Rapport financier

	Cost Unit	TRANSPORT	CANTEEN	PERISCOLAIRE	GENERAL AFFAIRS	SOCIAL FUND	TOTAL
2025	**Revenue**	7.008.866	3.034.231	1.347.649	125.545	14.802	11.531.093
	Cost	6.981.608	3.067.643	1.193.770	136.552	5.756	11.385.328
	Result	**27.259**	**-33.412**	**153.878**	**-11.007**	**9.046**	**145.765**
2024	**Revenue**	6.582.902	2.811.906	1.369.790	113.839	14.844	10.893.281
	Cost	6.558.951	2.771.669	1.341.159	113.409	4.943	10.790.131
	Result	**23.951**	**40.237**	**28.631**	**430**	**9.901**	**103.150**
	Difference - revenue	425.964	222.325	-22.141	11.706	-42	637.812
	Difference - cost	422.657	295.974	-147.389	23.143	813	595.197
	Difference - result	**3.307**	**-73.649**	**125.248**	**-11.437**	**-855**	**42.615**

ACTIF	2024-2025	2023-2024	PASSIF	2024-2025	2023-2024
Actifs Immobilisés	**263.110**	**358.391**	**Fonds Social**	**2.472.023**	**2.326.258**
matériel de bureau	179.180	168.580	*Activités périscolaires*	330.707	176.828
amortissement matériel de bureau	*-148.207*	*-128.826*	*Affaires Générales*	99.085	110.092
software	442.388	442.388	*Cantine*	461.794	495.206
amortissement software	*-225.581*	*-147.437*	*Fonds Social*	145.012	135.966
matériel d'exploitation	240.038	239.498	*Transport*	1.435.425	1.408.166
amortissement matériel d'exploitation	*-224.708*	*-215.813*			
panneaux d'isolation acoustique	30.875	30.875			
amortissement panneaux d'isolation acoustique	*-30.875*	*-30.875*			
Actifs Circulants	**2.650.248**	**2.392.010**	**Dettes**	**478.795**	**457.650**
Créances à plus d'un an	5.040	0	Dettes à un an au plus	478.795	457.650
Stocks cantine	61.302	73.298			
Stock vêtements de sport	15.466	15.466			
Créances clients à 1 an au plus	471.423	843.145			
Placements de trésorerie	0	0			
Valeurs disponibles	2.097.016	1.460.102			
Comptes De Régularisation	**37.461**	**33.507**			
TOTAL ACTIF	**2.950.819**	**2.783.908**	**TOTAL PASSIF**	**2.950.819**	**2.783.908**

Annex : The allocation of the results

	Opening 01-09-24	*Proposed allocation of the result*	**Closing 31-08-25**
132000 - Fonds affectés Transport	1.408.166,34 €	*27.258,86 €*	1.435.425,20 €
132001 - Fonds affectés Affaires Générales	110.092,08 €	- *11.006,81 €*	99.085,27 €
132002 - Fonds affectés Activités Périscolaires	176.827,52 €	*153.879,12 €*	330.706,64 €
132003 - Fonds affectés Cantine	495.205,88 €	- *33.411,65 €*	461.794,23 €
132004 - Fonds affectés Fonds Social	135.965,73 €	*9.046,20 €*	145.011,93 €
	2.326.257,55 €	*145.765,72 €*	**2.472.023,27 €**

Profit and loss statement ALL SERVICES

		2024/2025	2023/2024
Operating income			
70	Subscription	10.836.280 €	10.324.831 €
70	Sales	671.459 €	549.586 €
70	Royalties	22.404 €	12.976 €
74	Other	824 €	5.888 €
Operating income total		**11.530.966 €**	**10.893.281 €**
Operating charges			
60	Raw materiams and services for resale	- 5.690.551 €	- 5.466.636,00 €
61	Operational expensis (Personnel)	- 1.906.161 €	- 1.921.673,00 €
61	Operational expensis (Other)	- 893.993 €	- 534.018,00 €
62	Salaried Personnel	- 2.752.126 €	- 2.716.493,00 €
63	Depreciation	- 132.380 €	- 145.704,00 €
64	Other operating charges	- 625 €	- 1.087,00 €
66	Non-recurring operating	- 405 €	- €
Operating charges total		**- 11.376.241 €**	**- 10.785.611 €**
Operating result		**154.725 €**	**107.670 €**
65	Financial changes	- 9.081 €	- 5.232 €
76	Extraordinary revenues and costs	121 €	710 €
Result		**145.766 €**	**103.148 €**

