

# Rules of Procedure

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## 1 Purpose of the Rules of Procedure

According to the Constitution of the Association, the duties of the Board include the proper management of the Association’s affairs and the implementation of the resolutions of the General Assembly, the preparation of General Assembly meetings, and the granting of funds and financial assistance.

The Constitution also provides that the Board shall adopt a set of rules governing these matters in greater detail. This document constitutes those Rules of Procedure.

## 2 Duties of the Board

The legal representation of the Association is exercised exclusively by those members of the Board who have been elected by the General Assembly in accordance with the Constitution and with reference to Section 26 of the German Civil Code (BGB).

The members of the Board allocate the remaining duties among themselves. For each duty, at least one responsible person shall be appointed, ideally together with a deputy. Changes are made by resolution of the Board. The assigned responsibilities are published on the Association’s website.

**Meeting Chairing:** Prepares Board meetings, chairs discussions in a structured manner, ensures fair participation, determines whether a quorum is present, and conducts the meeting through to the adoption of resolutions.

**Record Keeping:** Prepares and archives minutes, documents resolutions and proceedings, maintains the central filing system, and ensures that all records are complete, traceable, and available in a timely manner.

**Finance:** Is responsible for proper bookkeeping, monitors budgets and cash flows, prepares financial reports, prepares the annual financial statement, and prepares the submission of the tax return.

**Membership Administration:** Maintains member data and SEPA mandates, processes admissions and resignations, monitors membership contributions, and ensures that all membership information is kept up to date and in compliance with data protection requirements.

**Communication:** Coordinates internal and external communication of the Association and ensures clear, consistent, and timely communication via the website, email, and other media.

**Technology / Digital Systems:** Maintains the Association's systems and tools, ensures secure access and data storage, and supports the Board in technical and informational processes.

**Committee Coordination:** Coordinates cooperation with the committees, in particular the Executive Committee, the Locker Committee, and the School Shop Committee; aligns processes, requirements, and decisions, and ensures clear communication between committees, the school, and the Board.

**Working Groups:** Coordinates the establishment, support, and supervision of working groups for events and projects, ensures clear mandates, proper execution in line with the Association's objectives, regular reporting, and close integration with the Board.

### 3 General Principles of Board Activities

All members of the Board shall work together in a relationship of trust, respect, and constructive cooperation. Except for the legal representation of the Association pursuant to Section 26 of the German Civil Code (BGB), all Board members have equal rights. The assignment of specific duties does not confer any special rights in the event of a conflict.

A Board member shall immediately declare a conflict of interest if an actual or even perceived conflict exists. The conflict of interest and any measures derived from it shall be recorded in the minutes.

Members of the Board generally serve on a voluntary basis. No remuneration is paid. Expenses shall be reimbursed only if they have been approved by resolution of the Board.

In the event of conflicts within the Board, the parties involved are expected to seek to restore constructive cooperation through personal discussion, involving third parties if appropriate. If no improvement is achieved, any Board member may place the matter on the agenda of the next Board meeting, if necessary excluding the public.

Measures directed at an individual Board member, such as the reallocation of duties or a request to the General Assembly to terminate a Board mandate prematurely within the scope of the powers set out in the Constitution, require the unanimous approval of all remaining Board members.

## 4 The Board

### Meetings

The Board meets as a rule once per month. The dates for upcoming meetings are published on the Association's website. The majority of Board resolutions are adopted at these meetings.

These meetings are open to members of the JFKS school leadership, teachers, students, and all members of the Association. The final part of the meeting, during which confidential resolutions are adopted, is not open to the public; all non-Board members must leave the room at that time.

Board meetings are convened by the Meeting Chair by email. Invitations should be sent at least five days prior to the meeting and must include an agenda. Reports and draft resolutions must be accessible to all Board members at least 24 hours before the start of the meeting.

Additions to the agenda may be proposed at the beginning of the meeting. Any person present may suggest agenda items at that time. It is at the discretion of the Meeting Chair to include such items, provided time permits.

Meetings may be held in person, with some participants attending virtually, or entirely virtually. All Board members are expected to attend in person whenever reasonably possible. There is no entitlement to virtual participation. If no one present is technically able to facilitate virtual participation, it shall be omitted without replacement.

