

APEEE Woluwe-Evere

Financial Result for the Financial year 1.9.2023-30.8.2024 Budget for the Financial year 1.9.2024-30.8.2025

Numéro d'entreprise BE0419537272

The figures are presented
on the level of the association as well as
on the level of each service

Cost unit		AF - Affaires Générales	AP - Activités Périscolaires	CA - Cantine	FS - Fonds Social	TR - Transport	
2024	Revenue	113,839	1,369,790	2,811,906	14,844	6,582,902	10,893,282
	Costs	113,409	1,341,159	2,771,669	4,943	6,558,951	10,790,131
	Result	430	28,632	40,237	9,901	23,952	103,150
	Result (%)	0.4	2.1	1.4	66.7	0.4	0.9
2023	Revenue	108,813	1,257,723	2,888,900	12,090	5,187,258	9,454,785
	Costs	96,728	1,268,955	2,609,839	1,716	5,084,611	9,061,849
	Result	12,086	-11,232	279,061	10,374	102,648	392,936
Difference (Revenue)		5,026	112,067	-76,994	2,754	1,395,644	1,438,497
Difference (Costs)		16,681	72,204	161,830	3,227	1,474,340	1,728,282
Difference (Result)		-11,656	39,863	-238,824	-473	-78,696	-289,786

Balance sheet	31 Aug 24		31 Aug 23		Change
Assets	2 783 907.82	100%	2 848 037.36	100%	64 129.54
Fixed assets	358 390.89	13%	322 779.57	11%	- 35 611.32
Intangible assets	294 951.19	11%	256 289.35	9%	- 38 661.84
Tangible assets	63 439.70	2%	66 490.22	2%	3 050.52
Plant, machinery and equipment	23 685.53	1%	19 816.32	1%	- 3 869.21
Own propriety	23 685.53	1%	19 816.32	1%	- 3 869.21
Others	0.00	0%	0.00	0%	0.00
Furniture and vehicles	39 754.17	1%	46 673.90	2%	6 919.73
Own propriety	39 754.17	1%	46 673.90	2%	6 919.73
Current assets	2 425 516.93	87%	2 525 257.79	89%	99 740.86
Stocks and contracts in progress	88 763.77	3%	125 864.13	4%	37 100.36
Stocks	88 763.77	3%	125 864.13	4%	37 100.36
Raw materials and consumables	88 763.77	3%	125 864.13	4%	37 100.36
Amounts receivable within one year	840 027.87	30%	227 049.89	8%	- 612 977.98
Trade debtors	783 580.60	28%	189 087.71	7%	- 594 492.89
Other amounts receivable	56 447.27	2%	37 962.18	1%	- 18 485.09
Deferred charges and accrued income (Asset)	36 623.65	1%	99 075.24	3%	62 451.59
Cash at bank and in hand	1 460 101.64	52%	2 073 268.53	73%	613 166.89
Liabilities	2 783 907.82	100%	2 848 037.36	100%	- 328 806.68
Social fund	2 326 257.55	84%	2 223 107.18	78%	- 496 086.59
Allocated funds	2 326 257.55	84%	2 223 107.18	78%	103 150.37
Provisions	0.00	0%	0.00	0%	0.00
Provisions for liabilities and charges	0.00	0%	0.00	0%	0.00
Other liabilities and charges	0.00	0%	0.00	0%	0.00
Debts	457 650.27	16%	624 930.18	22%	- 167 279.91
Amounts payable within one year (toel. X)	457 650.27	16%	624 930.18	22%	- 167 279.91
Trade debts	214 170.25	8%	409 849.67	14%	- 195 679.42
Suppliers	164 072.74	6%	409 849.67	14%	- 245 776.93
Bills of Exchange payable	50 097.51	2%	0.00	0%	50 097.51
Taxes, remuneration and social security	209 468.88	8%	205 396.11	7%	4 072.77
Taxes	24 301.60	1%	26 487.50	1%	- 2 185.90
Remuneration and social security	185 167.28	7%	178 908.61	6%	6 258.67
Other amounts payable	34 011.14	1%	9 684.40	0%	24 326.74
Other debts : produce interest	34 011.14	1%	9 684.40	0%	24 326.74

