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**APEEE SERVICES**  
**ACTIVITY REPORT**  
**2022-2023**

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**EUROPEAN SCHOOL OF BRUSSELS 1**

**[WWW.APEEE-BXL1-SERVICES.BE](http://WWW.APEEE-BXL1-SERVICES.BE)**



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## THE APEEE SERVICES

The 2022-2023 school year can be considered the year of return to normal. The activities of APEEE Services have been running at full speed. After a period of sharp increases in costs and a shortage of resources, our teams devoted themselves to ensuring continuity of services and working on quality. APEEE Services remains committed to providing quality services, transparency in its management and governance, and working towards sustainability at all levels.

Throughout 2022-2023 the ASBL's Board of Directors and Management Committees, made up of parent volunteers, together with our dedicated day-to-day staff on the ground, have been working hard to manage the day-to-day running of the services to enable children and their families to have a smooth school life.

In addition to the projects in the various departments presented in this activity report, a number of projects in the administration and foundations of the ASBL have been finalised this year, 2022-23, always with the aim of improving the quality and visibility of the services:

**New Statutes:** following various meetings of the working group on the new Statutes, this resulted in a text to be presented at an extraordinary AGM in September 2023/2024.

The new Statutes have not only been brought into line with current Belgian ASBL regulations, but have also been the subject of a broad consensus within the working group, resulting in a final text that will be put to the vote at the Extraordinary General Meeting in November 2023.

Having a solid foundation for our association is a sign of transparency and good governance, the basis for being able to provide services while remaining sovereign in our decisions and management.

**Agreement between the Brussels European Schools APEEEs and the European Schools Central Office:** after several years of negotiations, and the introduction of new general rules by the European Schools Central Office on the roles and responsibilities of the APEEEs, a text validated by the directors and APEEEs of the 4 schools and the Central Office has been proposed for signature.

This collaboration agreement sets out the responsibilities of each party and provides a framework for day-to-day collaboration in order to ensure that the services and the representative role of the APEEEs within the European Schools are carried out. The agreement is due to be signed during the 2023/2024 school year.

Other **projects continued** to be supported during 22/23, including :

- **Solidarity with pupils from Ukraine:** with the Russian invasion of Ukraine, we have continued to support the collection of equipment for transport to the country. At the same time, since April 2022, we have continued to welcome Ukrainian pupils, enabling them to benefit from our services and offering them a personalised welcome.
- **The Solidarity Fund:** in view of the financial difficulties that some families may face, the Board works with the Solidarity Fund Committee to monitor requests.

For more information on the Solidarity Fund and how it works, visit Solidarity Fund : [Solidarity Fund | Apeee Services \(apeee-bxl1-services.be\)](https://www.apееe-bxl1-services.be/en).



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- **Information website:** to help you keep up to date with activities, actions and anything else relating to the services, we have created an Instagram account and are continuing to develop the information and registration site to serve you better. Our website : [Homepage | Apeee Services \(apeee-bxl1-services.be\)](https://www.apeee-bxl1-services.be).

And our Instagram account: [APEEE Services Uccle & Berkendael - EEB1 \(@apeeeserviceseeb1\)](https://www.instagram.com/apeeserviceseeb1) • [Photos et vidéos Instagram](#).

- **Transparency - External audit:** the Board proposed the appointment of an external auditor at the 21/22 General Meeting in the interests of transparency and the desire to share details of financial management with members of the ASBL, given the volume of activities and annual turnover.

This process took place within the Board for the first year in 21/22.

For the 2022/2023 financial year, an external auditor will, for the first time, report to the AGM on the ASBL's accounts in a completely independent manner.

#### **A number of challenges** await us in 2023-2024:

- Signing the agreement with the school on the responsibilities and obligations of the APEEES and the European Schools.
- In view of the evolution of the population of the EEB, on the two sites of Uccle and Berkendael, we must constantly adapt our services. The ever-increasing number of secondary school pupils and the decline in the number of nursery and primary school pupils all have an impact on us on a daily basis.
- There are huge challenges in working with the school, with premises that are either lacking or dilapidated.
- Our priority remains the quality of our services for the well-being and safety of your children.

