

Assets	Amounts	Amortisation, or provisions	Total		Liabilities and Financing Fund	Amounts	Total	
			at 31/12/16	at 31/12/15			at 31/12/16	at 31/12/15
<b>Fixed Assets</b>			8 313,58	7 600,36	<b>Financing Fund</b>		289 781,20	222 873,02
Installations	-	-			Opening financing fund	222 873,02		
Office equipment	28 895,80	23 203,15			Profit for the period	66 908,18		
Office furniture	14 119,57	11 498,64						
	43 015,37	34 701,79						
Bank Cr�dit du Nord: SICAV			17 727,67	17 727,67	<b>Provisions for contingencies and risks</b>		229 433,00	95 000,00
					Prov. for contingencies	74 433,00		
					Prov. for contingencies on building	155 000,00		
					<b>Advances and payments on account</b>		51 754,00	142 301,00
<b>Current Assets</b>			1 040 432,81	831 965,28	<b>Liabilities</b>		382 652,05	350 095,01
Accounts receivable	-	-			Credit institutions	-		
Membership fees receivable	-	-			Suppliers - Invoices not received	9 550,94		
Contracts receivable	15 452,00	9 677,00			State - Duties & Taxes	4 593,00		
Subsidies receivable	370 327,00	-			Staff	81 018,88		
Other accrued receivables	-	-			Social security bodies	85 367,69		
Miscellaneous debtors	10 379,22	-			Prepaid contracts	-		
Cash	653 951,59	-			Charges due	83 070,17		
	1 050 109,81	9 677,00			Miscellaneous creditors	119 051,37		
<b>Deferred Charges</b>			6 715,00	7 979,99	<b>Deferred Income</b>		119 568,81	55 004,27
<b>Assets Translation Difference</b>			-	-	<b>Liabilities Translation Difference</b>		-	-
<b>Total Assets</b>			<b>1 073 189,06</b>	<b>865 273,30</b>	<b>Total Liabilities</b>		<b>1 073 189,06</b>	<b>865 273,30</b>

**MAITCOLLEMIAT ASSOCIATES**  
 Commissariat aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 409 267 809 00016 APE 6920 Z

## 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>370 327,00</b>	<b>0,00</b>
<b>1- Contrats UNESCO</b>	<b>267 403,00</b>	
- UNESCO - Contrat N° 4500294671-A1 / CPM 2016: 756 302€ Final payment (Advisory services, Monitoring and FRE)	202 546,00	
- UNESCO - Contrat N° 4500297425 LOR n°4/2016: 51 332€ Final payment	25 929,00	
- UNESCO - Contrat N° 4500315318 LOR n°5/2016: 63 309€ Final payment	38 928,00	
<b>2- Missions de Conseil 2016</b>	<b>102 924,00</b>	
- Mission de conseil USA (Tentative List)	9 797,00	
- Mission de conseil Arabie Saoudite (Rijal Almaa)	9 150,00	
- Mission de conseil Egypte (Cairo Ring Road)	13 916,00	
- Mission de conseil Japon (Kamakura)	14 200,00	
- Mission de conseil Tunisie (Djerba)	12 192,00	
- Mission de conseil Koweït (Abraj Al-Kuwait)	12 192,00	
- Mission de conseil Corée du Sud (Seowon)	6 990,00	
- Mission de conseil USA (Frank Lloyd Wright)	6 950,00	
- Mission de conseil Pérou (Cuzco)	8 515,00	
- Mission de conseil Mauritiuis (Le Morne)	1 550,00	
- Mission de conseil Ecuador (Quito)	7 472,00	
<b>Contributions (Doubtful customers)</b>	<b>15 452,00</b>	<b>9 677,00</b>
2013 membership fees		0,00
2014 membership fees		0,00
2015 membership fees	4 502,00	4 502,00
2016 membership fees	10 950,00	5 175,00
<b>Other Revenues</b>	<b>633,19</b>	<b>0,00</b>
Annual interest rates of account "Livret A-Associations"	633,19	-
<b>Total</b>	<b>386 412,19</b>	<b>9 677,00</b>

