

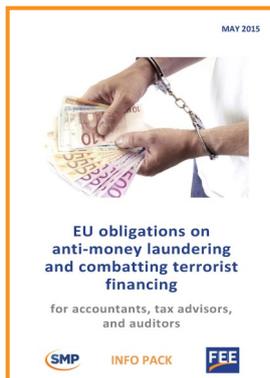


ANNUAL REPORT 2015

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**FINANCIAL INFORMATION IS PROVIDED
IN A SEPARATE DOCUMENT**

2015 FEE HIGHLIGHTS



JANUARY	9 JANUARY	Tax Policy Updates series (bi-monthly issues)
	20 JANUARY	FEE CEO in 2014 Global Accounting Power 50
FEBRUARY	17 FEBRUARY	Joint International SMP Networking meeting with IFAC SMP Committee
	23 FEBRUARY	Briefing paper on audit communication
	24-25 MARCH	FEE MEMBERS' ASSEMBLY
MARCH	27 MARCH	Information paper on performance audit in the public sector
	16 APRIL	Survey on ISA adoption in EU
	17 APRIL	FEE CEO addresses the European Parliament on tax
	20 APRIL	Information paper on Horizon 2020 certification services
	23 APRIL	Joint roundtable on audit quality and auditor reporting with IAASB
APRIL	28 APRIL	Cogito Paper - The Tax Policy Debate: A Matter for Society as a Whole
	29 APRIL	4th FEE Tax Day
MAY	20 MAY	Information paper and SMP Info Pack to combat money laundering and terrorist financing
	26 MAY	Comment letter to Commissioner Hill on the implementation of the audit reform and cross border issues
	29 MAY	FEE President speaks at the Financial Supervisors Exchange Forum in Vienna
JUNE	22-23 JUNE	Audit Conference - Long term vision and short term challenges
	22 JUNE	Joint SMP Highlights (newsletter) with IFAC
	25 JUNE	FEE President presents at the Latvian EU Presidency's International Conference on Evaluation of the IAS Regulation

2015 FEE HIGHLIGHTS



FEE BOARD

The Board supervises and coordinates all work of FEE; it decides on FEE's activities and projects.



Petr Kriz
FEE President



Edelfried Schneider
FEE Deputy President



Mireille Berthelot
Vice-President



Jorge Herreros
Vice-President



Maria Rzepnikowska
Vice-President



Alessandro Solidoro
Vice-President



Morten Speitzer
Vice-President



Myles Thompson
Vice-President



Florin Toma
Vice-President



Jos van Huut
Vice-President/Treasurer



Olivier Boutellis-Taft
CEO



Hilde Blomme
Deputy CEO

FEE ACTIVITIES

Corporate Reporting

FEE has continued to play an important role in developing corporate reporting and related fields via its Corporate Reporting Policy Group (CRPG), chaired by Mark Vaessen. In particular, the CRPG has driven the FEE Cogito paper: *The Future of Corporate Reporting*. With this paper, FEE highlights the need for innovation; more flexibility can make corporate information more relevant, timely, and less of an overload. The paper also presents a new approach to corporate reporting: the CORE & MORE. Technology plays an important role in this evolution and the support from policy makers, standard setters, and auditors is a prerequisite for change.

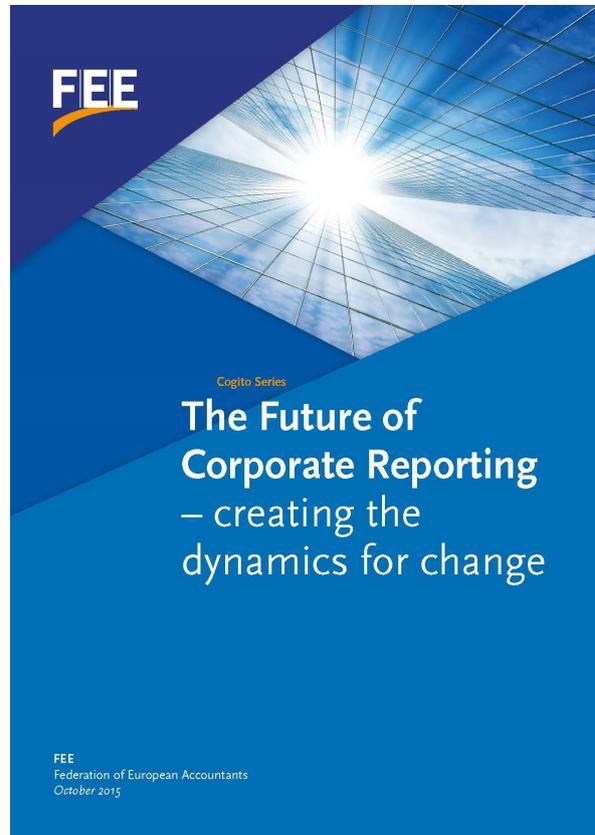
The CRPG is working closely with the new European Financial Reporting Advisory Group (EFRAG) Board, where FEE is represented by the CRPG Chair and Laurence Rivat. Both were appointed by the FEE Board upon the recommendation of an internal selection committee.