We warmly invite each and every one of our members to collaborate with the association and the day-to-day running of the school, by joining the various management committees: [Management Committees | Apeee Services \(apeee-bxl1-services.be\)](https://www.apeee-bxl1-services.be).

The Board and members of staff are keen to respond to the various feedbacks by listening to everyone with respect for each other. And let's not forget the day-to-day work with the various members of the school community: the APEEE, the school and the garderie, all of whom have the common goal of ensuring that your children feel good at school!

Thank you for reading our report. Please do not hesitate to come back to us for any feedback on our services.

Enjoy your reading!

**Rafael PAPI-BORDERIA**, President  
**Pascale DE SMEDT**, Director



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## TRANSPORT

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The EEB1 transport service is organised by APEEE Services.

The European School Brussels I (EEB1) will continue to be spread over 2 sites during the 2022-23 school year. The Uccle site welcomes secondary, primary and kindergarten pupils. The Berkendael site caters for kindergarten and primary pupils. The EEB1 transport network therefore remains very complex due to the organisation of two separate services at Uccle and Berkendael.

These services are managed centrally by a single team, which has to respond to very different realities on the ground (logistics of access to the site, composition of the children, contact with the site managers, etc.).

### Buses

In 2022-23, the Transport department managed a fleet of 77 buses in the morning and 79 buses in the afternoon. This fleet of buses comes from 14 different coach companies. The buses are not owned by APEEE Services and the drivers are not staff of the service.

The companies are still facing a major shortage of school bus drivers. The Transport Service's policy remains to diversify the companies in order to obtain better offers, avoid a "monopoly" situation and continue the transition to a 100% zero-emission fleet.

At the Berkendael site, children are dropped off and picked up within the school grounds.

For the Uccle site, children are dropped off in front of the school and picked up within the school grounds for 95% of the buses.

### Staff and organisation of the service

Six people are responsible for the day-to-day management of the Transport Department.

- Frédéric HERINCKX - Service Manager
- Carine DECOSTRE - Administrative and Finance Manager
- Gaëlle HERMANS - assistant to the manager
- Agnès LAURENT
- Nathalie MORAITIS
- Youssef SEHBI

In preparation for the departures, we have recruited to complete the permanent team.

### The Transport Committee

The Transport Committee is made up of parents of pupils using the school transport system (volunteers),

- Ivo SCHMIDT, Chairman



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- Valentina CORSETTI, Member
  - Martina WALTER, Member
  - Drazen BUDIMIR, Member
  - Antonios ZAVOS, Member

## Students

+/- Some 3,117 pupils (Berkendael & Uccle) travelled to school by school transport in the 2022-23 school year. As it has always been suggested by the Transport Service, many parents of small kindergarten pupils accompany their children to school themselves on the first few days, thus avoiding any inconvenience (pupils not finding their bus, etc.).

## Fee

The annual price of the school season ticket for 2022-23 was set at €1,960, payable in three instalments (€790-€600-€570). Around 85-90% of season tickets are paid for by the various European institutions. The Transport Department invoices them quarterly for the subscription instalments to be paid. For the remaining 10-15%, it is the parents or others who have to pay the subscription amount each quarter.

## Application “Together School”: Transportation Safety Project

The Transport Department has set up a pupil tracking system to ensure even greater safety for the little ones. The project consists of a mobile application called "Together APEEE Services Bxl 1". This solution enables children on the bus to be tracked in real time, whether they are getting on or off the bus or geolocating the bus.

Since the end of the 2022-23 period, the Together solution has been deployed at the Berkendael and Uccle sites.

The parent interface for the two Uccle sites has been tested with a targeted group to enable the application to be rolled out to all parents. The system has been launched with a view to full roll-out in early November 2023.

## Zero emission buses: APEEE Services Brussels 1 goes green

The Transport Management Committee's aim is to help improve air quality in Brussels in and around the European School and for bus users. The aim is to phase out the most polluting vehicles and to encourage bus companies to introduce zero-emission vehicles.

