

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

<b>Balance sheet</b>	<b>31 Aug 24</b>		<b>31 Aug 23</b>		<b>Change</b>
<b>Assets</b>	<b>2 783 907.82</b>	<b>100%</b>	<b>2 848 037.36</b>	<b>100%</b>	<b>64 129.54</b>
<b>Fixed assets</b>	<b>358 390.89</b>	<b>13%</b>	<b>322 779.57</b>	<b>11%</b>	<b>- 35 611.32</b>
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
<b>Current assets</b>	<b>2 425 516.93</b>	<b>87%</b>	<b>2 525 257.79</b>	<b>89%</b>	<b>99 740.86</b>
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
<b>Liabilities</b>	<b>2 783 907.82</b>	<b>100%</b>	<b>2 848 037.36</b>	<b>100%</b>	<b>- 328 806.68</b>
<b>Social fund</b>	<b>2 326 257.55</b>	<b>84%</b>	<b>2 223 107.18</b>	<b>78%</b>	<b>- 496 086.59</b>
Allocated funds	2 326 257.55	84%	2 223 107.18	78%	103 150.37
<b>Provisions</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>
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
<b>Debts</b>	<b>457 650.27</b>	<b>16%</b>	<b>624 930.18</b>	<b>22%</b>	<b>- 167 279.91</b>
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

	<b>Opening 01/09/2023*</b>	Reallocation based on previous decision	Proposed allocation of the result*	<b>Closing 31/08/2024</b>
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
	<b>392,936.22</b>	<b>0.00</b>	<b>103,150.37</b>	<b>2,326,257.55</b>

\* Including the allocation of the result 2022/23

## Profit and loss statement

## APEEE Evere-Woluwe

		Result	a)	Result	a)	Budget	a)	b)
		2023/24		2022/23		2024/25		
<b>Operating income</b>	70/74							
Subscriptions	70	10 324 831	95%	8 874 919	94%	10 753 925	95%	+4%
Sales	70	549 586	5%	552 991	6%	573 200	5%	+4%
Royalties	70	12 976	0%	26 875	0%	35 000	0%	+170%
Other operating income	74	5 888	0%	0	0%	0	0%	-100%
<b>Operating income total</b>		<b>10 893 282</b>	<b>100%</b>	<b>9 454 785</b>	<b>100%</b>	<b>11 362 125</b>	<b>100%</b>	<b>4%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	-5 466 636	-50%	-4 571 735	-48%	-5 615 745	-49%	+3%
Operational expensis (Personnel)	61	-1 921 673	-18%	-1 630 587	-17%	-2 139 130	-19%	+11%
Operational expensis (other)	61	- 534 018	-5%	- 315 406	-3%	- 528 160	-5%	-1%
Salaried Personnel	62	-2 716 493	-25%	-2 490 991	-26%	-2 734 109	-24%	+1%
Depreciation	630	- 98 162	-1%	- 67 170	-1%	- 143 470	-1%	+46%
Decrease [-] of stocks or assets	634	- 47 542	0%	- 2 160	0%	0	0%	-100%
Other operating charges	64	- 1 087	0%	- 5 879	0%	- 1 113	0%	+2%
<b>Operating charges Total</b>		<b>-10 785 610</b>	<b>-99%</b>	<b>-9 083 928</b>	<b>-96%</b>	<b>-11 161 728</b>	<b>-98%</b>	<b>+3%</b>
<b>Operational result</b>		<b>107 671</b>	<b>1%</b>	<b>370 857</b>	<b>4%</b>	<b>200 398</b>	<b>2%</b>	<b>+86%</b>
Financial income	75	4 603	0%	1 153	0%	500	0%	-89%
Financial charges	65	- 9 835	0%	- 9 764	0%	- 10 330	0%	+5%
Extraordinary revenues and costs	76	710	0%	30 691	0%	0	0%	-100%
<b>Result</b>		<b>103 150</b>	<b>0.9%</b>	<b>392 936</b>	<b>4.2%</b>	<b>190 568</b>	<b>1.7%</b>	<b>+85%</b>