FEE's Accounting Working Party, lead by Olivier Scherer, has continued to support the CRPG, for example on responding to the International Accounting Standards Board (IASB)'s exposure draft on the conceptual framework for financial reporting, as well as on EFRAG consultations on separate financial statements and its endorsement advice on the International Financial Reporting Standards (IFRS) 9 - Financial Instruments. In addition, FEE issued a press release calling for the timely endorsement of IFRS 9 in the EU.

FEE also welcomed the outcome of the European Commission's evaluation of 10 years of IFRS in the EU. Based on the views of EU companies, investors, and other stakeholders, the evaluation showed broad support on the use of IFRS. FEE President Petr Kriz addressed a major international conference in this regard, hosted by the Latvian EU presidency.

FEE's Banks and Insurance Working Parties, chaired by Burkhard Eckes and Frank Ellenbürger, respectively, commented on key issues affecting the profession such as the Basel Committee on Banking Supervision's consultation on accounting for expected credit losses.

A FEE survey also revealed that the scope of audits of European banks regarding regulatory reporting varies widely between Member States. FEE then discussed this outcome with the European Central



Bank and offered support in developing a more coordinated approach. FEE also issued an alert on country-by-country reporting in the Capital Requirements Directive.

The Insurance Working Party has continued to engage with the European Insurance and Occupational Pension Authority (EIOPA) on the ongoing implementation of Solvency II and commented on their proposed guidelines for Solvency II (set 2).

The Future of Corporate Reporting is part of the FEE Cogito series, a selection of thought-provoking publications.

Cogito (i.e. I think) papers aim to stimulate new ideas, enhance innovation, and contribute to business and society for the European accountancy profession.

FEE ACTIVITIES

Audit and Assurance

FEE interacted with over 300 stakeholders on the future of audit in Europe at its 2-day conference in June. Keynote speeches were delivered by Lord Jonathan Hill, Commissioner, Financial Stability, Financial Services and Capital Markets Union, and Chairman James Doty from the US Public Company Accounting Oversight Board (PCAOB). Participants' in-depth discussions considered how auditors will increasingly focus on improving communication with stakeholders. Enhancing quality, while making the best use of technological progress, was also a part of the debate.



Jonathan Hill
EU Commissioner, Financial Stability, Financial Services and
Capital Markets Union
Audit conference, 22 June 2015

Leading up to the June 2016 deadline for implementing the new EU audit legislation, FEE is committed to help enhance consistency in its scope, meaning, and application. Therefore, we added the eighth publication to our series to inform stakeholders on the audit reform: *Briefing Paper on auditor communication*.

Audit conference, 22-23 June 2015



James Doty
Chairman, Public Company Accounting Oversight Board
Audit conference, 22 June 2015

FEE issued two publications based on input from its Members. The first project showed that European countries increasingly move towards adopting International Standards on Auditing (ISAs). FEE also provided a unique overview of national public audit oversight in 23 European countries.

FEE also published an information paper to help its members get involved in certification services for the new EU programme to fund innovative businesses via loans, guarantees, and risk capital (Horizon 2020).

Together with the International Auditing and Assurance Standards Board (IAASB), FEE co-organised a roundtable to discuss auditor reporting and audit quality with corporate governance stakeholders, such as audit committee members.

FEE, with the contribution of the Audit and Assurance Policy Group (AAPG), chaired by Myles Thompson, also commented on a range of consultations including those by: the IAASB on revisions to ISAs 800 and 805 to enhance auditor reporting on special purpose financial statements and on responding to (suspected) non-compliance with laws and regulations; the PCAOB on the work of specialists and on the concept release on audit quality indicators. FEE has continued to be represented in the IAASB Consultative Advisory Group (CAG) by the AAPG Chair, and Noémi Robert, FEE manager.