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 503 00016 - APE 6920 Z

**Cash**

	<b>Euro</b>	<b>653 951,59</b>
Crédit Lyonnais - "Euro" account	58 244,42	
Crédit Lyonnais - "Dollar" account (\$18 504,18)	17 585,35	
Crédit du Nord - "Euro" account	330 591,11	
Crédit du Nord - "Euro" account/ Account on "Livret A-Associations"	85 058,13	
Crédit du Nord - "Dollar" account (\$168 149,29)	159 799,75	
Cash in euros	1 378,56	
Cash in dollars (\$1 230,00)	1 294,27	

**MARCOLLA et ASSOCIÉS**  
Commissaire aux Comptes  
S.A. Au capital de 50 000 €  
12, Rue Jouffroy d'Abbans - 75017 PARIS  
SIRET 403 287 303 00016 - APE 6920 Z



## Provisions for operating costs

	0,00

## Charges on contracts

	83 070,17
- UNESCO - Contrat N° 4500294671-A1: WH Convention activities 2016	8 826,17
- BAHRAIN: " Arab Regional Centre for World Heritage" Thematic Study on the Heritage of Water	3 000,00
<b>Missions de conseil</b>	
- Mission de conseil Croatie (Zadar) 2014	1 850,00
- Mission de conseil Panama (Portobelo) 2014	250,00
- Mission de conseil Russie (Kizhi Island) 2014	250,00
- Mission de conseil Haïti (Nat. Hist. Park) 2015	1 870,00
- Mission de conseil Russie (yaroslav) 2015	350,00
- Mission de conseil Egypte (Historic Cairo) 2015	250,00
- Mission de conseil Vietnam (Yen Tu) 2015	250,00
- Mission de conseil Vénézuéla (Coro) 2015	250,00
- Mission de conseil Belgique (Moretus) 2015	250,00
- Mission de conseil Japon (Nagasaki) 2016	800,00
- Mission de conseil Allemagne (Erzgebirge) 2016	2 100,00
- Mission de conseil USA (Tentative List) 2016	400,00
- Mission de conseil Arabie Saoudite (Rijal Almaa) 2016	6 300,00
- Mission de conseil Palestine (Bethlehem) 2016	250,00
- Mission de conseil Japon (Kamakura) 2016	11 200,00
- Mission de conseil Tunisie (Djerba) 2016	9 100,00
- Mission de conseil Koweït (Abraj Al-Kuwait) 2016	9 100,00
- Mission de conseil Corée du Sud (Seowon) 2016	9 450,00
- Mission de conseil USA (Frank Lloyd Wright) 2016	5 600,00
- Mission de conseil Pérou (Cuzco) 2016	4 474,00
- Mission de conseil Mauritiuis (Le Morne) 2016	1 050,00
- Mission de conseil Ecuador (Quito) 2016	5 850,00

## Suppliers - Invoices not received

<b>General expenses</b>	<b>9 550,94</b>
Cabinet Marcolla fees	8 300,00
ADP, Payrolls Nov. And Dec. 2016	1 018,82
Post Office	104,58
Bank, Interests on current accounts	127,54
<b>Missions / Contributions</b>	<b>0,00</b>
<b>Total Suppliers - Invoices not received</b>	<b>9 550,94</b>

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 493 287 303 00016 - APE 6920 Z

**Staff**

	<b>81 018,88</b>
Provision for paid holidays at 31/12/2016	81 018,88

**State - Taxes**

	<b>4 593,00</b>
Tax on salaries, December 2016	2 104,00
Adult training contribution 2016	2 489,00

**Social security bodies**

	<b>81 552,22</b>
Urssaf - Decdember 2016	16 527,00
Pôle emploi - December 2016	2 518,00
Reunica - 4th term 2016	12 669,00
Klesia - 4th term 2016	0,00
Generali (Pension) - 4th term 2016	1 816,65
Generali (Insurance) - 4th term 2016	1 725,37
Contribution on paid holidays at 31/12/2016	46 296,20

