

Finance Orders European Confederation of Police

November 2024

Article 1 Subscription

1.1 Level of subscription

The Executive Committee will recommend the subscription fee (1.66 as of 2025 per member of organisations declared membership) and will rise each year in line with the published October Eurostat Index. There will be a 2 year review of this process of indexing the level of subscription

The level of subscriptions will be annually reviewed by the members of an ordinary committee meeting not later than November of each year.

1.2 Minimum/ Maximum Subscription

The Maximum Annual Subscription for an individual member organisation irrespective of the size of its membership will be 60,000 Euros.

The Minimum Annual Subscription fee for full membership shall not be less than 2,000 Euros per year irrespective of the size of organisation

1.3 Delay in payment

The ExCOM may approve a delay in payment or a special arrangement for MO in exceptional and individual cases.

The arrangement is limited until the end of the financial year.

1.4 Observer Status/ Associate Membership

Organisations with Associate Membership will pay 1Euro per member per year, with a subscription cap of 20,000 Euros. This type of membership is restricted to Police Charities and those Organisation's that sit outside the geographical area of Europe.

Organisations with Observer Status pay during the first year of affiliation 25% of the annual member subscription as laid down in Article 1.1. From the second year of affiliation the annual associated subscription shall rise every year by an additional 25% of the annual member subscription. Observer Status shall be for a maximum of 3 years

Article 2 Finances

2.1 Financial year

The financial year ends on 31st of December each year.

2.2 Payment of subscription

The annual subscriptions shall be paid by Member Organisations before 1st of February in each year.

2.3 Other sources of income

EuroCOP may finance activities fully or partly through contributions from external sources, sponsors or funding provided that this is not in conflict with the independence and goals of EuroCOP as determined in the Statutes and on decision of the Excom.

2.4 Budget

The ExCOM shall prepare a budget for approval by the members of an ordinary committee meeting on an annual basis.

2.5 Financial management and administration

The ExCOM is responsible for the management of the financial resources and assets of EuroCOP.

The ExCOM will prepare an annual statement of accounts for the approval of members at an ordinary committee meeting each year.

The auditors shall review the instruction each year. Any proposed change or amendment shall be brought to the attention of the ExCOM.

2.6 Travelling expenses

EuroCOP funds may not be used to reimburse any expense incurred by members travelling to or from an Ordinary Committee meeting, or an extraordinary meeting of Congress

Traveling expenses and accommodation shall be paid by EuroCOP to:

- Representatives on assignment of EuroCOP
- Working Group / Knowledge Group

For Conferences, Seminars and other activities, where member organisations are invited to attend, the ExCOM decides on each occasion on the expense arrangements that shall apply.

Delegates whose Member Organisation's are in arrears on payment of subscriptions shall not be eligible to reclaim any expenses over the period in which they remain in arrears.

The ExCOM and the Auditors shall lay down detailed regulations concerning reimbursement of expenses related to travel. These regulations shall be reviewed regularly.

2.7 Auditing

The auditor will prepare an annual written report detailing his/her observations on the management and administration of finances within EuroCOP.

The Auditor shall be provided with unfettered and reasonable access to EuroCOP financial records. The EuroCOP Auditors report will be provided to the appointed accountants of EuroCOP.

The report shall contain a recommendation for a decision by the Committee in relation to the question of freedom of responsibility for the ExCOM for the audited financial year. If there is a reason for comments on the accounts the auditors shall ask the ExCOM for an explanation before the comments be incorporated into the report for publication to MO.

Article 3 Management and Administration of Finance

The ExCOM is in charge of the management and administration of the financial resources and assets of the Confederation. The management and regular administration of the economic resources shall be performed under the direction of the Treasurer, as described in the Standing Orders.

The day to day operations necessary for the management of the financial resources of the Confederation, as well as bookkeeping and interim balances of the accounts shall be under the direction and control of the Treasurer and Head of Office.

The Treasurer along with the appointed bookkeeper maintains the accounting system in accordance with the legal provisions applicable to a non-profit organisation in Luxembourg.