The switch to zero-emission buses is being made in stages until 100% of the bus fleet is zero-emission by 2025 (the target).

After an initial pilot project launched at the beginning of 2021 with the introduction of 2 electric buses. For the 2021/22 school year, 9 electric buses were planned. However, only 5 were running in June 2022.

Four other electric buses were put into circulation before the end of the 2022-23 school year.



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For the 2023-24 school year, six buses were added in September 2023 and four buses in March 2024 (subject to the delivery times scheduled by the manufacturers).

## **Bus surveillance: a 100% adult project in Uccle**

The association also uses part-time chaperones to ensure safety on school buses. There are two main categories:

- EEB1 pupil escorts - agreements signed between the Service and the pupil and their legal representative for pupils under 18. Only in Uccle.
- External mentors hired by the Service - various types of agreement: fixed-term contracts for workers, fixed-term contracts for students, ALE, voluntary work agreements. Mainly in Berkendael. For Uccle, adults are provided as far as possible to compensate for the rotation of secondary school pupils introduced by the school management.

Recruiting and, above all, retaining external adult attendants over the long term is a daily challenge, as the job is relatively unattractive due to the short working hours, the overall number of hours per week and the hourly wage.

The Transport Management Committee's aim is to help improve bus supervision. In Berkendael, 100% of bus supervision is already carried out by adults. In Uccle, following a feasibility and budget study for the year 2022-23, the committee and the Board decided to launch the project for a gradual transition to 100% adult supervision by the end of the 2023-24 school year, and to subcontract the management of the adult supervisors to Group Cleaning Service.

The Transport Management Committee team and staff.



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## CANTEEN

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### The enrolments

The organisation of the canteen for the start of the 2022-2023 school year has been resumed under normal pre-Covid conditions, with the following enrolments:

- Nursery: 149 enrolled
- Primary: 890 enrolled
- Secondary: 1814 enrolled

Since 2021/2022, we have continued to see a decline in kindergarten and primary enrolments, in line with the school's policy of reducing kindergarten and primary enrolments and increasing secondary enrolments.

### Key points:

- In view of the growing number of pupils enrolled in the secondary section, the canteen team, with the help of the school management, has introduced a third service for the secondary section at 11.55am.
- Due to the sharp rise in prices in the food sector and the various salary increases (indexations), we have decided to increase meal subscriptions by 10%.

### Our actions

- **The fight against food waste.** Since 2022, we have been working with the Uccle CPAS food bank, which comes every week to collect products that are no longer offered to the children. In addition, we have introduced new, smaller trays for primary school children, making it easier to balance the quantities served while improving the safety of the children, who can move around much more easily in the dining hall rows. Initiatives to raise children's awareness of this issue have been discussed and planned in conjunction with the school.
- **Healthy, balanced meals.** We continually strive to provide our children with healthy, varied menus that take into account their dietary needs as much as possible, paying particular attention to our vegetarian menus.
- **Constant review of the cafeteria offer.** At the heart of our discussions, we are also interested in gradually eliminating products that are too fatty or too salty from the cafeteria offer.
- **Study of the impact of noise in the canteen.** The Canteen Committee commissioned DB Mute, a company specialising in acoustic insulation, to carry out a noise reduction study in the canteen of the Van Houtte building. The acoustic expert's report concludes that, in terms of the recommendations of the acoustic standard, the normal requirement criterion has been met.





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- **Canteen satisfaction survey for secondary school pupils.** The aim of the survey was to find out their opinion of the canteen, and the questions related to the quality of the meals, the service and the layout of the room. The survey was sent to pupils via the secondary school management on Pupils' Teams in June 2023. Although only 10% of pupils responded to the survey, the results show that overall they are satisfied with their canteen and the quality of the meals. The areas for improvement relate more to the queues, which they feel are too long on certain days, and the lack of seating due to the growing number of pupils in the secondary school.