Profit and loss statement TRANSPORT

			2024/2025		2023/2024
Operating income					
70	Subscription		7.007.861 €		6.580.327 €
70	Sales		378 €		352 €
74	Other		503 €		2.223 €
Operating income total			**7.008.741 €**		**6.582.902 €**
Operating charges					
60	Raw materiams and services for resale	-	4.407.526 €	-	4.294.998 €
61	Operational expensis (Personnel)	-	1.118.931 €	-	1.062.454 €
61	Operational expensis (Other)	-	452.827 €	-	290.347 €
62	Salaried Personnel	-	924.214 €	-	828.807 €
63	Depreciation	-	74.171 €	-	80.934 €
64	Other operating charges	-	381 €	-	624 €
66	Non-recurring operating	-	247 €		- €
Operating charges total		**-**	**6.978.297 €**	**-**	**6.558.164 €**
Operating result			**30.444 €**		**24.738 €**
65	Financial changes	-	3.314 €	-	1.112 €
76	Extraordinary revenues and costs		121 €		325 €
Result			**27.259 €**		**23.951 €**

Profit and loss statement CANTEEN

		2024/2025	**2023/2024**
Operating income			
70	Subscription	2.340.531 €	1.364.555 €
70	Sales	671.081 €	4.754 €
70	Royalties	22.404 €	- €
74	Other	214 €	482 €
Operating income total		**3.034.230 €**	**1.369.791 €**
Operating charges			
60	Raw materiams and services for resale	- 1.261.852 €	- 51.237,00 €
61	Operational expensis (Personnel)	- 663.689 €	- 210.968,00 €
61	Operational expensis (Other)	- 208.771 €	- 97.942,00 €
62	Salaried Personnel	- 887.639 €	- 963.236,00 €
63	Depreciation	- 40.313 €	- 17.647,00 €
64	Other operating charges	- 163 €	- 141,00 €
66	Non-recurring operating	- 105 €	- €
Operating charges total		**- 3.062.531 €**	**- 1.341.171 €**
Operating result		**- 28.302 €**	**28.620 €**
65	Financial changes	- 5.112 €	- 183 €
76	Extraordinary revenues and costs	- €	197 €
Result		**- 33.412 €**	**28.634 €**

Profit and loss statement PERISCOLAIRE

			2024/2025		2023/2024
Operating income					
70	Subscription		1.343.028 €		1.364.555 €
70	Sales		4.522 €		4.754 €
74	Other		99 €		482 €
Operating income total			**1.347.648 €**		**1.369.791 €**
Operating charges					
60	Raw materiams and services for resale	-	21.173 €	-	51.237,00 €
61	Operational expensis (Personnel)	-	121.857 €	-	210.968,00 €
61	Operational expensis (Other)	-	210.291 €	-	97.942,00 €
62	Salaried Personnel	-	824.279 €	-	963.236,00 €
63	Depreciation	-	15.433 €	-	17.647,00 €
64	Other operating charges	-	75 €	-	141,00 €
66	Non-recurring operating	-	49 €		- €
Operating charges total		**-**	**1.193.157 €**	**-**	**1.341.171 €**
Operating result			**154.492 €**		**28.620 €**
65	Financial changes	-	614 €	-	183 €
76	Extraordinary revenues and costs		- €		197 €
Result			**153.878 €**		**28.634 €**

Profit and loss statement — GENERAL AFFAIRS

		2024/2025	2023/2024
Operating income			
70	Subscription	125.537 €	113.802 €
70	Sales	- €	- €
74	Other	8 €	37 €
Operating income total		**125.545 €**	**113.839 €**
Operating charges			
60	Raw materiams and services for resale	- €	- €
61	Operational expensis (Personnel)	- €	- 8 €
61	Operational expensis (Other)	- 18.032 €	- 31.501 €
62	Salaried Personnel	- €	- 79.056 €
63	Depreciation	- 2.463 €	- 2.824 €
64	Other operating charges	- 6 €	- 11 €
66	Non-recurring operating	- 4 €	- €
Operating charges total		**- 20.506 €**	**- 113.400 €**
Operating result		**105.039 €**	**439 €**
65	Financial changes	- 48 €	- 14 €
76	Extraordinary revenues and costs	- €	6 €
Result		**- 11.007 €**	**431 €**

