

Toelichting begroting 2022-2025 UWCM

- Inleiding

UWC Maastricht brengt jongeren uit alle lagen van de bevolking samen om samen te werken aan vrede en een duurzame toekomst.

We bieden state-of-the-art internationaal onderwijs voor leerlingen van 4 jaar op onze basisschool tot 19 jaar in ons International Baccalaureate Career and Diploma Programme op de middelbare school. Op dit moment hebben we meer dan 900 studenten van meer dan 100 verschillende nationaliteiten. Bij UWC Maastricht rusten we hen uit met de attitudes, vaardigheden en kennis om een zinvol en bloeiend leven te leiden. De leerzame ervaring van UWC gaat over weten en handelen. We koesteren een begrip van de wereld en haar grote uitdagingen, en helpen studenten ontdekken hoe ze anderen kunnen dienen en een positieve bijdrage kunnen leveren aan de samenleving.

UWC Maastricht, in Nederland, is een van de 18 UWC-scholen over de hele wereld. Ze worden allemaal gedreven door negen waarden, zodat jonge mensen fysiek, intellectueel, emotioneel en ethisch kunnen floreren. Onze negen waarden zijn: Internationaal en intercultureel begrip, wederzijdse verantwoordelijkheid en respect, een gevoel van idealisme, viering van verschil, compassie en service, persoonlijke uitdaging, persoonlijke verantwoordelijkheid en integriteit, respect voor het milieu, actie en persoonlijk voorbeeld

Het afgelopen jaar heeft wederom volledig in het teken gestaan van de Covid 19-pandemie en de effecten daarvan op de school.

- vereenvoudiging bekostiging

Per 01-01-2022 is de vereenvoudiging bekostiging VO van kracht. Het financiële effect hiervan is **92K negatief (minder subsidie)**. Er is een overgangsregeling van 5 jaar om toe te groeien naar deze nieuwe situatie.

De ingangsdatum voor de vereenvoudiging bekostiging PO is 01-01-2023. Door deze overstap naar de vereenvoudigde bekostiging wordt er in 2022 **75K minder subsidie** ontvangen in verband met het betaalritme van de schooljaarsubsidie. Voor 2023 en verder is de vereenvoudiging bekostiging PO niet verwerkt in de begroting omdat de subsidiebedragen niet bekend zijn.

- Belangrijkste wijzigingen Primary (basis school) in 2022-2025

In 2022 is de Nationaal Programma Onderwijs (NPO) subsidie opgenomen in de begroting voor € 197K betreffende het jaar 2021-2022. Het NPO is er voor herstel en ontwikkeling van het onderwijs tijdens en na corona. Voor het jaar 2022-2023 zal ook NPO subsidie worden verstrekt. Echter de bedragen zijn momenteel niet bekend daarom is dit niet opgenomen in de begroting 2022-2025.

- Belangrijkste wijzigingen Secondary (voortgezet onderwijs) in 2022-2025

Ook voor secondary zijn NPO subsidies opgenomen op dezelfde wijze als omschreven bij primary. Voor 2022 bedraagt de NPO subsidie in secondary € 389K.

- Investeringsen

Sinds twee jaar is ingezet op verduurzaming van de campus. In 2022 en 2023 vinden er investeringen plaats voor het groener maken van de campusgronden. Daarnaast is er in 2022 een investering

opgenomen voor ledverlichting in de boarding houses. De school is in 2021 voorzien van ledverlichting.

Investerings in €	2022	2023	2024	2025
Gebouwen	243.250	115.000	0	0
Inventaris	229.800	20.000	20.000	20.000
ICT	290.100	156.500	118.500	86.000
Totaal	763.150	291.500	138.500	106.000