## Canteen Committee

The Canteen Committee is made up of volunteer parents:

- Paola CARUSO, member
- David DELAMARRE, member
- Costica TUFA, member

Two new observers:

- Ursula Middel
- Endika Bengoetxea

## Staff

As the years go by, part of the team has been renewed due to retirement. We were able to take on a new chef de partie to strengthen our production team: Vincent SCIASCIA.

- Tony DILLEN: Manager
- Danilo STASI: head chef
- Stéphanie WOUTERS: Deputy manager
- Brahim ALOITE: sous-chef
- Vincent SCIASCIA: chef de partie
- Vincent MAJERUS: chef de partie
- Nadia NYS: sales assistant
- Christine VANDERCAPPELLEN: sales assistant
- Aouatif EL ABIDI: sales assistant
- Manda KOCOVIC: kitchen assistant
- And all the kitchen and cleaning teams.

The Canteen Management Committee team and staff.



## CÉSAME

### Extracurricular activities

The 2022-2023 school year marks a return to normality for the extracurricular activities, which have returned to financial equilibrium after several difficult years.

The number of children enrolled in activities is still below the levels recorded before the health crisis, but the drop in primary school enrolments (over the last 5 years) partly explains this situation. It should also be noted that most children enrol for just one activity.

The service offers 100 activities throughout the week for children from primary 1 to secondary school, although several activities were cancelled at the start of the new school year due to insufficient enrolment.

The extracurricular service once again offered courses for secondary school pupils in June, with a total of 140 pupils taking part in various courses (multi-activity, theatre, art & mindful and 3 first aid training sessions). These courses meet a real need and will be repeated if conditions allow.

Events: Césame organised a Christmas concert at the Royal Conservatory in Brussels in December, followed by a concert on the school fete day in May, and a presentation of the various theatre groups at the end of the school year.

### Swimming

Césame has booked 235 swimming orders for the 2022-2023 school year, the same number as last year.

There is a high demand for courses for younger children, particularly for levels 4, 5 and 6. On the other hand, we have seen a drop in the number of competitive swimmers since the health crisis, leading to a drop in attendance on ESB1 and ESB2 courses.

All the pools operated normally, with the exception of the Royal Military School, which closed following a technical incident from February to May 2023.

The Longchamp swimming pool is as popular as ever because of its proximity to our school, and we have had to turn down many applications.

On a positive note, we were able to open new classes at Poséidon by obtaining 2 extra lanes on Wednesday afternoons.

On the pedagogical side, we're trying to set up fairly homogeneous groups to ensure that all our swimmers progress well.

There has been a significant increase in the number of cancellations before the start of lessons. This year we have reached the record figure of 20% of cancelled orders. New provisions will be adopted in our rules for the start of the 2024 school year to halt this increase, and parents will be informed before the start of enrolments for the next school year.



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## Garderie

The Garderie welcomed 186 children in 2022-2023 (44 in kindergarten - 142 in P1-P2), almost the same number as the previous year.

The team of activity leaders remains unchanged. We are also working with the same monitors to provide replacements and ensure that the service runs smoothly.

Our activity leaders make every effort to apply their artistic and/or sporting skills during the nursery period to ensure that the children are cared for in the best possible conditions.

The €109,000 in membership fees collected will enable us to achieve our objectives.

## Lockers

2051 lockers were rented during the 2022-2023 school year. This number has been rising steadily for several years due to the increase in secondary school enrolments.

The service recorded a profit of just over €3,000, although acts of vandalism have had a significant financial impact on the locker budget in terms of material purchases, repairs and labour.

There have been 18 major acts of vandalism resulting in material damage and the exclusion of some pupils from the locker service, not to mention repeated damage to a column of lockers at the bottom of the Platon, plus all the minor damage such as graffiti, stickers, etc., which usually results in a reminder of the rules.

It is important to point out that if the number of secondary school pupils continues to rise, APEEE Services will no longer be able to meet demand, as it has no space available to install new cupboards. Not all students will therefore be able to benefit from a locker and priority will be given to younger students.

