



FEMA annual report 2021

Introduction

In 2021 we had to do everything from home. In 2020 we had already discovered that it is possible to have meetings, seminars (webinars) and other events without the need for travelling. In fact, 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. Given the fact that we all got used to virtual meetings and discovered that they have their benefits too, both for organisers and attendants, it is to be expected that after Covid-19, there will be less travelling than before, and virtual meetings will stay part of our work.

Despite the limitations of not being able to do our work physically in Brussels, we managed quite well in 2021 as you can read further on in this report. With the publication of plans by the European Commission and the UK Government to decarbonize road transport from 2035, the upcoming revision of the 3rd Driving Licence Directive, new threads of road-closings both in the UK and the European mainland, new measures to reduce noise annoyance, and finally the growing lobby to ban motorized vehicles, including powered two-wheelers, from the cities, we are heading for interesting and challenging times, where the importance of a strong lobby will be more important than ever.

2nd of May 2022.

Dolf Willigers,
FEMA General Secretary.

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Organisation

Member organisations

In 2021 we started with 21 member organisations from 16 countries:

Belgium	Fédémot	www.fedemot.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
Norway	Norsk Motorcykel Union (NMCU)	www.nmcu.org
Romania	MotoADN	www.motoadn.ro
Spain	Asociación Nacional de Motoristas (ANM)	www.anmotoristas.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 in 2019. In 2021 there were no physical meetings. (photograph by Wim Taal)

In 2021 the Austrian organisation Bikers' Voice joined us as an observer.

We are supported by the Federation Harley-Davidson Clubs Europe (FH-DCE), Women's International Motorcycle Association (WIMA), Motoclub Kayldall Luxembourg and Trail Riders Fellowship (United Kingdom).

FEMA is registered in the [EU Transparency Register](#) for lobbyists under number [43691777818-34](#). FEMA is also registered at the DESA NGO Branch (the focal point within the UN Secretariat for non-governmental organisations) and has consultative status at the United Nations Economic and Social Council (ECOSOC). These registrations enable us to participate in meetings with the European Commission, meet members of the European Parliament, attend meetings of the European Parliament, and attend and participate in meetings of the United Nations European Economic Commission (UNECE).

Board

In 2021 the Board (re-)elected Anna Zee (President), Maria Nordqvist (SMC), Jim Freeman (Treasurer, BMF), Steinmar Gunnarsson (BLS) and Eric Maldiney (FFMC). New in the Board was Lene Michelsen (MCTC).

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 in the Committee meetings.



Activities

Lobby work

Summary of activities

On the topic of the environment and the energy transition, we resist actively the present exclusive focus of the European Commission on electric vehicles. We see a future in electric motorcycles and other small (L-category) vehicles, especially in urban environments but we also see some disadvantages of battery electric propulsion and want to have the opportunity to choose other low- and zero CO₂-emission alternatives. At the same time, those riders who want to use electric powered two- or three-wheelers should be able to do so in a convenient and secure way and be properly facilitated.

Already we are confronted with partially automated and connected vehicles and in the future, this will be even more the case. In our opinion it must be possible to go on motorcycling in such an environment. To make it possible, automated vehicles must react in a proper way to not-automated and perhaps not-connected vehicles like motorcycles. Automated systems must be tested with powered two-wheelers just as they are already tested with pedestrians and bicyclists. Thanks to our lobby, the first steps in this direction have already been taken. Beside this, we think that with further automation and connection, motorcyclists benefit from digital connection with other vehicles and infrastructure. Therefore, we have joined the Connected Motorcycle Consortium (CMC) as a supportive member. We took action to have motorcycles included in future developments in ITS and digital connection by participating in an advisory board of the European Commission and in a project that focusses on the protection of vulnerable road users by using new technologies.

This brings us to other aspects of road safety. In 2021, we were confronted with several plans to enhance road safety, but where motorcycles were part of these plans it often was in a way that we could not agree with. We spent much time in convincing lawmakers and the European Commission that motorcycles must be an integral part of road safety plans and that mandatory periodic technical inspections for all powered two- and three-wheelers is not the way to make motorcycling safer. We gave input for the revision of the driving licence directive. We gave a presentation to road directors about the needs of motorcyclists regarding safe road infrastructure and what road authorities can do to make the roads safer for motorcyclists. Finally, we participated in the virtual Motorcycle Workshop this summer as member of the Steering Group and as participants in several workshop meetings.