FEE ACTIVITIES

Public Sector

FEE's Public Sector Policy Group (PSPG), chaired by Thomas Müller-Marqués Berger, used 2015 to focus on accounting and auditing in the public sector.

Through its roundtables series, FEE provided stakeholders with a platform to discuss public sector accounting in Europe. Each roundtable attracted around 100 representatives from public administrations, national governments, EU institutions, investors, accountants and auditors from over 20 European countries. During the event on 2 July 2015 *Paving the way to accruals accounting in Europe*, participants discussed ways to transition from cash to accruals-based accounting, but also learned from Member States' best practices for a smooth shift.



Alexandre Makaronidis
Head of Unit for EPSAS Task Force, European Commission - Eurostat
4th Public Sector roundtable, 2 July 2015

With the initiative *Getting involved in public sector assurance*, FEE launched a series of information papers regarding assurance services in the public sector, e.g. performance and compliance audit. The information papers briefly describe the service, highlight the required skills, indicate in which countries the service is carried out, and include links to further information. The aim is to raise awareness among the profession across Europe about the opportunity to get involved in public sector assurance.

Professional Ethics and Competences

During 2015 there have been further significant European and international developments in the field of professional ethics and competences to which FEE contributed, with significant input from the Professional Ethics and Competences (PEC) Working Party, lead by Michael Niehues.

FEE has ensured that its views continue to be heard by the International Ethics Standards Board for Accountants (IESBA) by commenting on consultations regarding, for instance, updating the Code of Ethics for professional accountants in business as well as proposing changes to respond to non-compliance with laws and regulations. It also followed the IESBA longer term project to improve the structure of the Code.

FEE has continued to be represented in the IESBA CAG by the AAPG Chair and Noémi Robert, FEE manager.

Finally, in issuing an information paper on the Transatlantic, Trade and Investment Partnership (TTIP), FEE has explored how this trade and investment deal could be relevant for the profession.

From left to right:
Alan Edwards (Deputy Chair, FEE Public Sector Policy Group),
Philipp Häfner (Hamburg Court of Auditors)
4th Public Sector roundtable, 2 July 2015



FEE ACTIVITIES

Tax Policy

2015 has really demonstrated that tax policy is a subject for society as a whole and FEE continues to play its full role in this debate. Over the course of the year there have been further significant European and international developments in tax policy, including the relaunch by the European Commission of the Common Consolidated Corporate Tax Base (CCCTB) and the culmination of the two-year anti-Base Erosion and Profit Shifting (BEPS) initiative by the Organisation for Economic Co-operation and Development (OECD).

FEE's importance in the tax policy debate was highlighted at the 2015 FEE Tax Day with high-level speakers including Pierre Moscovici (EU Commissioner for Economic and Financial Affairs, Taxation and Customs), Pierre Gramegna (Finance Minister for Luxembourg), and Pascal Saint-Amans (Director of the Centre for Tax Policy and Administration, OECD). The Tax Day was also notable for the launch of FEE's publication *The Tax Policy Debate: A Matter for Society as a Whole*. This *Cogito* paper is a compendium of articles from influential thinkers, dealing with many different aspects of tax policy.

To acknowledge the role it has played in this field, FEE was invited to speak on behalf of the accountancy profession at the inaugural hearing of the European Parliament's Special Committee on Tax Rulings and Other Measures Similar in Nature or Effect (TAXE Committee). With the growing importance of the European Parliament in driving forward the tax policy debate, FEE's engagement with the European Parliament has increased through meetings and comments. The publication *The accountancy profession and taxation: doing the right thing* has helped to clarify the role and responsibility of the professional

From left to right:

Petr Kriz (FEE President), Pierre Gramegna (Minister of Finance, Luxembourg), Pierre Moscovici, (EU Commissioner), Olivier Boutellis-Taft (FEE CEO), Friedrich Rödler (Chair, FEE Tax Policy Group)
4th FEE Tax Day, 29 April 2015



Pierre Moscovici
EU Commissioner for Economic and Financial Affairs,
Taxation and Customs,
4th FEE Tax Day, 29 April 2015

accountants in the context of tax policy and the functioning of tax systems.

On direct tax policy, the European Commission published its *Tax Transparency Package* in March 2015 and FEE provided comments on the proposal for mandatory automatic exchange of tax rulings.

