

11. OTHER NON-CURRENT ASSETS

The details on other non-current assets on 31 December 2013 and 2012 are as follows:

	Dec-13	Dec-12
Clients and other debtors ⁽¹⁾	1,632,344	1,604,632
Other non-current assets	1,632,344	1,604,632
Accumulated impairment losses	-	-
	1,632,344	1,604,632

(1) mainly Spain subsidiaries long term deposits and bails and also franchising debts concerning fixed assets lent in subsidiary Vidisco, with a payment agreement. At the end of the year 2013 the amount in debt is of 128 monthly fees of 5.942 euros each, which bear interest of 6.25%, the last payment is on 31st August, 2024.

12. STOCKS

On 31 December 2013 and 2012, stocks were broken down as follows:

	Dec-13	Dec-12
Raw material and consumables	4,991,027	3,500,520
Merchandise	115,656	94,249
	5,106,683	3,594,769
Accumulated impairment losses	74,981	74,981
Net stocks	5,031,702	3,519,788

The increase in the value of stocks is essentially the result of the need to supply restaurants in Angola.

13. CASH AND CASH EQUIVALENTS

On 31st December 2013 and 2012, cash and cash equivalents are broken as follows:

	Dec-13	Dec-12
Cash	587,098	614,184
Bank deposits	21,578,781	17,583,881
Treasury applications	906	8,550,725
Cash and bank deposits in the balance sheet	22,166,785	26,748,790
Bank overdrafts	-833,014	-834,765
Cash and cash equivalents in the cash flow statement	21,333,771	25,914,025

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 (Note 16).