### Adoption of Resolutions

The Board has a quorum if at least half of its members are present or validly represented. Virtual participation and voting are permitted.

At the start of the meeting, a draft resolution must be available in written form. If changes arise from the discussion, the draft may be amended; however, it must be available in final written form at the time of voting.

In many cases - for example, motions to amend the agenda or discussions without conflict - the Board may vote immediately thereafter, even in the presence of guests, unless at least one Board member objects and requests a non-public vote. Votes on funding requests shall always take place in the non-public part at the end of the meeting, i.e. after all non-Board members have left the room.

Resolutions are adopted by a simple majority of the valid votes cast. Abstentions and absences do not affect the voting result. In the event of a tie, the motion is deemed rejected.

### Motions to the Board

Motions to the Board should be submitted to the Board in written form at least one week prior to the meeting. The Board should then place the motion on the agenda, consider it at the meeting, and provide feedback to the applicant no later than two days after the meeting, for example "approved", "rejected", or "further clarification required".

In the case of motions requesting financial support, the Finance and Budget Rules must be observed (see Finance and Budget Rules).

## Minutes

Minutes summarizing the results of each Board meeting shall be prepared; verbatim minutes shall not be kept. The minutes shall contain at least the date and format of the meeting, the list of participants, the agenda and topics discussed, and the resolutions adopted, including their wording and voting results.

The minutes must be prepared within seven days and stored in the protected Board area. They are deemed approved if no objection is raised within seven days. Thereafter, they are published on the website.

## Written Resolutions

The Board may adopt resolutions outside of meetings by way of a written procedure. The written procedure may be conducted in text form, in particular by email or messenger service. At least 120 hours must elapse between the circulation of the final draft resolution and the end of the voting period.

A written resolution is valid only if all Board members have been involved, no Board member objects to the procedure, and the required majority is achieved. Votes must be cast by an unambiguous declaration in text form (e.g. “yes”, “no”, “abstention”).

Written resolutions are recorded in the minutes of a Board meeting, either as an addendum if the minutes of the previous meeting are still being prepared, or otherwise in the minutes of the next meeting.

## Committees and Working Groups

Committees and working groups support the Board in fulfilling its duties. The two forms differ in purpose, duration, and mode of operation.

Committees deal with matters or tasks that are recurring, ongoing, or of lasting relevance to the Association. Working groups are established for time-limited, clearly defined projects or events.

The established committees and working groups, together with their respective responsible persons, are published on the Association’s website.

## 5 The Executive Committee (EC)

### Duties and Composition

The Executive Committee (EC) supports the Board in its ongoing operational work. Any member of the Board may participate in meetings of the EC at their own discretion. Ideally, those Board members whose areas of responsibility are concerned by the matters under discussion shall participate.

### Meeting Schedule

The EC meets as required, usually on a weekly basis. Meetings are not convened formally; however, participants are ideally reminded by email, chat, or calendar invitation. No fixed

notice period or agenda is required. Any member of the EC may initiate a meeting.

### Decision-Making

Decisions of the EC serve to prepare the work of the Board and to facilitate operational implementation. Activities and decisions of the EC have no external effect and do not bind the Board unless expressly decided otherwise in an individual case.

### Documentation

A brief note or summary shall be prepared for meetings of the EC. This documentation serves internal orientation only. The form, scope, and timing of such documentation are left to the discretion of the participants. Formal minutes are not required.

## 6 The Locker Committee

The lockers are essential to the Association's income. For this reason, the Locker Committee is established on a permanent basis. The Board should be represented on the Locker Committee by at least one Board member.

The Locker Committee begins the main part of its work in February at the parent meetings related to the transition from elementary to high school and largely completes its activities in August with the allocation of lockers during the first week of school after the summer holidays. Its responsibilities also include collecting locks before the summer holidays, arranging for the cleaning of the lockers, and preparing the next distribution of locks.

