Rapport financier 2022-2023

V5 – 23/11/2023

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Budget 2023-2024

APEEE Bruxelles II – Woluwe AISBL

Avenue Oscar Jespers 75 – 1200 Bruxelles

Montants exprimés en Euros

Table des Matières

APeee Woluwe Evere

Compte d'exploitation 2022/2023 (arrêté au 31/08/2023)

	Act.Péris.	Aff.Gén.	Cantine	Fonds Social	Transports	Total
Frais						
Frais de Base	24,751.75	0.00	1,097,090.42	0.00	3,449,893.30	**4,571,735.47**
Frais de fonction. + de Tiers	77,311.41	19,902.42	100,997.82	4,770.69	131,808.85	**334,791.19**
Frais du personnel	1,159,031.57	76,441.56	1,411,351.28	0.00	1,465,781.33	**4,112,605.74**
Amortissements	6,300.34	2,161.06	28,493.79	0.00	31,124.00	**68,079.19**
Provision / Reprise sur débiteurs	280.74	21.59	970.92	0.00	886.26	**2,159.51**
Perte sur débiteurs	712.60	50.90	1,475.99	0.00	2,850.38	**5,089.87**
Autres charges d'exploitation (fiscales)	102.57	7.88	244.59	0.00	433.95	**788.99**
Frais financiers	611.62	46.67	4,978.16	0.00	4,127.48	**9,763.93**
TOTAL DES FRAIS	**1,269,102.60**	**98,632.08**	**2,645,602.97**	**4,770.69**	**5,086,905.55**	**9,105,013.89**
Recettes						
Recettes d'activité	1,257,723.47	108,813.33	2,899,312.22	12,090.00	5,450,530.39	**9,728,469.41**
Remboursement pour respecter la marge admise de 2%	0.00	0.00	0.00	0.00	-263,272.16	**-263,272.16**
Recettes financières	147.51	11.35	351.76	0.00	641.93	**1,152.55**
Divers	0.00	1,892.99	25,000.00	3,054.20	743.50	**30,690.69**
TOTAL DES RECETTES	**1,257,870.98**	**110,717.67**	**2,924,663.98**	**15,144.20**	**5,188,643.66**	**9,497,040.49**
Résultat de l'année 2022/2023	**-11,231.62**	**12,085.59**	**279,061.01**	**10,373.51**	**101,738.11**	**392,026.60**
Montant du budget 2022/2023 communiqué à l'AG :	**15,359.30**	**-656.53**	**63,003.63**	**0.00**	**105,686.41**	**183,392.81**

Montants exprimés en Euros

Bilan 2022/2023 (arrêté le 31/08/2023)

