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European Communities

EUROPEAN PARLIAMENT

Working Documents

1974-1975

3 May 1974

DOCUMENT 54/74

Report

drawn up on behalf of the Committee on Cultural Affairs and Youth

on the motion for a resolution submitted by Mr Premoli on behalf of the Liberal
and Allies Group (Doc. 73/73) on measures to protect the European cultural
heritage

Rapporteur : Lady ELLES

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document provides a detailed explanation of how to categorize these transactions correctly, ensuring they are recorded in the appropriate accounts. It also discusses the importance of regular reconciliation to identify any discrepancies early on.

The second part of the document focuses on the preparation of the financial statements. It outlines the steps involved in calculating the net income, from determining the total revenue to subtracting all expenses. It provides a clear breakdown of the components of each statement, such as the balance sheet, income statement, and cash flow statement. The document also includes a section on how to interpret these statements, providing insights into what the numbers mean for the business's overall financial health.

The final part of the document discusses the importance of transparency and communication. It encourages business owners to be open about their financial situation with stakeholders, including investors and lenders. It provides tips on how to present the financial statements effectively, highlighting key performance indicators and areas of concern. The document concludes by emphasizing that accurate financial reporting is essential for making informed business decisions and ensuring long-term success.

At its sitting of 4 June 1973, the European Parliament referred to the Committee on Cultural Affairs and Youth the motion for a resolution submitted by Mr HOUGARDY on behalf of the Liberal and Allies Group on measures to protect the European cultural heritage (Doc. 73/73).

However, by letter of 6 June 1973, the Liberal and Allies Group stated that it wished Mr PREMOLI to replace Mr HOUGARDY as principal drafter of this motion for a resolution.

On 9 January 1974, the Committee on Cultural Affairs and Youth appointed Lady ELLES rapporteur.

It considered the report at its meetings of 21 March and 8 April 1974 and, at the latter meeting, unanimously adopted the motion for a resolution and explanatory statement.

The following were present: Mr Broeksz, chairman; Lady Elles, rapporteur; Mr Delmotte, Mr Glesener, Mr John Hill, Mr Laban, Mr Knud Nielsen, Mr Noè (deputizing for Mr Giraud), Mr Seefeld, Mr Terrenoire, Mr Verhaegen and Mr Walkhoff.

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The Committee on Cultural Affairs and Youth hereby submits to the European Parliament the following motion for a resolution together with explanatory statement:

MOTION FOR A RESOLUTION

on the motion for a resolution submitted on behalf of the Liberal and Allies Group on measures to protect the European cultural heritage

The European Parliament,

- concerned about the impoverishment of the European cultural heritage which often results both from natural causes and from human behaviour;
 - aware of the need to preserve historic and artistic relics of the past and to arouse greater interest among the public in the wealth these represent for all peoples;
 - having regard to the 'Declaration on European identity' adopted at Copenhagen on 14 December 1973 by the Heads of State or of Government of the countries of the Community;
 - having regard to the motion for a resolution submitted by the Liberal and Allies Group (Doc. 73/73),
 - having regard to the report by the Committee on Cultural Affairs and Youth (Doc. 54/74),
1. Points to the useful purpose served by drawing up an inventory of the European cultural heritage based on jointly defined criteria;
 2. Considers that those responsible for the education and training of young people should pay the greatest attention to the means of acquiring knowledge and appreciation by the young of cultural works, both ancient and modern;
 3. Is convinced that the means of acquiring knowledge should be made available to young people as soon as possible and on a basis of equality, and that they must be taught appreciation by modern and stimulating methods;
 4. Urges the governments of the nine Member States to attach greater importance to the defence and promotion of works of culture, particularly by passing the laws and providing the funds necessary for the development of permanent education;
 5. Notes the many activities undertaken at national and regional level with a view to the protection of historic monuments, buildings and

- sites and urges the authorities responsible to increase further the number and scale of these activities;
6. Welcomes the organization in 1975, by the Council of Europe, of a 'European architectural heritage year' with the title 'A future for our past';
 7. Expresses satisfaction at the recent establishment, within the Commission of the European Communities, of two new administrative units: the 'Environment and consumer protection department' (responsible, amongst other important matters, for protecting the cultural heritage) and the 'Cultural problems' division;
 8. Hopes that the problem of protecting the European cultural heritage and a number of other cultural problems, for which Community action is possible and desirable, will be included in the agenda for meetings of the Council of Ministers of the European Communities attended by members of the government responsible for cultural affairs in the various Member States;
 9. Asks the Commission to propose to the Council a series of concrete measures to be adopted in application of the provisions of the EEC Treaty, designed on the one hand to eliminate the administrative obstacles which still hamper the exchange of cultural works and, on the other, to eliminate the legal, administrative and social obstacles to the providing of services by cultural workers;
 10. Asks the Commission to draft proposals for the Council on the harmonization of systems of taxation on cultural institutions, and on the gifts and legacies which contribute to the financing of these institutions, and in general on the harmonization of the tax arrangements which the various Member States apply to cultural goods and services;
 11. Asks the Commission to propose measures to be adopted by the Council to approximate the national laws on the protection of the cultural heritage, royalties and other related intellectual property rights;
 12. Requests the Commission to propose to the Member States the setting up within the Community of a fund which would provide financial support for the most urgent work on the restoration of monuments and sites and which could be partially financed by the yield of a loan floated contemporaneously in the nine States;
 13. Requests the Commission to examine means of contributing to the development of the use of nuclear techniques in the preservation of works of art;