Profit and loss statement — SOCIAL FUND

		2024/2025	2023/2024
Operating income			
70	Subscription	14.802 €	14.844 €
70	Sales	- €	- €
74	Other	- €	- €
Operating income total		**14.802 €**	**14.844 €**
Operating charges			
60	Raw materiams and services for resale	- €	- €
61	Operational expensis (Personnel)	- 5.756 €	- 4.943 €
61	Operational expensis (Other)	- €	- €
62	Salaried Personnel	- €	- €
63	Depreciation	- €	- €
64	Other operating charges	- €	- €
66	Non-recurring operating	- €	- €
Operating charges total		**- 5.756 €**	**- 4.943 €**
Operating result		**9.046 €**	**9.901 €**
65	Financial changes	- €	- €
76	Extraordinary revenues and costs	- €	- €
Result		**9.046 €**	**9.901 €**

KEY FIGURES

WOLUWE CANTEEN

	23-24	24-25	**25-26**
subscription			
N	120	114	82
P	736	733	554
S	1.340	1.375	1.471
	2.196	**2.222**	**2.107**
price			
N	6,36 €	6,68 €	7,08 €
P	7,25 €	7,62 €	8,08 €
S	7,64 €	8,03 €	8,51 €

EVERE CANTEEN

	23-24	24-25	**25-26**
price	6,95 €	7,18 €	7,18 €

Evere canteen is managed by Compass Group

TRANSPORT

	23-24	24-25	**25-26**
price	2.232,00 €	2.366,00 €	2.490,00 €
subscription	2.909	2.961	2908

PLANNED INVESTEMENTS

	23-24	24-25	**25-26**
IT	105.956 €	- €	225.500 €
OTHER	27.817 €	11.140 €	- €

PUPILS

	23-24	24-25	**25-26**
EEB 2			
N	288	246	235
P	1.372	1.229	1.321
S	2.164	2.247	2.225
	3.824	**3.722**	**3.781**
WOLUWE			
N	129	87	101
P	879	614	645
S	2.164	2.247	2.225
	3.172	**2.948**	**2.971**
EVERE			
N	159	159	134
P	493	615	676
	652	**774**	**810**

Budget 2025-2026

		TRANSPORT	CANTEEN	PERISCOLAIRE	GENERAL AFFAIRS	OVERHEAD	TOTAL
Turnover							
70	Income	7.236.440	3.103.963	1.259.018	110.032	-	11.709.453
∑ income		**7.236.440**	**3.103.963**	**1.259.018**	**110.032**	**-**	**11.709.453**
Costs							
60	Raw materiams and services for resale	- 4.451.790	- 1.158.146	- 25.600	-	-	- 5.635.536
61	Operational expensis (Personnel)	- 1.230.499	- 773.288	- 128.000	-	-	- 2.131.787
61	Operational expensis (Other)	- 62.000	- 68.500	- 192.500	- 34.000	- 493.300	- 850.300
62	Salaried Personnel	- 517.921	- 757.383	- 772.237	- 61.000	- 653.774	- 2.762.315
63	Depreciation	-	-	-	-	- 125.310	- 125.310
64	Other operating charges	-	-	-	-	- 900	- 900
65	Financial changes	-	-	-	-	- 11.178	- 11.178
∑ costs		**- 6.262.210**	**- 2.757.317**	**- 1.118.337**	**- 95.000**	**- 1.284.462**	**- 11.517.326**
Operating result		**974.230**	**346.646**	**140.681**	**15.032**	**- 1.284.462**	**192.127**
Overhead transfers		- 787.375	- 344.236	- 137.437	- 15.414	1.284.462	-
Result		**186.855**	**2.410**	**3.244**	**- 382**	**-**	**192.127**