

Strasbourg, 12 October 2020

EPAS-SC(2020)04rev

Enlarged Partial Agreement on Sport (EPAS)

Statutory Committee

FINANCIAL YEAR 2019

Accounts approved by Written Procedure on 2 October 2020

On 11 May 2007, the Council of Europe adopted Resolution CM/Res(2007)8, establishing the Enlarged Partial Agreement on Sport (EPAS), in order to give fresh momentum to pan-European sports co-operation and address the current challenges facing sport in Europe – building on more than thirty years of activity in the field.

EPAS provides a platform for intergovernmental sports co-operation between the public authorities of its member states. It also encourages dialogue between public authorities, sports federations and NGOs. This contributes to better governance, with the aim of making sport more ethical, more inclusive and safer.

EPAS aims to promote the development of any sport whose benefits are wide-reaching. It develops policies and standards, monitors them and helps with capacity-building and the exchange of good practices. It uses Council of Europe sports standards such as the European Sports Charter, the Code of Sports Ethics, the European Convention on Spectator Violence, the Anti-Doping Convention, the Convention on the Manipulation of Sports Competitions and the Convention on an Integrated Safety, Security and Service Approach at Football Matches and Other Sports Events, as the basis for drawing up its own strategies. In 2020, EPAS is continuing its activities that were launched in 2019 to consider revising the European Sports Charter, which was last updated in 2001.

Different recommendations initially prepared by EPAS have been adopted by the Council of Europe's Committee of Ministers on issues of sports ethics, the autonomy of the sports movement, the protection of young athletes from dangers associated with migration, and gender mainstreaming. The Recommendation on the promotion of good governance in sport is the most recent and was adopted on 12 December 2018. Work is underway to draft another new recommendation on extreme martial arts and combat activities. Key recommendations such as the European Sports Charter are regularly monitored via evaluation visits in member states.

Since 2009, EPAS has carried out awareness-raising and co-operation activities on the promotion of diversity in and through sport, focusing successively on different groups (ethnic minorities, persons with disabilities, women, children, persons in detention, and newly arrived migrants and their integration via sport). EPAS continues to work on issues of concern for the safeguard of human rights in sport at national and international level.

Since 2014, EPAS has strengthened its operational co-operation capacity by developing joint projects with the European Union and the sports movement, for example on the topics of gender equality, child protection (in particular the fight against sexual abuse in sport), and on good governance standards.

Finally, Council of Europe Conferences of Ministers responsible for Sport continue to be organised regularly thanks to EPAS (Athens 2008, Baku 2010, Belgrade 2012, Macolin/Maggingen 2014, Budapest 2016 and Tbilisi 2018). The next Conference of Ministers will be held in Athens on 5 November 2020.

Thirty-seven countries were members of EPAS in 2019: Albania, Andorra, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Estonia, Finland, France, Georgia, Greece, Hungary, Iceland, Israel, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Morocco, Netherlands, North Macedonia, Norway, Poland, Portugal, Russian Federation, San Marino, Serbia, Slovenia and Switzerland.

Twenty-nine sports organisations were partners of EPAS in 2019 making up its Consultative Committee: European Association for Sport Management (EASM), European Athlete Student Network (EAS), European Athletics, European Elite Athletes Association (EU Athletes), European Fair Play Movement (EFPM), European Gay & Lesbian Sport Federation (EGLSF), European Network of Sport Education (ENSE), European Non-Governmental Sports Organisation (ENGSO), European Olympic Committees (EOC), European Paralympic Committee (EPC), European Physical Education Association (EUPEA), European University Sports Association (EUSA), Fare network, Global Association of International Sports Federations (GAISF), International Centre for Sport Security (ICSS), International Council of Sports Science and Physical Education (ICSSPE), International Dance Organization (IDO), International Federation of Professional Footballer Associations (FIFPro), International SAMBO Federation (FIAS), International School Sports Federation (ISF), International Sport and Culture Association (ISCA), Panathlon International, Peace and Sport, Play the Game, Special Olympics Europe Eurasia, Sport & Citizenship Think Tank, Sports Rights Owners Coalition (SROC), the Association for International Sport for All (TAFISA Europe) and the Union of European Football Associations (UEFA).

