



FEMA annual report 2020

Introduction

When we started in 2020 after the winter break, we could not expect that in ten of the twelve months that year we would do everything from our homes, but that is just what happened. Fortunately, we were able to organize a physical Annual General Meeting early February as we are used to do. We were also able to visit several members of the European Parliament (MEPs), together with our friends from FIM Europe.

In fact, the last physical meeting I had in Brussels on the 4th of March was with an MEP, but already that meeting was outside the buildings of the European Parliament. While I was in a meeting in Stockholm, on the 2nd of March 2020, the message came that the President of the European Parliament in view of the development of the then still quite unknown Covid-19 virus had decided to close all buildings of the European Parliament for all visitors. Soon after that all buildings of the European Union were closed to all visitors and partly even for own employees. At the time we could not foresee that this would not be a matter of weeks, but of - as it looks now - more than 1.5 year.

In 2020 we were forced to find other ways to do our work, to lobby without having physical meetings, without the informal contacts before, during and after meetings and events. It took some time to get used to virtual meetings with several platforms, each with their own peculiarities. Suddenly we were given a look in the private homes, especially of the ceilings, of colleagues, MEPs, people from other organizations that we sometimes had not even met before. But we all managed and the way we work has changed forever, because we discovered that it is possible to have meetings, seminars (webinars) and other events without the need for travelling. Some organizers even discovered that with less costs and efforts they could reach more people.

We also discovered that it is possible to have an effective lobby without travelling to Brussels. Perhaps even almost as effective as before when we had only physical meetings. We better get used to working from home and with much less travelling.

29 March 2021.

Dolf Willigers,
General Secretary.

Index

Introduction.....	2
Organisation	4
Member organisations	4
Board	5
Activities	6
Lobby work	6
Environment and energy	6
Urban mobility / future mobility	7
Road safety	7
ITS	7
Organization	8
Administrative and financial organization.....	8
FEMA-FIM Europe cooperation	8
Cooperation with other stakeholders	8
Communication	8
Future	8
Financial report.....	9
Budget 2020.....	9
Environmental report	9
Social report	9
Society	9
Gender	9
Working conditions.....	9
Annexes	10
Annex 1: CBE registered data FEMA.....	10
Annex 2: Financial statement	11

Organization

Member organizations

In 2020 we started with 22 member organizations from 17 countries:

Belgium	Motorcycle Action Group (MAG Belgium)	www.mag.be
Cyprus	Cyprus Motorcycle Rights Club (CMRC)	www.cmrcclub.weebly.com
Czech Republic	UAMK	www.uamk.cz
Denmark	Danske Motorcyklister Råd (DMC)	www.danskemotorcyklister.dk
Denmark	MC Touring Club (MCTC)	www.mctc.dk
Finland	Moottoripyöräkerho 69 (MP69)	www.mp69.fi
Finland	Suomen Motoristit (SMOTO)	www.smoto.fi
France	Fédération Française des Motards en Colère (FFMC)	www.ffmc.asso.fr
Germany	Biker Union (BU)	www.bikerunion.de
Germany	Bundesverband der Motorradfahrer (BVDM)	www.bvdm.de
Germany	Kuhle Wampe (KW)	www.kuhle-wampe.de
Greece	MOTOE	www.motoe.gr
Iceland	Sniglar Bifhjólasamtök lýðveldisins (BLS)	www.sniglar.is
Ireland	Irish Motorcyclists' Association (IMA)	www.magireland.org
Italy	Comitato Coordinamento Motociclisti (CCM)	viverelamoto.blogspot.com
Norway	Norsk Motorcykkel Union (NMCU)	www.nmcu.org
Romania	MotoADN	www.motoadn.ro
Spain	Asociación Mutua Motera (AMM)	www.mutuamotera.org
Sweden	Sveriges MotorCyklister (SMC)	www.svmc.se
Switzerland	IG Motorrad (IGM)	www.ig-motorrad.ch
United Kingdom	British Motorcyclists Federation (BMF)	www.bmf.co.uk
United Kingdom	Motorcycle Action Group (MAG UK)	www.mag-uk.org



FEMA Committee (photograph by Wim Taal)

MAG Belgium left FEMA at the end of 2020 because the organization ceased to exist. Another Belgian organization Fédémot joined FEMA in 2019 as an observer. The decision about the future status has yet to be decided by the Committee.

