



APEEE SERVICES ACTIVITY REPORT 2024 - 2025

EUROPEAN SCHOOL OF BRUSSELS 1

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THE APEEE SERVICES

Introduction by the President

The 2024-2025 school year was another year in which services at EEB1 ran smoothly. For years, the governance of the non-profit organization has emphasized quality, sustainability, and transparency in the management of services. The quality of services and the safety of children and staff are our top priority.

This would not be possible without the daily work of the APEEE Services staff. I would like to begin this year's activity report by expressing my continued gratitude to the teams on the ground who, every day, provide bus routes, meals, extracurricular activities, daycare, cafeteria management, and locker management. Sometimes we forget that, from the early hours of the morning, our teams are already ready to post a message on the Together app, keeping an eye on the weather in case of snow or bus incidents, so they can notify us as quickly as possible. What we usually see is that the morning or afternoon run went smoothly. And if this is not the case, please know that we are always here to listen to any comments that will help us improve. Without feedback from parents, this would not be possible.

Overcrowding at EEB1 remains evident in the day-to-day running of the services. Infrastructure is limited, space within the school is at a premium, and our staff do their utmost to satisfy our children as much as possible.

Coordination with the school and the school community is essential for the day-to-day running of our services. I would also like to thank the management for their constructive and ongoing collaboration. We always manage to get along well and find solutions. In this regard, having finally signed the global agreement between the four European Schools in Brussels and the four APEEES, the 2025-2026 school year will be devoted to continuing the work towards a specific agreement on the concrete implementation of the main points of the agreement at the Uccle and Berkendael sites. Each school site is unique in Brussels and requires a clearly defined framework for day-to-day collaboration. I would like to emphasize once again the willingness and availability of the school management to discuss and reach agreements, within the limits of existing constraints.

Last but not least, it is important to remember that the governance of the non-profit organization, both at the level of the Board of Directors and each Management Committee, remains a matter for parents. These are volunteer parents who decide to get involved to ensure clear and transparent governance and to convey a concrete mission to the staff. While I would like to thank all my fellow parents who are involved in the non-profit organization, I would also like to take this opportunity to invite **all parents** (whether or not they are class representatives – see [our statutes](#)) to join us and participate in the day-to-day strategic decisions of our non-profit organization.

Enjoy your reading!

Rafael PAPI-BORDERIA, President



A word from management

The work we strive to do every day to ensure that services run smoothly is always carried out with a focus on quality and professionalism. We prioritize listening, kindness, and respect for others, while adhering to established procedures.

This year has once again been focused on communication with the parent community. To this end, we produce a newsletter two or three times a year, allowing you to follow what is happening on a daily basis in the various departments. You also receive emails specific to each department. In addition, we continue to update and optimize our information website on an ongoing basis.

Your opinion is important to us, so we conducted a major satisfaction survey on the various departments in May 2025 at the request of the Board of Directors and with the contribution of the Management Committees.

Of the 5,111 surveys sent to all parents, we received a 4.7% response rate. Participation was voluntary, with each respondent able to choose which department(s) to evaluate and under no obligation to answer all questions.

We found that people are generally satisfied with the various services, both in terms of communication, follow-up, and handling of their requests, as well as the diversity of offerings for each service.

Please feel free to reach out to us for discussion and collaboration.

I hope you enjoy reading this.

Pascale DE SMEDT, Director



TRANSPORT

The Transport Service faces significant challenges on a daily basis. For the 2024/2025 school year, buses transported 3,081 students every morning and afternoon in complete safety.

One of the major difficulties lies in the complexity of the various routes, which are subject to factors completely beyond our control, such as traffic or roadworks, which have a direct impact on journey times.

The challenge is to integrate all these components while ensuring a high-quality service on a daily basis, which the teams constantly strive to achieve.

At the operational level, the transport team works at the two EEB1 sites: Uccle and Berkendael, which have different realities and constraints, particularly with regard to:

- their geographical location and accessibility;
- the configuration of bus parking lots and student drop-off areas;
- their schedules;
- the number of students.

Some figures and explanations

Buses

To transport 3,081 students throughout Brussels and its surrounding areas, 76 buses run in the morning and 78 buses run in the afternoon every day.