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 303 00016 - APE 6920 Z

## Miscellaneous Creditors

	119 051,37
- Donations "Victoria Fall's Fund"	13 665,17
- Programme Raymond Lemaire	9 513,71
- Compte "Comité National Israéli"	27 086,09
- CSI "Patrimoine du 20 <sup>e</sup> Siècle" - ISC20C	1 578,36
- CSI "Comité Bois" - IIWC	957,15
- CSI "Paysages Culturels ICOMOS" - ISCCL	5 811,71
- CSI "Art Rupestre" - CAR	1 107,13
- CSI "Patrimoine Culturel Immatériel" - ICICH	464,42
- CSI "Interprétation et Présentation" - ICIP	35,71
- CSI "Patrimoine Bâti Partagé" - SBH	1 400,00
- CSI "Analyse et Rest. des Struct. du Pat. Arch" - ISCARSAH	1 378,52
- CSI "Fortifications et Patrimoine Militaire" - ICOFORT	2 642,84
- CSI "Patrimoine Culturel Subaquatique" - ICUCH	600,00
- CSI "Gestion du Patrimoine Archéologique" - ICAHM	3 459,74
- CSI "Préparation aux Risques" - ICORP	1 834,36
- CSI "Villes et Villages Historiques" - CIVVIH	3 171,46
- CSI "Patrimoine Religieux" - PRERICO	750,05
- CSI "Patrimoine de l'Architecture de Terre" - ISCEAH	2 657,15
- CSI "Architecture Vernaculaire" - CIAV	1 449,98
- CSI "Tourisme Culturel" - ICTC	3 989,40
- CSI "Itinéraires Culturels" - CIIC	600,00
- CSI "Comité Pierre" - ISCS	10 151,38
- CSI "Documentation du Patrimoine" - CIPA	23 037,04
- Bank Transfer Pending Assignment	1 710,00

## Miscellaneous Debtors

	10 379,22
- URSSAF (Balance duplicate payment ADP)	674,00
- XEROX, Rental photocop., 1st quarter 17 (to be reimbursed by Canon)	1 392,85
- ACE, photocopies, 1st quarter 2017 (to be reimbursed by Canon)	211,37
- Duplicate on translator payment (bank error)	7 900,00
- Travel Agency Gallia	201,00

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 303 00016 - APE 6920 Z

## Deffered Charges

		<b>6 715,00</b>
<b>General expenses</b>	<b>6 715,00</b>	
- Editions Législatives, Abonnement 2017	809,02	
- AON, Assurance locaux 2017	1 588,40	
- SCOPUS, Cartes vierges, membres 2017	1 680,00	
- SCOPUS, Nouvelles cartes de membres 2017	1 141,66	
- Poste, Expédition cartes membres 2017	1 495,92	
<b>On contracts</b>	<b>0,00</b>	

## Deferred income

		<b>171 322,81</b>
<b>Avances / Cotisations 2017</b>	<b>51 754,00</b>	
- Comités Nationaux, Cotisations 2017	51 754,00	
<b>Sur Contrats:</b>	<b>119 568,81</b>	
- China: Subvention de fonctionnement activités ICOMOS 2017	40 909,09	
- Chine: Etude thématique "Tea Cultivation of Asia)	34 114,27	
- Projet Anqa (Arcadia) (49000\$)	44 545,45	

**MARCOLLI et ASSOCIÉS**  
 Commissaires aux Comptes  
 S.A. Au capital de 50 000 €  
 Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 303 0016 - APE 6920 Z

