



Activity Report

2019-2020

Contents

APEEE Services	3
Health crisis - solidarity response.....	3
Transport	5
Bus	5
Staff	5
Pupils.....	6
Subscription.....	6
Pandemic Covid19.....	6
The New School Year 2020-2021	6
Canteen	8
Management Committee.....	8
Registration	8
Meals.....	8
For Maternelle in the Fabiola refectory.....	8
Meals for primary and secondary school children at the Self-Service.....	8
The staff.....	9
Cafeteria.....	9
Staff restaurant	9
COVID-19.....	9
Césame	10
Extracurricular activities	10
Swimming.....	10
Octopus BSE Swim Team.....	10
Friday Afternoon Day care	11
Lockers.....	11
Orchestra.....	11
Situation COVID 19	11
Management Committee.....	12
The Césame team	12
Extracurricular activities Berkendael	13
Extracurricular activities, Berkendael	13
Challenges for 2020-2021.....	13
Management Committee.....	14
Observers.....	14
The team of employees	14
Rapport Financier établi par l'expert Comptable Benoît Goret	19



Zoltán KRASZNAI
President of APEEE Services



Paola CARUSO
Vice-President of APEEE Services

APEEE Services

Health crisis - solidarity response

The 2019-2020 school year has been unforgettably marked by the COVID health crisis for the whole school community, and therefore also APEEE Services. Since March 2020, our life and the activity of the Services were very strongly disrupted by the confinement and the transition to distance, then hybrid, learning. At the time of writing, in November 2020, we have still not come out the other side. The health crisis continues during this school year and no one can count on the start of the 2021 being completely free of preventative health measures.

The response of the APEEE Services to this health crisis was based on two principles. The first was to continue to provide the best possible services to pupils and families in strict compliance with the health measures laid down by our host country, Belgium, but above all by the regional authorities which have responsibility over all schooling (including the European Schools), in terms of the COVID-19 health rules. This principle of providing services to as many people as possible in the best conditions guided us even if, as volunteer parents, many of us would have preferred stricter and more preventive measures at times. In this context, we would like to highlight and appreciate the very open and efficient communication with the school management.

The second principle was that of solidarity towards the employees of our association and towards the volunteers and freelancers working for us in the transport service and extracurricular activities, in a perspective of sustainable and responsible management of the association. As we, parents, have been able to keep our salaries intact as employees of the European institutions, we wanted to ensure (and still do) that our employees, Césame and nursery school monitors as well as adult bus supervisors, could also keep their normal salaries, therefore topping up their COVID-19 temporary unemployment benefits. Fortunately, careful planning and financial management have kept the association's finances afloat even after reimbursing families 70-80% of the services not used due to quarantine.

Even though the pandemic crisis seems to overshadow every other aspect of school life, several measures for governance and modernisation of the services provided by the association need to be highlighted:

- The General Assembly of the APEEE Services has been opened up to all class representatives in a bid to give parents more of a sense of responsibility and to mobilise them for the optimal functioning of our services, provided by us to our children!
- The management of several successive crises (gas problem, tree accident, pandemic) has also led the Board to a decision to appoint a Director, Mrs De Smedt, as head of our administrative structure in order to ensure harmonised management and communication across the services.
- We tested, selected and contracted a system of monitoring attendance and geolocation for our 80 bus lines. Unfortunately, the deployment of this system, initially planned for April 2020, has had to be constantly postponed due to the health crisis.
- We have introduced a very reliable and efficient electronic payment system in the cafeterias.
- We launched "Cesame Wednesdays", offering extracurricular activities, a meal and day care for children who wanted it.
- Not to mention the efforts in the field of healthy eating and the fight against waste in our canteen and cafeterias. This desire to improve and modernise remains our priority for the coming year, despite all the difficulties that unfortunately remain.

