Rapport financier 2021-2022

V7 – 08/12/2022

&

Budget 2022-2023

APEEE Bruxelles II – Woluwe AISBL

Avenue Oscar Jespers 75 – 1200 Bruxelles

Montants exprimés en Euros

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Compte d'exploitation 2021/2022 (arrêté au 31/08/2022)

	Act.Péris.	Aff.Gén.	Cantine	Fonds Social	Transports	Total
Frais						
Frais de Fonctionnement	241,630.37	22,118.09	1,628,337.01	6,571.37	3,664,316.53	**5,562,973.37**
Frais de Personnel	809,190.47	70,710.05	663,675.80	0.00	577,031.53	**2,120,607.85**
Amortissements	6,640.27	2,070.13	32,730.42	0.00	31,457.37	**72,898.19**
Provisions, Reprises et Pertes sur Débiteurs	2,135.45	185.86	5,154.76	0.00	11,082.22	**18,558.29**
Frais Financiers	1,123.97	133.31	5,115.30	0.00	4,477.31	**10,849.89**
TOTAL DES FRAIS	**1,060,720.53**	**95,217.44**	**2,335,013.29**	**6,571.37**	**4,288,364.96**	**7,785,887.59**
Recettes						
Recettes des Activités	1,106,987.02	99,361.99	2,583,926.38	11,040.00	4,383,688.13	**8,185,003.52**
Remboursement Security Buffer + Quarantaines	-33,186.14		-127,151.20			**-160,337.34**
Remboursement pour respecter la marge admise de 2%					-9,361.99	**-9,361.99**
Remboursement au PMO sur 2019-2020					-45,431.63	**-45,431.63**
TOTAL DES RECETTES	**1,073,800.88**	**99,361.99**	**2,456,775.18**	**11,040.00**	**4,328,894.51**	**7,969,872.56**
Résultat de l'année 2021/2022	***13,080.35***	***4,144.55***	***121,761.89***	***4,468.63***	***40,529.55***	**183,984.97**
Montant du budget 2021/2022 communiqué à l'AG :	***273.76***	***6,211.42***	***71,229.36***	***0.00***	***88,974.64***	***166,689.18***

Montants exprimés en Euros

Bilan 2021/2022 (arrêté le 31/08/2022)

ACTIF	2021-2022	2020-2021	PASSIF	2021-2022	2020-2021
SOFTWARE ET MATERIEL	**263,846.68**	**105,669.83**	RESERVES CUMULEES années précédentes	**1,646,185.99**	**2,234,775.04**
matériel de bureau	195,373.14	154,759.67	Activités périscolaires	299,425.89	299,425.89
amortissement matériel de bureau	-145,634.59	-124,266.86	Affaires Générales	49,422.00	638,011.05
software	332,718.55	142,256.98	Cantine	352,089.73	352,089.73
amortissement software	-142,256.98	-105,836.98	Fonds Social	101,917.81	101,917.81
matériel d'exploitation	294,223.26	294,223.26	Transport	843,330.56	843,330.56
amortissement matériel d'exploitation	-270,576.70	-255,466.24			
panneaux d'isolation acoustique	30,875.00		RESULTATS de l'année	**183,984.97**	**-588,589.05**
amortissement panneaux d'isolation acoustique	-30,875.00		Activités périscolaires	13,080.35	-215,734.06
			Affaires Générales	4,144.55	2,485.46
			Cantine	121,761.89	-436,171.75
Provision compte ONSS	41,737.77	39,412.38	Fonds Social	4,468.63	7,115.00
			Transport	40,529.55	53,716.30
STOCK	**107,976.62**	**133,800.37**			
Stocks cantine	76,621.14	86,466.64			
Stock vêtements de sport	31,355.48	47,333.73			
REALISABLE	**62,233.20**	**239,614.53**			
Débiteurs Parents	60,293.85	28,134.19	Provision lié à la sécurité	**25,000.00**	**25,000.00**
Débiteurs Institutions	28,413.32	225,547.44			
Débiteurs autres	3,672.96	0.00			
Provision débiteurs douteux	-30,146.93	-14,067.10	Dettes salariales et sociaux	**59,421.28**	**39,418.85**
			Provisions salariales (péc,vac,)	**121,286.84**	**75,160.86**
DISPONIBLE	**1,865,292.95**	**1,807,811.21**			
Chèques ALE	2,451.40	2,421.65	Fournisseurs à payer	**47,780.72**	**102,671.27**
Banques à vue	770,266.65	1,024,327.42			
Banques à terme	1,085,805.09	775,974.04	Montants à rembourser	**295,928.64**	**431,750.78**
Caisses	4,501.11	5,088.10	Comptes de Tiers (BAC, CDE, BRUMUN)	**21,280.17**	**18,365.43**
Transfer de fonds	2,268.70				
Compte transitoire	59,781.39	12,244.86	Compte transitoire		**0.00**
TOTAL ACTIF	**2,400,868.61**	**2,338,553.18**	**TOTAL PASSIF**	**2,400,868.61**	**2,338,553.18**

