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**Financial Statements As Of  
and For the Year Ended 31/12/2024**

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# **ANNUAL ACCOUNTS OF MUSEDOMA**

**As Of and For the Year Ended 31/12/2024**

## 1) Balance Sheet

Amounts expressed in EURO	Notes	31/12/24			31/12/23
		Gross value	Depreciation	Net	Net
<b>ASSETS</b>					
<b>Intangible Assets</b>					
Patents, softwares and similar rights		-	-	-	-
Other intangible assets		-	-	-	-
<b>Tangible Assets</b>					
Land		-	-	-	-
Building structure		-	-	-	-
Other tangible assets		-	-	-	-
Tangible assets in progress, prepayments		-	-	-	-
<b>Financial Assets</b>		-	-	-	-
<b>Fixed Assets</b>		-	-	-	-
Prepayments		-	-	-	-
Users and related accounts		-	-	-	-
Other receivables	2.1	2,213	-	2,213	3,678
Cash and cash equivalents		47,738	-	47,738	43,359
Deferred expenses	2.2	1,524	-	1,524	1,747
<b>Current Assets</b>		<b>51,475</b>	-	<b>51,475</b>	<b>48,784</b>
Foreign exchange asset		-	-	-	-
<b>Other</b>		-	-	-	-
<b>TOTAL ASSETS</b>		<b>51,475</b>	-	<b>51,475</b>	<b>48,784</b>

## 1) Balance Sheet (Continued)

	Notes	31/12/24	31/12/23
<b>LIABILITIES</b>			
Reserves		48,784	47,544
Account carried forward		-	-
Result of the year		2,691	1,239
<b>Associative Funds</b>		<b>51,475</b>	<b>48,784</b>
Provision for contingency		-	-
Provision for charges		-	-
<b>Provision for Contingency and Charges</b>		<b>-</b>	<b>-</b>
Designated funds		-	-
<b>Designated Funds</b>		<b>-</b>	<b>-</b>
Borrowings		-	-
<b>Institutional loans / debts</b>		<b>-</b>	<b>-</b>
Advances on order		-	-
Creditors and related accounts		-	-
Tax and social creditors		-	-
Other accruals		-	-
Deferred income		-	-
<b>Liabilities</b>		<b>-</b>	<b>-</b>
Foreign exchange asset		-	-
<b>Other</b>		<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>51,475</b>	<b>48,784</b>

## 2) Income Statement

	Notes	31/12/24	31/12/23
Production sold		-	-
Grants and subsidies		-	-
Refunds and transfers		-	-
Membership dues		-	-
Other income		-	-
<b>Operating Income</b>		<b>0</b>	<b>0</b>
Non-stored purchases and general expenses		383	231
Taxes		-	-
Salaries and salaries-related benefits		-	-
Social expenses		-	-
Depreciation and provision		-	-
Financial support		-	-
Other expenses		-	-
<b>Operating Expenses</b>		<b>383</b>	<b>231</b>
<b>Operating Result</b>		<b>-383</b>	<b>-231</b>
Joint operations	3.1	2,213	1,957
Financial income		861	-
Financial expenses		-	487
<b>Financial Result</b>	<b>3.2</b>	<b>861</b>	<b>-487</b>
<b>Current Result</b>		<b>2,691</b>	<b>1,239</b>
Exceptional income		-	-
Exceptional expenses		-	-
<b>Exceptional Result</b>		<b>-</b>	<b>-</b>
<b>SURPLUS / (LOSS)</b>		<b>2,691</b>	<b>1,239</b>

## Evaluation of Voluntary Contributions

<b>Voluntary contributions</b>			
In kind services		-	-
<b>Total Income</b>		<b>-</b>	<b>-</b>
Free services and goods		-	-
<b>Total Expenses</b>		<b>-</b>	<b>-</b>

# **NOTES TO THE FINANCIAL STATEMENTS**

## **As Of and For the Year Ended 31/12/2024**

## **1) Accounting Policies and Practices**

The notes and tables below are an integral part of the annual financial statements.

They represent the notes of the balance sheet, before allocation of the result for the year ended 31 December, 2024, the total of which is €51,475. They also represent the notes of the income statement for the year, which shows a surplus of €2,691.

The financial year is a period of 12 months from 01/01/2024 to 31/12/2024.

### **a) Association's purpose**

The Association is responsible for the administration and operation of the ".museum" domain name. In particular, it manages the monitoring of the eligibility of all holders of ".museum" "Top Level Domain" names and ensures the proper functioning of the various registration operations.

The purpose of this Association is to:

- Provide museums with the means to increase public interest in museums and to promote their role in the development of society and,
  - Deepen museological and cultural research through electronic means such as top level domain names ("Top Level Domain" - LTD) and international domain names ("International Domain Names" - IDN).
- In general, its purpose is to implement all means likely to facilitate the development or achievement of the object defined above.

In order to fulfill its missions, the Association concluded in 2017 a contract for the full delegation of the management of the .museum with Afnic for a period of ten (10) years.

### **b) General Accounting Policies**

The financial statements for the year ended 31/12/2024 have been prepared and presented in accordance with Regulation 2018-06 by the Autorité des Normes Comptables ("ANC", the French Accounting Standards Authority) concerning the preparation of the annual accounts of private non-profit legal entities.

The accounting policies were applied in accordance with the principle of prudence and the following assumptions:

- A going concern basis
- Consistent accounting methods from year to year
- Independence of financial periods

And in accordance with the general rules applicable for the establishment and the presentation of annual financial statements.

The basic method used for the evaluation of items in the accounts is based upon the historical cost convention.

Only significant information is disclosed.



**c) Accounts Receivable**

Accounts receivable are valued at their nominal value. A provision for depreciation is recorded when the inventory value is lower than the book value.

**d) Cash and Cash Equivalents**

The cash item reported as assets corresponds to the bank current accounts and savings accounts.

**e) Provision for Contingency and Charges**

Provision for contingency and charges is recorded when an obligation risk exists without compensation for the Association. It corresponds to the best estimates of management based upon the information available at the date of the closing.

**f) Change in Accounting Policies**

We have no change in accounting policies to bring to your attention.

## **2) Notes on the Balance Sheet**

### **2.1) Other receivables**

Receivables corresponds to the year-2024 profit generated by AFNIC.

### **2.2) Deferred expenses**

The item “Deferred expenses” relates primarily to operating expenses already paid, which relate to services to be rendered in the following years. It corresponds to the protection of the “MuseDoma” trademark from January 2025 to October 2031.

## **3) Notes on the Income Statement**

### **3.1) Joint operations**

The operation of “.museum” resulted in a profit of €22,135 in 2024 of which 10% was reversed to Musedoma.

### **3.2) Financial result**

The change in exchange rates between the euro and the US dollar over 2024 resulted in an exchange gain of €861.

## **4) Other information**

### **4.1) Voluntary contributions**

Time spent by ICOM employees working on MuseDoma has not been assessed.

### **4.2) Subsequent events**

We have no subsequent event to bring to your attention.