



FEMA annual report 2022

Introduction

After more than 2 years of Covid19 related limitations, we were able to have physical meetings again in 2022. In June, we finally had a physical Committee meeting again on the camping site of MCTC in Denmark. Despite that, meetings still are often online or hybrid. Nevertheless, we managed to maintain contacts with all important players in Brussels, from the European Commission, European Parliament other organisations and our own members. We were and are still able to do our job. Despite very different views within our organisation on some topics, we were also able to communicate clear positions to a growing audience.

The formalisation of our cooperation with the UK National Motorcyclists Council was an important milestone that illustrates that despite Brexit and everything that came with that, the rider organisations in the UK and those elsewhere in Europe are still able to cooperate and fight for our joint interests. We worked successful together on several topics. The importance of showing a joint position of the three organisations FEMA, FIM and NMC to the outside on major items cannot be overestimated.

11th of May 2023.

Dolf Willigers,
FEMA General Secretary.

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Organisation

Member organisations

In 2022 we started with 21 member organisations from 16 countries:

Belgium	Fédémot	www.fedemot.be
Cyprus	Cyprus Motorcycle Rights Club (CMRC)	www.cmclub.weebly.com
Czechia	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 Motorcykkel 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 October 2022 in Cologne. (Photograph by Wim Taal)

In 2021 the Austrian organisation Bikers' Voice joined us as an observer and left in 2022.

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).

Furthermore, we have two corporate supporters, Trans Euro Trail Community Interest Company and PASS+CO International GmbH.

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 2022 the Board (re-)elected Anna Zee (President), Jim Freeman (Treasurer, BMF), Lene Michelsen (MCTC), Steinmar Gunnarsson (BLS) and Eric Maldiney (FFMC). New in the Board was Jesper Christensen (SMC)

The Board had eleven monthly meetings by Skype.

Staff

As in the years before, the Staff consisted of Dolf Willigers (General Secretary) and Wim Taal (Communications Officer). Both staff members had an 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



FEMA General Secretary Dolf Willigers

the Committee meetings. Dolf Willigers reduced his contract to 80% at the beginning of 2022, what means that the staff has now 1.8 FTE.



FEMA Communications Officer Wim Taal

Activities

Lobby work

Summary of activities

In 2022 the legislation about banning cars and vans with no “zero CO2 exhaust emission” was almost completed, but officially nothing has been said yet about motorcycles. This means that we are still able to lobby for motorcycles with an combustion engine after 2022. In 2022, we kept lobbying for a combination of (small) electric motorcycles for shorter distances (urban use) and motorcycles with a combustion engine (e.g., on e-fuels) for travelling because we do not think that a transition to electric vehicles only is the solution to the present and future climate and pollution challenges. We are also aware that many motorcyclists consider the characteristics of combustion engines as an essential part of the motorcycle riding experience. Those riders that choose for an electric motorcycle must be able to rely on a sufficient, easy to use and secure charging network with transparent prices that is suited for motorcycles. We lobbied for this in the European Parliament.

It must be possible to keep on motorcycling in an environment of partially or fully automated driving vehicles. 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, testing of automated driving assistance systems like Automated Lane Keeping Systems (ALKS, UN Regulation 157) with motorcycles is now standard. We also contacted Euro NCAP because of the test standards which made it possible for cars to obtain a 5-star safety score while their assistant systems were not able to detect and react in a proper way to motorcycles in less than perfect weather conditions in daylight. Euro NCAP has announced that the tests will be changed to better include motorcycles. They also announced that Euro NCAP will work on safety tests for motorcycles, for the development of which FEMA will be invited to give input.

Just as in the years before, we had several contacts with the European Commission about the revision of the third Driving Licence Directive. This dossier has been dragging on for years. We need better training, with a change of focus from low-speed technical skills to a training that enables the rider to develop skills that he or she needs to participate in a safe way in daily traffic and that prepares him or her for unusual and unexpected situations. Next to this, we keep on lobbying for either removal of the staged access, that has no scientific or statistic base, or at least change this in a way that makes more sense and provide a less threshold for riders to obtain the full A-licence. Other issues here are the harmonization of the possibility to ride a small (<125cc or electric equivalent) motorcycle with a B-licence plus extra training and a minimum experience as a car driver and inclusion of trailers in the A-licence.

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.

Just as before, a large part of our work in 2022 related to the environment and the climate measures from the European Commission and the British Government. We see a future for electric motorcycles next to motorcycles with an internal combustion engine 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 kept on lobbying for this.

We continued lobbying 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, although these are not mentioned yet) with an internal combustion engine, while not the internal combustion engines but fossil fuels are part of the cause of pollution and a rising CO2 level. 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.