## 7 The School Shop Committee

The school shop is essential to strengthening the sense of community within the school. It operates on a cost-recovery basis and is not intended to generate profit. Due to the importance of the shop, the School Shop Committee is established on a permanent basis. The Board should be represented on the School Shop Committee by at least one Board member.

The responsibilities of the School Shop Committee include procuring goods, displaying and selling items in the shop and at events, maintaining accounting records and inventory lists, and preparing the annual reconciliation.

## 8 Working Groups

Working groups are established for time-limited, clearly defined projects or events. They may be set up by the Board or, where appropriate, informally as needed.

Working groups organize themselves independently; invitations, meeting schedules, working methods, and documentation are determined at their own discretion.

Working groups have no formal decision-making authority and serve exclusively for preparation, the development of ideas, and practical support.

## 9 Membership Administration

The Constitution of the Association governs the types of membership, admission to and termination of membership, the rights and obligations of members, the general obligation to pay membership fees, as well as exclusion and termination in the event of breaches of duty. In addition, the following provisions apply to the operational tasks of membership administration:

Membership always begins on 1 August and runs for one year until 31 July, but may be terminated with one month's notice. The current membership fee is EUR 75 per family per year. Even in the case of admission after 1 August or termination before 31 July, the full annual membership fee is payable.

Payment is possible only by SEPA direct debit. For existing members, the annual fee is collected in the first weeks of the new school year. For new members, the fee is collected in the weeks following admission, but no earlier than seven days after the start of membership. If a direct debit is rejected, a multi-stage reminder procedure is initiated, with an interval of one week between each stage. After three reminders without payment, the Board may terminate the membership and reclaim any benefits already granted, for example access to a locker. The Board also reserves the right to recover any bank fees incurred.

## 10 Finance and Budget Rules

### Budget Plan and Reserves

The Board prepares a budget plan for each calendar year. The budget plan serves planning and management purposes and does not create an entitlement to fully exhaust individual budget lines.

Deviations from the budget plan resulting from income or expenditure are permitted. Offsetting individual deviations is not required as long as the Association remains solvent and the Association's purpose is fulfilled.

Allocations to and withdrawals from reserves are generally made on the basis of the annual financial statement.

### Cash-based accounting

The Association operates a cash-based accounting system in which cash flows are recorded and, at the end of the year, an income and expenditure statement (Einnahmen-Überschuss-Rechnung, EÜR) is prepared for submission to the tax authorities. The Association does not prepare a balance sheet.

In consultation with the tax advisor, bookkeeping is carried out on the basis of the standard chart of accounts SKR03, taking the budget plan into account.

### At the Beginning of the Year

At the beginning of the calendar year, the Board compares the budget plan of the previous year with the actual results of that year.

On this basis, the Board resolves to increase or reduce reserves, in particular the replacement and maintenance reserve, the general reserve, and any project-specific reserves.

With knowledge of the results of the previous year's budget plan, the Board then adopts the budget plan for the coming year. In doing so, the Board plans an allocation that is needs-based and, as far as possible, balanced.

## Budget Categories

When preparing the budget plan and maintaining the accounts, the following budget categories should be taken into account:

Membership fees, donations, shop, music, theatre, sports, education, projects, teachers, classes, campus, support for families, recognition and support for teachers, school events, Association events, Association administration.

These budget categories are recorded in the accounting system in order to maintain an ongoing overview of the availability of funds in each area. The structure of the budget categories may be adjusted during the year, for example by creating sub-projects.

Reserves are not recorded in the accounting system, as the system reflects only actual cash flows.

## Rules for Income

With regard to income, the Board must ensure compliance with tax law and, in particular, distinguish between the following categories: unrestricted donations, earmarked donations, donations via corporate donation platforms, sponsorship, income from economic business activities, income from purpose-related activities (Zweckbetriebe), grants and subsidies, and membership fees.

## Rules for Expenditure

With regard to expenditure, the Board must ensure that funds are used in accordance with the Constitution. In making funding decisions, the Board also takes into account the responsibilities of other competent bodies. Matters relating to the school fall primarily under the responsibility of the Senate Department. Responsibility for work on buildings lies with Berliner Immobilienmanagement GmbH (BIM). Responsibility for matters relating to individual classes should also be assumed by the respective parents.