We are supported by the Federation Harley-Davidson Clubs Europe (FH-DCE), Women's International Motorcycle Association (WIMA) and Motoclub Kayldall Luxembourg. During 2020 we were joined by new supporter clubs. Trail Riders Fellowship (United Kingdom) and SMC Sports (Sweden) announced to be a supporter club from 2021.

FEMA is registered in the [EU Transparency Register](#) for lobbyists under number [43691777818-34](#). FEMA is registered at the DESA NGO Branch (the focal point within the UN Secretariat for non-governmental organizations) and has consultative status at the United Nations Economic and Social Council (ECOSOC).

Board

In 2020 the Board consisted of Anna Zee (President), Maria Nordqvist (SMC), Jim Freeman (Treasurer, BMF) and Eric Maldiney (FFMC).

During the year Matúš Škorík (UAMK) stepped down as a Board member for personal reasons. The Board had eleven monthly meetings by Skype.



FEMA President Anna Zee

Staff

As in the years before, the Staff consisted of Dolf Willigers (General Secretary) and Wim Taal (Communications Officer). Both staff members had a full-time employment contract for an indefinite period and worked from their homes. They report to the Board every month and take part of the monthly Board meeting. They also report to the Committee every two months in writing and give a verbal explanation on the Committee meetings.



FEMA General Secretary Dolf Willigers



FEMA Communications Officer Wim Taal

Activities

Lobby work

The strategic paper 2016-2026 defines five main working fields Environment and energy, Urban mobility / future mobility, Road safety, ITS and Organization. Since the adoption of this paper the staff reports periodically along these lines to the Board and Committee. Also, in this report the lobby activities are divided along these lines.



John Chatterton-Ross (FIM), Caroline Nagtegaal (MEP Renew) and FEMA General Secretary Dolf Willigers in Brussels

Environment and energy

Most of the attention went to the sound issue. Noise annoyance is a serious issue and in 2020 we were confronted with several measures that restricted the use of motorcycles on scenic roads in Germany, then Netherlands, Austria and Italy. We do not believe that lowering the limits for new motorcycles, road closures or other restrictions will solve the problem. Therefore, together with FIM, we drafted an action plan in which we call all stakeholders to take their responsibility and attack this problem together. energy transition.

We support electrification, but not at all costs and not at the expense of motorcyclists who want to use a motorcycle with an internal combustion engine. We believe in freedom of choice and we do not think that complete electrification is the only way to reach the goals set in the Green Deal in reducing energy consumption and emissions of GHG and toxic gasses. Therefore we followed in 2020 the discussions about the alternative energy infrastructure and contributed to this through the “have your say”-website of the European Commission.

At home dismantling of motorcycles and the reusing of the motorcycle parts has always been an important part of the motorcycle culture and provides a solution for spare used parts that otherwise might be thrown away. Other than with cars, the at home dismantling of motorcycles does not provide an environmental problem, to the contrary. Therefore we advocated the exclusion of motorcycles from the End-of-life Directive in 2020.

We think rolling cultural heritage must be able to move freely and that owners of older and historic vehicles must be able to keep using their vehicles in future, if necessary, on alternative fuels which are suitable for existing engines. During our work we advocated the implementation of a suitable charging infrastructure that is also fitted and safe for motorcycles, but we also kept expressing that owners of other types of motorcycles should be able to keep using them in future. For this matter we also kept participating in the European Parliament Historic Vehicle Group and we spent attention to alternative fuels.

Urban mobility / future mobility

The pandemic has given a boost to walking and cycling. Advocates of cycling, road safety organizations and environmental organizations have used the pandemic to promote, sometimes with result, a transition from car lanes to cycle lanes, in some cities at the expense of motorcyclists, who are not able to filter anymore in these circumstances. The progressing pressure from policy makers and advocacy groups to a transition in urban mobility from the present mix of cars, powered two-wheelers, bicycles, pedestrians, and public transport to only public transport, cycling and walking, possibly with addition of the use of personal light electric vehicles (PLEVs) or e-scooters, has reached new heights. We consider this a too limited view on future urban transport and keep advocating the addition of motorcycles to the mobility mix. Motorcycles, powered two-wheelers in general, and other small L-category vehicles can come everywhere and on all times without adding to congestion, with lower costs than public transport has and less emissions and use of space than cars do. Also, we see that people are getting reluctant to use public transport because they are afraid for contamination with the Covid-19 virus. The use of powered two-wheelers and other small vehicles in the L-category must be stimulated to solve present problems with congestion and pollution. On all possible occasions we promoted the inclusion of powered two-wheelers in the (urban) traffic mix.