Montants exprimés en Euros

Budget Général 2022/2023

	Act.Péris.	Aff.Gén.	Cantine	Fonds Social	Transports	Total
Recettes						
Abonnements et autres recettes	1,348,064.30	110,700.00	2,827,741.63	12,300.00	5,395,823.41	**9,694,629.34**
TOTAL DES RECETTES	**1,348,064.30**	**110,700.00**	**2,827,741.63**	**12,300.00**	**5,395,823.41**	**9,694,629.34**
Frais						
Frais de Fonctionnement	132,402.00	28,376.53	1,222,774.00	12,300.00	3,654,191.00	**5,050,043.53**
Frais de Personnel	1,200,303.00	82,980.00	1,541,964.00		1,635,946.00	**4,461,193.00**
TOTAL DES FRAIS	**1,332,705.00**	**111,356.53**	**2,764,738.00**	**12,300.00**	**5,290,137.00**	**9,511,236.53**
RESULTAT	***15,359.30***	***-656.53***	***63,003.63***	***0.00***	***105,686.41***	**183,392.81**

Montants exprimés en Euros

Budget Périscolaire 2022/2023

APEEE - 2022/23 Périscolaire Budget		2021/22 budget	2021/22 Year end figures	2022/23 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700200	Subscriptions	955,360.00	1,106,204.54	1,101,401.00
700220	Other income	34,875.00	782.48	0.00
N/A	Expected extra subscriptions	13,000.00	0.00	124,112.00
N/A	10% Price increase			122,551.30
N/A	Reimbursement to parents		-33,186.14	
∑ Income		**1,003,235.00**	**1,073,800.88**	**1,348,064.30**
EXPENDITURE				
Sports clothes				
300003	Sports clothes	25,000.00	28,128.47	30,000.00
Operational costs				
613001	Cost of activities	26,740.00	24,230.31	24,000.00
613005	Small equipment	10,000.00	7,326.66	10,000.00
615001	Office costs	4,000.00	3,798.79	2,000.00
615002	Small IT equipment	0.00	0.00	546.00
615003	Telephone and internet	3,000.00	1,982.02	1,181.00
615004	Photocopies and printing	0.00	0.00	640.00
615007	SIM cards for tablets & mobiles	0.00	0.00	1,870.00
616001	Legal costs	3,000.00	4,521.63	3,818.00
616003	Audit costs	1,500.00	663.36	730.00
616005	IT services	10,500.00	6,253.09	12,554.00
615006	Hospitality	0.00	0.00	641.00
616007	Payroll costs	16,000.00	16,894.15	18,590.00
616008	Training	0.00	0.00	800.00
616009	Insurance	11,550.00	8,991.73	10,000.00
630200	Amortizations	10,500.00	6,640.27	10,140.00
634000	Bad debtors provisions	1,500.00	3,919.10	2,470.00
634100	Bad debtors provisions - retrieval	-2,105.85	-2,105.85	-3,919.00
642000	Loss on bad debtors N-1	1,500.00	322.20	2,470.00
659000	Bank fees	1,050.00	1,123.97	600.00
659002	Isabel fees	0.00	0.00	607.00
659003	Codabox fees	0.00	0.00	64.00
659004	Adyen fees	0.00	0.00	2,600.00
	∑ Operational costs	*98,734.15*	*84,561.43*	*102,402.00*
Staff costs				
613002	Independant monitors	130,712.00	138,840.16	89,834.00
613003	Volunteers	0.00	0.00	40,520.00
613006	ALE costs	0.00	0.00	4,500.00
620200	APEEE staff costs	733,431.34	791,130.06	1,038,894.00
623320	Idewe medical service	2,700.00	4,165.54	4,582.00
623321	Idewe prevention and security	750.00	1,812.44	1,993.00
623930	Other staff costs	11,633.75	12,082.43	19,980.00
	∑ Staff costs	*879,227.09*	*948,030.63*	*1,200,303.00*
∑ Expenditure		**1,002,961.24**	**1,060,720.53**	**1,332,705.00**
OPERATING RESULT		**273.76**	**13,080.35**	**15,359.30**