Next to our main topics we continued our work in the European Parliament Historic Vehicle Group (EPHVG) to voice the interests of owners of historic motorcycles and we wrote to the European Commission to solve the problem of transporting motorcycles (and historic vehicles) from the United Kingdom to the European Union for holidays and other temporary purposes.

Environment and energy.

A large part of our work in 2021 related to the environment and the climate measures from the European Commission and the British Government. Although we think that the policymakers should not entirely focus on electric vehicles as seems the case now, we see a future for electric motorcycles and are of the opinion that riders of electric powered two-wheelers must be able to charge their motorcycle in an easy and secure way. Therefore, we sent letters to the European Parliament, the European Commission, some national Members of Parliament, and to some permanent representatives in Brussels about the Alternative Fuel Infrastructure Regulation (part of the Fit for 55-package from the European Commission) to make certain that motorcyclists will be included in the new Regulation.

We are also preparing a lobby to convince policymakers that the plans in Brussels and London to ban vehicles that have no zero CO₂ tailpipe emission soon is not a good idea. This will effectively mean a ban on all vehicles (including motorcycles) with an internal combustion engine, while not the internal

combustion engines but fossil fuels are the problem. We will advocate technological neutrality, especially in the transition period that should be longer than proposed, to give the industry the opportunity to come with more than one solution to solve the problem of the greenhouse gasses emissions.

Urban- and future mobility

To investigate the consequences of the development of automated and connected vehicles for motorcycling, we organised a mini webinar for our members in February. The conclusion was that there is a future for motorcycles and other L-category vehicles in future, but that digital connection with other vehicles and infrastructure will be crucial to maintain safety of the riders. The findings of this webinar have been laid down in an article on our website. We also joined the Connected Motorcycle Consortium (CMC) as a supportive member. This collaboration of motorcycle manufacturers develops applications to connect motorcycles with other vehicles, like cars, emergency services, etcetera.

Micro-mobility (personal light electric vehicles or PLEVs) is causing many discussions. We participated in several ways. One of the reasons for this was to ensure that these PLEVs will not be seen as powered two-wheelers and thus pollute our (accident) statistics.

We continued to promote the use of powered two-wheelers as a smart mobility solution in urban transport, e.g., by using the public consultation opportunities that are given by the European Commission, sending a letter, together with ACEM and FIM Europe, to the European Commission, organising again a mobility test and, again together with ACEM and FIM Europe, proposed a number of amendments to the own initial report of the European Parliament on Sustainable Smart Mobility Strategy. These proposed amendments have been taken over by several MEPs. This report is still pending. We also sent a view to the European Commission about the EU urban mobility framework.

Road safety

The European Parliament drafted an own initiative report in reaction of the Commission's new road safety strategy, the 'EU Road Safety Policy Framework 2021-2030 communication'. We wrote a letter to the members of the European Parliament committee on transport and tourism and to the European Commission to give our view, to have powered two-wheelers better included in the framework and in the key performance indicators (KPIs) and to protest the inclusion of a mandatory periodic technical inspection for all powered two- and three-wheelers. In the same document we also gave our view on the plans to have mandatory Intelligent Speed Assistance for motorcycles. We also had meetings with the rapporteur and most of the shadow rapporteurs. The result was that several amendments in the EP self-initiative report now include motorcycles and the part of the technical inspections was watered down. The European Parliament still wants ISA for motorcycles, but they recognise that a system that interferes in the speed or engine power is too dangerous for motorcycles. We were also invited for a meeting with the Commission.

On invitation by the European Commission, we drafted our view about how the Annex II, art. 6 of the third driving licence directive should look like. In our view, the present directive focusses too much on low-speed technical skills where we would like riders to be more prepared for unexpected or dangerous situations on the road and in traffic. With help from a Norwegian university teacher, we managed to translate our ideas about training in concrete test demands. The waiting is now for the Commission to publish a new draft driving licence directive.