ACTIF	2022-2023	2021-2022	PASSIF	2022-2023	2021-2022
SOFTWARE ET MATERIEL	**321,869.95**	**263,846.68**	RESERVES CUMULEES années précedentes	**1,830,170.96**	**1,646,185.99**
matériel de bureau	215,247.34	195,373.14	Activités périscolaires	312,506.24	299,425.89
amortissement matériel de bureau	-169,483.06	-145,634.59	Affaires Générales	53,566.55	49,422.00
software	427,022.94	332,718.55	Cantine	473,851.62	352,089.73
amortissement softtware	-170,733.59	-142,256.98	Fonds Social	106,386.44	101,917.81
matériel d'exploitation	306,147.16	294,223.26	Transport	883,860.11	843,330.56
amortissement matériel d'exploitation	-286,330.84	-270,576.70			
panneaux d'isolation acoustique	30,875.00	30,875.00	RESULTATS de l'année	**392,026.60**	**183,984.97**
amortissement panneaux d'isolation acoustique	-30,875.00	-30,875.00	Activités périscolaires	-11,231.62	13,080.35
			Affaires Générales	12,085.59	4,144.55
			Cantine	279,061.01	121,761.89
Provision compte ONSS	37,962.18	41,737.77	Fonds Social	10,373.51	4,468.63
			Transport	101,738.11	40,529.55
STOCK	**125,864.13**	**107,976.62**			
Stocks cantine	63,463.37	76,621.14			
Stock vêtements de sport	62,400.76	31,355.48			
			Provision lié à la sécurité	**0.00**	**25,000.00**
REALISABLE	**190,687.71**	**62,233.20**			
Débiteurs Parents	64,612.87	60,293.85			
Débiteurs Institutions	154,390.98	28,413.32	Dettes salariales et sociaux	**62,241.82**	**59,421.28**
Débiteurs autres	3,990.30	3,672.96	Provisions salariales (péc,vac,)	**138,867.78**	**121,286.84**
Provision débiteurs douteux	-32,306.44	-30,146.93			
DISPONIBLE	**2,073,268.53**	**1,865,292.95**	Fournisseurs à payer	**103,582.65**	**47,780.72**
Chèques ALE	4,813.55	2,451.40	TVA à payer	**4,286.51**	**0.00**
Banques à vue	1,565,418.18	770,266.65			
Banques à terme	500,000.00	1,085,805.09	Montants à rembourser / à créditer	**307,867.02**	**295,928.64**
Caisses	3,036.80	4,501.11	Comptes de Tiers (BAC, CDE, BRUMUN)	**9,684.40**	**21,280.17**
Transfer de fonds	0.00	2,268.70			
Compte transitoire	**99,075.24**	**59,781.39**	Compte transitoire	**0.00**	**0.00**
TOTAL ACTIF	**2,848,727.74**	**2,400,868.61**	**TOTAL PASSIF**	**2,848,727.74**	**2,400,868.61**

Montants exprimés en Euros

Budget Général 2023/2024

	Act. Périscolaires	Affaires générales	Cantine	Fonds Social	Transport	TOTAL
INCOME						
Subscriptions / fees	1,390,884.88	113,160.00	2,791,948.24	12,100.00	6,567,783.20	10,875,876.32
∑ Income	**1,390,884.88**	**113,160.00**	**2,791,948.24**	**12,100.00**	**6,567,783.20**	**10,875,876.32**
EXPENDITURE						
Basic costs	25,000.00	0.00	1,073,358.46	0.00	4,421,374.58	5,519,733.04
Operational costs	110,191.81	34,401.20	154,949.85	12,100.00	243,094.79	554,737.65
Staff costs	1,255,419.24	77,244.24	1,563,404.43	0.00	1,774,533.77	4,670,601.68
∑ Expenditure	**1,390,611.05**	**111,645.44**	**2,791,712.74**	**12,100.00**	**6,439,003.14**	**10,745,072.37**
OPERATING RESULT	**273.83**	**1,514.56**	**235.50**	**0.00**	**128,780.06**	**130,803.95**