a) ratio to the turnover b) change in budget from the previous year

# Profit and loss statement

# Transport

		Result	a)	Result	a)	Budget	a)	b)
		2023/24		2022/23		2024/25		
<b>Operating income</b>	70/74							
Subscriptions	70	6 580 327	100%	5 186 878	100%	6 966 547	100%	+6%
Sales	70	352	0%	380	0%	500	0%	+42%
Royalties	70	0	0%	0	0%	0	0%	
Other operating income	74	2 223	0%	0	0%	0	0%	-100%
<b>Operating income total</b>		<b>6 582 902</b>	<b>100%</b>	<b>5 187 258</b>	<b>100%</b>	<b>6 967 047</b>	<b>100%</b>	<b>6%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	-4 294 998	-65%	-3 449 893	-67%	-4 482 943	-64%	+4%
Operational expensis (Personnel)	61	-1 062 454	-16%	- 810 326	-16%	-1 214 588	-17%	+14%
Operational expensis (other)	61	- 290 347	-4%	- 122 836	-2%	- 244 518	-4%	-16%
Salaried Personnel	62	- 828 807	-13%	- 664 428	-13%	- 826 632	-12%	-0%
Depreciation	630	- 50 793	-1%	- 30 214	-1%	- 82 490	-1%	+62%
Decrease [-] of stocks or assets	634	- 30 141	0%	- 886	0%	0	0%	-100%
Other operating charges	64	- 624	0%	- 3 284	0%	- 650	0%	+4%
<b>Operating charges Total</b>		<b>-6 558 164</b>	<b>-100%</b>	<b>-5 081 868</b>	<b>-98%</b>	<b>-6 851 821</b>	<b>-98%</b>	<b>+4%</b>
<b>Operational result</b>		<b>24 739</b>	<b>0%</b>	<b>105 390</b>	<b>2%</b>	<b>115 225</b>	<b>2%</b>	<b>+366%</b>
Financial income	75	2 683	0%	642	0%	0	0%	-100%
Financial charges	65	- 3 795	0%	- 4 127	0%	- 3 580	0%	-6%
Extraordinary revenues and costs	76	325	0%	744	0%	0	0%	-100%
<b>Result</b>		<b>23 952</b>	<b>0.4%</b>	<b>102 648</b>	<b>2.0%</b>	<b>111 645</b>	<b>1.6%</b>	<b>+366%</b>

a) ratio to the turnover b) change in budget from the previous year

## Profit and loss statement

## Canteen

		Result	a)	Result	a)	Budget	a)	b)
		2023/24		2022/23		2024/25		
<b>Operating income</b>	70/74							
Subscriptions	70	2 251 304	80%	2 309 414	80%	2 355 900	80%	+5%
Sales	70	544 480	19%	552 611	19%	565 700	19%	+4%
Royalties	70	12 976	0%	26 875	1%	35 000	1%	+170%
Other operating income	74	3 146	0%	0	0%	0	0%	-100%
<b>Operating income total</b>		<b>2 811 906</b>	<b>100%</b>	<b>2 888 900</b>	<b>100%</b>	<b>2 956 600</b>	<b>100%</b>	<b>5%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	-1 120 401	-40%	-1 097 090	-38%	-1 097 889	-37%	-2%
Operational expensis (Personnel)	61	- 648 242	-23%	- 666 086	-23%	- 684 107	-23%	+6%
Operational expensis (other)	61	- 109 283	-4%	- 90 586	-3%	- 146 400	-5%	+34%
Salaried Personnel	62	- 845 394	-30%	- 745 266	-26%	- 904 518	-31%	+7%
Depreciation	630	- 33 553	-1%	- 28 494	-1%	- 40 390	-1%	+20%
Decrease [-] of stocks or assets	634	- 10 746	0%	- 971	0%	0	0%	-100%
Other operating charges	64	- 311	0%	- 1 721	0%	- 358	0%	+15%
<b>Operating charges Total</b>		<b>-2 767 930</b>	<b>-98%</b>	<b>-2 630 213</b>	<b>-91%</b>	<b>-2 873 662</b>	<b>-97%</b>	<b>+4%</b>
<b>Operational result</b>		<b>43 976</b>	<b>2%</b>	<b>258 687</b>	<b>9%</b>	<b>82 938</b>	<b>3%</b>	<b>+89%</b>
Financial income	75	1 323	0%	352	0%	0	0%	-100%
Financial charges	65	- 5 245	0%	- 4 978	0%	- 6 020	0%	+15%
Extraordinary revenues and costs	76	183	0%	25 000	1%	0	0%	-100%
<b>Result</b>		<b>40 237</b>	<b>1.4%</b>	<b>279 061</b>	<b>9.7%</b>	<b>76 918</b>	<b>2.6%</b>	<b>+91%</b>