In 2016 we started a lobby to get motorcycles included in the working of driver aid and automated driving systems. In the UNECE Regulation 157 (Advanced Lane Keeping Systems), which is the first advanced driver assistance system that allows a form of automated driving, motorcycles are now part of the testing demands. From 2023 Euro NCAP will start testing driver support systems in cars, such as Autonomous Emergency Braking and Lane Support Systems, on their ability to look for and react to motorcyclists.

We gave a presentation for CEDR (road authorities) about motorcycle road safety and what road authorities can do to enhance road safety for motorcycles by building safer roads where motorcycles are included in the design of the road infrastructure.

As follow up on the Lillehammer motorcycle workshop in 2008 and the Third Global Ministerial Conference on Road Safety, held in Stockholm in February 2020, FEMA participated in the organising committee of a global motorcycle workshop that was supposed to be held in Stockholm in June 2020. Because of the Covid-19 pandemic the workshop was postponed to June 2021, and it became a virtual workshop with about 200 experts from all over the world. All issues that are related to road safety of powered two-wheeler riders were discussed and the organising committee distilled eight key recommendations. The full report of the workshop will be published in 2022.

ITS

FEMA participated in CCAM (cooperative, connected, automated and autonomous mobility) Single Platform, which was an advising board for the European Commission to develop a strategy for future connected and automated mobility.

In reaction to the demand of the European Parliament regarding intelligent speed assistance (ISA) for motorcycles, we wrote a letter to the European Commission to give our view on ISA. We reminded the Commission that several years ago the omission has promised not to introduce this without consulting us and without a thorough cost-benefit and risk analysis.

FEMA participates in the SAFE-UP project, started by car manufacturers and research institutes to develop use cases to test how vulnerable road users can be protected by using new technologies.

Other items

We are member of the European Parliament Historic Vehicle Group (EPHVG) to voice the interests of owners of historic motorcycles but also, because the interests of owners of historic vehicles and of motorcycle owners are often the same. Think of connected vehicles, the use of internal combustion engines (development of clean fuels), maintenance and improvement of the vehicles (REACH directive).

We wrote a letter to European Commission about transport of vehicles that are not driven by the owner, together with FIVA (the Mondial historic vehicle association) and NMA (the UK national Motorcycle Council), to ask the Commission to solve the present problems in this matter where all EU member states seem to have their own policy.

Organisation

Administrative and financial organisation

The efforts in the previous years to get all legal and administrative matters organised and pending issues solved meant that in 2021 we had no such issues anymore. Despite the fact that during a certain time we could not even visit the office as a result of Covid-19 restrictions, we managed to run the organisation without too much trouble.

FEMA-FIM Europe cooperation

In 2021 again we only had digital meetings. 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 had several digital meetings with the European Commission and other bodies, mainly about the driving license revision, but also about the energy transition, and the Alternative Fuel Infrastructure Regulation (AFIR). We also updated the joint position papers and drafted a new one on decarbonisation.



Cooperation with other stakeholders

In 2021 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 2021 were the social media channels, with Facebook as the biggest platform with over 46,000 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 organisations as possible; this has required some effort, since not all member organisations 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.



Communication 2021 in numbers

Newsletter subscribers > 10,678
Facebook posts > 108
Facebook followers > 46,264
Instagram posts > 81
Instagram followers > 725
Member organisations > 22
Posted manufacturers' recalls > 36
LinkedIn followers > 618
Tweets > 117
Twitter followers > 1,439
Articles posted on our website > 62

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 came to an end in 2021, the revision of the 3rd Driving Licence Directive did not show much progress, but we keep giving input, and safe infrastructure is an ongoing story. 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 organisational 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 and the call for transport modes that use less energy and emit less CO₂ during the production phase and use can provide new chances for powered two-wheelers and other forms of micro-mobility.