Montants exprimés en Euros

Budget Périscolaire 2023/2024

APEEE - 2023/24 Périscolaire Budget		22/23 budget	22/23 YE Figures	23/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700200	Subscriptions	1,211,541.10	1,257,723.47	1,212,155.55
700220	Other income	0.00	147.51	
N/A	Expected extra subscriptions	136,523.20		100,000.00
N/A	Reimbursement to parents			
	Augmentation des tarifs de 6%			78,729.33
∑ Income		**1,348,064.30**	**1,257,870.98**	**1,390,884.88**
EXPENDITURE				
Sports clothes				
300003	Sports clothes	30,000.00	24,751.75	25,000.00
Operational costs				
613001	Cost of activities	24,000.00	28,505.62	29,500.00
613005	Small equipment	10,000.00	7,606.53	8,000.00
615001	Office costs	2,000.00	3,030.56	3,000.00
615002	Small IT equipment	546.00	828.83	700.00
615003	Telephone and internet	1,181.00	1,016.88	1,400.00
615004	Photocopies and printing	640.00	397.12	980.00
615007	SIM cards for tablets & mobiles	1,870.00	1,451.90	1,948.00
616001	Legal costs	3,818.00	855.73	900.00
616003	Audit costs	730.00	1,025.61	1,050.00
616005	IT services	12,554.00	12,522.90	22,933.40
615006	Hospitality	641.00	280.14	641.00
616007	Payroll costs	18,590.00	13,426.99	14,000.00
616008	Training	800.00	0.00	800.00
616009	Insurance	10,000.00	6,362.60	11,500.00
	∑ Operational costs	*87,370.00*	*77,311.41*	*97,352.40*
Amortizations and provisions				
630200	*Amortizations*	*10,140.00*	*6,300.34*	*11,830.25*
634000	*Bad debtors provisions*	*2,470.00*	*4,199.84*	*2,660.00*
634100	*Bad debtors provisions-retrieval*	*-3,919.00*	*-3,919.10*	*-4,199.84*
640100	Fiscal costs (VAT and ASBL)		*102.57*	*105.00*
642000	*Loss on bad debtors N-1*	*2,470.00*	*712.60*	*1,400.00*
	∑ Amortizations and provisions	*11,161.00*	*7,396.25*	*11,795.41*
Financial Costs				
659XXX	Bank fees & finance licence fees	3,871.00	611.62	1,044.00
	∑ Financial costs	*3,871.00*	*611.62*	*1,044.00*
Staff costs				
613002	Independant monitors	89,834.00	98,385.60	89,730.00
613003	Volunteers	40,520.00	52,727.23	91,144.50
613006	ALE costs	4,500.00	3,062.65	4,500.00
620200	APEEE staff costs	1,038,894.00	991,932.04	1,042,774.32
623320	Idewe medical service	6,575.00	3,457.34	5,041.00
623930	Other staff costs	19,980.00	9,466.71	22,229.42
	∑ Staff costs	*1,200,303.00*	*1,159,031.57*	*1,255,419.24*
∑ Expenditure		**1,332,705.00**	**1,269,102.60**	**1,390,611.05**
	OPERATING RESULT	**15,359.30**	**-11,231.62**	**273.83**

Montants exprimés en Euros

Budget Affaires Générales 2023/2024

APEEE - 2023/24 General Affairs Budget		22/23 budget	22/23 YE Figures	23/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700000	APEEE subscriptions	123,000.00	120,903.33	127,920.00
N/A	Of which for Social Fund	-12,300.00	-12,090.00	-14,760.00
	Financial Income		11.35	
	Recouvrements inattendus		1,892.99	
∑ Income		**110,700.00**	**110,717.67**	**113,160.00**
EXPENDITURE				
Operational costs				
610002	Interparents	1,260.00	2,068.81	2,100.00
614001	Meetings	15,450.00	6,096.49	17,000.00
614002	Communication costs	200.00	871.20	900.00
615001	Office costs	4,000.00	2,435.65	2,500.00
615002	Small IT equipment	42.00	78.38	50.00
615003	Telephone and internet	91.00	77.47	100.00
615004	Photocopies and printing	50.00	30.09	70.00
615006	Hospitality	50.00	196.94	200.00
616001	Legal costs	294.00	3,050.89	3,100.00
616003	Audit costs	56.00	78.88	80.00
616005	IT services	966.00	963.04	1,638.10
616007	Payroll costs	594.00	445.52	594.00
616009	Insurance	2,300.00	3,509.06	3,600.00
	∑ Operational costs	*25,353.00*	*19,902.42*	*31,932.10*
Amortizations & provisions				
630200	Amortizations	2,449.00	2,161.06	2,384.16
634000	Bad debtors provisions	190.00	323.06	190.00
634100	Bad debtors provisions-retrieval	-301.47	-301.47	-323.06
640100	Fiscal costs (VAT and ASBL)		7.88	8.00
642000	Loss on bad debtors N-1	190.00	50.90	100.00
	∑ Amortizations and provisions	*2,527.53*	*2,241.43*	*2,359.10*
Financial costs				
659XXX	Bank fees & finance licence fees	496.00	46.67	110.00
	∑ Financial costs	*496.00*	*46.67*	*110.00*
Staff costs				
620200	APEEE staff costs	77,635.00	73,162.67	71,779.21
623320	Idewe medical service	87.00	107.41	146.00
623930	Other staff costs	5,258.00	3,171.48	5,319.03
	∑ Staff costs	*82,980.00*	*76,441.56*	*77,244.24*
∑ Expenditure		**111,356.53**	**98,632.08**	**111,645.44**
	OPERATING RESULT	**-656.53**	**12,085.59**	**1,514.56**