Annex: The allocation of the results

	Opening 01/09/2023*	Reallocation based on previous decision	Proposed allocation of the result*	Closing 31/08/2024
132000 Fonds affectés Transport	986,507.84	397,706.66	23,951.84	1,408,166.34
132001 Fonds affectés Affaires Gén	65,652.14	44,010.05	429.89	110,092.08
132002 Fonds affectés Activités Pér	301,274.62	-153,078.62	28,631.52	176,827.52
132003 Fonds affectés Cantine	752,912.63	-297,943.32	40,236.57	495,205.88
132004 Fonds affectés Fonds Socia	116,759.95	9,305.23	9,900.55	135,965.73
	392,936.22	0.00	103,150.37	2,326,257.55

* Including the allocation of the result 2022/23

APEEE

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	10 324 831	95%	8 874 919	94%	10 753 925	95%	+4%
Sales	549 586	5%	552 991	6%	573 200	5%	+4%
Other operating income	5 888	0%	0	0%	0	0%	-100%
Operating income total	10 893 282	100%	9 454 785	100%	11 362 125	100%	4%
Operating charges							
Raw materials and services for resale	-5 466 636	-50%	-4 571 735	-48%	-5 615 745	-49%	+3%
Operational expensis excl. personnel	- 534 018	-5%	- 315 406	-3%	- 528 160	-5%	-1%
Outsourced and non-salaried personnel	-1 921 673	-18%	-1 630 587	-17%	-2 139 130	-19%	+11%
Salaried Personnel	-2 716 493	-25%	-2 490 991	-26%	-2 734 109	-24%	+1%
Depreciation	- 98 162	-1%	- 67 170	-1%	- 143 470	-1%	+46%
Decrease [-] of stocks or assets	27 515	0%	- 2 160	0%	0	0%	-100%
Other operating charges	- 1 087	0%	- 5 879	0%	- 1 113	0%	+2%
Operating charges Total	-10 710 553	-98%	-9 083 928	-96%	-11 161 728	-98%	+4%
Operational result	182 729	2%	370 857	4%	200 398	2%	+10%
Financial income	4 603	0%	1 153	0%	500	0%	-89%
Financial charges	- 9 835	0%	- 9 764	0%	- 10 330	0%	+5%
Extraordinary revenues and costs	710	0%	30 691	0%	0	0%	-100%
Result	178 208	1.6%	392 936	4.2%	190 568	1.7%	+7%

Transport

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	6 580 327	100%	5 186 878	100%	6 966 547	100%	+6%
Sales	352	0%	380	0%	500	0%	+42%
Other operating income	2 223	0%	0	0%	0	0%	-100%
Operating income total	6 582 902	100%	5 187 258	100%	6 967 047	100%	6%
Operating charges							
Raw materials and services for resale	-4 294 998	-65%	-3 449 893	-67%	-4 482 943	-64%	+4%
Operational expensis excl. personnel	- 290 347	-4%	- 122 836	-2%	- 244 518	-4%	-16%
Outsourced and non-salaried personnel	-1 062 454	-16%	- 810 326	-16%	-1 214 588	-17%	+14%
Salaried Personnel	- 828 807	-13%	- 664 428	-13%	- 826 632	-12%	-0%
Depreciation	- 50 793	-1%	- 30 214	-1%	- 82 490	-1%	+62%
Decrease [-] of stocks or assets	14 894	0%	- 886	0%	0	0%	-100%
Other operating charges	- 624	0%	- 3 284	0%	- 650	0%	+4%
Operating charges Total	-6 513 129	-99%	-5 081 868	-98%	-6 851 821	-98%	+5%
Operational result	69 773	1%	105 390	2%	115 225	2%	+65%
Financial income	2 683	0%	642	0%	0	0%	-100%
Financial charges	- 3 795	0%	- 4 127	0%	- 3 580	0%	-6%
Extraordinary revenues and costs	325	0%	744	0%	0	0%	-100%
Result	68 986	1.0%	102 648	2.0%	111 645	1.6%	+62%