a) ratio to the turnover b) change in budget from the previous year

## Profit and loss statement

## Periscolaire

		Result	a)	Result	a)	Budget	a)	b)
		2023/24		2022/23		2024/25		
<b>Operating income</b>	70/74							
Subscriptions	70	1 364 555	100%	1 257 723	100%	1 289 663	99%	-5%
Sales	70	4 754	0%	0	0%	7 000	1%	+47%
Royalties	70	0	0%	0	0%	0	0%	
Other operating income	74	482	0%	0	0%	0	0%	-100%
<b>Operating income total</b>		<b>1 369 790</b>	<b>100%</b>	<b>1 257 723</b>	<b>100%</b>	<b>1 296 663</b>	<b>100%</b>	<b>-5%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	- 51 237	-4%	- 24 752	-2%	- 34 913	-3%	-32%
Operational expensis (Personnel)	61	- 210 968	-15%	- 154 175	-12%	- 240 435	-19%	+14%
Operational expensis (other)	61	- 97 942	-7%	- 77 311	-6%	- 90 620	-7%	-7%
Salaried Personnel	62	- 963 236	-70%	-1 004 856	-80%	- 923 217	-71%	-4%
Depreciation	630	- 11 467	-1%	- 6 300	-1%	- 15 970	-1%	+39%
Decrease [-] of stocks or assets	634	- 6 180	0%	- 281	0%	0	0%	-100%
Other operating charges	64	- 141	0%	- 815	0%	- 105	0%	-26%
<b>Operating charges Total</b>		<b>-1 341 172</b>	<b>-98%</b>	<b>-1 268 491</b>	<b>-101%</b>	<b>-1 305 260</b>	<b>-101%</b>	<b>-3%</b>
<b>Operational result</b>		<b>28 618</b>	<b>2%</b>	<b>- 10 768</b>	<b>-1%</b>	<b>- 8 597</b>	<b>-1%</b>	<b>-130%</b>
Financial income	75	555	0%	148	0%	500	0%	-10%
Financial charges	65	- 738	0%	- 612	0%	- 710	0%	-4%
Extraordinary revenues and costs	76	197	0%	0	0%	0	0%	-100%
<b>Result</b>		<b>28 632</b>	<b>2.1%</b>	<b>- 11 232</b>	<b>-0.9%</b>	<b>- 8 807</b>	<b>-0.7%</b>	<b>-131%</b>