UWC MAASTRICHT COOP. VER.	BUDGET 2022										
version 09-11-2021	Primary budget 2022	Primary budget 2021	Secondary budget 2022	Secondary budget 2021	Boarding budget 2022	Boarding budget 2021	Backoffice budget 2022	Backoffice budget 2021	Total budget 2022	Total budget 2021	difference
Student numbers (2021-2022) (t-1 for budget 2021)	263	281	621	622	193	197			884	903	19-
Student numbers (2022-2023) (t-1 for budget 2021)	263	287	621	625	200	200			884	912	28-
Income											-
Government subsidy personnel lumpsum	1.040.526	1.115.674	5.537.928	4.864.080					6.578.454	5.979.754	598.700
Other government subsidies	841.264	838.119	-	676.571					841.264	1.514.690	-673.426
NPO subsidies (recovery and development of education during and after corona)	197.026	-	388.806	-					585.832	-	585.832
Parental contributions (tuition fees, exam fees, registration fees, boarding contributions from UWC NC- and private students)	1.610.484	1.698.849	5.859.258	5.742.964	1.978.553	2.048.932			9.448.295	9.490.745	-42.450
Other parental contributions (CC clubs)	43.400	47.250	4.500	-					47.900	47.250	650
Sponsoring Coop. UWCM			19.740	19.740	430.260	430.260			450.000	450.000	-
UWCM Merchandise and other income							6.500	6.500	6.500	6.500	-
Total income	3.732.700	3.699.892	11.810.232	11.303.355	2.408.813	2.479.192	6.500	6.500	17.958.245	17.488.939	469.306
Expenses											
Personnel costs (salaries + employer's costs + other personnel costs)	2.741.289	2.624.305	8.074.094	7.671.694	246.124	241.272	1.750.937	1.769.687	12.812.445	12.306.958	505.487
Depreciation costs	60.316	68.074	204.797	195.429	110.525	101.870	76.516	52.699	452.155	418.072	34.083
Housing costs	116.100	106.067	498.279	480.588	839.515	815.837	10.000	10.000	1.463.895	1.412.492	51.403
Endowment maintenance provision	73.367	73.367	239.817	239.817	254.920	254.920	8.459	8.459	576.563	576.563	0
Other general costs	51.094	56.796	198.248	215.792	168.849	162.334	539.947	523.403	958.139	958.325	-186
Overhead costs ML	17.300	16.900							17.300	16.900	400
Overhead costs LVO			10.221	10.070					10.221	10.070	151
Catering costs					919.115	943.441			919.115	943.441	-24.326
Boarding costs					111.550	106.690			111.550	106.690	4.860
Educational costs, students materials	111.156	169.637	499.486	558.727					610.642	728.364	-117.722
Total Expenses	3.170.623	3.115.146	9.724.943	9.372.117	2.650.599	2.626.364	2.385.860	2.364.248	17.932.023	17.477.875	454.148
Interest income and bank costs	-500	-351	-750	-750	-2.500	-2.000	-17.450	-1.825	-21.200	-4.926	-16.274
Result before allocation back office costs	561.578	584.395	2.084.539	1.930.488	-244.286	-149.172	-2.396.810	-2.359.573	5.022	6.138	-1.116
Allocation back office based on income primary and secondary	-575.604	-581.885	-1.821.206	-1.777.688			2.396.810	2.359.573			
Result after allocation back office costs	-14.026	2.510	263.334	152.800	-244.286	-149.172	-	-	5.022	6.138	-1.116