This fleet is operated by 17 different bus companies, with whom we work closely. The buses are therefore not owned by APEEE Services, and neither the drivers nor the escorts are part of the service's staff.

Each year, contracts are reviewed according to the different types of buses:

- diesel buses (one-year renewable contracts);
- electric buses (five-year contracts).

The subscription

Each year, the cost of subscriptions is reassessed based on the cost of living, inflation, the type of contracts (in particular the introduction of non-polluting buses, see point below) and the number of children using school transport.

For the 2024/2025 school year, the annual subscription fee was €2,820, payable in three installments (€1,135 – €1,008 – €677).

Nearly 85-90% of season tickets are paid for by the various European institutions to which the parents belong. The Transport Service invoices them quarterly for the corresponding installments.

For the remaining 10-15%, parents pay the season ticket price directly each quarter.



Safety first

To ensure optimal safety during journeys, the service uses the APEEE Services Together School app, intended for parents and the service, and since 2022 has set up a team of adult escorts on each route.

The goal of covering 100% of routes will almost be achieved by 2024/2025:

- for the Berkendael site, coverage is almost complete;
- for the Uccle site, the rate exceeds 95%.

The recruitment and administrative management of the escorts has been outsourced to Group Cleaning Service (GCS), with whom we work closely.

Much more than just a presence, these escorts welcome students, remind them of the rules, and manage minor everyday incidents. They receive training from our services and are evaluated regularly to ensure quality work.

However, this position remains difficult to fill due to high turnover, linked in particular to split shifts and the low number of weekly hours. Despite this, the Transport Department and GCS do everything possible to ensure that all routes are covered, even in the event of absences.

Environmental commitment at the heart of APEEE Services Brussels 1

For several years now, APEEE Services has made ecological transition a top priority in school transportation. The challenge is to reduce the environmental impact (carbon footprint) of school journeys while improving air quality in Brussels and around the European School. To achieve this goal, the fleet is being gradually renewed:

- 24 electric buses are already in service in 2024/2025 (17 in Uccle and 7 in Berkendael);
- the combustion-engine buses still in use comply with the Euro 6 standard, the least polluting to date;
- transport companies are encouraged to adopt sustainable solutions and to withdraw the most polluting vehicles.

The Transport Team

The 2024/2025 school year was a year of transition for the transportation team. Frédéric Herinckx, transportation manager, retired on December 31, 2024, after many years of unfailing commitment and dedication. His departure was celebrated in style by the entire team.

In January, the team was strengthened by the arrival of three new recruits: Aysun, Claire, and Marion.

Here is the composition of the team in 2024-2025:

- Gaëlle Hermans – assistant manager (took over as manager in January 2025)
- Youssef Sehbi – operations manager, Uccle site
- Carine Decostre – administrative and financial manager
- Agnès Laurent – assistant
- Nathalie Moraitis – assistant
- Marion De Herdt – assistant
- Aysun Neziroglu – assistant



-
- Claire Eyberg – operations manager, Berkendael site (since January 2025)
 - Amandine Boonen – interim operations manager, Berkendael site
 - Killian Brach – assistant

The Transport Management Committee

The Transport Management Committee is made up of parent volunteers whose children use school transportation. It meets regularly to carry out projects and support the teams in the field.

It is composed of:

- Ivo Schmidt, president
- Valentina Corsetti, member
- Drazen Budimir, member
- Antonios Zavos, member
- Kevin O'Connor, member
- Constantin Belu, member

The Transport Management Committee team and staff.



CANTEEN

The 2024-2025 academic year has been particularly stimulating for the canteen service. It has seen an increase in attendance, meaningful projects and a constant desire to improve the quality of service offered to pupils.

Secondary school enrolment continues to rise

We have recorded approximately 150 more enrolments than last year. This growth reflects the trust placed in us by families and, above all, the increase in the number of secondary school students.