## Cesame Committee

- Paola CARUSO, President
- Céline LESNIAREK, member
- Alessandra CAPRA, member

## Staff

- Dominique BODIN: Manager of the Uccle Extracurricular
- Raffaele RIZZO: Manager of the Garderie and Administrative Assistant at the Uccle Extracurricular
- Céline CHACUN: Administrative Assistant
- Noé HENNEQUIN: Lockers Manager
- And all the instructors.

The Césame Management Committee team and staff.



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## EXTRACURRICULAR ACTIVITIES IN BERKENDAEL

As every year, the smooth organisation was also possible thanks to the invaluable collaboration of the Berkendael site management, the teachers and the management of the OIB after-school care centre and its educators.

The start of the after-school care programme went smoothly, with parents turning out in force to register.

Despite this, it is with regret that we have had to cancel the French course due to the lack of a minimum number of enrolments. We have also discontinued the Italian, Soccer Girl and Portuguese courses, as they were not as successful as we had hoped. We are not giving up hope of offering them in the future, depending on the interest expressed by parents.

After the departure of After School Manager Mike Mary, we had to embark on the adventure of recruiting new staff for the service. As a result, we were able to recruit some extremely competent staff for the start of the 2023/2024 school year. As a result, the children are still enjoying some fun, recreational and sometimes even magical moments.

The rhythms of the little ones were respected during the Active garderie on Friday afternoons. Those who were hungry could go and sit in a dedicated area, and those who felt like lying down could find a warm cocoon in the sofa.

Our individual piano and guitar lessons were once again a great success.

For the year 2022-2023, 348 children took part in our activities, took individual music lessons or benefited from our childcare facilities.

### Management Committee

- Stéphanie RESSORT, President
- Marek BOBIS, member
- Dheepa RAJAN, member
- Camilla STORACE, member
- Milena DAMIANOVA, member

### Staff

- Aurélie VAN TILT, Manager
- Céline CHACUN, Administrative Assistant
- And all the instructors.

The Berkendael Extracurricular Management Committee team and staff.



## THE ACCOUNTS OF THE APEEE SERVICES

### APEEE Services Financial Report

*(NB all figures are rounded)*

The APEEE Services asbl managed a budget of over 9 million euro in the 2022/2023 fiscal year. Our association is providing services to over 2600 families, 21 employees on permanent contracts staff, as well as bus supervisors and staff for after-school activities, making a total of 120 people.

When the budget for FY 2022/23 was adopted, it was expected that the double effects of the pandemic and the energy crisis would lessen and allow the financial situation of the asbl to recover.

The final **positive result** of almost €400 000 is very encouraging from this perspective. The increases costs and other expenses were at least matched by the increases in contributions and other income.

This gives us hope that the will recover all the losses of the various activities (transport, canteen, cafeteria, garderie, after-school activities and lockers) that we had to face during the previous two financial periods.

Another positive development is the **financial audit** that resulted, now in the second time, with a clean results. This means that the financial and operational processes of the asbl are well-established and ensure the proper management and safeguarding of our resources. The accounts (see following page) of the asbl were established by a chartered accountant and clearly show the good financial position of our association.

Looking ahead to the 2023-2024 financial year, we have to notice that the funds under management will exceed €10 million. This is not just symbolic – this means an extra amount of scrutiny for the asbl and the obligation to publish its accounts. However, based on the results of the audits (which will continue), I am confident that the association will meet all legal expectations.

**Expenses** in 23/24 follow their normal course and increase in parallel with the (still high) inflation. At the level of salary indexations, they are determined centrally but for the purposes of the budget, we have calculated with 2.5% indexation applied to salaries and various volunteer and freelance contributions.

The bulk of the **income** is made up of the subscription fees for various services. Their amount is decided by their respective management committees and regrettably they must increase in view of the various indexations in force in Belgium, which are likely to continue in 2024.

Looking ahead to the operating results of FY 2023/24, we are predicting it to be €180 545. This result can still change in view of all the hard-to-predict situations that may arise during the year (inflation, indexations, changes in the services etc.), but will not meaningfully change the financial / operational situation of our association.