## Income Statement

From 1st January to 31 December 2016

	Exercice 2016		Exercice 2015
	Amounts	Total	
<b>Revenues from activity</b>			
UNESCO contracts	964 256,00	1 162 459,78	1 048 712,68
Advisory missions	166 396,00		
Other contracts	20 260,00		
Services delivery	4 863,52		
Convention organisation	-		
GA registrations	-		
Sales of publications	233,26		
Related revenues	6 451,00		
Subsidies		119 975,98	34 415,69
Contributions		418 618,93	328 982,00
Transfer of costs		-	-
Release of prov. for contributions		14 980,00	22 745,00
Release of prov. for costs		-	269 538,00
Release of prov. for costs		20 000,00	23 300,00
<b>Operating revenues</b>	<b>A1</b>	<b>1 736 034,69</b>	<b>1 727 693,37</b>
<b>External consumption</b>			
Direct operating cost	32 432,76	793 387,52	961 149,08
Plant and equipment	2 969,65		
External staff	139 661,28		
Travel and missions	513 628,84		
Other external consumption	104 694,99		
Local taxes		-	31,00
<b>Staff costs</b>			
Salaries	418 391,14	622 921,61	568 067,27
Social security contributions	177 204,47		
Taxes	27 326,00		
Bad debts - contributions and contracts		79 227,42	50 261,00
Amortisation and depreciation		3 776,84	3 119,25
Provision for contingencies		40 000,00	-
Provision for contingencies on contracts		34 433,00	-
Provision for contingencies on staff		30 000,00	20 000,00
Provision for contingencies on building		60 000,00	95 000,00
Provision for membership fees		9 677,00	14 980,00
<b>Operating costs</b>	<b>B1</b>	<b>1 673 423,39</b>	<b>1 712 607,60</b>
<b>Operating income (A1) - (B1)</b>		<b>62 611,30</b>	<b>15 085,77</b>
<b>Financial revenues</b>			
Financial revenues		633,19	749,64
Foreign exchange gains		8 535,95	25 162,19
Release of provision for foreign exchange loss		-	-
<b>Financial revenues</b>	<b>A2</b>	<b>9 169,14</b>	<b>25 911,83</b>
<b>Financial charges</b>			
Financial charges		1 099,40	966,38
Foreign exchange losses		1 495,95	13 906,90
Provisions for foreign exchange loss		-	-
<b>Financial charges</b>	<b>B2</b>	<b>2 595,35</b>	<b>14 873,28</b>
<b>Net financial income (A2) - (B2)</b>		<b>6 573,79</b>	<b>11 038,55</b>
<b>Exceptional revenues from prior years</b>			
Exceptional revenues		214,64	2 185,22
Annual recognition of investment subsidies		1 000,00	-
<b>Exceptional revenues</b>	<b>A3</b>	<b>1 214,64</b>	<b>2 185,22</b>
<b>Exceptional charges for prior years</b>			
Exceptional charges		-	3 727,07
Provisions		3 491,55	-
<b>Exceptional charges</b>	<b>B3</b>	<b>3 491,55</b>	<b>3 727,07</b>
<b>Net exception income (A3) - (B3)</b>		<b>-2 276,91</b>	<b>-1 541,85</b>
<b>Surplus or deficit for the year (A) - (B)</b>		<b>66 908,18</b>	<b>24 582,47</b>

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 303 00016 - APE 6920 Z



## Breakdown of costs: 1

	2016	2015
<b>Direct operating costs</b>	<b>32 432,76</b>	<b>46 457,15</b>
Printing	8 961,34	10 432,70
Photocopies, photographs	9 407,39	9 872,17
Purchase small items and furniture	3 651,22	3 502,14
Office supplies	7 453,71	7 445,99
Miscellaneous supplies	126,19	1 104,09
Purchase of documentation	832,91	814,35
Subsidy for National Committees	2 000,00	7 000,00
Subsidy for International Scientific Committees	-	6 285,71
<b>Property</b>	<b>2 969,65</b>	<b>4 043,36</b>
Property rent	-	-
Fitting-out works	-	1 283,04
Gas, EDF, Water	-	-
Maintenance	69,00	-
Insurance	2 900,65	2 760,32
Rental charges	-	-
<b>External staff</b>	<b>139 661,28</b>	<b>147 101,33</b>
Translations	45 277,56	62 746,13
Studies, research and work by external staff	1 989,00	360,00
Remuneration of external staff	92 394,72	83 995,20
<b>Travel and missions</b>	<b>513 628,84</b>	<b>675 012,85</b>
Fees on missions	247 232,99	365 544,31
Fees on advisory missions	118 056,00	90 112,01
Office travel missions	1 614,00	-
Staff travel missions	1 533,31	2 588,92
Travels on contract missions and other	58 517,77	82 218,54
Travel and Per Diem on advisory missions	8 533,88	24 873,68
Per Diem on contract missions and other	77 778,97	108 862,19
Small business trips	280,92	563,20
Travel insurance	81,00	250,00
<b>Other external expenses</b>	<b>104 694,99</b>	<b>88 534,39</b>
Fees	20 470,00	17 104,00
Executive Committee insurance 2013	890,00	890,00
Data processing	6 055,30	4 828,85
Contribution, gifts, miscellaneous purchases	1 609,36	1 702,38
Entertaining	3 318,92	6 704,40
Organisation of meetings	17 325,97	6 459,66
Postage	8 734,88	7 579,36
Telephone, fax	13 531,12	11 650,74
Equipment rental	4 503,45	5 741,80
Machine maintenance	20 903,71	18 419,01
Bank charges	7 352,28	7 394,19
Transport of publications	-	60