Enrolment is broken down as follows:

- Nursery: 121 students
- Primary: 780 students
- Secondary school: 2,160 pupils

For secondary school, the organisation into three separate services, as in the previous year, proved to be effective. Thanks to close collaboration with the school, timetables were adapted to ensure a smooth distribution of pupils:

- 11:55 a.m.: 3rd and 4th secondary school
- 12:30 p.m.: 1st, 2nd and 7th years
- 1:20 p.m.: 5th, 6th and 7th years

Due to higher consumption among secondary school students, particularly for desserts, an increase of €0.30 per meal has been applied for this level. This adjustment helps to preserve the financial balance of the service while maintaining the quality of the meals offered.

Our actions

Menus that evolve according to needs

1. Promoting vegetarian alternatives

As part of our efforts to listen to and engage in dialogue with young people, a meeting was organised with the Student Council (6th and 7th year secondary school students). The discussions were very positive: the students expressed their satisfaction with the variety and quality of the menus served in the canteen.

One point of attention was the vegetarian dish. The pupils stressed the importance of making it more attractive, both in terms of content and presentation.

2. Meals regularly adjusted for the pupils' nutritional balance

In order to offer varied and balanced meals, an independent nutritionist was asked to analyse our menus. Her support, in addition to the work already carried out by our teams, enables us to adapt



meals to the nutritional needs of pupils and ensure that they have a balanced diet.

Better understanding children's needs in relation to food allergens

For several years, the management committee has been actively working on the issue of food allergens, in close collaboration with our cafeteria teams, in order to better meet the needs of children with food allergies or intolerances.

As part of this proactive and continuous improvement process, it is proposed to launch an anonymous survey of parents at the start of the 2025-2026 school year in September.

The aim is to identify the percentage of children with allergies and/or intolerances and to assess the need for additional measures.

The questionnaire will be adapted to each level (kindergarten, primary, and secondary school) in order to obtain a clear and relevant picture of the situation.

A composting project led by students

The Student Council, through Marton, presented an ambitious and meaningful composting project. It includes:

- the installation of a three-bin composting system in the green space near the gymnasium buildings,
- the installation of bokashi buckets in front of the Student Council's storage room.

The headmaster, in consultation with the canteen team, confirmed that this project should be supervised by teachers and that pupils should be involved from secondary year 3 onwards, with particular attention paid to the gradual integration of younger pupils.

This project could also be part of an Erasmus programme. Safety and feasibility aspects must be analysed by the prevention and safety advisor and the school's senior technician, and then reported back to the Student Committee.

Informing students at school

Since the start of the school year, dynamic images have been broadcast on the four digital screens installed:

- two in the Van Houtte canteen,
- one in each secondary school cafeteria.

These screens are used to inform and raise awareness among students about menus, allergens, the fight against food waste, the importance of blocking their key in case of loss, and the products and hot snacks offered each month in the cafeteria.



The Canteen Management Committee

The year was also marked by the departure of Paola CARUSO, an iconic member of the Management Committee.

After ten years of remarkable commitment, always guided by a collaborative, constructive and caring spirit, her dedication contributed greatly to the quality and stability of the canteen service. The entire team would like to express their sincere thanks to her.

The Canteen Management Committee is made up of volunteer parents:

- David DELAMARRE, member
- Costica TUFA, member
- Ursula MIDDEL, member
- Endika BENGOTXEA, member
- Giuseppe DI PAOLA, member

Strengthening the Canteen Team

In order to support the growing activity of the service, the canteen team has been strengthened by the arrival of François BETERMIEZ, hired as chef de partie in charge of cold dishes.

- Tony DILLEN: manager
- Stéphanie WOUTERS: assistant manager
- Danilo STASI: head chef
- Brahim ALOITE: sous-chef
- Sami DAIBES: chef de partie
- François BETERMIEZ: chef de partie
- Nadia NYS: commis-sales assistant
- Christine VANDERCAPPELLEN: sales assistant
- Aouatif EL ABIDI: sales assistant
- Manda KOCOVIC: kitchen commis
- And all the subcontracting kitchen and cleaning teams.

The Canteen Management Committee team and staff.



CÉSAME

Extracurricular activities

In recent years, Césame has had to face new challenges, as the significant decline in primary school enrollment has had an impact on extracurricular activities. Primary school students account for the majority of participants in activities (70% of those enrolled in activities outside of secondary school internships). For example, we lost 136 registrations between 2023-2024 and 2024-2025 for kindergarten and primary school students.