Take good care of yourselves and your loved ones,

Zoltán Krasznai, President
Paola Caruso Gahylle, Vice-President



Zoltán KRASZNAI
President of the Transport Committee

Transport

The European School Brussels I continued to be spread over 2 sites during the school year 2019-20. The site in Uccle hosts secondary, primary (1, 2, 3, 4, 5) and nursery school pupils. The Berkendael site hosts nursery and primary school pupils (1-2-3-4-5). The transport network of the European School in Uccle therefore remains very complex due to the organisation of the two services, Uccle & Berkendael.

Bus

As a result, it was necessary to manage a larger number of buses, i.e. a fleet of **76 buses** in the morning and **80 buses** in the afternoon. This fleet of buses is provided from 19 different bus companies. The policy of the transport service was to diversify the companies in order to obtain better offers and to avoid a "monopoly" situation.

For the Berkendael site, children are dropped off and picked up inside the school.

For the Uccle site, the children are dropped off in front of the school and 95% of buses pick up inside the school.

Staff

The day-to-day management of the transport service was carried out by 6 highly efficient and diligent people during the 2019-20 school year.

- Frédéric Herinckx, Manager (Berkendael & Uccle)
- Carine Decostre, Assistant (Berkendael & Uccle)
- Agnès Laurent, Assistant (Berkendael & Uccle)
- Nathalie Moraitis, Assistant (Berkendael & Uccle)
- Julia Montier, Assistant (Uccle)
- Youssef Sehbi, Assistant (Uccle)

The transport service used a team of 18 adult supervisors to supervise the pupils at Berkendael (nursery and primary) and another team of 5 adult supervisors to supervise the pupils at Uccle.

Student supervisors from the upper secondary school classes supervised the pupils on all the buses at the Uccle site.

The Transport Management Committee is made up of parent volunteers of pupils using school transport. Its composition for the past school year was as follows:

- Zoltán Krasznai, President APEEE Services & Transport
- Ivo Schmidt, Member
- Eduardo Lanza, Member
- Valentina Corsetti, Member
- Drazen Budimir (Berkendael), Observer
- Kremena Mileva (Uccle), Observer

Pupils

+/- 3,011 pupils (Berkendael & Uccle) travelled to school by school bus in the 2019/20 school year.

As has always been suggested by the Transport Service, many parents of small maternelle pupils accompany their children to school themselves for the first few days, thus avoiding possible problems (pupils who cannot find their bus, etc.).

As every year, we organise a bus safety and bus evacuation training course. All primary and nursery school classes receive this training as well as a practical exercise in the buses, i.e. 65 classes (Uccle) and 20 classes (Berkendael). The same training is given to bus supervisors (adults and pupils).

Subscription

The annual price of the school subscription for the year 2019/20 was set at €1,400 payable in three instalments (565-460-375).

Almost 85-90% of subscriptions are paid for by the various European institutions. The service therefore invoices them each quarter for the subscriptions to be paid.

For the remaining 10-15%, it is the parents or other who have to pay the subscription fee each quarter.

Pandemic Covid19

Due to the pandemic and the closure of the school on 13 March 2020, the transport service was suspended.

At the beginning of June and within a week, the bus service was reactivated and we set up a system with enough adult supervisors to replace the student supervisors, who had no classes. Health measures had to be put in place to protect all bus users (students, supervisors and drivers).

A lower price was charged for the 3rd term of the school year following the pandemic (€156.25) which brought the annual subscription down to €1,181.25.

The New School Year 2020-2021

The start of the 2020/2021 school year was strongly impacted by the health measures linked to the Covid19 crisis (disinfectant gel, face-masks, access to buses through the back door and tracing of pupils).

The Transport Management Committee has launched a pilot project with 2 electric buses in order to better protect the health of our children, the environment and the climate.

The transport department has planned to put in place a tracking system for the pupils to make it even safer for the little ones. This project consists of an application that allows real-time monitoring of the children in the bus, whether when joining or leaving the bus or for the geolocation of the buses. However, due to the pandemic, this has not yet been able to be put into operation, but should not be long in coming.

The Transport Committee was also partially re-elected at the beginning of the school year. Zoltán Krasznai resigned from the presidency after 4 years of work and Ivo Schmidt was elected to the post, President of the Transport Committee.