We also took part in the discussion about the personal light electric vehicles (PLEVs) and submitted our view in several discussions, surveys, and the like. Proper regulation of the make and use of PLEVs is important to avoid danger to the users and to the public and to avoid nuisance to pedestrians.

Road safety

In 2020, much attention went to the coming revision of the Third Driving License Directive (Directive 2006/126/EC). Progress of the revision is getting on very slowly. We keep lobbying for better training and testing with focus on higher level skills and a better solution for the staged entry. Furthermore, we closely follow the progress of the delegated acts that result from the General Safety Regulation (GSR) and the Pedestrian Safety Regulation and of the Road Infrastructure Safety Management Directive (RISM Directive). The revision of the GSR led to an extension of driver assistance systems with the goal of making cars, vans, busses and trucks safer, especially for vulnerable road users. Especially the implementation of ISA (Intelligent Speed Assistance) has our attention, because road safety advocacy groups are still lobbying to mandate ISA on motorcycles. Finally, we attended numerous (digital) meetings, workshops, congresses et cetera about all aspects of motorcycle road safety.

ITS

We are member of the Coordinated, Connected and Autonomous Mobility (CCAM) Single Platform of the European Commission and try to participate in all relevant plenary and workshop meetings. The work of this platform is of utmost importance for the (future) research and regulation around self-steering and/or connected vehicles and we want to make certain that motorcycles are not forgotten in a world of these vehicles. Next to this we were present in many webinars about future self-steering vehicles, Advanced Driver Assistance Systems (ADAS), again to secure the inclusion of motorcycles in the technical and legal developments.

Organization

Administrative and financial organization

In 2020 the last issues around registrations, new address, new Board members, etc. were solved. To decrease our dependency to external advisors the general secretary took pains in 2019 to have himself registered as a Belgian employee to get direct access to the governmental websites and digital communications. This way we were already able to fulfil some legal obligations without the assistance of external advisors and we are in better control of the information exchange with the Belgian authorities. However, in 2020 we also discovered that not all Belgian administrations make use of the (federal) governmental digital communications infrastructure. Combined with the impossibility of regular visits to our office this provided some surprises in 2020. Fortunately, all problems that resulted of the less than adequate governmental communications could be solved in time.

FEMA-FIM Europe cooperation

In 2020 we only had digital meetings. The main topic was the sound action paper. Next to this, the FEMA General Secretary attended several meetings of the CAP Committee online. Informal online contacts went on as before. FEMA, FIM Europe and LOGOS continued to visit MEPs to make acquaintance and discuss current and coming motorcycle issues. The cooperation went very well and together we had more meetings than would be possible without cooperation. Unfortunately, we had to end the visits because of the pandemic.



Cooperation with other stakeholders

In 2020 there was less cooperation with other stakeholders. Here the effects of the pandemic and the lack of personal contacts became very well visible.

Communication

FEMA's main channels of communications in 2020 were the social media channels, with Facebook as the biggest platform with over 40,000 followers. Posts on our social media channels always refer to an article on our website.

In our communication we aimed to inform European riders with background information on the advantages of motorcycling and with information on the 'rules of the road' that can be quite different per country. We have published as many articles with news from our member organizations as possible; this has required some effort, since not all member organizations have sent us their news that could be of interest to European riders and we had to go and find, interpret, and translate it ourselves. Every Friday we have published (if available) the recalls by motorcycle manufacturers, as provided by the European Commission.



In 2020 we published a guide to online communication ([click here](#)), based on FEMA's successful communication strategy, helping member organizations to reach and engage their country's motorcyclists. The guide is a tool to help our member organizations communicate as effectively as possible.