Financial report

Budget 2021

BUDGET (in Euro)	Budget 2021
INCOME	137,658
NOs Fees	133,908
Supporters (Clubs & individuals)	1,750
Other income	2,000
EXPENDITURE	151,901
Remunerations (salaries, taxes etc.)	136,251
Employee expenses	5,300
Other expenses	10,350
RESULT	-14,243

Actuality 31 st December 2021	
INCOME	138,954
NO Income	136,855
Other Income	2,098
EXPENDITURE	147,863
Employment	136,830
Operating expenses	10,004
Other Expenses	1,029
RESULT	-8,909

The loss was less than expected, mainly because of less travelling costs than budgeted and having no physical meetings.

Environmental report

Because FEMA has no own facilities it is not possible to steer on the environmental aspects of housing. In 2021 there was almost no travelling, with no flights 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 2021 we received no such demands at all.

Gender

FEMA supports gender equality, both in riding as in the own organisation. In 2021 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 by compensation in salary. In 2016, FEMA also terminated the lease of an own office. Since then, we rent flexible office space from third parties in Brussels, while the employees do the majority of the work from home.

Annexes

Annex 1: CBE registered data FEMA

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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 7 legal functions for this entity. [Hide the legal functions.](#)

Director	FREEMAN , JAMES	Since January 31, 2015
Director	gunnarsson , Steinmar	Since February 6, 2021
Director	MALDINEY , ERIC	Since February 4, 2017
Director	michelsen , Lene	Since February 6, 2021
Director	NORDQVIST , MARIA	Since February 1, 2014
Director	WILLIGERS , ADOLPH	Since January 31, 2015
Director	ZEE , ANNA	Since February 1, 2014

Entrepreneurial skill - Travelling- Fairground operator

No data included in CBE.

Characteristics

No data included in CBE.

Authorisations

No data included in CBE.

Financial information

Annual assembly	March
End date financial year	31 December

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.



FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

FINANCIAL STATEMENTS

FOR THE PERIOD

1 JANUARY 2021 TO 31 DECEMBER 2021

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

FINANCIAL STATEMENTS

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FEDERATION OF EUROPEAN MOTORCYCLISTS ASSOCIATIONS ASBL

STATEMENT OF THE FEMA COMMITTEE'S RESPONSIBILITIES

FOR THE PERIOD 1 JANUARY 2021 TO 31 DECEMBER 2021

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.

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Prepare the accounts on the going concern
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that the Federation will continue in business.

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FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

BALANCE SHEET AS AT 31 DECEMBER 2021

	Note	2021 Euro	2020 Euro
<u>Fixed Assets</u>			
Tangible assets	1	208,44	518,16
		-----	-----
		208,44	518,16
		-----	-----
<u>Current Assets</u>	2		
Debtors and Prepayments		2.152,07	3.261,72
Cash at Bank and in Hand		403.423,87	411.446,95
		-----	-----
		405.575,94	414.708,67
		-----	-----
<u>Creditors: (Amounts falling)</u> due within one year)	3	0,00	0,00
		-----	-----
		0,00	0,00
		-----	-----
Net Current Assets		405.784,38	415.226,83
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		405.784,38	415.226,83
		-----	-----
Financed by: <u>Capital and Reserves:</u>			
Profit and Loss Account	4	403.784,38	412.693,83
		=====	=====

These Financial Statements were approved by the Committee of
the Federation of European Motorcyclists' Associations at its meeting on June 2022

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO BALANCE SHEET AS AT 31 DECEMBER 2021

	2021 Euro	2020 Euro
1. <u>Fixed Assets</u>		
Tangible Assets (stated at written-down value):		
Office equipment	208,44	518,16
	-----	-----
	208,44	518,16
2. <u>Current Assets</u>		
Debtors and Prepayments:		
Debtors	2.101,68	3.000,00
Prepayments	0,00	213,00
Deferred charges	50,39	48,72
	-----	-----
	2.152,07	3.261,72
	=====	=====
Cash at bank and in Hand		
Belfius BE79 0682 1294 4733	143.016,33	152.618,83
Belfius BE70 0882 3889 4625	256.021,65	256.021,65
Belfius BE37 0682 3632 1228	0,18	0,18
Payroll	4.385,71	2.806,29
	-----	-----
	403.423,87	411.446,95
	=====	=====
3. <u>Creditors</u> (Amounts falling due within one year)		
Expense creditors	0,00	0,00
	-----	-----
	0,00	0,00
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2021)