Despite this, the extracurricular program offered nearly 110 sports, arts, music, and cultural activities to our school's students, promoting their development in a fun and creative environment. Césame remains committed to its mission of offering children the opportunity to acquire new skills and develop their talents.

Wednesday activities saw a slight decline, with two activities canceled due to insufficient enrollment, but the range of activities on offer for kindergarten and secondary school students has expanded.

We continue to see a significant number of requests for order cancellations or activity changes at the start of the school year. This situation sometimes jeopardizes the profitability of our activities, so we encourage you to make sure you have all the information you need before registering your child.

In June, seven different internships were offered to secondary school students, welcoming a total of 176 pupils. New offerings such as "graffiti/painting/creation, podcast creation workshop, and theoretical license test preparation" were very popular.

In terms of events, Césame organized a Christmas concert at Don Bosco College and an inter-European school chess tournament at our school, as well as performances by various theater groups at the end of the school year. The chess tournament generated a lot of enthusiasm and welcomed 100 players. It will now be organized each year on a rotating basis by one of the European schools in Brussels.

Swimming

Césame recorded 323 swimming orders for the 2024-2025 school year, a dozen more than the previous year.

Demand for lessons remains strong for younger children, particularly for levels 4, 5, and 6. We have also noticed that level 7 lessons are filling up well, which shows that our progression system is working. The number of competitive swimmers has remained stable. The system for forming homogeneous groups continues to work well.

Note: The new swimming lesson cancellation policy has been successful. We have gone from a cancellation rate of 20% to 8% in a single implementation.

Garderie

The daycare center welcomed 175 children in 2024-2025 (43 in kindergarten – 132 in P1-P2), which is about ten fewer enrollments than the previous year. This decrease is linked to the decline in



kindergarten and primary school enrollment in recent years.

The team of activity leaders remained unchanged and we worked with the same team of substitutes to ensure the smooth running of the service and the safety of the children.

Our activity leaders put their artistic and sporting skills to good use in the activities on offer to ensure a high-quality experience for the children. We used the same premises as the previous year in the Fabiola and Erasme buildings.

Lockers

During the 2024-2025 school year, the locker service once again operated at full capacity with 2,070 lockers rented out. Unfortunately, the waiting list remained long throughout the year, with more than 100 students waiting for a locker, confirming the ever-increasing demand due to the rise in secondary school enrollment.

In order to increase the number of lockers without requiring additional space, we have begun gradually replacing the old cabinets with models offering smaller lockers.

We also note that the introduction of family lockers has increased the number of students benefiting from a locker.

The revenue from the service has made it possible to finance not only essential maintenance and technical interventions, but also a major end-of-year cleaning. The aim of this was to start afresh on a sound and more pleasant basis, both for the students and for the management of the service.

We would like to remind you that the availability of lockers depends on the space made available to us by the school, but also on the respect shown to the equipment. Any damage renders lockers unusable and further reduces the number of lockers available for rent. We therefore appeal to everyone's sense of responsibility to preserve this shared equipment.

The Césame Management Committee

- Paola CARUSO, member
- Céline LESNIAREK, member
- Alessandra CAPRA, member
- Marek BOBIS, member

The Césame Team

- 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.



EXTRACURRICULAR ACTIVITIES IN BERKENDAEI

As every year, good organization was also made possible thanks to the valuable cooperation of the Berkendael site management, the teaching staff, and the management of the OIB After-School Childcare and its educators. At the beginning of each school year, the number of available rooms made available is reassessed according to the number of pupils enrolled at the school as well as at the OIB childcare service, with whom we share the premises from 3:00 p.m.

The after-school service continued its mission of welcoming and supporting children outside school hours by offering educational, cultural, sports, and artistic activities adapted to each age group. The past year was marked by strong attendance and by the enrichment of the range of activities offered.

During the year, the after-school service recorded 382 enrolled children, an increase of 34 children compared to the previous year. This development is positive and is mainly explained by the increase in school enrollment, reflecting the growing attractiveness of the school and the after-school service.