Montants exprimés en Euros

Budget Cantine 2023/2024

APEEE - 2023/24 Canteen Budget		22/23 budget	22/23 YE Figures	23/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700300	Subscriptions	2,234,820.13	2,309,414.16	2,273,186.71
700302	Sales invoicing	264,467.00	288,746.07	239,487.57
700303-04	Self service sales (Card & Cash)	102,120.00	83,848.62	94,871.79
700305	Self service sales invoices	22,470.00	21,146.05	16,884.40
700306-07	Cafetaria sales (Card & Cash)	160,025.00	158,870.13	149,214.60
700308	Compass royalties	19,687.50	26,874.93	18,303.17
758000	Financial income	0.00	351.76	
762000	Cancellation of provisions	25,000.00	25,000.00	0.00
N/A	Life Skills sandwiches	-848.00	0.00	0.00
∑ Income		**2,827,741.63**	**2,914,251.72**	**2,791,948.24**
EXPENDITURE				
Basic costs				
600001	Food cost	1,043,980.00	1,043,893.00	1,033,358.46
600002	Non-food costs (packaging, etc)	35,000.00	53,197.42	40,000.00
	∑ Basic costs	*1,078,980.00*	*1,097,090.42*	*1,073,358.46*
Operational costs				
611002	Small equipment	7,500.00	3,027.13	6,000.00
611003	Maintenance, repairs and cleaning	12,500.00	11,543.26	11,500.00
611004	Disinfection, extermination	4,500.00	6,310.98	5,500.00
611005	Inspections and checks	5,000.00	8,271.43	8,500.00
615001	Office costs	4,600.00	4,027.34	4,000.00
615002	Small IT equipment	1,302.00	2,844.91	3,000.00
615003	Telephone and internet	2,817.00	2,418.45	2,900.00
615004	Photocopies and printing	1,525.00	1,580.27	2,030.00
615007	SIM cards for tablets & mobiles	1,310.00	1,016.36	1,363.64
616001	Legal costs	9,104.00	3,486.59	3,500.00
616003	Audit costs	1,684.00	2,445.69	2,500.00
616005	IT services	29,937.00	36,762.63	47,504.90
616006	Compass costs	0.00	0.00	0.00
616007	Payroll costs	8,877.00	6,387.56	6,500.00
616009	Insurance	1,032.00	462.96	1,690.00
	∑ Operational costs	*91,688.00*	*90,585.56*	*106,488.54*
Amortizations & provisions				
630200	Amortizations	38,218.00	28,493.79	43,922.31
634000	Bad debtors provisions	5,890.00	10,015.00	5,510.00
634100	Bad debtors provisions-retrieval	-9,044.00	-9,044.08	-10,015.00
640100	Fiscal costs (VAT and ASBL)	0.00	244.59	250.00
642000	Loss on bad debtors N-1	5,890.00	1,475.99	2,900.00
	∑ Amortizations and provisions	*40,954.00*	*31,185.29*	*42,567.31*