14. Requests the Commission to submit to the Member States arrangements for cooperation in the training of specialists in the restoration of monuments and works of art;
15. Requests the Commission to propose to the Member States that they should all take measures to fight more effectively against the theft of and traffic in works of art and archeological treasures;
16. Emphasizes in this connection the moral and practical implications of ratification by all Member States of the Community of the Convention on measures to be adopted to forbid and prevent the import, export and transfer of ownership of illicitly acquired cultural goods which was adopted at the Sixteenth Session of the General Conference of UNESCO on 14 November 1970;
17. Requests the Commission to facilitate cooperation between representatives of the Member States of the Community, to ensure the adoption of common positions in the various bodies of the Council of Europe and UNESCO;
18. Instructs its President to forward this resolution to the Council and Commission of the European Communities and to the ministers responsible in the various Member States.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations. The document further outlines the steps for organizing these records, such as categorizing them by date and type of expense.

In the second section, the author provides a detailed guide on how to reconcile bank statements with the company's accounting records. This process involves comparing the bank's record of transactions with the entries in the general ledger. Any discrepancies should be investigated immediately to prevent errors from accumulating. The document also includes a checklist for ensuring that all transactions are properly recorded and balanced.

The third part of the document focuses on the preparation of financial statements. It explains the different types of statements, such as the balance sheet, income statement, and cash flow statement, and how they are derived from the accounting records. The author provides a step-by-step process for calculating each component of these statements, ensuring that all necessary data is included and that the calculations are accurate.

Finally, the document concludes with a section on the importance of regular audits. It states that periodic audits are essential for identifying any weaknesses in the accounting system and for ensuring that all financial data is correct and complete. The document provides a list of key areas to be audited, such as the accuracy of the records, the completeness of the data, and the proper application of accounting principles.

EXPLANATORY STATEMENTIntroduction

The preservation and use of our immense cultural heritage today presents a huge problem sometimes extending far beyond the sphere of the Member States themselves. In view of the importance of this problem, this report puts forward some suggestions which could form the basis for initiatives by the European Community.

It should be emphasized that the work of the Council of Europe and Unesco does not overlap that undertaken by the European Community.

The work of the Commission and the Council in this area consists of drawing up and adopting regulations, directives or decisions applicable throughout the Community.

The decisions emanating from the Council of Europe and Unesco, on the other hand, can take the form either of a resolution defining joint measures recommended to the governments or of a convention or agreement which is binding on the states which ratify it.

The work of the Community institutions will be based essentially on the conclusions of detailed studies by the Council of Europe and Unesco which they will endow with practical significance.

I. Drawing up an inventory of the European cultural heritage

The inventory of the cultural heritage would consist of a census of all artistic creations, i.e. theatres, museums, libraries, monuments, historic buildings, archeological sites and other works of art. It would constitute an indispensable tool for the protection of this heritage and a useful source of information.

The production of such an inventory can only be encouraged. It would, however, be a lengthy undertaking.

It should be pointed out in this connection that the Council of Europe has already prepared 'Brief inventory cards' to assist in drawing up an inventory of the European cultural heritage. These cards are produced in accordance with jointly defined criteria and methods of assessment. Some countries, however, still use their own methods in preparing their inventory of the cultural heritage.

II. Education and information as regards the safeguarding of the cultural heritage

In the face of the many dangers threatening historic and artistic works, serious efforts must be made to increase public awareness of the cultural riches from the past.

Initiation into the technique of safeguarding the cultural heritage and, with the same object in mind, initiation into the problems of the environment should first be considered at school level. Even at the elementary level such initiation by means of audiovisual aids will lead to greater general awareness of the value of this heritage and, therefore, to respect for it.

The training of cultural leaders as part of a system of information and lifetime education for young people and adults is also to be encouraged.

The development and effective recognition of a code of lifetime education in general and popular education in particular, as well as the arrangement of special holidays, 'educational' holidays, active cooperation with educational institutes, youth movements and more systematic collaboration with the press, radio, cinema and television, are appropriate means for bringing more closely home to the public the problem of safeguarding the cultural heritage.

With this in mind, the efforts already made by national or local cultural associations are to be welcomed; their participation is essential and their importance is worthy of government support.

III. Work to be supported or undertaken

The European architectural heritage year in 1975 has been proclaimed by the Council of Europe to ensure 'a future for our past'. This excellent initiative can only be welcomed, and the Commission has already shown and is still showing support for it by financial contributions.

The Commission is to be congratulated on recently setting up two administrative units which, amongst other important questions, will certainly be concerned with the problem of safeguarding the cultural heritage by drawing up Commission proposals to the Council on:

- elimination of administrative obstacles to exchanges of cultural works;
- elimination of the legal, administrative and social obstacles to the providing of services by cultural workers;
- harmonization of the system of taxation on cultural goods and services;
- approximation of national laws on safeguarding the cultural heritage, royalties and other author's rights.

It would also be very desirable for the Commission to examine the following suggestions:

- creation of a support fund, possibly financed by a loan, for the restoration of monuments and sites which are at risk;
- application of nuclear techniques in the preservation of works of art;
- cooperation in the training of restorers of monuments and works of art;
- adoption of measures to wage a more effective fight against the theft of and traffic in works of art and archeological treasures.

Conclusion

The passing of civilizations has left innumerable relics which can assume widely differing forms.

The most striking evidence of the genius of Europe, characteristic also of our century, is to be found in all those towns which, fashioned slowly over a period of time, provided the setting for intense activity. Many of them still constitute urban sites of great importance and of such interest that they have to be defended against the various forms of degradation and reintegrated into the life of the present and the future:

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