Canteen

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	2 251 304	80%	2 309 414	80%	2 355 900	80%	+5%
Sales	544 480	19%	552 611	19%	565 700	19%	+4%
Royalties	12 976	0%	26 875	1%	35 000	1%	+170%
Other operating income	3 146	0%	0	0%	0	0%	-100%
Operating income total	2 811 906	100%	2 888 900	100%	2 956 600	100%	5%
Operating charges							
Raw materials and services for resale	-1 120 401	-40%	-1 097 090	-38%	-1 097 889	-37%	-2%
Operational expensis excl. personnel	- 109 283	-4%	- 90 586	-3%	- 146 400	-5%	+34%
Outsourced and non-salaried personnel	- 648 242	-23%	- 666 086	-23%	- 684 107	-23%	+6%
Salaried Personnel	- 845 394	-30%	- 745 266	-26%	- 904 518	-31%	+7%
Depreciation	- 33 553	-1%	- 28 494	-1%	- 40 390	-1%	+20%
Decrease [-] of stocks or assets	8 769	0%	- 971	0%	0	0%	-100%
Other operating charges	- 311	0%	- 1 721	0%	- 358	0%	+15%
Operating charges Total	-2 748 415	-98%	-2 630 213	-91%	-2 873 662	-97%	+5%
Operational result	63 491	2%	258 687	9%	82 938	3%	+31%
Financial income	1 323	0%	352	0%	0	0%	-100%
Financial charges	- 5 245	0%	- 4 978	0%	- 6 020	0%	+15%
Extraordinary revenues and costs	183	0%	25 000	1%	0	0%	-100%
Result	59 751	2.1%	279 061	9.7%	76 918	2.6%	+29%

Periscolaire

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	1 364 555	100%	1 257 723	100%	1 289 663	99%	-5%
Sales	4 754	0%	0	0%	7 000	1%	+47%
Other operating income	482	0%	0	0%	0	0%	-100%
Operating income total	1 369 790	100%	1 257 723	100%	1 296 663	100%	-5%
Operating charges							
Raw materials and services for resale	- 51 237	-4%	- 24 752	-2%	- 34 913	-3%	-32%
Operational expensis excl. personnel	- 97 942	-7%	- 77 311	-6%	- 90 620	-7%	-7%
Outsourced and non-salaried personnel	- 210 968	-15%	- 154 175	-12%	- 240 435	-19%	+14%
Salaried Personnel	- 963 236	-70%	-1 004 856	-80%	- 923 217	-71%	-4%
Depreciation	- 11 467	-1%	- 6 300	-1%	- 15 970	-1%	+39%
Decrease [-] of stocks or assets	3 577	0%	- 281	0%	0	0%	-100%
Other operating charges	- 141	0%	- 815	0%	- 105	0%	-26%
Operating charges Total	-1 331 415	-97%	-1 268 491	-101%	-1 305 260	-101%	-2%
Operational result	38 376	3%	- 10 768	-1%	- 8 597	-1%	-122%
Financial income	555	0%	148	0%	500	0%	-10%
Financial charges	- 738	0%	- 612	0%	- 710	0%	-4%
Extraordinary revenues and costs	197	0%	0	0%	0	0%	-100%
Result	38 389	2.8%	- 11 232	-0.9%	- 8 807	-0.7%	-123%