The Transport Committee thanks the parents for their confidence in the transport service and for their messages of encouragement.

Zoltán Krasznai
President of the Transport Committee



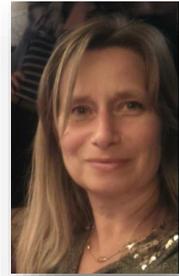
Ariane BOURCIEU
Elisabeth PETERS



Paola
CARUSO



Teresa
FERNANDEZ-GIL



Véronique
LESOILE

Canteen

Management Committee

The parents who, on a voluntary basis, administer the Canteen Service for the school community are Ariane Bourcieu, Paola Caruso, Teresa Fernandez-Gil, Véronique Lesoile and Elisabeth Peters.

They meet once every 6 weeks with Canteen Manager, Mr. Dillen, Mrs. De Smedt, Coordinator of APEEE Services, and with various different representatives in the life of the school such as school management, administration, teachers' representatives, pupils' representatives, etc.

Registration

Compared to the 2018-2019 school year, we are seeing an increase in registrations, especially at the secondary level. Several secondary classes in S1, S2 and S3 now have classes on Friday afternoons (which was not the case before), which explains part of this increase.

Here is the average number of meals prepared per day:

Maternelle: 180 meals
Primary: 1040 meals
Secondary: 1350 meals

Meals

For Maternelle in the Fabiola refectory

Since January 2020, the menus for our youngest children (Maternelle and P1) have been completely revised. They are now tailor-made and adapted to their age.

Here are the major changes: an increased quantity of hot vegetables selected from those they like to eat most, but also raw vegetables and fresh fruit, fruit salad, and more fish. At the same time we have removed all fried foods, pizzas, wraps, mayonnaise and ketchup.

Meals for primary and secondary school children at the Self-Service

Every day we offer a choice of raw vegetables, soup of the day, hot vegetable, dish of the day, vegetarian dish and an assortment of fruit and dairy products. At the self-service bar, we offer a salad bar with raw vegetables and other mixed salads, as well as seasonings. Children can ask for a refill. Attention has been paid to improving the vegetarian dishes and their presentation.

The monthly self-service and Fabiola menu is available on the APEEE page <http://www.uccleparents.org/cantine-home/menus/>. Allergens are also indicated.

The staff

The canteen team includes:

Tony Dillen, Manager

Danilo Stasi, chef, and his team Vincent Majérus, Alain Godichal, Brahim Alloite, Alain Godichal, Véronique Terryn, Nadia Nys, Manuela Fernandez, Christine Vandercappellen.

In November 2019, after more than 30 years of service to the Canteen, Francine De Groote, the manager's right-hand man, took a much deserved retirement. Francine was an exceptional employee, appreciated and respected by everyone, staff, students and teachers alike. Always present and demonstrating a very professional attitude... We miss her!

Unfortunately, we still have 3 people on sick leave. They are being replaced by temporary staff.

Our objective for the school year 2020-2021 is to recruit two professional cooks and one person for the post of administrative assistant.

Cafeteria

The electronic payment system for secondary school students, introduced in February 2020, is now fully operational and appreciated. This has reduced waiting time and improved hygiene (no more handling of cash).

Pupils use the same key as for access to the canteen. Those who are not registered for the canteen must register for the cafeteria via the registration site. The key is topped up via the payment platform NETPAY.

Staff restaurant

Since February 2020, we have also introduced an electronic payment system by bank card for all school staff. Payment in cash is no longer possible.

COVID-19

The canteen made a refund for the period between 16 March and the end of the school year for all registrations. This refund was paid at the end of June 2020. The amount refunded was 80% of the amount of subscriptions during the confinement period, i.e. a total of €519,005.74.



Paola CARUSO
President of the Césame Committee

Césame

Extracurricular activities

For the 2019-2020 school year, Césame offered 108 activities and managed close to 1,530 weekly participations for extracurricular activities.

Out of 1224 orders registered, we note that 60% of children are registered for only one activity, 21% for 2 activities, only 4.5% for 3 activities and finally 7 children have 4 activities.