In June, the Commission presented its Action Plan for fairer and more transparent corporate taxation and FEE responded to its consultation in respect of enhanced corporate tax transparency. More recently, it has also published a consultation regarding the relaunch of the CCCTB, on which FEE is currently working on its response with its Tax Policy Group (TPG), chaired by Friedrich Rödler.

In terms of policy initiatives in the field of value-added tax (VAT), 2015 has been a relatively quiet year, in anticipation of some highly important proposals in 2016 such as the VAT definitive regime. Even so, FEE has continued to play its part through the FEE VAT Task force, lead by Ralph Korf. FEE also actively participated in the European Commission's VAT Forum and VAT Experts Group. Additionally, in October 2015 FEE hosted its second event in the Future of VAT roundtables series – a very well-received event themed around the change in the place of supply rules.

FEE ACTIVITIES

Small and Medium-sized Practices (SMP)

The FEE SMP Forum, chaired by Mark Gold, started off a productive year with a joint meeting with the IFAC SMP Committee in Brussels. Over 60 SMPs shared their insights on serving Small and Medium Enterprises (SMEs) in an increasingly global and digital environment. This occasion also marked the first issue of a joint FEE-IFAC newsletter that updates SMPs on EU and international developments twice a year.

Within FEE, the Forum has continued to increase awareness for SME/SMP policy issues. For example, by contributing to FEE's responses to the European Commission's CMU consultation and the proposed changes to the IESBA Code of Ethics to respond to non-compliance with laws and regulations. Furthermore, FEE forged a common position with the savings and retail banking association (ESBG) and the SME trade body (UEAPME) setting out ideas to improve access to finance for mainstream SMEs in relation to the Capital Markets Union (CMU).

Teaming up with FEE's Anti-Money Laundering Working Party, lead by Claus Kütting, an SMP Info Pack was issued to explain what EU obligations on anti-money laundering and terrorist financing apply to accountants, tax advisors, and auditors; as the profession can play an important role on this critical issue for society.

Financial Services and Capital Market Union Task Force (CMU Task Force)

Chaired by Matteo Colombo, the CMU Task Force, with the contribution of the CPRG, lead the FEE response to the European Commission's public consultation on building a CMU and its review of the Prospectus Directive. FEE is also working with the European Contact Group (ECG) and European Group of International Accounting Networks and Associations (EGIAN) to draft a simplified prospectus. This joint project relates to the Commission's plans to simplify prospectuses in Europe under the CMU.

Corporate Governance and Company Law

In 2015, FEE resumed its policy work on corporate governance and company law (CGCL). The CGCL Working Party, lead by Andrew Chambers, contributed to a range of projects, such as on the changing role of audit committees in the EU audit reform. They also discussed other relevant EU policy issues, for instance, the Shareholders' Rights Directive and actions to enhance integrity at board level.

Environmental, Social & Governance (ESG)

ESG performance is a growingly important objective for business. To support these developments and assist its Members, FEE operates two task forces in this field: one focusing on reporting, the other on assurance.

ESG Reporting - The ESG Reporting Task Force became active in 2015, following the appointment of its Chair, Professor Chiara Mio, in March. The Task Force is currently working on a publication dealing with the EU's Non-financial information (NFI) Directive. This publication aims to assist policy makers with the consistent transposition of the NFI Directive into national legislation during the course of 2016 by addressing issues such as current reporting frameworks and best practice.

ESG Assurance - The ESG Assurance Task Force became active in 2015, following the appointment of its Chair, Julien Rivals, in March. The Task Force is currently working on a publication dealing with the EU's Non-financial information (NFI) Directive and the role of the assurance provider in giving more credibility and trust to the reporting figures.

The FEE team is grateful for the support provided by Member Bodies and the extraordinary commitment of all the volunteers engaged in the working structures' activities.