No financial commitment shall be made without the express agreement of the ExCOM. Day to day and urgent expenses as well as expenses below €2.500 may be authorised by the Treasurer and Head of Office, and shall be brought to the ExCOM's attention at its next regular meeting. In matters that cannot be postponed the President or Vice President can also authorise the payment.

The Treasurer will present a quarterly report to the ExCOM that mirrors the current state of the organisation's finances as well as the development in relation to the agreed running budget.

3.1 Bookkeeping instructions

The book keeping is done by a qualified bookkeeper. The Treasurer and Head of Office will maintain regular contact.

The Treasurer shall for this purpose be informed regularly about the state of the organisation's accounts and movements that have occurred.

Book keeping accounts should correspond to the budget headings of the Confederation's budget.

All expenses are to be thoroughly specified, so that the bookkeeper tasked with their entry knows exactly which account they need to be included in. In order to ensure complete transparency all incurred expenses are to be exactly described when the claim is filed. In cases of doubt only the Treasurer can decide which account an expenditure needs to be included in.

Technical and procedural aspects should be clarified with the tax consultant in advance.

The final bookings for a closure of the accounts have to be done by the external consultant that is responsible for the annual balance of accounts.

Payroll accounting and communication with the tax office is undertaken by the external tax consultant's office.

3.2 EuroCOP bank accounts and reserves

EuroCOP's shall maintain bank accounts at any bank(s) that are deemed appropriate for the safe management of EuroCOP's finances.

Reserves held by EuroCOP may be invested for the benefit of EuroCOP. Such investment, if made, will be with a recognised wealth fund manager and in accordance with any investment policy agreed by the members.

3.3 Execution of transactions from EuroCOP accounts shall take place as follows:

3.1.1 Banking business via hardcopy money transfer forms

Authority Profile

Profile A = President, Treasurer, or Head of Office. (2 of 3)

Article 4 Credit Cards

EuroCOP has two credit cards at its disposal.

All transactions have to be accompanied by the original receipt.

If the original receipt cannot be provided the final settlement has to be supported by personally signed statement.

Article 5 Reimbursement of travel expenses and Honoraria

5.1 Travel expenses

The reimbursement of travel expenses has to be justified by the travel regulations of EuroCOP.

The Contribution and reimbursement of travel expenses is only possible on the basis of a duly completed and signed claim form within six weeks after the event.

The validity of a claim shall be proven by a receipt attached to the claim form.

If a receipt cannot be provided with the claim form it is also sufficient if the Head of Office has seen proof of the claim (i.e. the flight ticket). In this case the Head of Office shall note on the claim form that a receipt was presented with her/his initials.

If no proof can be provided a claim may only be accepted if it is supported by a personally signed statement that the claimed cost was actually incurred.

The Treasurer will decide with regard to the validity of a claim in cases of doubt whether a reimbursement is justified or not.

A derogation of this procedure is only possible in individual cases upon a direction of the Treasurer/ Head of Office and shall be notified on the claim form.

Beverages consumed in a meeting context do not justify any reimbursement claims. These expenses can only be reimbursed if they are incurred in connection with an actual representation or the entertainment of a guest.

A reimbursement of travel expenses shall as a general rule take place through a bank transfer to the account of the organisation of the delegate claiming the cost.

Payment of expenses to delegates from member organisations that have not paid their due subscriptions after 1st February of the current year may only be executed after subscriptions have been paid or the ExCOM has agreed to proceed with payment.

All further details on reimbursement of travelling costs by Members and the EXCOM when attending meetings other than those described in Article 12.4 are laid down in the travelling expenses agreement that is an appendix to the Financial Orders.

5.2 Honoraria

To grant honoraria to the President and to the members of the ExCOM for services provided for the effective and efficient running of EuroCOP.

The amount of the honoraria to be reviewed and set after each Congress by the auditors of EuroCOP.

Article 6 Review of the Financial Orders

The financial orders will be reviewed on an annual basis.