General Affairs

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	113 802	100%	108 813	100%	126 888	100%	+11%
Other operating income	37	0%	0	0%	0	0%	-100%
Operating income total	113 839	100%	108 813	100%	126 888	100%	11%
Operating charges							
Operational expensis excl. personnel	- 31 501	-28%	- 19 902	-18%	- 31 694	-25%	+1%
Outsourced and non-salaried personnel	- 8	0%	0	0%	0	0%	-100%
Salaried Personnel	- 79 056	-69%	- 76 442	-70%	- 79 742	-63%	+1%
Depreciation	- 2 349	-2%	- 2 161	-2%	- 4 620	-4%	+97%
Decrease [-] of stocks or assets	275	0%	- 22	0%	0	0%	-100%
Other operating charges	- 11	0%	- 59	0%	0	0%	-100%
Operating charges Total	- 112 650	-99%	- 98 585	-91%	- 116 056	-91%	+3%
Operational result	1 189	1%	10 228	9%	10 832	9%	+811%
Financial income	43	0%	11	0%	0	0%	-100%
Financial charges	- 57	0%	- 47	0%	- 20	0%	-65%
Extraordinary revenues and costs	6	0%	1 893	2%	0	0%	-100%
Result	1 180	1.0%	12 086	11.1%	10 812	8.5%	+816%

Social Fund

	2023/24		2022/23		B2024/25		B/R
Operating income							
Subscriptions	14 844	100%	12 090	100%	14 928	100%	+1%
Sales	0	0%	0	0%	0	0%	
Other operating income	0	0%	0	0%	0	0%	
Operating income total	14 844	100%	12 090	100%	14 928	100%	1%
Operating charges							
Raw materials and services for resale	0	0%	0	0%	0	0%	
Operational expensis excl. personnel	- 4 943	-33%	- 4 771	-39%	- 14 928	-100%	+202%
Outsourced and non-salaried personnel	0	0%	0	0%	0	0%	
Salaried Personnel	0	0%	0	0%	0	0%	
Depreciation	0	0%	0	0%	0	0%	
Decrease [-] of stocks or assets	0	0%	0	0%	0	0%	
Other operating charges	0	0%	0	0%	0	0%	
Operating charges Total	- 4 943	-33%	- 4 771	-39%	- 14 928	-100%	+202%
Operational result	9 901	67%	7 319	61%	0	0%	-100%
Financial income	0	0%	0	0%	0	0%	
Financial charges	0	0%	0	0%	0	0%	
Extraordinary revenues and costs	0	0%	3 054	25%	0	0%	
Result	9 901	66.7%	10 374	85.8%	0	0.0%	-100%

Woluwe Canteen

	22-23	23-24	24-25
Subscriptions			
N	134	120	100
P	902	736	642
S	1315	1340	1417
	2351	2196	2159
Uptake			
N	85%	93%	89%
P	86%	84%	85%
S	63%	62%	65%
	71%	69%	71%
Meal price			
N	6.36 €	6.36 €	6.68 €
P	7.25 €	7.25 €	7.62 €
S	7.64 €	7.64 €	8.03 €
ave.	7.42 €	7.44 €	7.85 €

Key budgetary figures

Transport

	22-23	23-24	24-25
Subscription price per school year			
	1,809 €	2,232 €	2,366 €
Uptake			
	2865	2909	2945.2
	76%	76%	77%

Evere Canteen

	22-23	23-24	24-25
Meal price			
	6.90 €	6.95 €	7.18 €

Evere canteen is managed by Compass Group

Planned Investments

IT	94 304	105 956	150 000
other	31 798	27 817	0
	126 102	133 773	150 000

Pupils

	22-23	23-24	24-25
EEB2			
N	314	288	271
P	1387	1372	1371
S	2086	2164	2192
	3787	3824	3834
Evere			
N	156	159	159
P	337	493	613
	493	652	772
Woluwe			
N	158	129	112
P	1050	879	758
S	2086	2164	2192
	3294	3172	3062