Future

Most of the issues we were working on in previous years will come back in the future. The participation in the CCAM Single Platform will last at least three years, the revision of the 3rd Driving Licence Directive did not show much progress yet, and safe infrastructure is an ongoing story. However, the outbreak of the Covid-19 virus infections has a great impact on our work, both in the way of working as in the position of motorcycles and other small vehicles in the future mobility mix. Also, it will have an impact on our members, with an already showing economic recession, restrictions on mobility, limited possibilities to gather etc. our member organisations are bound to lose members and income. This asks for new insights and organizational changes. As for motorcycling,

we think that the need to keep distance from each other and the consequences that this has for public transport, the promotion of walking and cycling accompanied by a shift from the space for the car to that for cyclists and pedestrians can provide new chances for powered two-wheelers and other forms of micro-mobility.

Financial report

Budget 2020

BUDGET (in Euro)	Budget 2020
INCOME	142,930
NOs Fees	138,410
Supporters (Clubs & individuals)	1,750
Other income	2,770
EXPENDITURE	166,664
Remunerations (salaries, taxes etc.)	136,664
Office costs	2,200
Computers, software etc.	750
Operating costs (Travels)	17,500
Communication costs	2,750
Meeting costs (travels, hotel)	
Outsourcing Accounts	5,000
Other costs	1,800
RESULT	-23,734

Actuality 31 st December 2020	
INCOME	143,409
NO Income	139,951
Other Income	3,458
EXPENDITURE	149,212
Employment	132,966
Operating expenses	5,259
Other Expenses	10,987
RESULT	-5,803

The loss was less than expected, mainly because of less travelling costs than budgeted.

Environmental report

Because FEMA has no own facilities it is not possible to steer on the environmental aspects of housing. In 2020 travelling was reduced to the bare minimum, with just one flight of the staff (to Stockholm) and almost no other ways of travelling. We also kept advocating a good and safe charging infrastructure for electric motorcycles and the need of clean combustion engines. Also, we took further steps to reduce noise annoyance from motorcycles.

Social report

Society

Sometimes we receive demands for help, information, and assistance from motorcycle organisations outside Europe. For this reason, the Committee decided in 2019 to set up the FEMA Worldwide Solidarity Fund. After some initial contacts and requests for help (that did not meet the criteria), in 2020 we received no such demands at all.

Gender

FEMA supports gender equality, both in riding as in the own organisation. In 2020 we continued to demand criteria for test motorcycles that would secure equal possibilities for women to pass the driving licence tests. Next to this we try to have a balance in gender in our own organisation. Two of the five Board members, including the President, are female. In the Committee women are underrepresented and in the staff no women are working. However, until 2015 most of the staff, including the General Secretary was female.

Working conditions

Part of the process in 2015 to simplify the administration was to stop with all kinds of personnel benefits as an insurance plan, luncheon vouchers, a complicated system for expense allowances, etcetera. Partly, but not entirely, this was compensated in the salary. During the years, especially the lack of a pension plan provided a problem. In 2019 the first steps were made to repair this omission. In 2020 this was completed.


Annexes

Annex 1: CBE registered data FEMA

Registered entity data | CBE Public Search

<https://kbopub.economie.fgov.be/kbopub/zoeknummerform.html?lang...>

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**CBE**
Crossroads Bank for Enterprises

Other official information and services: www.belgium.be **be**

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New search
by number

New search
by name

New search
by activity

New search
by authorisation

New search
by address

Registered entity data

In general

Enterprise number:	0469.042.609
Status:	Active
Legal situation:	Normal situation Since September 6, 1999
Start date:	September 6, 1999
Name:	Federation of European Motorcyclists' Associations Name in French, since September 6, 1999
Abbreviation:	FEMA Name in French, since September 6, 1999
Registered seat's address:	Square de Meeus 18 1050 Ixelles Since July 1, 2017
Phone number:	No data included in CBE.
Fax:	No data included in CBE.
Email address:	No data included in CBE.
Web Address:	No data included in CBE.
Entity type:	Legal person
Legal form:	Non-profit organisation Since September 6, 1999
Number of establishment units (EU):	0

Functions

There are 6 legal functions for this entity. [Hide the legal functions.](#)

Board member	FREEMAN , JAMES	Since January 31, 2015
Board member	MALDINEY , ERIC	Since February 4, 2017
Board member	NORDQVIST , MARIA	Since February 1, 2014
Board member	SKORIX , MATUS	Since February 9, 2019
Board member	WILLIGERS , ADOLPH	Since January 31, 2015
Board member	ZEE , ANNA	Since February 1, 2014

Proof of professional skills and basic knowledge of enterprise governance

No data included in CBE.