Césame Wednesdays enabled the launch of 2 new activities: Circus Workshop for primary 1, 2 and 3 and Musical Comedy for primary 4 and 5 and secondary school pupils. These activities have been a great success.

Unfortunately, the school year came to an abrupt end due to the confinement set up in March. The activities could not be resumed and Césame made a partial reimbursement of the fees (a total amount of €64,850 was reimbursed to parents).

On the event side: only the Christmas Concert could take place, this took place at the Brussels Royal Conservatory on Sunday, 1st of December. The events planned for the 2nd semester such as the Theatre Festival and the Spring Concert were cancelled due to the health crisis.

Swimming

304 registrations were made, 30 more than the year 2018-2019. Following the confinement implemented in March, the swimming classes could not resume and Césame made a partial reimbursement of the fees for a total of €17,650.

Octopus BSE Swim Team

The swim team of the European Schools in Brussels had a very active year, in particular with many swimmers qualifying for long and short distance competitions. We were lucky to be able to finish the season before the arrival of the Covid19 pandemic. We made several trips to competitions in Lisbon and Berlin and participated in a training event in Kaiserslautern (DE). The competitions will take place in Bruges and Eindhoven in February.

Due to the health situation, many competitions have been cancelled as well as training sessions. We were able to organise a competition at the Ceria in Anderlecht. We hope for the best for the future.

Friday Afternoon Day care

The total number of children enrolled for the 2019-2020 school year is almost the same as the previous year (+10 enrolments): there is a decrease of around 20 children from kindergarten and an increase of around 30 children from primary school.

Following the reorganisation of Friday afternoon classes for the secondary schools, the 1 pm bus service was cancelled. This led to a significant increase in the number of children enrolled from primary school. The Friday Afternoon Day care now occupies classes in the Fabiola building in addition to those already in use in the basement of the Gutenberg building.

Following the confinement introduced in March, the sessions could not be resumed and the Césame Friday Afternoon Day care refunded the 3rd trimester fees to parents who had paid the annual fee. The shortfall for this 3rd quarter represents a total amount of 21,168€ for the Friday Afternoon Day care (unclaimed 3rd quarter fees 16,688€ + 4,480€ 3rd quarter fees refunded = total of 21,168€).

Lockers

For 2019-2020 we have recorded a significant increase in the number of applications for lockers. We have therefore ordered new lockers to replace the worn out ones (12) and also in a second phase to satisfy additional requests (20). The total number of lockers available is now 1889.

We took advantage of the confinement to make repairs and clean up the various damages (graffiti, etc...).

During this period, we also organised meetings with the students who had to come and collect things from their lockers.

Orchestra

The orchestra also includes the chamber orchestra for wind and strings, with a staff of some 50 musicians.

In addition to the Friday rehearsals, 2 workshops were organised: a weekend for the traditional Christmas concert and a rehearsal workshop in Germany for the 1st week of the Easter holidays which was cancelled due to the COVID 19 pandemic. We were delighted that the orchestra was invited to perform on the occasion of the New Year receptions at the European Parliament and the Berlaymont. Luckily these events could take place.

Situation COVID 19

What were the consequences of the health crisis on the different services?

All CESAME activities (extracurricular activities, music, swimming and Friday Afternoon Day care) were suspended from mid-March until the end of the school year.

What measures were taken?

- The staff of the different services continued to work from home in order to manage communication with parents, the administrative side related to temporary unemployment benefits, the closing of the school year and the preparations for the start of the new school year 2020.
- All of the after-school, swimming and day care workers monitors working under the status of employee with APEEE Services (37 out of 73 people) were placed on temporary unemployment for the period of closure. These employees were

compensated 70% by the unemployment fund, and APEEE Services paid them the further 30% to guarantee their salary. - Monitors working on a self-employed basis (26 out of 73) were able to charge 30% of the amount they would have received if they had carried out their services. The monitors working as volunteers also received an indemnity of 30% of the amount they would have received if they had performed their services.

What costs have been taken into account when calculating the reimbursement to parents?