Montants exprimés en Euros

Budget Affaires Générales 2022/2023

APEEE - 2022/23 General Affairs Budget		2021/22 budget	2021/22 Year end figures	2022/23 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700000	APEEE subscriptions	107,500.00	110,398.50	123,000.00
N/A	Of which for Social Fund	-10,750.00	-11,040.00	-12,300.00
∑ Income		**96,750.00**	**99,358.50**	**110,700.00**
EXPENDITURE				
Operational costs				
610002	Interparents	1,750.00	840.00	1,260.00
614001	Meetings	10,000.00	9,386.96	15,450.00
614002	Communication costs	1,500.00	183.81	200.00
615001	Office costs	3,000.00	8,192.67	4,000.00
615002	Small IT equipment	0.00	0.00	42.00
615003	Telephone and internet	0.00	0.00	91.00
615004	Photocopies and printing	0.00	0.00	50.00
615006	Hospitality	0.00	0.00	50.00
616001	Legal costs	2,000.00	197.04	294.00
616003	Audit costs	100.00	51.03	56.00
616005	IT services	700.00	505.86	966.00
616007	Payroll costs	600.00	535.93	594.00
616009	Insurance	1,500.00	2,224.79	2,300.00
630200	Amortizations	1,000.00	2,070.13	2,449.00
634000	Bad debtors provisions	100.00	301.47	190.00
634100	Bad debtors provisions - retrieval	-140.39	-140.39	-301.47
642000	Loss on bad debtors N-1	100.00	24.78	190.00
659000	Bank fees	100.00	129.82	44.00
659002	Isabel fees	0.00	0.00	47.00
659003	Codabox fees	0.00	0.00	5.00
659004	Adyen fees	0.00	0.00	400.00
	∑ Operational costs	*22,309.61*	*24,503.90*	*28,376.53*
Staff costs				
620200	APEEE staff costs	65,973.22	68,180.83	77,635.00
623320	Idewe medical service	170.00	78.08	87.00
623930	Other staff costs	2,085.75	2,451.14	5,258.00
	∑ Staff costs	*68,228.97*	*70,710.05*	*82,980.00*
∑ Expenditure		**90,538.58**	**95,213.95**	**111,356.53**
OPERATING RESULT		**6,211.42**	**4,144.55**	**-656.53**

Montants exprimés en Euros

Budget Cantine 2022/2023

APEEE - 2022/23 Canteen Budget		2021/22 budget	2021/22 Year end figures	2022/23 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700300	Subscriptions	2,135,855.82	2,119,373.45	2,002,527.00
700302	Sales invoicing	179,872.50	177,148.71	264,467.00
700303-04	Self service sales (Card & Cash)	77,990.24	70,602.95	102,120.00
700305	Self service sales invoices	20,979.31	14,358.79	22,470.00
700306-07	Cafetaria sales (Card & Cash)	123,068.92	152,263.30	160,025.00
700308	Compass royalties	9,175.00	50,074.45	19,687.50
758000	Financial income	0.00	104.73	0.00
N/A	Security buffer 3% to parents	-66,762.72	-63,581.20	
N/A	Reimbursement to parents		-63,570.00	
762000	Cancellation of provisions			25,000.00
N/A	Life Skills sandwiches			-848.00
N/A	11.6% Price increase			232,293.13
∑ Income		**2,480,179.07**	**2,456,775.18**	**2,827,741.63**