Characteristics

No data included in CBE.

Licences

No data included in CBE.

Financial information

Annual assembly	March
End date financial year	31 December

Links between entities

No data included in CBE.

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2020 TO 31 DECEMBER 2020

Under the Constitution of the Federation, the FEMA Committee is required to prepare accounts of the Federation for each financial period which give a true and fair view of the state of the Federation's affairs and of the income and expenditure for that period.

In preparing accounts the FEMA Committee is required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Federation will continue in business.

The FEMA Committee is responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the Federation and enable them to ensure that the accounts comply with the Constitution of the Federation and other existing laws. They are also responsible for safeguarding the assets of the Federation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 Euro	2019 Euro
<u>Fixed Assets</u>			
Tangible assets	1	518,16	827,87
		-----	-----
		518,16	827,87
		-----	-----
<u>Current Assets</u>	2		
Debtors and Prepayments		3.261,72	2.428,15
Cash at Bank and in Hand		411.446,95	414.328,82
		-----	-----
		414.708,67	416.756,97
		-----	-----
<u>Creditors: (Amounts falling)</u> <u>due within one year)</u>	3	0,00	0,00
		-----	-----
		0,00	0,00
		-----	-----
Net Current Assets		415.226,83	417.584,84
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		415.226,83	417.584,84
		-----	-----
Financed by: <u>Capital and Reserves:</u>			
Profit and Loss Account	4	412.693,83	417.584,84
		=====	=====

These Financial Statements are to be approved by the Committee of the Federation of European Motorcyclists' Associations at its meeting on 5 June 2021.

NOTES TO BALANCE SHEET AS AT 31 DECEMBER 2020

	2020 Euro	2019 Euro
1. <u>Fixed Assets</u>		
Tangible Assets (stated at written-down value):		
Office equipment	518,16	827,87
	518,16	827,87
2. <u>Current Assets</u>		
Debtors and Prepayments:		
Debtors	3.000,00	2.061,44
Prepayments	213,00	319,50
Deferred charges	48,72	47,21
	3.261,72	2.428,15
	=====	=====
Cash at bank and in Hand		
Belfius BE79 0682 1294 4733	152.618,83	156.981,75
Belfius BE70 0882 3889 4625	256.021,65	256.021,65
Dexia Savings Account	0,00	0,00
Belfius BE37 0682 3632 1228	0,18	23,07
Paypal	2.806,29	1.302,35
	411.446,95	414.328,82
	=====	=====
3. <u>Creditors</u> (Amounts falling due within one year)		
Expense creditors	0,00	0,00
	0,00	0,00
	=====	=====
4. Profit and Loss Account		
Income	143.408,91	155.373,59
Other Income	0,30	165,30
	-----	-----
	143.409,21	155.538,89
	=====	=====
DEDUCT:		
Outgoings and Charges:		

DEDUCT:

Outgoings and Charges:

Operating expenses	5.258,98	14.035,48
Establishment costs	4.957,25	3.492,98
Employment costs	132.965,60	116.513,90
Administration costs	1.904,26	7.367,98
Professional services	3.643,93	5.125,44
Depreciation	309,71	309,71
Financial charges	172,71	227,04
	-----	-----
	149.212,44	147.072,53
	=====	=====
OPERATING PROFIT/(LOSS)	-5.803,23	8.466,36
Less: Other Expenditure	-912,22	2.000,00
	-----	-----
PROFIT/(LOSS) ON ORDINARY ACTIVITIES FOR THE PERIOD	-4.891,01	6.466,36
RETAINED PROFIT/(LOSS) BROUGHT FORWARD	417.584,84	411.118,48
	-----	-----
RETAINED PROFIT/(LOSS) CARRIED FORWARD	412.693,83	417.584,84
	=====	=====

Continuing Operations

None of the Federation's activities were acquired or discontinued during the above financial period. All amounts relate to continuous activities.