Web: www.coe.int/epas

E-mail: sport.epas@coe.int

Twitter: @epas_apes

Budget of the Enlarged Partial Agreement on Sport – EPAS

BUDGETARY RESULTS

| | 2019 | | | | | | 2018 | |
|--|-----------------|-----------------------|---------------|--------------|------------------------------|--|----------------------------------|------------------------------|
| | Original Budget | Adjustments to Budget | Transfers | Final Budget | Actual Expenditure/ Receipts | Balance compared to Adjusted Original Budget | Balance compared to Final Budget | Actual Expenditure/ Receipts |
| | €K | €K | €K | €K | €K | €K | €K | €K |
| Staff expenditure | 444.1 | 0.0 | 11.0 | 455.1 | 454.8 | (10.7) | 0.3 | 427.9 |
| Staff | 408.9 | 0.0 | 11.0 | 419.9 | 419.6 | (10.7) | 0.3 | 394.7 |
| Contributions to the Pension Reserve Fund | 35.2 | 0.0 | 0.0 | 35.2 | 35.2 | 0.0 | 0.0 | 33.2 |
| Non staff expenditure | 370.0 | 0.0 | (11.0) | 359.0 | 356.4 | 13.6 | 2.6 | 392.1 |
| Other expenditure | 370.0 | 0.0 | (11.0) | 359.0 | 356.4 | 13.6 | 2.6 | 392.1 |
| Provision | 0.0 | 0.0 | 0.0 | 0.0 | 7.7 | (7.7) | (7.7) | 5.7 |
| Provision in respect of ongoing litigation (a) | 0.0 | 0.0 | 0.0 | 0.0 | 7.7 | (7.7) | (7.7) | 5.7 |
| Total Expenditure | 814.1 | 0.0 | 0.0 | 814.1 | 819.0 | (4.9) | (4.9) | 825.8 |
| Contributions | 814.1 | 0.0 | 0.0 | 814.1 | 814.1 | 0.0 | 0.0 | 835.9 |
| Obligatory contributions | 814.1 | 0.0 | 0.0 | 814.1 | 814.1 | 0.0 | 0.0 | 835.9 |
| Other receipts | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |
| Other income | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.3 |
| Total Receipts | 814.1 | 0.0 | 0.0 | 814.1 | 814.1 | 0.0 | 0.0 | 836.2 |
| Net surplus/(deficit) (b) | | | | | (4.9) | | | 10.4 |

- (a) Several appeals concerning the Committee of Ministers' decision not to award the 2018 salary adjustment have been filed to the Administrative Tribunal. This provision has been recorded in the event of a negative decision.
- (b) The Enlarged Partial Agreement is showing a deficit for the year after taking account of a provision for the 2018 salary adjustment appeal. The deficit will be carried forward to 2020 and released, depending on the outcome of the appeal.

COMPTE SPECIAL
Accord Partiel Elargi sur le Sport

SOLDE AU 31/12/2019

| | Cumulative Appropriations as at 31/12/2019 € K | Cumulative Actual as at 31/12/2018 € K | Yearly Actual 2019 € K | Balance as at 31/12/2019 € K |
|---|---|--|---------------------------------|---------------------------------------|
| Enlarged Partial Agreement on Sport (EPAS) | 170.6 | 77.6 | 6.5 | 86.5 |
| EPAS projects in partnership between public authorities and the sports movement (2010/EPAS/VC/2394) | 88.3 | 77.6 | 5.8 | 4.9 |
| Start to talk VC2037 | 10.0 | 0.0 | 0.7 | 9.3 |
| Funds pending allocation | 72.2 | 0.0 | 0.0 | 72.2 |
| Projects finalised as at 1 January 2019 | 218.5 | 218.5 | 0.0 | 0.0 |
| Total Expenditure | 389.1 | 296.1 | 6.5 | 86.5 |
| Voluntary Contributions from member States | 50.0 | 40.0 | 10.0 | 0.0 |
| European Commission Contributions | 201.0 | 201.0 | 0.0 | 0.0 |
| Credit balance of the previous year's budget (a) | 85.2 | 74.7 | 10.4 | 0.0 |
| Allocation from other budgets/CS to CS (b) | 52.9 | 49.0 | 3.9 | 0.0 |
| Total Receipts | 389.1 | 364.7 | 24.3 | 0.0 |
| Balance as at 31/12/2019 | | | | 86.5 |

- (a) Following the decision taken in the meeting EPAS-SC(2019)4, €10.4 K was transferred from the budget of the agreement to the special account.
- (b) EPAS(2019)47

**Resolution EPAS/Res(2020)01
concerning the budgetary management accounts of the Enlarged Partial Agreement on
Sport (EPAS)
for the year ended 31 December 2019**

*(Adopted by the Statutory Committee
by written procedure ended on 2 October 2020)*

The Statutory Committee, under the terms of Article 5.4 of the Statute of the Enlarged Partial Agreement on Sport (EPAS), and in its composition restricted to the representatives of the States members in 2019 of the Enlarged Partial Agreement on Sport,¹