Montants exprimés en Euros

APEEE - 2023/24 Canteen Budget		22/23 budget	22/23 YE Figures	23/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
Financial costs				
659XXX	Bank fees & finance licence fees	11,152.00	4,978.16	5,894.00
	∑ Financial costs	*11,152.00*	*4,978.16*	*5,894.00*
Staff costs				
611001	Group cleaning service	637,158.00	596,945.21	650,500.26
611006	ALE cheques	4,200.00	4,328.65	4,500.00
617001	Temporary staff	123,288.00	64,811.75	13,000.00
620200	APEEE staff costs	756,838.00	731,603.03	877,831.00
623321	Idewe medical service	6,380.00	1,772.71	3,209.08
623930	Other staff costs	14,100.00	11,889.93	14,364.09
	∑ Staff costs	*1,541,964.00*	*1,411,351.28*	*1,563,404.43*
∑ Expenditure		**2,764,738.00**	**2,635,190.71**	**2,791,712.74**
	OPERATING RESULT	**63,003.63**	**279,061.01**	**235.50**
	prix du repas maternelles	6.36	6.36	6.36
	pris du repas primaires	7.25	7.25	7.25
	pris du repas secondaires	7.64	7.64	7.64

Montants exprimés en Euros

Budget Fonds Social 2023/2024

APEEE - 2023/24 Social Fund Budget		22/23 budget	22/23 YE Figures	23/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
N/A	Portion of APEEE subscriptions	12,300.00	12,090.00	12,100.00
	Reprise d'anciens engagements annulés		3,054.20	
∑ Income		**12,300.00**	**15,144.20**	**12,100.00**
EXPENDITURE				
N/A 2022-23	Eligible interventions to be choosen	10,935.32		8,800.00
N/A 2022-23	Morning Coffee	264.68		
N/A 2022-23	Interventions individuelles		309.90	
N/A 2022-23	Red Cross donation	600.00	100.00	
N/A 2022-23	Contribution to Opera Project	500.00	1,010.00	
N/A 2022-23	Contribution to MEC	0.00	1,400.00	
N/A 2022-23	Contribution to Science Symposium	0.00	800.00	
N/A 2022-23	White Helmets donation	0.00	100.00	
N/A 2022-23	Help for Ukraine - spaghetti sauce	0.00	500.00	
N/A 2022-23	Teacher's day	0.00	472.01	800.00
N/A 2022-23	Magali NETRVAL - DYS Workshop		78.78	
N/A 2023-24	Contribution to BRUMUN			2,500.00
	∑ Operational costs	*12,300.00*	*4,770.69*	*12,100.00*
∑ Expenditure		**12,300.00**	**4,770.69**	**12,100.00**
OPERATING RESULT		**0.00**	**10,373.51**	**0.00**

Montants exprimés en Euros

Budget Transport 2023/2024

APEEE - 2023/24 Transport Budget		22/23 budget	22/23 YE Figures	2023/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700100	Subscriptions	5,395,323.41	5,450,150.39	5,582,275.52
709900	Bus tickets	500.00	380.00	500.00
758000	Financial income		641.93	
	Recouvrements inattendus		743.50	
N/A	2022-2023 notes de crédit à faire po		-263,272.16	
	augmentation nécessaire pour couvrir les frais +2%			969,550.22
	Intervention école pour le shuttle			15,457.46
∑ Income		**5,395,823.41**	**5,188,643.66**	**6,567,783.20**
EXPENDITURE				
Basic costs				
600000	Bus costs	3,444,250.00	3,449,893.30	4,421,374.58
	∑ Basic costs	*3,444,250.00*	*3,449,893.30*	*4,421,374.58*
Operational costs				
612005	Other transport costs	6,000.00	8,973.17	9,000.00
612007	SMS to parents	7,250.00	8,032.46	3,600.00
612008	Mobile toilets	5,500.00	6,397.42	6,500.00
612009	Radiocommunications	1,600.00	2,648.86	3,000.00
615001	Office costs	4,000.00	6,861.74	7,000.00
615002	Small IT equipment	2,310.00	2,120.62	2,800.00
615003	Telephone and internet	4,999.00	4,311.25	5,600.00
615004	Photocopies and printing	2,706.00	4,130.60	3,920.00
615006	Hospitality	2,710.00	2,114.79	2,682.00
615007	Tablets: SIM cards + gps tracking	11,221.00	11,040.54	19,488.00
616001	Legal costs	16,152.00	3,620.47	4,000.00
616003	Audit costs	3,143.00	4,341.48	4,500.00
616005	IT services	53,115.00	56,906.75	91,734.00
616007	Payroll costs	14,080.00	9,487.32	14,000.00
616008	Training costs	3,000.00	0.00	3,000.00
616009	Insurance	1,925.00	821.38	3,350.00
	∑ Operational costs	*139,711.00*	*131,808.85*	*184,174.00*