FEE PUBLICATIONS

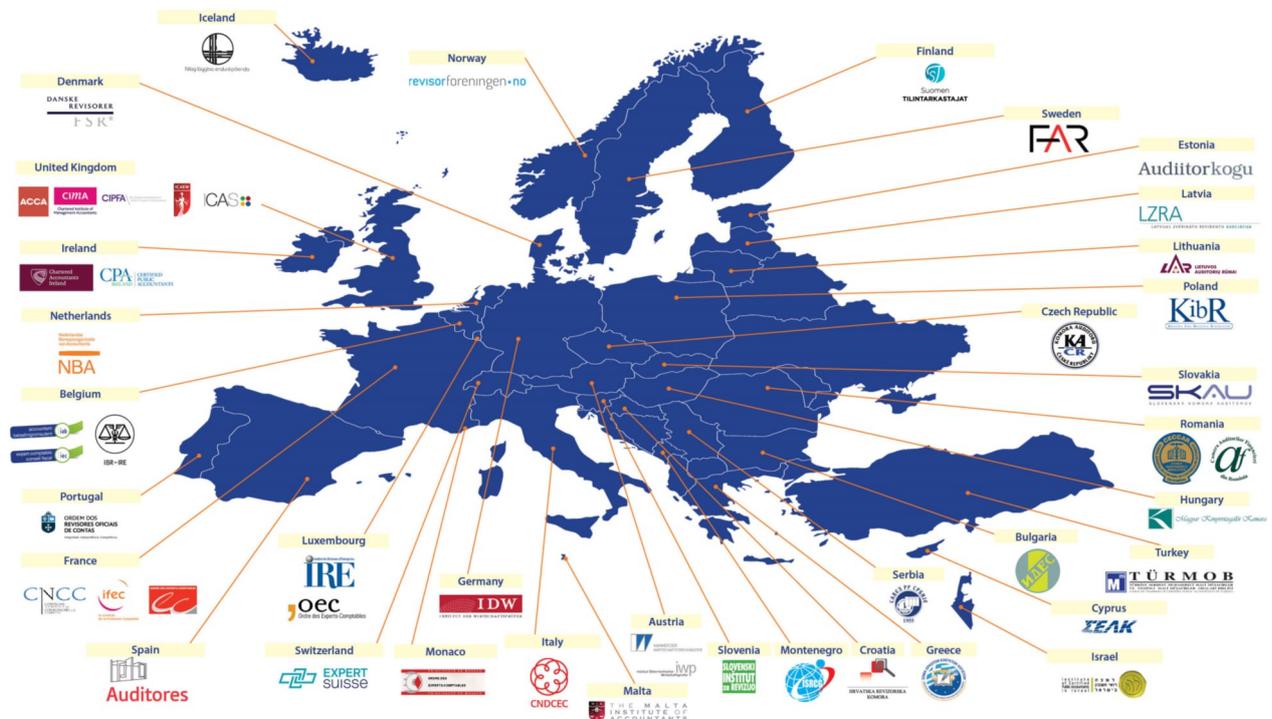
08/01/2015	Comment letter on OECD Action 6 on Base Erosion and Profit Shifting (BEPS)
09/01/2015	Tax Policy Updates series (bi-monthly issues)
15/01/2015	Comment letter on EFRAG's discussion paper on separate financial statements
12/02/2015	Comment letter on IESBA's consultation on improving the structure of the Code of Ethics for professional accountants
16/02/2015	Comment letter on OECD 's Discussion Drafts on the place of supply of business-to-consumer (B2C) services
17/02/2015	SMP Highlights February 2015 Issue
23/02/2015	Briefing paper - auditor communication
27/02/2015	Comment letter on EIOPA's guidelines for Solvency II (set 2)
19/03/2015	News release on European Commission's tax transparency package
27/03/2015	Information paper on performance audit in the public sector
31/03/2015	FEE Alert on country-by-country reporting in the Capital Requirements Directive (CRD IV)
16/04/2015	Survey on the ISA adoption in the European Union
20/04/2015	Information paper - Horizon 2020 framework programme: Certification of EU funds
21/04/2015	Comment letter on Basel Committee's consultation on guidance on accounting for expected credit losses
21/04/2015	Comment letter on IAASB's exposure draft on ISA 800 and 805
21/04/2015	Comment letter on IESBA's exposure draft - Proposed changes to part C of the Code
28/04/2015	Cogito Paper - The Tax Policy Debate: A Matter for Society as a Whole
08/05/2015	The European Parliament's Special Committee on Tax Rulings (TAXE) hearing
20/05/2015	Comment letter on the public consultation on building a Capital Markets Union (CMU)
20/05/2015	Comment letter on the review of the Prospectus Directive
20/05/2015	Information Paper - the 4th EU Anti-Money Laundering Directive
20/05/2015	SMP Info Pack - EU obligations on anti-money laundering and combatting terrorist financing
26/05/2015	Comment letter to Commissioner Hill on the implementation of the audit reform and cross border issues
27/05/2015	Comment letter on IESBA's exposure draft - Proposed changes to certain provisions of the Code addressing the long association of personnel with an audit or assurance client
28/05/2015	Comment letter to the European Parliament on European Commission's Directive for the mandatory automatic exchange of advance cross-border tax rulings and advance pricing arrangements