The offer of 41 activities is distributed as follows:

- Kindergarten: 10
- Primary 1 and 2: 6
- Primary 3, 4, and 5: 13
- Primary (from 1 to 5): 12

During the year, a new Theatre group (for P1 and P2) was added to enrich the after-school service's offer. This new activity was very positively received by both children and families. The activities "Learning Dutch Through Fun" and "Learning Polish Through Fun" had to be cancelled, notably due to an insufficient number of registrations.

After 10 years of collaboration, Mr. Kostman had to end his activity within the after-school service for medical reasons. We would like to warmly thank him for his commitment, professionalism, and the quality of his teaching throughout all these years. He was replaced by a new teacher who also applies the Kostman method, thus ensuring pedagogical continuity appreciated by pupils and families.

The year was also marked by the organization of the first dance show, which took place in June at La Roseraie (Uccle). This event was a highlight of the season. The show was a great success and took place to the great delight of our dancers and their families. It made it possible to showcase the work accomplished throughout the year and to strengthen cohesion among participants.

Overall, the assessment of this year is very positive. The after-school service continues to play an essential role in the lives of children and families, thanks to the diversity of activities offered and the commitment of the staff involved. The outlook for the coming year is part of a dynamic of consolidation and development of the existing offer.

The Berkendael Management Committee

- Stéphanie RESSORT, President



-
- Marek BOBIS, member
 - Milena DAMIANOVA, member

The Team

- Céline CHACUN, Manager
- Amandine BOONEN, 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 more than 12 million euros during the 2024/2025 financial year, which ended on 31 August 2025. Our association provides services to more than 3,600 students from 2,695 families across the two sites (Uccle and Berkendael). It employs 21 permanent staff members (not all of them full-time), as well as staff for extracurricular activities on fixed-term, part-time contracts (approx. 100 persons).

In addition, day-to-day operations are managed in collaboration with a subcontracting company that provides 80 adult supervisors on the buses and 34 support staff for canteen services.

When the budget for the 2024/25 financial year was adopted, the ASBL's financial situation was confirmed to be solid:

- **Transport**, the largest service in terms of budget and financial impact, closed with a surplus greater than budgeted, following a PMO financial adjustment.
- **The canteen and cafeteria** also achieved a positive result, higher than expected due to an unexpected significant increase in secondary-school students registering for the canteen, higher than forecasted. This will make it possible to carry out necessary investments for the canteen service (i.e. new chairs).
- **Extracurricular activities at Uccle** recorded a positive result, notably thanks to courses during holidays that proved to be very successful.
- **Extracurricular activities at Berkendael** also closed with a positive result, thanks to an efficient activity management.
- **The Césame childcare service** closed with a small positive result, despite a decrease in registrations due to the reduction in the number of nursery and primary pupils within the school.
- **Lockers**: the result allows us to continue investing in the replacement of equipment damaged and to renew locker models, to offer more lockers to pupils.

The **final positive result of €575,930** is higher than expected due to several factors that could not be foreseen last June, notably the stronger growth in canteen revenues (as explained in the report) and a PMO financial adjustment.

This result allows reinvestment in the ASBL's projects (lockers, equipment, etc.) to continue delivering the various services offered to students and parents.

The association's third **financial audit** confirmed the impression of sound management, which once again resulted in an unqualified audit opinion. In plain terms, this means that the ASBL's financial



and operational processes are well established, ensure sound management and protection of our resources, and that the accounts are free from any material misstatement. The ASBL's accounts (see following page) were prepared by a certified accountant, and the audit report is available for consultation.

The **2025–2026 budget** was adopted in **June 2024** in preparation for the new financial and school year. As usual, developments will be closely monitored and —as in previous years— the budget will be adjusted in **January 2026** to reflect the actual situation of income and expenditure.

Specifically, the current budget approved at the **General Assembly of 2 June 2025** shows a surplus of **€223,017**. This result might evolve over the course of the year.

Endika BENGOTXEA, Treasurer



Management Report 2024-2025

ASBL ASSOCIATION DES PARENTS D'ELEVES DE L'ECOLE EUROPEENNE DE BRUXELLES I – UCCLE, SERVICES SECTION MANAGEMENT REPORT 2024-2025

In accordance with the Companies and Associations Code, we are pleased to present our management report for the past financial year. Attached to this report are the annual accounts, which will be submitted for your approval.