We participated in a workshop about the End-of-life Vehicle (ELV) Directive and used the public consultation opportunity to keep lobbying for exclusion of motorcycles of this directive, as still is the case. To include motorcycles in the ELV Directive would mean that it will harder keeping motorcycles on the road with used parts.

In March, we organized a webinar for our members to inform them about the ins and outs of the energy transition. An extensive presentation was followed by a lively discussion.

Urban- and future mobility

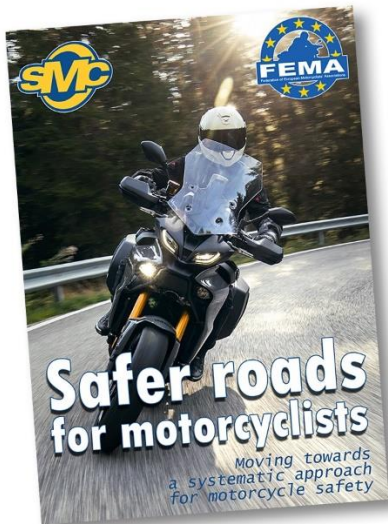
We continued to promote the use of powered two-wheelers as a smart mobility solution in urban transport, e.g., by using the public consultation opportunities that are given by the European Commission, we had a meeting with the European Commission in February, and preparing a new mobility test that will be performed in 2023. We also attended a workshop of the European Commission about Personal Light Electric Vehicles (PLEVs), which also includes small electric motorcycles (L1e-B category vehicles)

Road safety

An important topic was again the announced revision of the Driving Licence Directive. In 2022 there was little to no progress in this dossier, but we used all opportunities to influence the outcome of the process. As mentioned above, the topics here are the nature of the training and tests, staged entry to A, driving small motorcycles with a B-licence and the inclusion of trailers in the A-licence.

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. After we published an article about ADAS systems that do not work properly at night and in less than perfect weather conditions, and are therefore dangerous for motorcyclists, we had some meetings with Euro NCAP. 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.

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. The report was published early 2022. However, the results were not what we aimed for when participating in this project and we decided not to spend attention to the report.



In 2022, we were invited to participate in a project of iRAP and FEMA member SMC to draft several guidelines on road infrastructure that is safe for motorcyclists. One document was aimed at road surface friction, while the other, larger document has a general content. Also, the output of the working group was supposed to assist iRAP in improving the motorcycle element in the road assessment system and their online program ViDA. This work evolved into a large and important project that demanded much of our time.

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. One of the results is a computer learning program, that is to be presented in 2023.

ITS

After years of being confronted with a picture, drafted by automotive manufacturers and politicians, of a soon coming suture of roads full of self-steering vehicles, it has become clear that if such a future exists, it will not be soon to come. In previous years we had already focussed more in ADAS and partially automated vehicles and their effects on motorcycling. In 2022 we continued this.

The discussions about ownership and protection of vehicle data went on in 2022 with very different views from the automotive industry on one hand and other stakeholders on the other side. We support the solution that provides both a good protection of privacy and data ownership and is in the interest of the consumer. We have given our view in a public consultation from the European Commission and regularly have communication about this with FIA that represents the consumer interests in the AFCAR Alliance.

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). In 2022, we also discussed the issue of periodic technical inspections and urban entry restrictions with the European Commission. To get more information, we launched a survey on historic motorcycles and forwarded the results and our conclusion to the European Commission.

We hoped in 2021 to have clarity about transport of vehicles that are not driven by the owner, after asking the Commission to solve the present problems in this matter where all EU member states seem to have their own policy. Unfortunately, we discovered in 2022 that we had some more work to do on this issue.

In 2022, we published several articles that had greater impact than we expected. Especially an article about the affordability of motorcycling and transport poverty was widely shared and commented in and outside Europe. A similar impact had an article about the working of ADAS in relation to motorcycles.

Organisation

Administrative and financial organisation

Since 2016 FEMA has not an own office space anymore and we rent flexible spaces to avoid costs and administrative burdens. In the end of 2022, we learned that we had to move again. Our postal address is now FEMA (c/e MCI) Kunstlaan (Avenue des arts) 47, 1000 Brussels.

FEMA-FIM Europe-NMC cooperation

In October, FIM and FEMA presented their joint position paper at the IfZ conference in Cologne. The cooperation between FEMA and FIM/FIM Europe remained the same as previous years with mutual attendance of meetings and regular informal meetings to discuss cooperation on topics that came by. A new element is that the UK National Motorcyclists Council has joined the cooperation, which found a formal confirmation when the three organizations signed a memorandum of understanding in Kolind, Denmark.



