

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
<i>matériel de bureau</i>	179.180	168.580	<i>Activités périscolaires</i>	330.707	176.828
<i>amortissement matériel de bureau</i>	-148.207	-128.826	<i>Affaires Générales</i>	99.085	110.092
<i>software</i>	442.388	442.388	<i>Cantine</i>	461.794	495.206
<i>amortissement software</i>	-225.581	-147.437	<i>Fonds Social</i>	145.012	135.966
<i>matériel d'exploitation</i>	240.038	239.498	<i>Transport</i>	1.435.425	1.408.166
<i>amortissement matériel d'exploitation</i>	-224.708	-215.813			
<i>panneaux d'isolation acoustique</i>	30.875	30.875			
<i>amortissement panneaux d'isolation acoustique</i>	-30.875	-30.875			
Actifs Circulants	2.650.248	2.392.010	Dettes	478.795	457.650
<i>Créances à plus d'un an</i>	5.040	0	<i>Dettes à un an au plus</i>	478.795	457.650
<i>Stocks cantine</i>	61.302	73.298			
<i>Stock vêtements de sport</i>	15.466	15.466			
<i>Créances clients à 1 an au plus</i>	471.423	843.145			
<i>Placements de trésorerie</i>	0	0			
<i>Valeurs disponibles</i>	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	<i>Proposed allocation of the result</i>	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 materials 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 €	2.251.304 €
70 Sales	671.081 €	544.480 €
70 Royalties	22.404 €	12.976 €
74 Other	214 €	3.146 €

Operating income total**3.034.230 €****2.811.906 €****Operating charges**

60 Raw materiams and services for resale	- 1.261.852 €	- 1.120.401,00 €
61 Operational expensis (Personnel)	- 663.689 €	- 648.242,00 €
61 Operational expensis (Other)	- 208.771 €	- 109.283,00 €
62 Salaried Personnel	- 887.639 €	- 845.394,00 €
63 Depreciation	- 40.313 €	- 44.299,00 €
64 Other operating charges	- 163 €	- 311,00 €
66 Non-recurring operating	- 105 €	- €

Operating charges total**- 3.062.531 €****- 2.767.930 €****Operating result****- 28.302 €****43.976 €**

65 Financial changes	- 5.112 €	- 5.245 €
76 Extraordinary revenues and costs	- €	1.506 €

Result**- 33.412 €****40.237 €**

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 €
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Operating charges

60 Raw materials 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 €
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Operating result	154.492 €	28.620 €
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65 Financial changes	- 614 €	- 183 €
76 Extraordinary revenues and costs	- €	197 €

Result	153.878 €	28.634 €
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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 €
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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	- 115.995 €	- 79.056 €
63 Depreciation	- 2.463 €	- 2.824 €
64 Other operating charges	- 6 €	- 11 €
66 Non-recurring operating	- 4 €	- €

Operating charges total	- 136.501 €	- 113.400 €
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Operating result	- 10.956 €	439 €
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65 Financial changes	- 51 €	- 14 €
76 Extraordinary revenues and costs	- €	6 €

Result	- 11.007 €	431 €
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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 €
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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 €
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Operating result

9.046 €	9.901 €
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65 Financial changes	- €	- €
76 Extraordinary revenues and costs	- €	- €

Result	9.046 €	9.901 €
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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
Σ 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
Σ 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