**Vitkor HAUK**, Treasurer



## Financial report drawn up by the chartered accountant Benoît Goret

### FINANCIAL REPORT – ACCOUNTS FROM 01/09/22 TO 31/08/2023

#### REVIEW OF ANNUAL ACCOUNTS AS OF 31/08/2023

The annual accounts of the non-profit organization APEEE Services of Uccle have been prepared for the fiscal year 2022-2023. We certify that they have been prepared in accordance with legal requirements and are true and accurate.

### INCOME STATEMENT OF APEEE SERVICES OF UCCLÉ AS OF 31.08.2023

Upon reviewing the accounts, we note that as of 31 August 2023, the non-profit organization had a positive result of €396 301. Total revenues were €9 576 366 and total expenses were €9 180 065.

Overall, the year 2022-2023 can be considered a "normal" year compared to the previous two fiscal years. FY 2020/21 was impacted by the Covid-19 pandemic and the close of the school, while FY 2021/22 was hit by the energy price crisis. We will examine each element in detail to understand the evolution between the two years.

Below are the actual figures for the current and previous fiscal years and the difference between these period, in absolute and relative terms.

	Real 2021-2022	Real 2022-2023	Variance	Growth (%)
<b>Incomes</b>				
Contributions	8.308.296	9.530.438	1.222.142	14,71%
Other operating income	9.491	28.109	18.618	196,16%
Financial income	7.990	11.946	3.956	49,51%
Extraordinary income	155.516	5.873	(-) 149.643	(-) 96,22
<b>Total</b>	<b>8.481.293</b>	<b>9.576.366</b>	<b>1.095.073</b>	<b>12,91%</b>
<b>Expenses</b>				
Cost of services	4.690.388	5.493.340	802.952	17,12%
Services and goods	1.275.150	1.368.435	93.285	7,32%
Remuneration	1.811.178	2.144.212	333.034	18,39%
Depreciation and provisions	258.932	164.671	(-) 94.261	(-) 36,40%
Financial charges	11.260	9.407	(-) 1.853	(-) 16,45%
Extraordinary charges	1.018	-	(-) 1.018	
<b>Total</b>	<b>8.047.926</b>	<b>9.180.065</b>	<b>1.132.139</b>	<b>14,07%</b>
	<b>433.367</b>	<b>396.301</b>	<b>(-) 37.066</b>	<b>(-) 8,55%</b>



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We highlight the following elements:

## **1. Revenues**

The income for FY22/23 is €1 095 073 (13%) higher than the previous fiscal year for the following reasons:

- First, a general increase in contributions (+14.71%), mainly due to the significant inflation induced by energy prices. On the other hand, a specific adjustment of contributions in transportation was necessary, due to the partial electrification of the fleet. The increase in transportation contributions alone represents 58.6% of the total increase in contributions ;
- A significant increase in other operating income, including a structural reduction in social fees of €26 735, which did not exist in 2021-2022 ; in addition €847 in recharging expenses, €428 in locker deposits, €99 in professional tax exemptions.
- Financial income shows a significant increase (+49.51%). The income from financial assets remained similar, but differences in payments account for this increase ;
- Extraordinary income amounts to €5 873, including two supplier errors dating back to the 2021-2022 fiscal year. The previous year, this category included €140 764 in regularization by the PMO for the 2020-2021 fiscal year and a social security secretariat error for the 2020-2021 fiscal year amounting to €14 752.

## **2. Expenditures**

Following a similar upward trend as revenues, expenses increased by €1 132 139 (14%) compared to the 2021-2022 fiscal year. We highlight the following changes:

- Purchases of goods, subcontracting, and various services and goods clearly follow the same trend as the increase in contributions. Subleasing of buses represents 86% of the increase in goods and subcontracting ;
- A significant increase in salaries (+18.39%) due to successive mandatory indexations during the 2022-2023 fiscal year ;
- A significant decrease in the "depreciation and provisions" category, including €165 754 in ongoing depreciations on past investments, €3 647 in impairment on financial assets, €9 469 in reversal of impairment on financial assets, and a €4 740 impairment on receivables with a maturity of one year or less ;
- Financial charges significantly decreased due to the lower banking fees. This category includes €456 in payment differences, €3 628 in late interest, and €5 324 in bank fees.