	2021 Euro	2020 Euro
4. Profit and Loss Account		
Income	138.770,52	143.408,91
Other Income	183,05	0,30
	-----	-----
	138.953,57	143.409,21
	=====	=====
DEDUCT:		
Outgoings and Charges:		
Operating expenses	1.258,22	5.258,98
Establishment costs	4.510,04	4.957,25
Employment costs	136.829,98	132.965,60
Administration costs	1.920,67	1.904,26
Professional services	2.315,35	3.643,93
Depreciation	309,72	309,71
Financial charges	282,92	172,71
	-----	-----
	147.426,90	149.212,44
	=====	=====
OPERATING PROFIT/(LOSS)	-8.473,33	-5.803,23
Less: Other Expenditure	436,12	-912,22
	-----	-----
PROFIT/(LOSS) ON ORDINARY ACTIVITIES FOR THE PERIOD	-8.909,45	-4.891,01
RETAINED PROFIT/(LOSS) BROUGHT FORWARD	412.693,83	417.584,84
	-----	-----
RETAINED PROFIT/(LOSS) CARRIED FORWARD	403.784,38	412.693,83
	=====	=====

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 2021

	Note	2021 Euro	2020 Euro
Income	9	138.770,52	143.408,91
Other income	10	183,05	0,30
		-----	-----
TOTAL INCOME		138.953,57	143.409,21
		=====	=====
DEDUCT:			
Overheads and Outgoings:			
Operating expenses	11	1.258,22	5.258,98
Establishment costs	12	4.510,04	4.957,25
Employment costs	13	136.829,98	132.965,60
Administration costs	14	1.920,67	1.904,26
Professional services	15	2.315,35	3.643,93
Depreciation and write-offs	16	309,72	309,71
Financial charges	17	282,92	172,71
Other expenditure	18	436,12	-912,22
		-----	-----
TOTAL EXPENDITURE		147.863,02	148.300,22
		=====	=====
EXCESS OF INCOME OVER EXPENDITURE (EXPENDITURE OVER INCOME)FOR THE PERIOD			
		-8.909,45	-4.891,01
		=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2021

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.

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

	2021 Euro	2020 Euro
8. <u>Income</u>		
Affiliation fees	136.013,26	139.950,93
Donations	1.915,10	2.335,10
Services	842,16	1.122,88
	-----	-----
	138.770,52	143.408,91
	=====	=====
9. Other Income		
Recharged costs	183,00	0,00
Other income	0,05	0,30
	-----	-----
	183,05	0,30
	=====	=====
10. Operating Expenses		
Travel costs	163,02	0,00
Hotels, meals, conference fees	0,00	4.675,45
Printed material, adverts & inserts	1.095,20	583,53
	-----	-----
	1.258,22	5.258,98
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

	2021 Euro	2020 Euro
11. <u>Establishment Expenses</u>		
Rent and Rates	2.208,00	2.716,00
Insurances	48,72	47,21
IT charges	1.963,35	2.076,44
Other establishment expenses	289,97	117,60
	-----	-----
	4.510,04	4.957,25
	=====	=====
 12. <u>Employment costs</u>		
General Secretary	58.422,52	56.454,30
Administration Officer	58.422,52	56.454,30
Social security contribution	19.984,94	20.057,00
	-----	-----
	136.829,98	132.965,60
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

	2021 Euro	2020 Euro
13. <u>Administrative costs</u>		
Telephone, fax and Internet	1.920,67	1.806,83
Carriage and office supplies	0,00	97,43
	-----	-----
	1.920,67	1.904,26
	=====	=====
14. <u>Professional services</u>		
Accounting and auditing	2.315,35	3.643,93
	-----	-----
	2.315,35	3.643,93
	=====	=====
15. <u>Depreciation and Write-Offs</u>		
Office equipment	309,72	309,71
	-----	-----
	309,72	309,71
	=====	=====
16. <u>Financial Charges</u>		
Bank charges	282,92	172,71
	-----	-----
	282,92	172,71
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2021

17. Other Expenditure

Various penalties & fines	436,12	-912,22
	-----	-----
	436,12	-912,22
	=====	=====