Montants exprimés en Euros

APEEE - 2023/24 Transport Budget		22/23 budget	22/23 YE Figures	2023/24 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
Amortizations and provisions				
630200	Amortizations	49,871.00	31,124.00	55,253.33
634000	Bad debtors provisions	10,450.00	17,768.54	10,640.00
634100	Bad debtors provisions-retrieval	-16,882.00	-16,882.28	-17,768.54
640100	Fiscal costs (VAT and ASBL)		433.95	500.00
642000	Loss on bad debtors N-1	10,450.00	2,850.38	5,600.00
	∑ Amortizations and provisions	*53,889.00*	*35,294.59*	*54,224.79*
Financial Costs				
659XXX	Bank fees & finance licence fees	16,341.00	4,127.48	4,696.00
	∑ Financial costs	*16,341.00*	*4,127.48*	*4,696.00*
Staff costs				
612001	Group cleaning service	858,472.00	734,848.98	840,054.60
612001	GCS: surv. dans les bus de 16h20 àpd novembre			74,390.80
612002	ALE supervision	45,782.00	42,629.22	45,782.00
612003	ALE transport costs	27,745.00	23,875.00	27,745.00
612004	Students supervisors	1,000.00	0.00	0.00
620200	APEEE staff costs	651,239.00	626,788.76	728,223.90
623320	Idewe medical service	7,833.00	3,598.18	5,970.00
623930	Other staff costs	43,875.00	34,041.19	52,367.47
	∑ Staff costs	*1,635,946.00*	*1,465,781.33*	*1,774,533.77*
∑ Expenditure		**5,290,137.00**	**5,086,905.55**	**6,439,003.14**
OPERATING RESULT		**105,686.41**	**101,738.11**	**128,780.06**

Montants exprimés en Euros

Etude du niveau des réserves de l'APEEE Woluwe AISBL

Au 31/08/2023	
Excédents – investissements	€ 1,897,916.12
Provisions existantes	€ 138,867.78
Niveau des réserves / provisions utilisables au 31/08/2023	**€ 2,036,783.90**

Engagements de l'APEEE en cas de cession des activités :	
Passif social CDI (1)	€ 1,897,770.39
Passif social CDD (2)	€ 185,948.30
Indemnité pour rupture contrats (3)	€ 50,000.00
Investissements : engagements de l'année en cours (4)	€ 175,243.00
Total des engagements en cas de cession des activités	**€ 2,308,961.69**

(1) CDI = contrats de durée indéterminée - le montant est calculé selon les dispositions légales en vigueur.
(2) CDD = contrats de durée déterminée - le montant est calculé selon les dispositions légales en vigueur.
(3) Indemnité à payer aux sociétés de bus en cas de fermeture sans préavis.
(4) En cas de cession des activités, la valeur des investissements faites dans l'année en cours est à considérer comme étant nulle.

Investissements 2023/2024

- Salesforce Finance (ALL) : € 91.000
- Matériel informatique (ALL) : € 15.000
- Matériel technique (TR) : € 5.000
- Nouveaux bureaux (TR) : € 8.000
- BIV Phase 1 - x2 caisses (CA) : € 8.050
- BIV Phase 2 - tablettes gestion stock (CA) : € 11.193
- Mobilier cafétaria (CA) : € 28.000

Montants exprimés en Euros