## **In conclusion**

We can summarize the changes of the 2022/2023 fiscal year in comparison to FY 2021/22 as follows:

Profit for 2021/22	(+) €433 367
Change in revenues compared to 2021/22	(+) €1 095 073 or +13%
Change in expenses compared to 2021/22	<u>(+) €1 132 139 or +14%</u>
Result for the year 2022/23	(+) €396 301 or -8.6%



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## **ACTIVE AND PASSIVE STATEMENT OF APEEE SERVICES OF UCCLE AS OF 31.08.2023**

We can summarize the situation as of August 31, 2023, in the following manner:

<u>ASSETS</u>		<u>LIABILITIES</u>	
Intangible Assets	€35 978	Reserves	€2 010 924
Tangible Assets	€186 657	Retained Earnings	€1 221 885
Financial Assets	€1 927 184		
Inventories	€32 355		
Short-Term Receivables	€46 864	Short-Term Liabilities	€376 938
Cash and Cash Equivalents	€3 340 839		
Accruals and Deferred Income	€21 639	Accruals and Deferred Income	€1 981 769
	<u>€5 591 516</u>		<u>€5 591 516</u>

### **Comments**

#### **Assets**

Intangible and Tangible Assets: €222 635

The APEEE Services made several investments during this fiscal year (€45 505), primarily computer equipment, website development, and new lockers.

Depreciation of investments from previous years continues, although many assets have now been written off (e.g. their book value reached zero). The amount of depreciation for FY2022/23 is augmented by the depreciation of new acquisitions mentioned above.

Financial Assets : €1 927 184

Transfers to an Anthéa investment plan were made at the end of the 2019/2020 fiscal year for a total of €1 500 000.

In 2020-2021, additional Sicavs were added, totaling €476 669.

In FY2021-2022, due to the unfavourable economic and market situation, the APEEE had to recognize an impairment loss on these portfolios amounting to €55 307.

In FY2022-2023, part of this impairment was reversed by €9 469 on the Anthée plan, and an additional impairment of €3 647 was applied to the Sicavs<sup>1</sup>.

Stocks : €32 355

The value of non-perishable goods kept in stock at the end of the year amounts to €32 355.

Short-Term Receivables : €46 864

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<sup>1</sup> Note from treasurer: since the closure of the FY 2022/23, the improving market conditions meant that all previous losses on these investments were recovered, as of 31 January 2024.





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APEEE has a customer outstanding balance of €46 864, exclusively related to invoices settled at the beginning of the 2023/2024 school year.

Cash and Cash Equivalents : €3 340 839

Cash and cash equivalents have significantly increased compared to last year (30% more contributions were received before the fiscal year-end). This category represents 60% of the total balance sheet and accounts for a little over one quarter of revenues.

Accruals and Deferred Income : €21 639

These are insurance and food expenses incurred in 2022/2023 but related to the 2023/2024 fiscal year.

## **Liabilities**

Equity : €3 232 809

Equity increased by the amount of the fiscal year's profit, i.e., €396 301. As of 31/08/2023, this comprises the social reserve (€2 010 924) and accumulated capital (€1 221 885).

Short-Term Liabilities : €376 938

Supplier debts of €67 548 represent operational and various service and goods debts, paid within 30 days of receiving the invoice.

Additionally, there are social and salary debts (professional tax: €38 117, ONSS: €73 697, remuneration: €5 876, provision for fines: €126 930), which are settled within legal deadlines.

Finally, there are locker deposit liabilities amounting to €64 770.

Accruals and Deferred Income : €1 981 769

This mainly consists of contributions received before 31/08/2023, pertaining to the 2023-2024 fiscal year.