Total Recognised Gains and Losses

The Federation has no recognised gains or losses other than the profit or loss for the above financial period.

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

INCOME AND EXPENDITURE ACCOUNTS

FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2020

	Note	2020 Euro	2019 Euro
Income	9	143.408,91	155.373,59
Other income	10	0,30	165,30
		-----	-----
TOTAL INCOME		143.409,21	155.538,89
		=====	=====
 DEDUCT:			
Overheads and Outgoings:			
Operating expenses	11	5.258,98	14.035,48
Establishment costs	12	4.957,25	3.492,98
Employment costs	13	132.965,60	116.513,90
Administration costs	14	1.904,26	7.367,98
Professional services	15	3.643,93	5.125,44
Depreciation and write-offs	16	309,71	309,71
Financial charges	17	172,71	227,04
Other expenditure	18	-912,22	2.000,00
		-----	-----
TOTAL EXPENDITURE		148.300,22	149.072,53
		=====	=====
 EXCESS OF INCOME OVER EXPENDITURE (EXPENDITURE OVER INCOME) FOR THE PERIOD		 -4.891,01	 6.466,36
		=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS FOR THE PERIOD ENDED 31 DECEMBER 2020

5. Accounting Convention

These accounts have been prepared under the historical cost convention whereby items are recorded at the dates when assets were acquired, the liabilities were incurred or the capital obtained.

6. Accounting Policies

(a) The financial statements have been prepared in accordance with the fundamental accounting concepts.

(b) Depreciation:

Depreciation is calculated so as to write-off the full cost of tangible fixed assets over their expected useful lives at the following rates:

Office equipment	@ 25%
	@ 33%
Fixtures and fittings	@ 20%

(c) Products stock:

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete, slow moving and lost items.

7. Foreign Currency Transactions

Transactions in foreign currencies are translated into Euros at the exchange rate ruling at the date of the transaction.

Exchange differences arising on the transactions of foreign currencies are charged/credited to the profit and loss account.

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

	2020 Euro	2019 Euro
8. <u>Income</u>		
Affiliation fees	139.950,93	143.939,60
Donations	2.335,10	2.204,90
Sponsorship	0,00	0,00
Product sales	0,00	1.560,11
Services	1.122,88	7.668,98
	143.408,91	155.373,59
	=====	=====
9. <u>Other Income</u>		
Insurance compensation	0,00	0,00
Interest received	0,00	163,53
Other income	0,30	1,77
	0,30	165,30
	=====	=====
10. <u>Operating Expenses</u>		
Travel costs	0,00	0,00
Hotels, meals, conference fees	4.675,45	12.731,17
Printed material, adverts & inserts	583,53	1.304,31
Education and trainings	0,00	0,00
	5.258,98	14.035,48
	=====	=====
11. <u>Establishment Expenses</u>		
Rent and Rates	2.716,00	2.973,00
Insurances	47,21	45,60
IT charges	2.076,44	415,41
Other establishment expenses	117,60	58,97
	4.957,25	3.492,98
	=====	=====

12. Employment costs

General Secretary	56.454,30	48.915,95
Administration Officer	56.454,30	48.915,95
Social security contribution	20.057,00	18.682,00
	132.965,60	116.513,90
	=====	=====

13. Administrative costs

Telephone, fax and Internet	1.806,83	2.127,36
Carriage and office supplies	97,43	5.240,62
	1.904,26	7.367,98
	=====	=====

14. Professional services

Accounting and auditing	3.643,93	5.125,44
Consultants' services	0,00	0,00
	3.643,93	5.125,44
	=====	=====

15. Depreciation and Write-Offs

Software	0,00	0,00
Office equipment	309,71	309,71
Fixtures and fittings	0,00	0,00
Products stock	0,00	0,00
Provisions overheads	0,00	0,00
Exceptional write-offs	0,00	0,00
	309,71	309,71
	=====	=====

16. Financial Charges

Bank charges	172,71	227,04
Default interests	0,00	0
	172,71	227,04
	=====	=====

17. Other Expenditure

Various penalties & fines	-912,22	2.000,00
	-912,22	2.000,00
	=====	=====