Before calculating the amount that could be reimbursed to parents, we deducted the following costs: allowances paid to employees, self-employed persons and volunteers (as explained above), salaries of service managers, fixed costs such as purchases of equipment and supplies, telephone and postal charges, insurance costs, social secretariat fees and the social and employers' charges.

What amounts have been reimbursed?

- Extracurricular costs 64850 €.
- Swimming 17650€
- Day care centre 4480€

Therefore a total of 86980€.

Management Committee

Paola Caruso (President), Céline Lesniarek, Fairouz Dridi-Rotenberg

The Césame team

Dominique Récalde: Manager of the Uccle Extracurricular activities

Raffaele Rizzo: Manager of the Friday afternoon Day care and administrative assistant at the extracurricular activities, Uccle

Céline Chacun: Administrative Assistant

Noé Hennequin: Locker Manager

And all the monitors.



Stéphanie RESSORT
President of the Extracurricular Activities Committee, Berkendael

Extracurricular activities Berkendael

Extracurricular activities, Berkendael

Only launched for the first time in 2016, with 7 activities in 14 time slots, the after-school programme now counts 27 different activities in 98 time slots and more than 450 registrations! We are pleased to offer a wide variety of lessons in all areas - sport, languages, art and music. In response to parents' demand, this year we have expanded lessons in ball sports to a maximum and added French, Portuguese, Greek and Philosophy.

In order to meet everyone's needs, the programme goes beyond the regular extra-curricular lessons and also includes:

- individual piano and guitar lessons ;
- a special after-school childcare module, for children who are not entitled to the OIB childcare, held on Mondays, Tuesdays and Thursdays from 3pm to 5pm;
- a Friday after-school day care centre called ACTIVE for kindergarten children who take the bus, to fill the waiting period from 12.30 pm to 3 pm;
- an after-school bus on Tuesdays at 4pm to the Schuman area for children who usually take the bus and cannot take part in activities.

This achievement was only possible thanks to the incredible collaboration between the APEEE, the APEEE Services, the School, the OIB and the parents! The coordinators on site, Aurélie and Céline, ensure the smooth running of this complicated machine. Seven parent volunteers meet several times a year to manage the general policy. And we have been able to hire a person to help us pick up/dispatch the children before and after their activities.

This great success unfortunately had to come to a halt on March 16, 2020, for the confinement. We put the employees on partial unemployment + supplement. And those on voluntary and self-employed contracts received 30% of their remuneration.

Challenges for 2020-2021

- The Berkendael family is growing, the space is getting smaller and for the first time we cannot guarantee a place for every child. Demand is highest for sports classes, but at this stage it is not logistically possible to add extra spots.
- The organisation of new, more relaxed and fun classes such as yoga, drama, etc.

- Managing the impact of the increase in the number of enrolments at Berkendael school, which means more demand for places in the extra-curricular activities
- Working closely with the school and the OIB to share space and facilitate travel to and from the school.
- Managing as well as possible the Covid-19 crisis.

Management Committee

Mrs Stéphanie Ressort, Mr Marek Bobis, Mrs Frosina Georgievska, Mrs Dheepa Rajan + Mrs Margarita Peyrebrune Savova who left during the year.

Observers

Mrs Camilla Storace, Mrs Milena Damianova

The team of employees

Aurélie Van Tilt, Manager
Céline Chacun, Administrative Assistant.

And all the monitors.

Accounts of the APEEE Services



Brian GRAY
Treasurer of APEEE Services



Pascale DE SMEDT
Director of APEEE Services

Accounts of the APEEE Services

APEEE Services financial report: (NB all figures are rounded)

APEEE Services ASBL manages a budget of 7.4 million euro each year, and employs 21 staff and almost 100 part-time bus monitors and coaches for after-school activities.

Instead of a small surplus of 76 000 €, as budgeted, the Services' income exceeded its expenditure by 255 000 € for the year 2019/20. The main reason for this is that PMO paid to us 34 000 € instead of the expected charge of 180 000 € concerning previous years, an exceptional 'revenue' of 214000 € for the transport service.