Brussels, January 30, 2024

**Benoît Goret**  
Chartered Accountant  
Tax Advisor I.T.A.A.



## APEEE Services Final Accounts for 2022-2023 - from 01/09/22 to 31/08/23

	TOTAL	Consolidation	Coordination	Cantine	Cafétéria	Transport	Perisco.	Garderie	Casiers	Perisco.
							Uccle			Berkendael
Cotisations	9.340.133	-263.267	251.519	2.415.417	273.519	5.855.682	414.725	109.087	51.812	231.640
Autres recettes	178.985		0	0	0	54.301	124.685	0	0	0
Récupération B & S	33.554		0	9.663	0	21.039	1.751	209	882	10
Produits financiers	18.257		2.715	3.747	0	8.144	2.541	76	0	1.034
<b>Total produits</b>	<b>9.570.929</b>		<b>254.234</b>	<b>2.428.828</b>	<b>273.519</b>	<b>5.939.165</b>	<b>543.701</b>	<b>109.371</b>	<b>52.694</b>	<b>232.684</b>
<b>Charges</b>										
Couts des Prestations	5.542.193		0	713.628	128.400	4.670.446	29.719	0		0
Biens et services	1.307.011	-11.748	60.637	740.430	39.049	201.999	205.349	6.956	810	63.529
Rémunérations et charges	2.144.212		151.108	608.965	98.306	788.648	265.908	88.743	27.369	115.165
Amortissements	166.243		12.454	83.295	0	27.160	9.827	1.649	18.568	13.291
Autres charges d'exploitation	4.740	-251.519	4.740	83.314	0	130.848	20.016	8.059	2.224	7.058
Charges financières	9.408		4.293	1.458	0	1.611	646	370	508	522
Fonds de solidarité	822		822	0	0	0	0	0	0	0
<b>Total Charges</b>	<b>9.174.630</b>		<b>234.054</b>	<b>2.231.090</b>	<b>265.755</b>	<b>5.820.711</b>	<b>531.465</b>	<b>105.777</b>	<b>49.480</b>	<b>199.565</b>
<b>RESULTAT</b>	<b>396.299</b>		<b>20.180</b>	<b>197.738</b>	<b>7.764</b>	<b>118.454</b>	<b>12.236</b>	<b>3.594</b>	<b>3.214</b>	<b>33.119</b>



## APEEE Services - Budget pour 23/24 voté en AG du 08/06/2023

	TOTAL	Coordination	Cantine	Cafétéria	Transport	Perisco. Uccle	Garderie	Casiers	Perisco. Berkendael
Cotisations	10.754.218		2.145.460	0	7.784.637	429.850	107.625	56.646	230.000
Autres recettes	896.643	274.001	234.133	284.509	36.000	67.000	0	1.000	0
Récupération B & S	0	0	0	0	0	0	0	0	0
Produits financiers	0	0	0	0	0	0	0	0	0
<b>Total produits</b>	<b>11.650.861</b>	<b>274.001</b>	<b>2.379.593</b>	<b>284.509</b>	<b>7.820.637</b>	<b>496.850</b>	<b>107.625</b>	<b>57.646</b>	<b>230.000</b>
<b>Charges</b>									
Couts des Prestations	6.732.511	0	807.720	153.634	5.734.457	36.700	0	0	0
Biens et services	1.143.303	66.190	732.748	10.000	78.335	176.100	10.320	4.550	65.060
Rémunérations et charges	3.285.049	191.323	668.870	81.804	1.844.065	246.849	84.788	38.786	128.564
Amortissements	127.642	5.660	81.644	0	15.000	5.514	838	11.982	7.004
Autres charges d'exploitation	274.001	0	80.017	9.708	135.216	24.938	7.807	3.673	12.642
Charges financières	6.797	828	2.000	0	1.109	900	450	709	800
Fonds de solidarité	10.000	10.000	0	0	0	0	0	0	0
<b>Total Charges</b>	<b>11.579.302</b>	<b>274.001</b>	<b>2.373.000</b>	<b>255.146</b>	<b>7.808.183</b>	<b>491.001</b>	<b>104.203</b>	<b>59.700</b>	<b>214.070</b>
<b>RESULTAT</b>	<b>71.559</b>	<b>0</b>	<b>6.593</b>	<b>29.363</b>	<b>12.454</b>	<b>5.849</b>	<b>3.422</b>	<b>-2.054</b>	<b>15.930</b>



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