FEE PUBLICATIONS

08/06/2015	Information Paper - The Transatlantic Trade and Investment Partnership (TTIP)
22/06/2015	SMP Highlights June 2015 Issue
22/06/2015	Comment letter on EFRAG's draft endorsement advice on IFRS 9 Financial Instruments
23/06/2015	Press Release - FEE interacts with over 300 stakeholders on the future of audit in Europe
25/06/2015	Press Release - FEE supports the European Commission's positive assessment of IFRS
13/07/2015	Survey - Organisation of the public oversight of the audit profession in 23 European countries
27/07/2015	Comment letter on PCAOB's staff consultation paper - The auditor's use of the work of specialists
31/08/2015	Survey - Scope of audit of banks across Europe
09/09/2015	Response to the European Commission's public consultation on further corporate tax transparency
09/09/2015	Comment letter on IESBA's exposure draft - Responding to non-compliance with laws and regulations
21/09/2015	Information Paper - Compliance audit in the public sector
29/09/2015	Comment letter on the PCAOB concept release on Audit Quality Indicators
30/09/2014	Press Release - European accountants for more integrated EU capital markets
12/10/2015	Cogito Paper - The Future of Corporate Reporting: creating the dynamics for change
14/10/2015	Comment letter on IAASB's exposure draft - Responding to non-compliance or suspected non-compliance with laws and regulations
16/10/2015	Position Paper - The accountancy profession and taxation: doing the right thing
18/11/2015	Comment letters to IASB and EFRAG on the IASB's exposure draft for the conceptual framework for financial reporting
20/11/2015	Comment letter to EFRAG's draft letter to the European Commission on the endorsement of IFRS 9
24/11/2015	Joint position paper with UEAPME and ESBG on the Capital Markets Union - Improving access to finance for all SMEs
24/11/2015	Press Release - TAXE Committee drives the tax debate forward
30/11/2015	Comment letter to the IFRS Foundation on the Trustee's review on structure and effectiveness
03/12/2015	Information paper - Overview of Audit Quality Indicators initiatives

FEE MEMBER BODIES

Our 47 members are at the heart of everything FEE does. In 2015, expressions of interest to join FEE continue to be received from organisations throughout Europe and the wider world.



AUSTRIA

Institut Österreichischer Wirtschaftsprüfer (IWP)
www.iwp.or.at

Kammer der Wirtschaftstreuhänder (KWT)
www.kwt.or.at

BELGIUM

Institut des Experts-Comptables et des Conseils Fiscaux (IEC)
 Instituut van de Accountants en de Belastingconsulenten (IAB)
www.iec-iab.be

Institut des Réviseurs d'Entreprises (IRE)
 Instituut der Bedrijfsrevisoren (IBR)
www.ibr-ire.be

BULGARIA

Institute of Certified Public Accountants (ICPA)
www.ides.bg

CROATIA

Hrvatska revizorska Komora (HRK) *
www.revizorska-komora.hr

CYPRUS

Institute of Certified Public Accountants of Cyprus (ICPAC)
www.icpac.org.cy

CZECH REPUBLIC

Komora Auditorů České Republiky (KACR)
www.kacr.cz

DENMARK

FSR – danske revisorer
www.fsr.dk

ESTONIA

Estonian Board of Auditors (AUDIITORKOGU) *
www.auditorkogu.ee

FINLAND

Suomen Tilintarkastajat ry
www.suomentilintarkastajat.fi

FRANCE

Compagnie Nationale des Commissaires aux Comptes (CNCC)
www.cncc.fr

Institut Français des Experts-Comptables et des Commissaires aux Comptes (IFEC)
www.ifec.fr