Having regard to Resolution CM/Res(2007)8 establishing the Enlarged Partial Agreement on Sport;

Having regard to Article 68 of the Financial Regulations;

Having regard to the budgetary management accounts of the Enlarged Partial Agreement on Sport for the year ended 31 December 2019, as presented by the Secretary General;

Having regard to Resolution EPAS-SC(2018)3rev adopted by the Statutory Committee of the Enlarged Partial Agreement;

Having regard to the opinion of the External Auditor;

Having regard to the report of the External Auditor;

Having regard to the report of the Budget Committee,

Decides:

1. The budgetary management accounts of the Enlarged Partial Agreement on Sport for the year ended 31 December 2019 are approved (CM(2020)100-add, page 46).
2. The unexpended appropriations for the financial year 2019 before provisions amounting to €2 841.30, as shown in the budgetary management accounts presented by the Secretary General, are cancelled.
3. Agreed that the deficit of the 2019 financial year of the Enlarged Partial Agreement on Sport (-€4 858.70) be carried forward to the 2020 budget of the agreement.
4. The budgetary management accounts with the present resolution, as well as the report of the External Auditor, will be transmitted to the Committee of Ministers.

¹ States concerned: Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Estonia, Finland, France, Georgia, Greece, Hungary, Iceland, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Russian Federation, San Marino, Serbia, Slovenia, Switzerland, and Belarus, Israel, Morocco as non-member States of the Council of Europe.

**[Draft] Resolution CM/Res(2020)...
concerning the budgetary management accounts of the Enlarged Partial Agreement
on Sport (EPAS)
for the year ended 31 December 2019**

*(Adopted by the Committee of Ministers on ... 2020
at the ... meeting of the Ministers' Deputies)*

The Committee of Ministers, under the terms of Article 16 of the Statute of the Council of Europe, and in its composition restricted to the representatives of the States members in 2019 of the Enlarged Partial Agreement on Sport,²

Having regard to Resolution CM/Res(2007)8 establishing the Enlarged Partial Agreement on Sport;

Having regard to Article 68 of the Financial Regulations;

Having regard to the budgetary management accounts of the Enlarged Partial Agreement on Sport for the year ended 31 December 2019, as presented by the Secretary General;

Having regard to Resolution EPAS/Res(2020)01 adopted by the Statutory Committee of the Enlarged Partial Agreement;

Having regard to the opinion of the External Auditor;

Having regard to the report of the External Auditor;

Having regard to the report of the Budget Committee,

Decides:

Single article

The Secretary General is hereby discharged from responsibility for the management of the financial year 2019.

² States concerned: Albania, Andorra, Armenia, Austria, Azerbaijan, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Estonia, Finland, France, Georgia, Greece, Hungary, Iceland, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands, North Macedonia, Norway, Poland, Portugal, Russian Federation, San Marino, Serbia, Slovenia and Switzerland.

Appendix I



The First President

30 JUIN 2020

Miss Marija Pejčinović Burić
Secretary General
Council of Europe

OPINION OF THE EXTERNAL AUDITOR

We have examined the Budgetary Management Accounts of the Council of Europe for the year ended 31 December 2019, which comprise a Statement of Expenditure and Receipts for each Budget and Subsidiary Budget of the Council of Europe, and for the Partial Agreements and Special Accounts, and related supporting notes.

The Secretary General of the Council of Europe is responsible for the preparation and fair presentation of the Budgetary Management Accounts in accordance with Articles 61 and 63 of the Financial Regulations of the Council of Europe and for implementing adequate internal control to ensure the preparation of Budgetary Management Accounts that are free from material misstatements, whether due to fraud or error.

Our responsibility is to express an opinion on these Budgetary Management Accounts on the basis of our audit, in accordance with Article 72 of the Financial Regulations of the Council of Europe. We have conducted our audit in accordance with International Standards on Auditing and Article 71 of the Financial Regulations of the Council of Europe. Our work was planned and performed so as to obtain reasonable assurance that the Budgetary Management Accounts are free from material misstatement. We have examined, on a test basis, the amounts and other disclosures in the Budgetary Management Accounts. We have also examined the accounting principles applied and the presentation of the Budgetary Management Accounts. We believe that our audit provides a reasonable basis for our opinion.

It is our opinion that the Budgetary Management Accounts properly reflect the financial records and transactions of the Council of Europe for the year ended 31 December 2019 and that they have been prepared in compliance with the Financial Regulations.

In accordance with Articles 71 and 72 of the Financial Regulations, we have also prepared a report to the Committee of Ministers setting out our observations on the Budgetary Management Accounts of the Council of Europe.



Pierre MOSCOVICI