Without this windfall, the APEEE Services as a whole would have made a surplus of some 40 000 €, despite the costs arising from the closure of the school from mid-March to mid-June 2020.

- On the one hand, revenue was reduced as we could not charge parents or the institutions for services which could not be rendered.
- On the other hand we could reduce expenditure by placing a number of staff on technical leave, by stopping paying the bus providers and by stopping ordering food for the canteen.

There were costs which we continued to incur during closure: the salaries of management staff, the contributions we paid to make up the difference between social contributions and salaries of staff on technical leave, and we paid part of the monthly payments normally due to part-time workers... We also made an ex-gratia payment of 100 000 € to the bus providers, many of which were in danger of going bankrupt.

The result for each service was:

- A surplus of 91 000 € for the canteen and cafeteria, and of 13 000 for the swimming club. The lockers showed a surplus of 15 500 € through the clearing up of old unclaimed deposits.
- A deficit of 21 000 for coordination, mainly due to the investment in an upgrade of the services' IT system, of 6 800 € for the garderie, and of 6200 € for the périscolaire in Berkendael.
- A deficit of 28 000€ for Uccle périscolaire, which could only be absorbed by a transfer of 30000€ from the transport's funds, to leave a net surplus on 2 000€.
- A deficit of 17 000 € for transport for the year, increased to 47 000 € by the 30 000 € transfer to Uccle périscolaire, and offset by the above-mentioned 'windfall' of 214 000 € regarding past years, giving a net surplus of 167 000€
- The Services' balance sheet shows fixed assets at a depreciated value of 207 000 €, an investment fund of 1,5 million euro and cash at bank of 1,9 million € (which includes 993 000€ received in advance for 2020/21, of which 860 000 € from PMO).
- The Services' own capital representing excesses of income over expenditure accumulated over the years totalled 2 920 000€, of which 1 592 000 € is held in reserve to cover the cost of indemnities which would become due to staff if they were to be made redundant or if Services' activities should cease. The remainder of the accumulated funds is needed to finance fixed assets and working capital.

APEEE Services - CLOTURE 2019-2020

	TOTAL	Coordination	Cantine	Cafétéria	Transport	Act.Périsco	Garderie	Casiers	ESB	Perisco.Berkendael
Cotisations	5.892.427	0	1.555.424	158.276	3.490.670	315.430	75.697	62.523	71.797	162.610
Autres recettes	222.622	127.019	0	0	0	95.603	0	0	0	0
Récupération B & S	2.535	226	-144	575	113	1.738	8	0	0	18
Produits financiers	36.182	0	241	0	35.369	1	571	0	0	0
Total produits	6.153.766	127.246	1.555.521	158.851	3.526.153	412.772	76.276	62.523	71.797	162.628
Charges										
Couts des Prestations	3.213.764	0	435.153	83.318	2.668.816	24.632	0	0	1.846	0
Biens et services	966.534	35.957	495.990	0	133.745	163.833	5.637	140	55.881	75.350
Rémunérations et charges	1.402.292	90.936	385.655	74.181	481.516	198.776	69.216	19.805	0	82.208
Amortissements	184.790	20.697	108.645	0	-157	14.230	6.909	25.685	126	8.656
Autres charges d'exploitation	127.019	0	39.246	0	74.272	8.825	1.038	758	880	2.000
Charges financières	4.630	622	805	0	597	729	279	602	372	624
Taxes	0	0	0	0	0	0	0	0	0	0
Total Charges	5.899.029	148.212	1.465.493	157.499	3.358.788	411.025	83.079	46.989	59.105	168.839
RESULTAT	254.737	-20.966	90.028	1.353	167.364	1.747	-6.803	15.534	12.692	-6.211

Rapport Financier établi par l'expert Comptable

Benoît Goret

COMPTES DU 01/09/19 AU 31/08/2020

EXAMEN DES COMPTES ANNUELS AU 31/08/2020

Les comptes annuels de l'ASBL APEEE Services d'Uccle ont été établis pour cette année 2019-2020. Nous attestons que ceux-ci ont été réalisés en suivant les prescrits légaux et qu'ils sont sincères et conformes.