a) ratio to the turnover b) change in budget from the previous year



## Profit and loss statement

## General Affairs

		Result	a)	Result	a)	Budget	a)	b)
		2023/24		2022/23		2024/25		
<b>Operating income</b>	70/74							
Subscriptions	70	113 802	100%	108 813	100%	126 888	100%	+11%
Sales	70	0	0%	0	0%	0	0%	
Royalties	70	0	0%	0	0%	0	0%	
Other operating income	74	37	0%	0	0%	0	0%	-100%
<b>Operating income total</b>		<b>113 839</b>	<b>100%</b>	<b>108 813</b>	<b>100%</b>	<b>126 888</b>	<b>100%</b>	<b>11%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	0	0%	0	0%	0	0%	
Operational expensis (Personnel)	61	- 8	0%	0	0%	0	0%	-100%
Operational expensis (other)	61	- 31 501	-28%	- 19 902	-18%	- 31 694	-25%	+1%
Salaried Personnel	62	- 79 056	-69%	- 76 442	-70%	- 79 742	-63%	+1%
Depreciation	630	- 2 349	-2%	- 2 161	-2%	- 4 620	-4%	+97%
Decrease [-] of stocks or assets	634	- 475	0%	- 22	0%	0	0%	-100%
Other operating charges	64	- 11	0%	- 59	0%	0	0%	-100%
<b>Operating charges Total</b>		<b>- 113 401</b>	<b>-100%</b>	<b>- 98 585</b>	<b>-91%</b>	<b>- 116 056</b>	<b>-91%</b>	<b>+2%</b>
<b>Operational result</b>		<b>438</b>	<b>0%</b>	<b>10 228</b>	<b>9%</b>	<b>10 832</b>	<b>9%</b>	<b>+2372%</b>
Financial income	75	43	0%	11	0%	0	0%	-100%
Financial charges	65	- 57	0%	- 47	0%	- 20	0%	-65%
Extraordinary revenues and costs	76	6	0%	1 893	2%	0	0%	-100%
<b>Result</b>		<b>430</b>	<b>0.4%</b>	<b>12 086</b>	<b>11.1%</b>	<b>10 812</b>	<b>8.5%</b>	<b>+2415%</b>

a) ratio to the turnover b) change in budget from the previous year

## Profit and loss statement

## Social Fund

		Result		Result		Budget		
		2023/24	a)	2022/23	a)	2024/25	a)	b)
<b>Operating income</b>	70/74							
Subscriptions	70	14 844	100%	12 090	100%	14 928	100%	+1%
Sales	70	0	0%	0	0%	0	0%	
Royalties	70	0	0%	0	0%	0	0%	
Other operating income	74	0	0%	0	0%	0	0%	
<b>Operating income total</b>		<b>14 844</b>	<b>100%</b>	<b>12 090</b>	<b>100%</b>	<b>14 928</b>	<b>100%</b>	<b>1%</b>
<b>Operating charges</b>								
Raw materials and services for resale	60/69	0	0%	0	0%	0	0%	
Operational expensis (Personnel)	61	0	0%	0	0%	0	0%	
Operational expensis (other)	61	- 4 943	-33%	- 4 771	-39%	- 14 928	-100%	+202%
Salaried Personnel	62	0	0%	0	0%	0	0%	
Depreciation	630	0	0%	0	0%	0	0%	
Decrease [-] of stocks or assets	634	0	0%	0	0%	0	0%	
Other operating charges	64	0	0%	0	0%	0	0%	
<b>Operating charges Total</b>		<b>- 4 943</b>	<b>-33%</b>	<b>- 4 771</b>	<b>-39%</b>	<b>- 14 928</b>	<b>-100%</b>	<b>+202%</b>
<b>Operational result</b>		<b>9 901</b>	<b>67%</b>	<b>7 319</b>	<b>61%</b>	<b>0</b>	<b>0%</b>	<b>-100%</b>
Financial income	75	0	0%	0	0%	0	0%	
Financial charges	65	0	0%	0	0%	0	0%	
Extraordinary revenues and costs	76	0	0%	3 054	25%	0	0%	
<b>Result</b>		<b>9 901</b>	<b>66.7%</b>	<b>10 374</b>	<b>85.8%</b>	<b>0</b>	<b>0.0%</b>	<b>-100%</b>

a) ratio to the turnover b) change in budget from the previous year

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## Woluwe Canteen

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	22-23	23-24	24-25
<b>Subscriptions</b>			
N	134	120	100
P	902	736	642
S	1315	1340	1417
	<b>2351</b>	<b>2196</b>	<b>2159</b>
<b>Uptake</b>			
N	85%	93%	89%
P	86%	84%	85%
S	63%	62%	65%
	<b>71%</b>	<b>69%</b>	<b>71%</b>
<b>Meal price</b>			
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

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### Transport

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

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### Evere Canteen

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	22-23	23-24	24-25
<b>Meal price</b>			
	6.90 €	6.95 €	7.18 €

Evere canteen is managed by Compass Group

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### Planned Investments

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

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### Pupils

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