UWC MAASTRICHT COOP. VER.	BUDGET 2023										
version 09-11-2021	Primary budget 2023	Primary budget 2022	Secondary budget 2023	Secondary budget 2022	Boarding budget 2023	Boarding budget 2022	Backoffice budget 2023	Backoffice budget 2022	Total budget 2023	Total budget 2022	difference
Student numbers (2022-2023)	263	263	621	621	200	193			884	884	-
Student numbers (2023-2024)	263	263	621	621	200	200			884	884	-
Income											-
Government subsidy personnel lumpsum	1.072.988	1.040.526	5.528.188	5.537.928		-		-	6.601.176	6.578.454	22.722
Other government subsidies	814.660	841.264	-	-		-		-	814.660	841.264	-26.604
NPO subsidies (recovery and development of education during and after corona)		197.026	150.000	388.806		-		-	150.000	585.832	-435.832
Parental contributions (tuition fees, exam fees, registration fees, boarding contributions from UWC NC- and private students)	1.630.227	1.610.484	5.930.028	5.859.258	2.308.984	1.978.553		-	9.869.239	9.448.295	420.944
Other parental contributions (CC clubs and school camp)	43.400	43.400		4.500		-		-	43.400	47.900	-4.500
Sponsoring Coop UWCM			20.030	19.740	554.970	430.260		-	575.000	450.000	125.000
UWCM Merchandise				-		-	6.663	6.500	6.663	6.500	163
Total income	3.561.275	3.732.700	11.628.247	11.810.232	2.863.954	2.408.813	6.663	6.500	18.060.138	17.958.245	101.893
Expenses									-	-	-
Personnel costs (salaries + employer's costs + other personnel costs)	2.463.016	2.741.289	7.963.460	8.074.094	246.246	246.124	1.769.984	1.750.937	12.442.706	12.812.445	-369.739
Depreciation costs (current)	66.260	60.316	202.508	204.797	112.295	110.525	94.308	76.516	475.371	452.155	23.216
Housing costs	116.268	116.100	510.948	498.279	862.182	839.515	10.270	10.000	1.499.667	1.463.895	35.773
Endowment maintenance provision	73.367	73.367	239.817	239.817	217.704	254.920	8.459	8.459	539.347	576.563	-37.216
Other general costs	52.786	51.094	202.178	198.248	174.724	168.849	538.117	539.947	967.805	958.139	9.667
Overhead costs ML	17.300	17.300		-		-		-	17.300	17.300	-
Overhead costs LVO		-	10.221	10.221		-		-	10.221	10.221	-
Catering costs		-		-	942.093	919.115		-	942.093	919.115	22.978
Boarding costs		-		-	115.862	111.550		-	115.862	111.550	4.312
Educational costs, students materials	105.201	111.156	494.102	499.486				-	599.303	610.642	-11.339
Total Expenses	2.894.197	3.170.623	9.623.233	9.724.943	2.671.106	2.650.599	2.421.138	2.385.860	17.609.675	17.932.023	-322.348
Interest income and bank costs	-1.000	-500	-1.000	-750	-750	-2.500		-17.450	-2.750	-21.200	18.450
											-
Result before allocation back office costs	666.078	561.578	2.004.013	2.084.539	192.098	0	-2.414.475	-2.396.810	447.713	5.022	442.692
Allocation back office based on income primary and secondary proposal LVO	-566.088	-575.604	-1.848.387	-1.821.206			2.414.475	2.396.810			
Result after allocation back office costs	99.989	-14.026	155.626	263.334	192.098	0	-		447.713	5.022	442.692

UWC MAASTRICHT COOP. VER.	BUDGET 2024										
version 09-11-2021	Primary budget 2024	Primary budget 2023	Secondary budget 2024	Secondary budget 2023	Boarding budget 2024	Boarding budget 2023	Backoffice budget 2024	Backoffice budget 2023	Total budget 2024	Total budget 2023	difference
Student numbers (2023-2024)	263	263	621	621	200	200			884	884	-
Student numbers (2024-2025)	263	263	621	621	200	200			884	884	-
Income											
Government subsidy personnel lumpsum	1.072.988	1.072.988	5.518.448	5.528.188		-		-	6.591.436	6.601.176	-9.740
Other government subsidies	814.660	814.660	-	-		-			814.660	814.660	-
NPO subsidies (recovery and development of education during and after corona)		-		150.000		-			-	150.000	-150.000
Parental contributions (tuition fees, exam fees, registration fees, boarding contributions from UWC NC- and private students)	1.645.692	1.630.227	6.046.192	5.930.028	2.439.090	2.308.984			10.130.974	9.869.239	261.735
Other parental contributions (CC clubs and school camp)	43.400	43.400		-		-			43.400	43.400	-
Sponsoring Coop UWCM		-	20.240	20.030	679.760	554.970			700.000	575.000	125.000
UWCM Merchandise		-		-		-	6.800	6.663	6.800	6.663	138
Total income	3.576.740	3.561.275	11.584.881	11.628.247	3.118.850	2.863.954	6.800	6.663	18.287.271	18.060.138	227.133
Expenses											
Personnel costs (salaries + employer's costs + other personnel costs)	2.500.935	2.463.016	8.036.797	7.963.460	246.676	246.246	1.777.927	1.769.984	12.562.334	12.442.706	119.628
Depreciation costs (current)	67.867	66.260	202.042	202.508	75.475	112.295	92.524	94.308	437.908	475.371	-37.462
Housing costs	119.522	116.268	510.089	510.948	885.461	862.182	10.547	10.270	1.525.620	1.499.667	25.952
Endowment maintenance provision	73.367	73.367	239.817	239.817	187.883	217.704	8.459	8.459	509.526	539.347	-29.821
Other general costs	54.002	52.786	206.436	202.178	178.400	174.724	546.087	538.117	984.924	967.805	17.119
Overhead costs ML	17.300	17.300		-		-		-	17.300	17.300	-
Overhead costs LVO		-	10.221	10.221		-		-	10.221	10.221	-
Catering costs		-		-	965.645	942.093		-	965.645	942.093	23.552
Boarding costs		-		-	117.600	115.862		-	117.600	115.862	1.738
Educational costs, students materials	105.201	105.201	488.694	494.102		-		-	593.895	599.303	-5.408
Total Expenses	2.938.194	2.894.197	9.694.094	9.623.233	2.657.140	2.671.106	2.435.545	2.421.138	17.724.973	17.609.675	115.298
Interest income and bank costs	-1.000	-1.000	-1.000	-1.000	-750	-750		-	-2.750	-2.750	-
Result before allocation back office costs	637.546	666.078	1.889.786	2.004.013	460.961	192.098	-2.428.745	-2.414.475	559.549	447.713	111.835
Allocation back office based on income primary and secondary proposal LVO	-572.959	-566.088	-1.855.786	-1.848.387			2.428.745	2.414.475			
Result after allocation back office costs	64.587	99.989	34.001	155.626	460.961	192.098	-	-	559.549	447.713	111.835

