 826		
Social and tax debts	217 985	217 985		
Debts on fixed assets				
Social and tax debts	463 127	463 127		
Prepaid income	331 379	331 379		
TOTAL	**1 154 317**	**1 154 317**		

Détail des Produits constatés d'avance	Montant
Sur Contrats divers:	**312 619**
- Contrat FUTURHIST EU, Report en 2025	78 687
- Contrat ECHOES European...Sciences, Report en 2025	133 931
- Contrat ALIPH - Burkina Faso 2026	100 000
Sur Missions de Conseil:	**18 761**
- Miss.Tunisie (Cartgage) 2026	5 000
- Miss. France (Caussses Cevennes) 2026	4 941
- Miss. IUCN PBOO1856 2026	8 820
Total	**331 379**

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ICOMOS

ANNEX

To the annual accounts presented in Euros

Period from 01/01/2025 to 31/12/2025

Details of other debts	Amount
Advances on Contributions	**43 432**
- National Committees and Individual Contributions 2026	43 412
- National Committees and Individual Contributions 2025	20
Sundry creditors - Third-party accounts held by ICOMOS	**419 695**
- Board Officers	53 847
- Donations "Victoria Fall's Fund"	50 411
- Raymond Lemaire program	21 845
- "Israel National Committee"	41 863
- CSI "Heritage of the 20th Century" - ISC20C	32 438
- CSI "Wood Committee" - IIWC	9 230
- CSI "ICOMOS Cultural Landscapes" - ISCCL	8 320
- CSI "Rock Art" - CAR	5 364
- CSI "Intangible Cultural Heritage" - ICICH	956
- CSI "Interpretation and Presentation" - ICIP	2 371
- 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	3 847
- CSI "Underwater Cultural Heritage" - ICUCH	1 959
- CSI "Archaeological Heritage Management" - ICAHM	4 049
- CSI "Risk Preparedness" - ICORP	3 274
- CSI "Historical Towns and Villagess" - CIVVIH	6 257
- CSI "Religious Heritage" - PRERICO	2 942
- CSI "Earthen Architecture Heritage" - ISCEAH	3 391
- CSI "Vernacular Architecture" - CIAV	2 824
- CSI "Cultural Tourism" - ICTC	6 522
- CSI "Cultural Routes" - CIIC	679
- CSI Formation - CIF	8 755
- CSI "Polar Historical Heritage - IPHC"	455
- CSI "Legal Matters" - ICLAFI	2 400
- CSI "Emerging Prof. Working Group" - Eps	7 500
- CSI "Climate Action Working Group" - CAWG	20 427
- CSI "Working Group" - RBA	600
- CSI "PATRIMOINE MURAL" - ISCMP	11 671
- CSI "Pierre Committee" - ISCS	10 593
- ISCS - Stone Conf 2025	44 626
- CSI "Heritage Documentation" - CIPA	35 585
- Exceptional Donations for "Young Professionals"	500
- CSI "Africa 2024 Conference"	8 350
- CHN "Climate Herirage Network"	1 245
Miscellaneous accrued charges	**0**
Total	**463 127**

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4.5 Expenses payable by balance sheet item

Charges à payer	Amount
Loans and debts of credit institutions	
Loans and various financial debts	
Suppliers	141 826
Social and tax debts	166 412
Other debts	
TOTAL	**308 238**

Details of Suppliers - Invoices not received	Amount
City of Paris - Rental charges 2025	64 000
Accrued expenses on contract - ODESSA project 2025	34 467
Accrued expenses on contract - TRANSHUMANCE project 2025	3 100
ICOMOS Estonia - Travel COP30	2 400
Statutory auditors fees, 2025 financial statements	10 500
ADP, December 2025 payslips	1 072
ADP, contract termination indemnity	2 241
MyUniSoft - change of accounting software	1 440
OCTOPOOS - National Sites	9 918
OCTOPOOS - Theme change for sites	4 502
LYRECO - Office supplies	788
PR2I - 2025 call overrun	3 600
FEDEX - card shipment December 2025	2 789
ELDICOM - subscription and usage 2025	376
LUBLINER - CA spot December 2025	225
POSTE, March and December 2025 statements	347
ORANGE, internet access December 2025	60
Total	**141 826**

5. NOTES TO THE INCOME STATEMENT

5.1 Grants received and dedicated funds

Grants received from governments = 126,117 euros

- Austrian Ministry of Culture = 15,000 euros - allocation: ICOMOS operating budget
- French Ministry of Culture = 30,000 euros - allocation: ICOMOS operating budget
- Chinese Ministry of Culture = 46,117 euros - allocation: ICOMOS operating budget
- Korean Ministry of Culture = 35,000 euros - allocation: ICOMOS operating budget

Others grants = 1,950 euros

- NGS – « Preserving Legacies » 2024 CLT Ireland = 1,950 euros

Total subsidies received = 128,067 euros

5.2 Investment grants

No investment grants were received during the year.

5.3 Subventions de fonctionnement

Operating grants received for the 2025 financial year amount to a total of 126,117 euros.

- Austrian Ministry of Culture = 15,000 euros
- French Ministry of Culture = 30,000 euros
- Chinese Ministry of Culture = 46,117 euros
- Korean Ministry of Culture = 35,000 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	31/12/2025	%	31/12/2024	%	VARIATION	
705 910	UNESCO CONTRACTS	1 241 324	24,68%	1 254 358	37,74%	-13 034	-1,04%
756 XXX	CONTRIBUTIONS	651 099	12,94%	616 619	18,55%	34 479	5,59%
705 930	COUNCIL MISSIONS	221 385	4,40%	227 074	6,83%	-5 690	-2,51%
740 XXX	SUBSIDIES	128 067	2,55%	211 223	6,36%	-83 156	-39,37%
705 920	OTHER CONTRACTS	2 774 000	55,14%	991 259	29,83%	1 782 741	179,85%
708 XXX	ADDITIONAL ACTIVITIES	0	0,00%	1 034	0,03%	-1 034	-100,00%
706 XXX	SERVICES	1 000	0,02%	312	0,01%	688	220,76%
754 XXX	DONATION	13 500	0,27%	12 013	0,36%	1 487	12,38%
707 XXX	DIVERSE SALES	154	0,00%	9 669	0,29%	-9 515	-98,40%
TOTAL		5 030 528	100,00%	3 323 562	100,00%	1 706 967	51,36%

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5.5 Table relating to exceptional income and expenses

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

6. OTHER INFORMATION

6.1 Average number of employees

	Women	Men	Total
Executive employees	5	0	5
Non executive employees	8	2	10
TOTAL	**13**	**2**	**15**

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 € 10,500 including tax.