## During the Financial Year

There are five ways to approve a specific expenditure:

1. An individual submits a **request for funding** (e.g. for the repair of musical instruments). The Board determines how much of the funds planned for the relevant budget category has already been spent in the current year and then decides by resolution of the Board.
2. For more **complex projects**, the Board may delegate decisions on individual items of income and expenditure to a project manager (e.g. the Fun Day project lead for the Fun Day budget), who shall use a predefined form for settlement.
3. In the case of **expenditures approved in previous years** for which the Association has already entered into a contractual obligation (for example insurance contracts), the Board cannot re-approve such expenditures. However, the Board may decide not to extend the expenditure once the contractual commitment expires.

4. **Minor expenditures** of up to EUR 50 (for example a bouquet of flowers as a token of appreciation) may be approved at any time by at least two members of the Board.
5. For **major expenditures** exceeding EUR 10,000, the Board shall inform the members in advance; their approval is not required.

Certain types of income also require approval.

The formal earmarking of a donation requires a prior resolution of the Board. An earmarking is unproblematic if the purpose corresponds to one of the defined budget categories. More narrowly defined earmarkings will generally be rejected by the Board in order to avoid the long-term administration of earmarked donations that cannot be used.

## Transparency

The Treasurer shall be able to provide the other members of the Board with up-to-date information on the status of income and expenditure at any time. The Board shall report to the General Assembly on the financial situation and the use of funds at least once per year.

## 11 Responsibilities for Administration and Compliance

The Board aims to achieve the greatest possible transparency without overburdening members with excessive communication.

Information relevant to the entire Association is published on the Association's website and/or distributed by email to all members. This includes, for example, invitations to the General Assembly, annual reports including a financial overview, minutes of the General Assembly, amendments to the Constitution, election results, and significant changes within the Board.

Information on the ongoing activities of the Association is published at regular intervals, generally about once per month, by email to all members and/or on the Association's website. This includes, for example, summary minutes of Board meetings and notices of current projects and activities. More detailed information may be requested from the Board by members at any time.

Within the Board and its committees, information is shared in a targeted and needs-based manner, for example draft resolutions, minutes pending approval, and relevant documents required for decision-making processes.

All documents are stored in the Board's shared document repository. Board members have full access at all times to all information stored there, including drafts, and are themselves responsible for informing themselves as required.

Working groups independently decide in which form and at which location their working documents are stored and shared.

Certain information is subject to statutory requirements, in particular with regard to data protection or confidentiality. Such information is handled separately and shared only to the extent that is legally permissible and organizationally necessary.

## 12 Communication and External Representation

Where communication with governmental or legal authorities is required, such communication should be conducted by a statutory representative of the Association in accordance with Section 26 of the German Civil Code (BGB).

Communication with the school leadership, school groups, and external partner organizations may in principle be carried out by any member of the Board. For regular communication, the Board shall appoint a responsible person to provide updates and disseminate information.

Communication that is to be regarded as far-reaching or public in nature requires a resolution of the Board. Routine updates to the Association's website may be overseen by the responsible Board member (for example for a project or committee) and carried out by a technically proficient member.

Individual Board members may independently carry out routine tasks, such as organizing internal documents, managing records, or planning meetings. The Recording Secretary is typically responsible for formal internal communication (for example meeting invitations and the distribution of minutes).

## 13 Preparation of the General Assembly

In addition to Section 8 of the Constitution, the Board shall ensure that all members receive, in written form, at least three weeks prior to the Annual General Assembly, the invitation, the agenda, the annual report, the financial report, and any proposed amendments.

The Board requests that members submit any questions or motions in written form no later than one week prior to the Assembly.

## 14 Entry into Force, Amendments, and Validity of the Rules of Procedure

These Rules of Procedure enter into force upon resolution of the Board and shall be published on the Association's website. Amendments may be adopted at any time by a simple majority of the Board.

These Rules of Procedure replace all previously applicable documents of a similar nature, in particular the guidelines available only in English on the Association's website.

The current Board expressly notes that future candidates for the Board should familiarize themselves in advance with the duties and responsibilities set out in this document.