Dutch Motorcycle Platform

FEMA is part of the Board of the newly formed Dutch Motorcycle Platform Foundation and helps putting Dutch motorcycling issues into an international perspective. The Motorcycle Platform is formed by representatives of the government, riders' interest groups, the motorcycle industry and retail, and road safety organisations. The objective of the Motorcycle Platform is to increase road safety for motorcyclists. Since October 2022, it will be known as the Motorcycle Platform Foundation, and it has been recognized by the Ministry of Infrastructure and Water Management as an independent consultation platform where the challenges and opportunities of motorcycling in relation to road safety can be discussed.

The foundation has a leading group (board), consisting of the following organisations: BOVAG, FEMA, KNMV, RAI Association and VVN. This leading group will organize a meeting for all participants twice a year, during which campaigns and other matters will be discussed. The foundation's funds will be used for the broad social goal of road safety for motorcyclists.



Cooperation with other stakeholders

As in 2021, in 2022 there was less cooperation with other stakeholders than we are used to. Here, the effects of the pandemic and the lack of personal contacts are still well visible. Also, the Corona-restrictions in the European Institutions were only relieved after the Summer Break and meetings of expert groups of the European Commission, that used to be in-person are as it seems permanently changed to online meetings.

Communication

FEMA's main channels of communications in 2022 were the social media channels, with Facebook as the biggest platform with almost 65,000 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. Every Friday we have published (if available) the recalls by motorcycle manufacturers, as provided by the European Commission.



Communication 2022 in numbers

Newsletter subscribers > 10,360

Facebook posts > 132

Facebook followers > 64,996

Instagram posts > 82

Instagram followers > 873

Member organisations > 21

Posted manufacturers' recalls > 37

LinkedIn followers > 929

Tweets > 134

Twitter followers > 1,594

Articles posted on our website > 54

Financial report

Budget 2022

The balance sheet can be found in Annex 2: Financial statement.

We had an operation result of € 1,559.36. The financial performance matched the budget set at the 2022 AGM. This is due to two factors: the reduction of physical meetings, with the switch to on-line, and as a direct consequence, the reduction of working time of the General Secretary from five to four days per week. This reduced operating costs substantially.

Environmental report

Because FEMA has no own facilities it is not possible to steer on the environmental aspects of housing. In 2022, FEMA employees had just one flight and almost no other ways of travelling. By organizing hybrid meetings, we provide our members with the opportunity not to travel if they want to. 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 2022 we received no such demands at all.

Gender

FEMA supports gender equality, both in riding as in the own organisation. In 2022 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.


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 most of the work from home.

Annexes

Annex 1: CBE registered data FEMA 2022

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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	CHRISTENSEN , JESPER	Since February 12, 2022
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	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 2022 TO 31 DECEMBER 2022

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 2022 TO 31 DECEMBER 2022

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
BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 Euro	2021 Euro
<u>Fixed Assets</u>			
Tangible assets	1	0,00	208,44
		-----	-----
		0,00	208,44
		-----	-----
<u>Current Assets</u>	2		
Debtors and Prepayments		4.015,57	2.152,07
Cash at Bank and in Hand		403.328,17	403.423,87
		-----	-----
		407.343,74	405.575,94
		-----	-----
<u>Creditors:</u> (Amounts falling due within one year)	3	0,00	0,00
		-----	-----
		0,00	0,00
		-----	-----
Net Current Assets		407.343,74	405.784,38
		-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		407.343,74	405.784,38
		-----	-----
Financed by:			
<u>Capital and Reserves:</u>			
Profit and Loss Account	4	405.343,74	403.784,38
		=====	=====

These Financial Statements were approved by the Committee of
the Federation of European Motorcyclists' Associations at its meeting on 3 June 2023

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL
NOTES TO BALANCE SHEET AS AT 31 DECEMBER 2022

	2022 Euro	2021 Euro
1. <u>Fixed Assets</u>		
Tangible Assets (stated at written-down value):		
Office equipment	0,00	208,44
	-----0,00	-----208,44
2. <u>Current Assets</u>		
Debtors and Prepayments:		
Debtors	3.961,07	2.101,68
Deferred charges	54,50	50,39
	-----	-----
	4.015,57	2.152,07
	=====	=====
Cash at bank and in Hand	141.671,00	143.016,33
Belfius BE79 0682 1294 4733	256.021,65	256.021,65
Belfius BE70 0882 3889 4625	0,18	0,18
Belfius BE37 0682 3632 1228	5.635,34	4.385,71
Payroll	-----	-----
	403.328,17	403.423,87
	=====	=====
3. <u>Creditors</u> (Amounts falling due within one year)	0,00	0,00
Expense creditors	-----	-----
	0,00	0,00
	=====	=====
4. Profit and Loss Account		
Income	141.359,21	138.770,52
Other Income	0,10	183,05
	141.359,31	138.953,57
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL
NOTES TO BALANCE SHEET (CONTINUED) AS AT 31 DECEMBER 2022)

