

Info Session on Financial Accounts 2022-2023 & Budget 2023-2024

Questions & answers

Participants: Albert Raedler, Erwin Van Dijck, Julien Danan, Anja Galle

Participants : Board members and parents

Date and Time: 14 December 2023, 12.30 – 14.00

An Online Info Session is organized for parents on Thursday 14/12/2023 from 12:30 to 14:00 on the APEEE Financial Accounts 2022-2023 and the Budget 2023-2024 in order to give the parents the opportunity to better understand the documents and to ask questions on these documents which will be presented to the AGM on 11/1/2024.

A presentation is given by Albert Raedler, Treasurer of the APEEE, and Julien Danan & Erwin Van Dijck, responsible for the finance department. The presentation will be published on the APEEE website.

At the beginning of the meeting question is asked to all participants whether they agree for the online meeting to be recorded. There are no objections, therefore the meeting is recorded.

Below overview of the Questions & Answers:

1) Question is asked on the IT project: what is the financial stage of the project?

Reply: J. Danan shows the financial slide on the IT project explaining the financial situation. For the school year 2022-2023 the IT costs remained within budget.

	Investment Extra	Consultancies
Transport	€139,245.00	€18,801.22
Canteen	€79,449.65	€10,597.05
Périscolaire	€35,031.79	€4,443.93
Aff. Générales	€2,562.91	€341.84
Totals	€284,765.96	€34,184.04
Accounted in 2022-23	€28,476.61 (10% of total)	€34,184.04
Accounted in 2023-24	€56,953.22 (20% of total)	€0 at this date

Accounted in 2023-24 The investment (€284,765.96) is depreciated from 01.03.2023 to 28.02.2028, **therefore the cost of the investment is spread over 5 years** and will be €56,953.22 in financial years 2024-25, 2025-26, 2026-27 and 2027-28

- 2) Can you explain better where are the expenditures with permanent staff? Which column/line? Do we have the total of the permanent staff?

Reply: The permanent staff with indefinite contracts are split per service. Hereby the overview per service, as well as the cost per service and the total overview for the APEEE in general.

APEEE Woluwe aisbl - situation des CDI - budget 2023-2024

Département	Nombre de travailleurs	Equivalent temps plein	Coût salarial annuel
Partagés (Directeur, finance, communication, IT, secretariat)	6,00	5,50	543.937,60
Transport	4,00	4,00	317.145,94
Périscolaire	5,00	4,25	326.033,69
Cantine	11,00	10,00	734.160,16
Total	26,00	23,75	1.921.277,39

- 3) What are the reserves? The reserves are mentioned on page 4 of the financial report.

Reply: For 2022-2023 the reserves are as follows:

Extra-curricular activities:	312.506,24 EUR
General affaires:	53.566,55 EUR
Canteen:	473.851,62 EUR
Social Fund:	106.386,44 EUR
<u>Transport:</u>	<u>883.860,11 EUR</u>
Total:	1.830.170,96 EUR

- 4) Question: what happens to the surplus in transport? Is there a way to use this surplus as a cushion for the paying parents (maternelle parents and others) to help them with the transport cost?

Reply: The PMO requests to have the same price for all bus users and not to make a difference in price for different bus users.

Unfortunately, the surplus in transport cannot be utilized to cushion the transport costs for specific groups, including paying parents. The PMO mandates a consistent pricing structure for all bus users to maintain transparency and prevent discrimination. This is confirmed by PMO.

- 5) Question: how will our APEEE provide a balanced adjustment to be inclusive and accessible for all families?

It had been the policy of APEEE over all the years to provide transport services to all parents at the same price, independently from the distance to school, children in family, occupation of parents, number of rides per week. This is a very simple and straightforward method. On the other hand, not all individual situations can be fully captured under this policy. Individual situations could be captured by introducing differentiation between parents, which again would complicate rules, which was the reason to apply the same price for all students.

- 6) Question: If the second round of buses is only for secondary does the secondary parent part pay for it or is it all grouped?

Reply: All PMO, institutions, and paying parents contribute equally to the transport price, including the second round of buses for secondary students. The policy ensures uniform contributions for various scenarios such as distance, shuttle moves P1 & P2, and other factors. Additional staff is required for collecting maternelle children on the parking. Notably, the first departure round in the afternoons mainly serves maternelle and primary students, and there is no separate charge for parents, as it aligns with our collective business model. In every case, a registered child uses 1 bus in the morning and 1 bus in the afternoon. We offer enough lines to allow all the children to come back home. It's like the public transport system in Brussels (STIB), where users pay the same price regardless of the number of bus stops or whether they use the morning or afternoon line.

For your information: the APEEE has foreseen to have bus supervisors in all buses for all departures also for the departure for the secondary students at 16:20.

- 7) Question: If I understand correctly the social fund unspent funds are moved - this money should be used for parents:

Reply: the unspent funds of the social fund are moved to the reserves, which at the moment amounts to 106.386,44 euro (see information under question 3).

The rules of the social fund are published on the APEEE Website: [Revised-rules-for-Social-Fund-16-12-2021-1.pdf \(wpengine.com\)](#)

These rules have been revised by the Board in 2021.

- 8) Explanation is given on the price increases for 2023-2024:

- Extracurricular activities: increase of 6 %;
- Canteen services Woluwe: 0 %;
- Canteen services Evere: increase from 6.90 to 6.95 € per meal;
- School bus service: increase of 17,37 %. However, there already had been an anticipated increase in 2nd semester. It is suggested to set the price at 2,231.55€.

Main cost increases by service

Extracurricular Activities

- Staff costs are higher due to the hiring of an additional 8 operational staff members following the temporary move to Evere of P1 & P2 and the new Friday afternoon schedule. Following the timetable modification (half-day on Fridays), the hours are longer – the supervisors start working at 12:00 instead of 15:00 on Fridays.
- Fewer registrations for P1 & P2 students due to the temporary move to Evere. Needs to be seen, whether the registrations go up again with the anticipated return to Woluwe.

- The total number of available activities has remained the same as last year, but the overall percentage of occupancy of the group activities has decreased slightly. This means that there are fewer children registered per group activity.
- It should be noted that by increasing the price of the extra-curricular activities with only 6% a break-even will only be obtained if the APEEE is able to generate an extra income of 100.000 euro. This was based on what was foreseen in 2022-2023 where an additional income of 136.523,20 was foreseen. However, the APEEE has no guarantee whether it will be possible to obtain this income through extra registrations. In case a price increase of 10% would have been applied, an extra income of 50.000 euro would have been sufficient to obtain a break-even. The extra-curricular activities team is doing its utmost to encourage parents to register their children for the activities (articles in newsletter, organization of stages etc).

Transport

- The project to add additional supervisors on the 2nd departure buses in the afternoon for safety and security reasons.
- Shuttles and extra buses were needed during the temporary move to Evere.
- 70 registrations more than expected and 2 extra buses, to allow for shorter routes.
- 2 additional buses were requested for Evere due to parents' complaints about the schedule.

Canteen

- The staff costs are slightly lower due to the taking over of staff costs for sick leave absences. More income is generated due to the early return of the P1 & P2 pupils to Woluwe.
- In view of this year's surplus and after assessing the moderate price increase over the last months the Board decided to maintain the prices at last year's level.