Our report is divided into seven sections, in accordance with the order set out in Article 3:48 of the Companies and Associations Code.

1. A true and fair view of the development and results of the association's activities and financial position, as well as a description of the main risks and uncertainties it faces;

a. Operating, financial, and exceptional results

Upon reviewing the accounts, we note that our net result is positive at €575,929, with total revenues of €12,755,510 and total expenses of €12,179,581.

Overall, 2024-2025 is a “normal” year, like 2023-2024. And like last year, APEEE Services d'Uccle is considered a large non-profit organization because it has exceeded two of the three criteria in Article 1:28 of the CSA. We will examine each item in detail in order to understand the changes between the previous financial year and the current one.

Below are the actual figures for the financial year we are closing and the previous one, the calculation of the differences, and the actual growth between these data.

	Real 2023-2024	Real 2024-2025	Difference	Growth (%)
Incomes				
Fees	11.671.237	12.734.089	1.062.852	9,11%
Other operating income	6.784	12.930	6.146	90,60%
Financial income	17.451	8.491	5.505	46,08%
Exceptional income	5.873	-	(-) 8.960	(-) 51,34%
Total	11.695.472	12.755.510	1.060.038	9,06%
Expenses				
Service costs	6.673.813	7.333.813	660.000	9,89%
Services and other goods	2.272.712	2.674.049	401.337	17,66%
Salaries	2.098.478	2.112.385	13.907	0,66%
Amortisation and provisions	341.046	35.298	(-) 305.748	(-) 89,65%
Financial expenses	5.308	7.809	2.501	47,12%
Exceptional expenses	-	16.227	16.227	-
Total	11.391.357	12.179.581	788.224	6,92%
	304.115	575.929	271.814	89,38%



We note the following:

Incomes

Revenue is €1,060,038 higher than in the previous financial year; we note the following significant changes:

- on the one hand, a sharp increase in contributions (+9.11%), mainly in the transport sector (+€806,183) and the canteen (+€157,547). The increase in transportation contributions alone accounts for 76% of the increase in all contributions;
- a sharp increase in other operating income with a €6,914 variation in locker deposits, €2,486 in re-invoicing of expenses, and €3,530 in insurance reimbursements. In 2023-2024, there were also €1,424 in miscellaneous deductions that are no longer present in 2024-2025.
- Financial income decreased significantly (-51.34%). Income from financial assets decreased by 33.6% and payment differences by 70.82%.
- There is no extraordinary income in 2024-2025.

Expenses

Quite logically, and in line with the upward trend in revenues, expenses increased by €6.92 compared to 2023-2024; we can highlight the following fluctuations:

- Purchases of goods, subcontracting, and miscellaneous services and goods clearly follow the same trend as the increase in contributions. Bus subleasing accounts for 94.71% of the increase in goods and subcontracting; adult supervisors via Groep Cleaning account for 54.8% of the increase in services and miscellaneous goods;
- remuneration remained at the same level; there have been no workers since the 2022-2023 financial year;
- A significant decrease in the "depreciation and provisions" item. This item consists of a reversal of a provision for the PMO of €240,000 that was present in 2023-2024 and a provision for the PMO of €130,000. Depreciation remains at the same level as the previous financial year, but there is now only a reversal of impairment of €473 on financial assets, compared with €49,012 last year;
- Financial expenses increased slightly, mainly due to late payment interest of €435 this year. This item consists of €3,153 in payment differences and €4,222 in bank charges.

In conclusion

The results for the 2024/2025 financial year can be summarised as follows :

Profit 2023/2024	304.115
Increase in income compared with 2023/2024	(+) 1.060.038
Increase in expense compared with 2023/2024	<u>(-) 788.224</u>
Results of the year 2024/2025	(+) 575.929

b. Balance sheet analysis

The situation on 31 August 2025 can be summarised as follows :

ASSETS

Intangible fixed assets

36.183

LIABILITIES

Reserves

1.461.260



Tangible fixed assets	67.317	Accumulated results	2.651.594
Financial fixed assets	1.976.669	Provisions	130.000
Inventory	33.609		
Short-term receivables	1.908.741	Short-term debt	523.313
Treasury	3.052.400		
Adjustment accounts	29.399	Adjustment accounts	<u>2.338.153</u>
	<u>7.104.319</u>		<u>7.104.319</u>

We will look at each asset and liability heading in more detail to give a better understanding of their content and how they have changed.