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Montants exprimés en Euros

EXPENDITURE				
Basic costs				
600001	Food cost	849,961.07	853,082.01	1,043,980.00
600002	Non-food costs (packaging, etc)	25,000.00	30,706.35	35,000.00
	∑ Basic costs	*874,961.07*	*883,788.36*	*1,078,980.00*
Operational costs				
611002	Small equipment	7,500.00	4,534.58	7,500.00
611003	Maintenance, repairs and cleaning	10,000.00	12,500.58	12,500.00
611004	Disinfection, extermination	4,500.00	3,679.42	4,500.00
611005	Inspections and checks	5,000.00	3,280.82	5,000.00
615001	Office costs	10,000.00	9,729.91	4,600.00
615002	Small IT equipment	0.00	0.00	1,302.00
615003	Telephone and internet	2,600.00	4,097.80	2,817.00
615004	Photocopies and printing	0.00	0.00	1,525.00
615007	SIM cards for tablets & mobiles	0.00	0.00	1,310.00
616001	Legal costs	5,000.00	14,238.89	9,104.00
616003	Audit costs	3,300.00	1,530.85	1,684.00
616005	IT services	50,000.00	16,176.11	29,937.00
616006	Compass costs	0.00	38,471.75	0.00
616007	Payroll costs	8,600.00	8,073.52	8,877.00
616009	Insurance	1,890.00	937.78	1,032.00
630200	Amortizations	35,000.00	32,730.42	38,218.00
634000	Bad debtors provisions	3,300.00	9,044.08	5,890.00
634100	Bad debtors provisions - retrieval	-4,632.86	-4,632.86	-9,044.00
642000	Loss on bad debtors N-1	3,300.00	743.54	5,890.00
659000	Bank fees	200.00	0.00	980.00
659001	Worldline fees	2,400.00	5,115.30	2,371.00
659002	Isabel fees	0.00	0.00	1,448.00
659003	Codabox fees	0.00	0.00	153.00
659004	Adyen fees	0.00	0.00	6,200.00
	∑ Operational costs	*147,957.14*	*160,252.49*	*143,794.00*
Staff costs				
611001	Group cleaning service	582,669.16	554,204.03	637,158.00
611006	ALE cheques	8,400.00	103.05	4,200.00
617001	Temporary staff	65,000.00	72,989.56	123,288.00
620200	APEEE staff costs	714,659.59	646,438.74	756,838.00
623321	Idewe prevention and security	4,150.00	5,794.19	6,380.00
623930	Other staff costs	11,152.75	11,442.87	14,100.00
	∑ Staff costs	*1,386,031.50*	*1,290,972.44*	*1,541,964.00*
∑ Expenditure		**2,408,949.71**	**2,335,013.29**	**2,764,738.00**
OPERATING RESULT		**71,229.36**	**121,761.89**	**63,003.63**

Montants exprimés en Euros

Budget Fonds Social 2022/2023

APEEE - 2022/23 Social Fund Budget		2021/22 budget	2021/22 Year end figures	2022/23 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
N/A	Portion of APEEE subscriptions	10,750.00	11,040.00	12,300.00
∑ Income		**10,750.00**	**11,040.00**	**12,300.00**
EXPENDITURE				
N/A 2021-22	Interventions	10,750.00	0.00	10,935.32
N/A 2021-22	Teachers' day	0.00	761.37	
N/A 2021-22	Red Cross donation	0.00	1,100.00	
N/A 2021-22	Contribution to pupils' lunch	0.00	110.00	
N/A 2021-22	Contribution to Opera Project	0.00	1,580.00	
N/A 2021-22	Ukrainian language lessons	0.00	2,970.00	
N/A 2021-22	Eloquence contest	0.00	50.00	
N/A 2022-23	Morning Coffee	0.00		264.68
N/A 2022-23	Teacher's day	0.00		600.00
N/A 2022-23	Help for Ukraine - Spaghetti sauce	0.00		500.00
N/A 2022-23		0.00		0.00
N/A 2022-23		0.00		0.00
N/A 2022-23		0.00		0.00
N/A 2022-23		0.00		0.00
N/A 2022-23		0.00		0.00
	∑ Operational costs	*10,750.00*	*6,571.37*	*12,300.00*
∑ Expenditure		**10,750.00**	**6,571.37**	**12,300.00**
OPERATING RESULT		**0.00**	**4,468.63**	**0.00**

Montants exprimés en Euros

Budget Transport 2022/2023

APEEE - 2022/23 Transport Budget		2021/22 budget	2021/22 Year end figures	2022/23 budget
Code	*Description*	*Amount*	*Amount*	*Amount*
INCOME				
700100	Subscriptions	4,460,360.00	4,383,492.63	4,597,560.00
709900	Bus tickets			500.00
758000	Financial income		195.50	
N/A	Reimbursements to parents		-9,361.99	
N/A	Reimbursement PMO 2019-2020		-45,431.63	
N/A	17.35% price increase			797,763.41
∑ Income		**4,460,360.00**	**4,328,894.51**	**5,395,823.41**

