

13. CASH AND CASH EQUIVALENTS

On 31 December 2011 and 2010, cash and cash equivalents are broken as follows:

	Dec/11	Dec/10
Cash	892,376	759,875
Bank deposits	28,197,787	27,400,685
Treasury applications	225,906	1,200,906
Cash and cash equivalents in the balance sheet	29,316,069	29,361,466
Bank overdrafts	-834,630	-121,619
Cash and cash equivalents in the cash flow statement	28,481,439	29,239,847

Bank overdrafts include the creditor balances of current accounts with financial institutions, included in the consolidated statement of financial position in the “bank loans” item.

14. OTHER CURRENT ASSETS

Other current assets on 31 December 2011 and 2010 are broken down as follows:

	Dec/11	Dec/10
Clients (1)	4,189,544	4,794,361
State and other public entities (2)	871,210	1,060,878
Other debtors (3)	1,592,231	4,823,264
Advances to suppliers	68,699	-
Accruals and income (4)	1,711,379	1,997,248
Deferred costs (5)	1,509,569	1,758,695
Other current assets	9,942,632	14,434,446
Accumulated impairment losses	1,062,787	678,030
	8,879,845	13,756,416

(1) Current balance arising essentially by the Catering activity developed by Ibersol.
(2) Current balance of recoverable VAT amounts (511.611 euros) and Income taxes (359.584 euros).

(3) The other debtors item is broken down into the following items:

	Dec/11	Dec/10
Suppliers contracts	-	2,863,470
Other	1,592,231	1,959,794
	1,592,231	4,823,264

(4) Accruals and income were broken down as follows:

	Dec/11	Dec/10
Interest	67,557	78,665
Suppliers contracts	1,417,572	1,673,393
Other	226,251	245,190
	1,711,379	1,997,248