

18. Intangible assets

The balance of this item is €162. The details of these assets are shown below:

(Values in €/000)	Start-up and expansion costs	Research, development and advertising costs	Intellectual property rights	Concessions, licences and trademarks	Rights to infrastructure under concession	Contract acquisition costs	Other	Assets in course of construction and payments on account	Total
Balances at 31 December 2012	0	55	466	90	0	0	0	0	611
Purchases and capitalised costs	0	0	87	0	0	0	0	0	87
Disposals	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	(183)	0	0	0	0	0	(183)
Exchange rate gains (losses)	0	0	0	0	0	0	0	0	0
Change in consolidation scope	0	0	0	0	0	0	0	0	0
Other changes	0	(55)	0	0	0	0	0	0	(55)
Historical cost at 31 December 2013	0	0	370	90	0	0	0	0	460
Balances at 31 December 2012	0	0	(340)	(16)	0	0	0	0	(357)
Depreciation and amortisation	0	0	(123)	(1)	0	0	0	0	(124)
Disposals	0	0	0	0	0	0	0	0	0
Reclassifications	0	0	183	0	0	0	0	0	183
Exchange rate gains (losses)	0	0	0	0	0	0	0	0	0
Change in consolidation scope	0	0	0	0	0	0	0	0	0
Other changes	0	0	0	0	0	0	0	0	0
Accumulated amortisation reserve at 31 December 2013	0	0	(280)	(18)	0	0	0	0	(298)
Net amount at 31 December 2012	0	55	125	74	0	0	0	0	255
Net amount at 31 December 2013	0	0	89	73	0	0	0	0	162

The net decrease of €93 compared to the figure at 31 December 2012 is attributable to the net effect of the amortisation for the period partially offset by the capitalisations.

The balance of the item is therefore composed as follows:

- €89 for “Intellectual property rights”, which include software amortised on a straight-line basis over three financial years;
- €73 for “Trademarks, licences and concessions”: this amount relates to the license on the land for the work site of the Uganda branch.