COMPTE DE RESULTATS DE L APEEE SERVICES D'UCCLE AU 31.08.2020

A la lecture des comptes, nous observons que notre résultat net est positif de 254.737 € pour des recettes totales de 6.153.766 € et des charges totales de 5.899.029 €.

Bien évidemment, cette année 2019/2020 a été marquée par la pandémie de covid-19 qui a contraint l'école à fermer ses portes et ses activités de la mi-mars au début du mois de juin voire à la fin de l'année scolaire en fonction des secteurs. Cela se ressent à tous les niveaux du compte de résultats avec une diminution globale des montants dans chaque poste de produits et de frais. Nous allons analyser chaque poste en détail afin de bien comprendre l'impact qu'a eu la pandémie sur cette année 2019/2020.

Nous pensons utile de comparer le réalisé durant l'année 2019/2020 avec les résultats de l'année précédente.

	Réalisé 2018-2019	Réalisé 2019-2020	Ecart	Croissance réelle
Recettes				
Cotisations	6.832.637	5.892.427	(-) 940.210	(-) 13,76%
Autres recettes	131.535	192.622	(+) 61.087	(+) 46,44%
Autres produits d'exploit.	178.716	2.535	(-) 176.181	(-) 98,58%
Produits financiers	1.421	1.559	(+) 138	(+) 9,71%
Produits exceptionnels	-	64.623	(+) 64.623	-
Total	7.144.309	6.153.766	(-) 990.543	(-) 13,86%
Dépenses				
Coût des prestations	3.980.058	3.213.764	(-) 766.294	(-) 19,25%
Services et biens divers	1.047.521	965.907	(-) 81.614	(-) 7,79%
Rémunérations	1.674.745	1.402.292	(-) 272.453	(-) 16,27%
Amortissements et provisions	366.692	55.694	(-) 310.998	(-) 84,81%
Autres charges d'exploit.	131.535	127.019	(-) 4.516	(-) 3,43%
Charges financières	4.525	4.630	(+) 105	(+) 2,32%
Charges exceptionnelles	189.103	129.723	(-) 59.380	(-) 31,40%
Total	7.394.179	5.899.029	(-) 1.495.150	(-) 20,22%
	(-) 249.870	254.737	(+) 504.607	(-) 201,95%

Nous constatons les éléments suivants:

1. Recettes

Globalement, les produits sont de 990.543 € inférieurs à l'exercice précédent ; nous observons les variations notables suivantes:

- une nette diminution dans les cotisations due aux remboursements effectués dans les secteurs du transport, de la cantine et du périscolaire pour la période d'inactivité causée par la pandémie (mi-mars à la fin de l'année scolaire pour la cantine et le périscolaire et mi-mars à début juin pour le transport) ;
- une augmentation des autres recettes, notamment due à la régularisation du stock de cautions des années précédentes dans les casiers ;
- une diminution de 98,58% des autres produits d'exploitation car en 2018/2019, 97,4% de ces autres produits étaient constitués du remboursement d'assurance concernant le sinistre avec l'arbre qui est tombé sur la cantine ;
- des produits financiers en légère augmentation ;
- la présence de produits exceptionnels à hauteur de 64.623EUR composés de 34.623 EUR de régularisation du PMO en faveur de l'APEEE Services pour les années 2014/2015 à 2017/2018 et de 30.000EUR de dons perçus dans le secteur du périscolaire.

2. Dépenses

Globalement les charges de l'exercice sont en diminution de 20,22 % par rapport au dernier exercice ; nous observons les variations notables suivantes:

- une nette diminution du coût des prestations et des services et biens divers entraînée par l'arrêt des activités pendant le confinement du printemps ;
- une nette diminution des salaires car pendant le confinement la majorité du personnel a été placée sous le régime du « chômage corona » ;
- une nette diminution dans le poste « amortissements et provisions. En 2018/2019, ce poste comprenait 179.587 EUR de provision pour les remboursements à venir pour le PMO dans le secteur du transport et d'autre part 187.105 EUR d'amortissements. En 2019/2020, les amortissements s'élèvent à 235.279 EUR. L'augmentation est principalement due aux nouveaux investissements relatifs au site web. En ce qui concerne la provision de 179.587 EUR, celle-ci a été extournée dans la mesure où la régularisation du PMO a eu lieu ;
- des charges exceptionnelles de 129.723 EUR comprenant les paiements d'indemnités aux compagnies de bus pour la période d'inactivité, les paiements à ces mêmes compagnies pour les frais supplémentaires encourus pour la désinfection des bus en juin 2020, l'achat de matériel en cantine pour respecter les mesures sanitaires et enfin le don de 30.000EUR au périscolaire.

En conclusion

Nous pouvons synthétiser les résultats de l'exercice 2019/2020 de la manière suivante:

Bénéfice 2018/2019	(-) 249.870
Diminution des recettes par rap. à 2018/2019	(-) 990.543
Diminution des charges par rap. à 2018/2019	<u>(-) 1.495.150</u>
Résultat de l'année 2019/2020	(+) 254.737

SITUATION ACTIVE ET PASSIVE DE L APEEE SERVICES D'UCCLE AU 31.08.2020

Nous pouvons synthétiser la situation au 31 août 2020 de cette manière :

<u>ACTIF</u>		<u>PASSIF</u>	
Immobilisations corporelles	588.875	Fonds propres	
	2.919.373		
Immobilisations financières	1.500.000		
Stocks	43.572		
Créances à court terme	50.831	Dettes à court terme	169.604
Trésorerie	1.898.989	Comptes de régularisation	<u>993.290</u>
	<u>4.082.267</u>		<u>4.082.267</u>

Commentaires

Actif

Immobilisations corporelles : 588.875 €

APEEE Services a procédé à de nombreux investissements durant cet exercice, principalement dans le développement de la plateforme Web.

Les amortissements des investissements des années précédentes se poursuivent. A cela vient s'ajouter l'amortissement des nouvelles acquisitions.

Immobilisations financières : 1.500.000 €

Des transferts vers un plan d'investissement Anthéa ont été réalisés en fin d'exercice précédent pour un montant total de 1.500.000 €.

Stocks : 43.572 €

L'APEEE dispose d'un stock en cuisine (35.823€) et à la cafétéria (7.749€). Le stock de la cafétéria a augmenté de 49,28% et celui de la cuisine a augmenté de 157,78%. Cela s'explique par le fait que l'activité s'est arrêtée brutalement à la mi-mars à une période où les stocks sont importants. Beaucoup d'éléments ont pu être gardés pour l'année suivante.

Créances à court terme : 50.831 €

L'APEEE Services a un encours client de 44.565 € et cela concerne exclusivement des factures qui sont réglées au début de l'année scolaire 2020/2021. Sous ce poste est également reprise une créance de 6.266 € sur l'APEEE1.

Trésorerie : 1.898.989 €

Notre trésorerie est restée constante par rapport à l'an dernier. Ce poste représente toutefois 46,51% du total bilantaire et représente un peu plus d'un trimestre de revenus.

Passif

Fonds propres : 2.919.373 €

Les fonds propres ont augmenté du montant du bénéfice de l'exercice, soit 254.737 €.

Dettes à court terme : 169.604 €

Les dettes fournisseurs de 15.464 € représentent les dettes de fonctionnement et de services et biens divers. Les fournisseurs sont payés au plus tard 30 jours date de réception de la facture.

A cela s'ajoute les dettes sociales et salariales (précompte professionnel : 27.977 €, Rémunération : 16 €, Provision PV : 78.072 €) ; ces dettes sont honorées dans les délais légaux.

Enfin, il reste les cautions sur casiers qui s'élèvent à 48.075 €.

Régularisation : 993.290 €

Il s'agit principalement de cotisations reçues avant le 31/08/2020 et qui concernent l'exercice 2020-2021.

Bruxelles, le 10 novembre 2020

Benoît Goret

Expert-comptable certifié

Conseil fiscal I.T.A.A.

To find out more:

www.uccleparents.org