Assets

Intangible and tangible fixed assets : €103.500

APEEE Services made a number of investments during this financial year (€85,280), mainly in the purchase of furniture and equipment, IT equipment, and the development of the association's websites.

Depreciation of investments made in previous years continues. Added to this is the depreciation of new acquisitions.

Financial fixed assets : €1.976.669

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

In 2020-2021, Sicavs were added for a total of €476,669.

In 2021-2022, given the poor economic climate, the APEEE had to record a write-down on these portfolios amounting to €55,307.

In 2022-2023, part of this write-down was reversed in the amount of €9,469 on the Anthéa plan and an additional write-down of €3,647 was applied to the SICAVs.

In 2023-2024, given the favorable economic climate, a write-back of €49,012 was applied.

In 2024-2025, the balance of the 2021-2022 reduction in value was reversed by €472.38. The value of financial assets as at 29/08/25 amounts to €2,162,409, but capital gains are not recognized.

Inventory : €33.609

The value of non-perishable food items held in stock at the end of the year amounts to €33,609.

Short-term receivables €1.908.741

The APEEE has outstanding customer receivables of €1,886,711, which exclusively concerns invoices that are paid at the beginning of the 2025/2026 school year.

An amount of €992 has been entered for invoices to be issued, as well as an amount of €21,039 for accounts payable.

Treasury : €3.052.400

Cash flow increased significantly compared to last year because, unlike in other years, more contributions for



the first four months were paid before the end of the financial year. This item represents 42.97% of the balance sheet total.

Adjustment accounts : €29.399

These are insurance expenses paid in 2024/2025 but relating to the 2025/2026 financial year.

Liabilities

Equity : €4.112.854

Equity increased by the amount of the profit for the financial year, i.e. €575,929.

As of August 31, 2025, these funds consist of the social reserve (€1,461,260) and accumulated assets (€2,651,594). The social reserve was reduced by €432,813 following the departure of former employees.

Provisions: €130,000

A provision of €130,000 was established with a view to the future regularization of the PMO in the transport sector.

Short-term debts: €523,313

Accounts payable of €277,344 represent operating debts and debts for various services and goods. Suppliers are paid no later than 30 days after receipt of the invoice.

In addition, there are social security and payroll debts (payroll tax: €19,583, O.N.S.S.: €6,651, PV provision: €138,708); these debts are paid within the legal deadlines.

Finally, there are deposits on lockers amounting to €64,800 and a PMO debt of €16,226.

Adjustment: €2,338,153

This mainly concerns contributions received before August 31, 2025, relating to the 2025-2026 financial year.

c. Description of any risks and uncertainties facing the association

During the past financial year, we have not identified or observed any risks or uncertainties that could have a significant impact on the company's results.

The probable risks for the association are covered by adequate provisions and we are not aware of any particular risks other than those inherent in the association's day-to-day activities.

2. Information on significant events occurring after the balance sheet date;

None.

3. Information on circumstances that may have a significant impact on the association's development, provided that such information is not likely to seriously prejudice the association;

None.



4. Information on research and development activities;

None.

5. Information on the existence of branches of the association;

None.

6. If the balance sheet shows a loss carried forward or the income statement shows a loss for two consecutive financial years, a justification for the application of the accounting rules of continuity;

None.

7. With regard to the association's use of financial instruments and where relevant to the assessment of its assets, liabilities, financial position, and results:

Between 2019 and 2021, the non-profit organization decided to transfer surplus cash to investment plans totaling €1,976,669. The objective was to no longer use a deposit account whose management fees had increased significantly and to make the most of this cash given the low returns on deposit accounts during this period.

The non-profit organization wishes to maintain this investment plan in order to be able to pay the social reserve if the non-profit organization were to close its doors one day.

These investment plans were selected with prudence and reasonableness in mind so as not to expose the non-profit organization to excessive financial risk.