**MARCOLLA et ASSOCIÉS**

Commissaire aux Comptes

S.A. Au capital de 50 000 €

12, Rue Jouffroy d'Abbans - 75017 PARIS

SIRET 403 287 303 00016 - APE 6920 Z

## Breakdown of costs: 2

	2016	2015
<b>Staff costs - Salaries</b>	<b>418 391,14</b>	<b>380 637,35</b>
Salaries	399 988,40	363 065,51
Variation in provision for paid holidays	4 089,55	-10 577,12
Social security reimbursements	-	-
Transport reimbursement	4 524,50	4 148,35
Interns indemnities	9 788,69	7 000,61
Settlement indemnities	-	17 000,00
<b>Staff costs - Social security contributions</b>	<b>177 204,47</b>	<b>161 919,54</b>
URSSAF	122 009,11	107 479,76
Pôle Emploi	4 136,41	15 745,33
Reunica	25 172,61	17 960,22
AGIRC - Klesia (Pension)	4 280,63	9 326,95
AGIRC - Generali (Pension)	3 305,51	6 903,67
AGIRC - Generali insurance	6 995,37	3 571,00
Mutual insurance	8 130,13	6 047,48
Occupational medicine	1 144,80	1 112,40
Provisional variation in social security contributions, paid holidays	2 029,90	-6 227,27
<b>Duties, Taxes &amp; Similar payments</b>	<b>27 326,00</b>	<b>25 541,38</b>
Tax on salaries	23 877,00	20 636,22
Local taxes	-	-
Adult training contribution	3 449,00	3 637,16
Other taxes	-	1 268,00
<b>Other operating costs</b>	<b>79 227,42</b>	<b>50 261,00</b>
Bad debts for the year - membership fees	10 202,00	8 438,00
Bad debts for the year - contracts	68 357,48	41 823,00
Bad debts for the year	667,94	-
<b>Provision and amortisation</b>	<b>177 886,84</b>	<b>133 099,25</b>
Amortisations	3 776,84	3 119,25
Provisions on membership fees	9 677,00	14 980,00
Provisions on operating costs	40 000,00	-
Provisions for contingencies on contracts	34 433,00	-
Provisions for contingencies on staff	30 000,00	20 000,00
Provisions for contingencies on building	60 000,00	95 000,00
<b>Total operating costs</b>	<b>1 663 221,39</b>	<b>1 712 607,60</b>
<b>Exceptional charges for prior years</b>	<b>3 491,55</b>	<b>3 727,07</b>
Bad debts for prior years - membership fees	-	-
Bad debts for prior years - contracts	-	-
Exceptional losses in the year	3491,55	-
Exceptional losses in prior years	-	3 727,07
<b>Total exceptional costs</b>	<b>3 491,55</b>	<b>3 727,07</b>

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au Capital de 50 000 €  
 12, Rue Jouffroy d'Abbans - 75017 PARIS  
 SIRET 403 287 303 00016 - APE 6920 Z

## Advisory missions 2016

	Countries	Denomination	Amounts
1	Kazakhstan Japon 1°	Mausoleum Yasawi	6 888
2	a-	Christian Sites in Nagasaki	12 300
3	b-	Kamakura	14 200
4	Allemagne	Landscape Erzgebirge	9 550
5	Albanie USA	Berat and Gjirokastra	2 593
6	a-	George Wright Society Tentative List (18000\$)	16 364
7	b-	Frank Llyoyd Wright	6 950
8	Ouzbekhistan / Tadjikistan	Silk Roads	8 516
9	Sri Lanka	old town of Galle	8 846
10	Arabie Saoudite	Rijal Almaa	9 150
11	Egypte	Cairo Ring Road	13 916
12	Palestine	Bethlehem	3 552
13	Tunisie	Ville de Djerba	12 192
14	Koweit	Abraj Al-Kuwait	12 192
15	Corée du Sud	Seowon	11 650
16	Pérou	City of Cuzco	8 515
17	Île Maurice	Le Morne	1 550
18	Ecuador	City of Quito	7 472
<b>Total</b>			<b>166 396,00</b>

**MARCOLLA et ASSOCIÉS**  
 Commissaire aux Comptes  
 S.A. Au capital de 50 000 €  
 12, Rue Jouffroy d'Angennes - 75017 PARIS  
 SIRET 403 287 303 00016 - APE 6920 Z