UWC MAASTRICHT COOP. VER.	BUDGET 2025										
version 09-11-2021	Primary budget 2025	Primary budget 2024	Secondary budget 2025	Secondary budget 2024	Boarding budget 2025	Boarding budget 2024	Backoffice budget 2025	Backoffice budget 2024	Total budget 2025	Total budget 2024	difference
Student numbers (2024-2025)	263	263	621	621	200	200			884	884	-
Student numbers (2025-2026)	263	263	621	621	200	200			884	884	-
Income											
Government subsidy personnel lumpsum	1.072.988	1.072.988	5.508.708	5.518.448		-		-	6.581.696	6.591.436	-9.740
Other government subsidies	814.660	814.660	-	-		-		-	814.660	814.660	-
NPO subsidies (recovery and development of education during and after corona)		-		-		-		-			-
Parental contributions (tuition fees, exam fees, registration fees, boarding contributions from UWC NC- and private students)	1.662.175	1.645.692	6.108.164	6.046.192	2.449.854	2.439.090		-	10.220.193	10.130.974	89.219
Other parental contributions (CC clubs and school camp)	43.400	43.400		-		-		-	43.400	43.400	-
Sponsoring Coop UWCM		-	20.440	20.240	804.560	679.760		-	825.000	700.000	125.000
UWCM Merchandise		-		-		-	7.000	6.800	7.000	6.800	200
Total income	3.593.224	3.576.740	11.637.312	11.584.881	3.254.414	3.118.850	7.000	6.800	18.491.950	18.287.271	204.679
Expenses											
Personnel costs (salaries + employer's costs + other personnel costs)	2.531.691	2.500.935	8.090.622	8.036.797	246.653	246.676	1.781.896	1.777.927	12.650.862	12.562.334	88.528
Depreciation costs (current)	65.212	67.867	190.283	202.042	73.218	75.475	76.703	92.524	405.416	437.908	-32.493
Housing costs	122.553	119.522	524.205	510.089	909.369	885.461	10.832	10.547	1.566.959	1.525.620	41.339
Endowment maintenance provision	73.367	73.367	239.817	239.817	187.883	187.883	8.459	8.459	509.526	509.526	-
Other general costs	55.256	54.002	210.786	206.436	182.143	178.400	564.493	546.087	1.012.678	984.924	27.753
Overhead costs ML	17.300	17.300		-		-		-	17.300	17.300	-
Overhead costs LVO		-	10.221	10.221		-		-	10.221	10.221	-
Catering costs		-		-	989.786	965.645		-	989.786	965.645	24.141
Boarding costs		-		-	119.364	117.600		-	119.364	117.600	1.764
Educational costs, students materials	105.201	105.201	484.514	488.694		-		-	589.715	593.895	-4.179
Total Expenses	2.970.580	2.938.194	9.750.447	9.694.094	2.708.415	2.657.140	2.442.384	2.435.545	17.871.827	17.724.973	146.854
Interest income and bank costs	-1.000	-1.000	-1.000	-1.000	-750	-750		-	-2.750	-2.750	
Result before allocation back office costs	621.643	637.546	1.885.865	1.889.786	545.249	460.961	-2.435.384	-2.428.745	617.374	559.549	57.825
Allocation back office based on income primary and secondary proposal LVO	-574.561	-572.959	-1.860.822	-1.855.786		-	2.435.384	2.428.745			
Result after allocation back office costs	47.082	64.587	25.043	34.001	545.249	460.961	-	-	617.374	559.549	57.825