Ordre des Experts-Comptables (OEC)
www.cs.experts-comptables.org

GERMANY

Institut der Wirtschaftsprüfer (IDW)
www.idw.de

GREECE

Soma Orkoton Elegton Logiston (SOEL)
www.soel.gr

HUNGARY

Magyar Könyvvizsgálói Kamara (MKVK)
www.mkvk.hu

ICELAND

Félag Löggiltra Endurskoðenda (FLE)
www.fle.is

IRELAND

Chartered Accountants Ireland (CAI)
www.charteredaccountants.ie

Institute of Certified Public Accountants in Ireland (CPA)
www.cpaireland.ie

ISRAEL

Institute of Certified Public Accountants in Israel (ICPAS) **
www.icpas.org.il

ITALY

Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC)
www.commercialisti.it

LATVIA

Latvijas Zvērinātu Revidentu Asociācija (LZRA)
www.lzra.lv

LITHUANIA

Lietuvos Auditorių Rūmai (LAR)
www.lar.lt

LUXEMBOURG

Institut des Réviseurs d'Entreprises (IRE)
www.ire.lu

Ordre des Experts Comptables (OEC)
www.oec.lu

MALTA

The Malta Institute of Accountants (MIA)
www.miamalta.org

MONACO

Conseil de l'Ordre des Experts Comptables de Monaco (COECM)

MONTENEGRO

Institut sertifikovanih računovđa Crne Gore (ISRCG) *
www.isrcg.org

NETHERLANDS

Koninklijke Nederlandse Beroepsorganisatie van Accountants (NBA)
www.nba.nl

NORWAY

Den norske Revisorforening (DnR)
www.revisorforeningen.no

POLAND

Krajowa Izba Biegłych Rewidentów (KibR)
www.kibr.org.pl

PORTUGAL

Ordem dos Revisores Oficiais de Contas (OROC)
www.oroc.pt

ROMANIA

Camera Auditorilor Financiari din România (CAFR)
www.cafr.ro

Corpul Experților Contabili și Contabililor Autorizați din România (CECCAR)
www.ceccar.ro

SERBIA

Serbian Association of Accountants and Auditors (SRRS) *
www.srrs.rs

SLOVAK REPUBLIC

Slovenská Komora Auditorov (SKAU)
www.skau.sk

SLOVENIA

Slovenski Inštitut za Revizijo (SIZR)
www.si-revizija.si

SPAIN

Instituto de Censores Jurados de Cuentas de España (ICJCE)
www.icjce.es

SWEDEN

Branschorganisationen för revisorer och rådgivare (FAR)
www.far.se

SWITZERLAND

EXPERTsuisse
www.expertsuisse.ch

TURKEY

Union of Chambers of Certified Public Accountants of Turkey (TÜRMOB)
www.turmob.org.tr

UK

Association of Chartered Certified Accountants (ACCA)
www.accaglobal.com

Chartered Institute of Management Accountants (CIMA)
www.cimaglobal.com

Chartered Institute of Public Finance and Accountancy (CIPFA)
www.cipfa.org

Institute of Chartered Accountants in England and Wales (ICAEW)
www.icaew.com

Institute of Chartered Accountants of Scotland (ICAS)
www.icas.org.uk

* ASSOCIATE MEMBER
 ** CORRESPONDENT MEMBER

FEE TEAM

Executive Team



Iryna de Smedt Governance officer **Hilde Blomme** Deputy CEO **Olivier Boutellis-Taft** CEO **Petra Weymüller** Senior Manager **Nora Srankó** Executive Assistant

Integrity & Assurance Team



Katinka Meszaros Project Officer **Noémi Robert** Manager **Eleni Kanelli** Policy Analyst

Public Sector Team



Petra Weymüller Senior Manager **Eleni Kanelli** Policy Analyst

Transparency & Finance Team



Pantelis Pavlou Manager (Transparency) **Maria Aury** Project Officer **Paul Gisby** Manager (Finance) **Vita Ramauskaite** Project Officer **Johan Barros** Policy Analyst

Public Affairs & Outreach Team



Olivia Dragusin Project Officer **Laura Buijs** Manager **Elysia Blake** Communications Officer

Office Management Team



Philippe Cordonnier Manager **Sabine Leurart** Manager (HR & Financial)

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[Monthly newsletter](#)



THIS REPORT WAS PREPARED BY THE FEE TEAM AND FINALISED ON 4 DECEMBER 2015

DESPITE THE FACT THAT, BY ITS VERY NATURE, THIS REPORT CANNOT BE EXHAUSTIVE AND ONLY AIMS TO OUTLINE KEY POINTS, WE HOPE THAT IT WILL HELP MEMBER BODIES TO BETTER COMPREHEND AND ASSESS THE MANY ACTIVITIES CARRIED OUT BY FEE OVER THE LAST YEAR. FINANCIAL INFORMATION IS PROVIDED IN A SEPARATE DOCUMENT.