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EXPENDITURE				
Basic costs				
600000	Bus costs	3,044,951.05	2,888,530.78	3,444,250.00
	∑ Basic costs	*3,044,951.05*	*2,888,530.78*	*3,444,250.00*
Operational costs				
612005	Other transport costs	3,000.00	5,705.21	6,000.00
612007	SMS	0.00	0.00	7,250.00
612008	Mobile toilets on bus parking	6,000.00	5,041.82	5,500.00
612009	Radiocommunications	0.00	0.00	1,600.00
615001	Office costs	18,000.00	29,037.93	4,000.00
615002	Small IT equipment	0.00	0.00	2,310.00
615003	Telephone and internet	12,000.00	19,696.07	4,999.00
615004	Photocopies and printing	0.00	0.00	2,706.00
615006	Hospitality	0.00	0.00	2,710.00
615007	SIM cards for tablets	0.00	0.00	11,221.00
616001	Legal costs	5,000.00	11,033.81	16,152.00
616003	Audit costs	5,100.00	2,857.58	3,143.00
616005	IT services	35,700.00	26,969.48	53,115.00
616007	Payroll costs	11,100.00	12,793.13	14,080.00
616008	Training costs	3,000.00	0.00	3,000.00
616009	Insurance	4,220.00	1,750.52	1,925.00
630200	Amortizations	36,000.00	31,457.37	49,871.00
634000	Bad debtors provisions	5,100.00	16,882.28	10,450.00
634100	Bad debtors provisions - retrieval	-7,188.00	-7,188.00	-16,882.00
642000	Loss on bad debtors N-1	5,100.00	1,387.94	10,450.00
659000	Bank fees	3,240.00	4,477.31	2,500.00
659002	Isabel fees	0.00	0.00	2,570.00
659003	Codabox fees	0.00	0.00	271.00
659004	Adyen fees	0.00	0.00	11,000.00
	∑ Operational costs	*145,372.00*	*161,902.45*	*209,941.00*
Staff costs				
612001	Group cleaning service	639,057.47	584,688.95	858,472.00
612002	ALE supervision	76,749.75	75,565.25	45,782.00
612003	ALE transport costs	0.00	0.00	27,745.00
612004	Students supervisors	1,000.00	646.00	1,000.00
620200	APEEE staff costs	433,277.84	542,311.59	651,239.00
623320	Idewe medical service	2,500.00	4,625.74	5,000.00
623321	Idewe prevention and security	4,050.00	2,575.41	2,833.00
623930	Other staff costs	24,427.25	27,518.79	43,875.00
	∑ Staff costs	*1,181,062.31*	*1,237,931.73*	*1,635,946.00*
∑ Expenditure		**4,371,385.36**	**4,288,364.96**	**5,290,137.00**
OPERATING RESULT		**88,974.64**	**40,529.55**	**105,686.41**

Montants exprimés en Euros

Etude du niveau des réserves de l'APEEE Woluwe AISBL

Au 31/08/2022	
Excédents – investissements	€ 1,566,324.28
Provisions existantes	€ 121,286.84
Niveau des réserves / provisions utilisables au 31/08/2022	**€ 1,687,611.12**

Engagements de l'APEEE en cas de cession des activités :	
Passif social CDI (1)	€ 1,589,611.00
Passif social CDD (2)	€ 190,000.00
Indemnité pour rupture contrats (3)	€ 20,000.00
Investissements : engagements de l'année en cours (4)	€ 94,500.00
Total des engagements en cas de cession des activités	**€ 1,894,111.00**

(1) CDI = contrats de durée indéterminée - le montant est calculé selon les dipositions légales en vigueur.
(2) CDD = contrats de durée déterminée - le montant est calculé selon les dipositions légales en vigueur.
(3) Indemnité à payer aux sociétés de bus en cas de fermeture sans préavis.
(4) En cas de cession des activités, la valeur des investissements faites dans l'année en cours est à considérer comme étant nulle.

Investissements 2022/2023

- Cobra CRM (ALL) : € 94,500.00
- Matériel informatique (ALL) : € 9,500.00
- Matériel technique (TR) : € 6,000.00
- Airco (ALL) : € 11,250.00
- Nouveaux bureaux (TR) : € 8,000.00

Montants exprimés en Euros