For the board of directors,
Rafael PAPI-BORDERIA, President



APEEE Services Final Accounts for 2024-2025 – from 01/09/24 to 31/08/2025

	TOTAL	Consolidation	Coordination	Cantine	Cafétéria	Transport	Perisco. Uccle	Garderie	Casiers	Perisco. Berkendael
Cotisations	11.920.770			2.400.645	0	8.599.472	501.662	109.793	60.405	248.794
Autres recettes	1.113.326	287.001	290.607	274.063	313.655	52.798	174.840	0	7.364	0
Récupération B & S	5.771		5.018	0	0	0	0	0	0	753
Produits financiers	4.780		0	3.755	0	966	0	52	0	7
Total produits	13.044.647		295.625	2.678.463	313.655	8.653.236	676.502	109.844	67.769	249.554
Charges										
Coûts des Prestations	7.377.734		0	833.414	152.417	6.355.286	36.618	0	0	0
Biens et services	2.621.667	-13.000	82.475	738.468	38.285	1.389.393	276.501	11.054	7.923	77.568
Rémunérations et charges	2.112.384		211.556	676.993	108.636	578.291	295.188	88.674	31.388	121.658
Amortissements	50.056		9.892	82.507	0	-74.574	9.815	175	17.739	4.502
Autres charges d'exploitation	290.607	-274.001	0	95.964	0	138.484	30.175	9.017	2.946	14.020
Charges financières	7.809		2.133	1.241	197	1.086	1.121	497	235	1.298
Fonds de solidarité	8.460		8.460	0		0	0	0	0	0
Total Charges	12.468.717		314.516	2.428.587	299.535	8.387.967	649.418	109.418	60.231	219.047
RESULTAT	575.930		-18.891	249.876	14.120	265.269	27.084	427	7.538	30.507



APEEE Services - Budget for 25/26 voted at GA of 02/06/2025

	TOTAL	Consolidation	Coordination	Cantine	Cafétéria	Transport	Perisco. Uccle	Garderie	Casiers	Perisco. Berkendael
Cotisations	13.096.786			2.392.493	326.000	9.447.109	508.704	114.000	61.480	247.000
Autres recettes	767.725	350.974	350.974	278.751	0	40.000	98.000	0	0	0
Récupération B & S	0		0	0	0	0	0	0	0	0
Produits financiers	0		0	0	0	0	0	0		0
Total produits	13.864.511		350.974	2.671.244	326.000	9.487.109	606.704	114.000	61.480	247.000
Charges										
Coûts des Prestations	8.304.801		0	875.200	192.042	7.194.559	43.000	0	0	0
Biens et services	2.848.891	-14.000	86.546	801.790	42.667	1.578.361	233.447	14.093	10.887	81.100
Rémunérations et charges	2.041.823		230.480	689.964	110.285	503.526	265.151	88.249	30.057	124.112
Amortissements	69.185		12.200	17.087	0	20.808	5.104	0	13.337	649
Autres charges d'exploitation	350.974	-285.106	0	116.452	0	171.982	33.567	10.030	3.710	15.232
Charges financières	5.821		1.748	2.500	0	373	450	0	250	500
Fonds de solidarité	20.000		20.000	0	0	0	0		0	
Total Charges	13.641.494		350.974	2.502.993	344.994	9.469.608	580.719	112.372	58.241	221.593
RESULTAT	223.017		0	168.251	-18.994	17.501	25.985	1.628	3.239	25.407

Explanation dated 02/06/25 for the 2025/2026 budget proposal: this budget is based on current information and actual expenditure incurred in 2024/2025. It also takes into account the automatic indexation of salaries in Belgium, which is expected to be 2% in 25/26. This will result in increases of



2% for certain contributions in order to keep the budgets balanced. Contributions for services: Uccle extracurricular, swimming, childcare, lockers will be increased by 2%. For transportation, in order to continue the transition to a zero-emission fleet, electric buses are being added: from 23 buses, we will move to 41 buses. For the canteen, no increase in the cost of subscriptions is planned for this year 25/26. The overall result presented is positive. This budget is a provisional budget that will be adjusted, as it is every year, during the first quarter of 25/26, based on the actual situation at the start of the school year, i.e., the exact number of students, indexation of raw materials, the number of electric buses in circulation, etc., and any additional salary indexation.



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