	----- 2022 Euro	----- 2021 Euro
DEDUCT:		
Outgoings and Charges:		
Operating expenses	3.546,92	1.258,22
Establishment costs	4.395,00	4.510,04
Employment costs	126.709,86	136.829,98
Administration costs	2.025,97	1.920,67
Professional services	2.692,26	2.315,35
Depreciation	208,44	309,72
Financial charges	221,50	282,92
	----- 139.799,95 =====	----- 147.426,90 =====
OPERATING PROFIT/(LOSS)	1.559,36	-8.473,33
Less: Other Expenditure	0,00	436,12
	-----	-----
PROFIT/(LOSS) ON ORDINARY ACTIVITIES FOR THE PERIOD	1.559,36	-8.909,45
RETAINED PROFIT/(LOSS) BROUGHT FORWARD	403.784,38	412.693,83
	-----	-----
RETAINED PROFIT/(LOSS) CARRIED FORWARD	405.343,74 =====	403.784,38 =====

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 2022

	Note	2022 Euro	2021 Euro
Income	9	141.359,21	138.770,52
Other income	10	0,10	183,05
		-----	-----
TOTAL INCOME		141.359,31	138.953,57
		=====	=====
DEDUCT:			
Overheads and Outgoings:			
Operating expenses	11	3.546,92	1.258,22
Establishment costs	12	4.395,00	4.510,04
Employment costs	13	126.709,86	136.829,98
Administration costs	14	2.025,97	1.920,67
Professional services	15	2.692,26	2.315,35
Depreciation and write-offs	16	208,44	309,72
Financial charges	17	221,50	282,92
Other expenditure	18	0,00	436,12
		-----	-----
TOTAL EXPENDITURE		139.799,95	147.863,02
		=====	=====
EXCESS OF INCOME OVER EXPENDITURE (EXPENDITURE OVER INCOME)FOR THE PERIOD		1.559,36	-8.909,45
		=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL
NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS

FOR THE PERIOD ENDED 31 DECEMBER 2022

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 2022

	2022 Euro	2021 Euro
8. <u>Income</u>		
Affiliation fees	136.981,80	136.013,26
Donations	2.785,25	1.915,10
Services	1.592,16	842,16
	---141.359,21	---138.770,52
	=====	=====
9. Other Income		
Recharged costs	0,00	183,00
Other income	0,10	0,05
	-----0,10	-----183,05
	=====	=====
10. Operating Expenses		
Travel costs	1.891,13	163,02
Hotels, meals, conference fees	652,38	0,00
Printed material, adverts & inserts	1.003,41	1.095,20
	----3.546,92	----1.258,22
	=====	=====

FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL
NOTES TO THE INCOME AND EXPENDITURE ACCOUNTS (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2022

	2022 Euro	2021 Euro
11. <u>Establishment Expenses</u>		
Rent and Rates	2.178,00	2.208,00
Insurances	50,39	48,72
IT charges	1.850,74	1.963,35
Other establishment expenses	315,87	289,97
	-----	-----
	4.395,00	4.510,04
	=====	=====
12. <u>Employment costs</u>		
General Secretary	48.645,00	58.422,52
Communication Officer	60.175,00	58.422,52
Social security contributions and taxes	17.889,86	19.984,94
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	126.709,86	136.829,98
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FEDERATION OF EUROPEAN MOTORCYCLISTS' ASSOCIATIONS ASBL

	2022 Euro	2021 Euro
13. <u>Administrative costs</u>		
Telephone, fax and Internet	1.976,80	1.920,67
Carriage and office supplies	49,17	0,00
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	2.025,97	1.920,67
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14. <u>Professional services</u>		
Accounting and auditing	2.692,26	2.315,35
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	2.692,26	2.315,35
	=====	=====
15. <u>Depreciation and Write-Offs</u>		
Office equipment	208,44	309,71
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	208,44	309,71
	=====	=====
16. <u>Financial Charges</u>		
Bank charges	221,5	282,92
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	221,50	282,92
	=====	=====
17. <u>Other Expenditure</u>		
Various penalties & fines	0,00	436,12
	0,00	436,12
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