Annex 3 to the Call CLT01 – Entrepreneurship Strategy template

 **Entrepreneurship Strategy**

# Introduction

This template has been developed by the Programme Operator. It is a very simple document that can be modified by the Applicant as needed; however, applicants are requested to follow the main structure (chapters) of this document. The purpose of this document is to provide a bare minimum of information necessary for the Programme Operator to evaluate the viability, feasibility and sustainability of the entrepreneurial strategy of the Applicant.

The strategy should focus on the entrepreneurial potential of the cultural monument that will be either completely or partially restored from the project. There must be a clear distinction between entrepreneurial function and business function of the cultural monuments. Entrepreneurial approach towards management of cultural heritage shall be supported, meaning that new, innovative ideas, generating incomes **from cultural activities** and promotion of cultural heritage shall be supported.

Purely commercial reuse of cultural monuments as private business such as their reuse as hotels, holiday apartments and/or other commercial accommodation facilities will not be supported. However, accommodation facilities intended e.g. for children summer camps are definitely encouraged. Same goes for restaurants, cafés and other facilities that improve the services for the visitors. There is a relatively simple but very important rule that follows up on the General Block Exemption Regulation of the European Commission, i.e. **that at least 80% of either the time or the space capacity of the cultural monument per year shall be used for cultural purposes.**

Cultural purposes and activities are also defined in the above mentioned Regulation as:

1. museums, archives, libraries, artistic and cultural centres or spaces, theatres, cinemas, opera houses, concert halls, other live performance organisations, film heritage institutions and other similar artistic and cultural infrastructures, organisations and institutions;
2. tangible heritage including all forms of movable or immovable cultural heritage and archaeological sites, monuments, historical sites and buildings; natural heritage linked to cultural heritage or if formally recognized as cultural or natural heritage by the competent public authorities of a Member State;
3. intangible heritage in any form, including folklorist customs and crafts;
4. art or cultural events and performances, festivals, exhibitions and other similar cultural activities;
5. cultural and artistic education activities as well as promotion of the understanding of the importance of protection and promotion of the diversity of cultural expressions through educational and greater public awareness programs, including with the use of new technologies;
6. writing, editing, production, distribution, digitisation and publishing of music and literature, including translations.

As an example – in case of a museum with a souvenir shop and a café, the space capacity would be the relevant indicator, given that there are, inside one infrastructure, different spaces dedicated to cultural and non-cultural activities. The time capacity would be used if the same infrastructure is used at different points in time for cultural and non-cultural purposes (e.g. a concert hall is rented out for conferences).

Applicants are recommended to be creative, innovative and most importantly, collect ideas from the local community and local cultural players in order to boost the income-generation capacity of cultural monuments.

The environmental factors are necessary and should be taken under consideration by developing the entrepreneurship strategy.

1. **Current and new entrepreneurial activities**

**In this chapter, describe the following:**

A. The current use of your cultural monument in terms of income generation, i.e. which of your activities currently generate incomes. Some traditional sources of incomes are entrance fees, room rental, weddings etc.

B. New activities that will be available through the implementation of the project and will generate incomes.

**Also fill in the following table:**

|  |  |  |  |
| --- | --- | --- | --- |
| **Activity** | **Incomes from the activity per year** | **Brief description/calculation** | **Source of verification** |
| **Existing income-generation activities** |
| Entrance fees | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Room rental | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Wedding fees | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| **TOTAL** | **Kliknutím zadáte text. EUR** |  |
|  |
| **New income generation activities** |
| Entrance fees | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Room rental | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Wedding fees | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Summer camps | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Restaurant rental | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Sale of souvenirs | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. | Kliknutím zadáte text. |
| **TOTAL** | **Kliknutím zadáte text. EUR** |

1. **Projection of costs and revenues**

The purpose of this chapter is to estimate how the new activities will affect your operation profit/losses. For the sake of sustainability, it is highly recommended to provide a fair calculation that is based on real data. Some operational profit, as well as some loss is acceptable, as long as the profit is not excessive, and the losses do not threaten the sustainability activities. Describe your current financial situation in terms of operation profit/losses and the sources of funding. Describe the effect that the implementation of the restoration works may have on your operational profit/losses. Compare the situation before, during and after the project implementation.

An overview may also look like this:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Period** | **Incomes** | **Amount** |  | **Costs** | **Amount** |
| Reference (actual) year | Entrance fees | Kliknutím zadáte text. |  | Salaries | Kliknutím zadáte text. |
| Accommodation fees | Kliknutím zadáte text. |  | Energies and regular maintenance | Kliknutím zadáte text. |
| Sale of products | Kliknutím zadáte text. |  | Other operating costs | Kliknutím zadáte text. |
| **SUBTOTAL** | Kliknutím zadáte text. |  | **SUBTOTAL** | Kliknutím zadáte text. |
| Remarks: Kliknutím zadáte text. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **YEAR** | **Incomes** | **Amount** |  | **Costs** | **Amount** |
| 1st year of project implementation | Entrance fees | Kliknutím zadáte text. |  | Salaries | Kliknutím zadáte text. |
| Accommodation fees | Kliknutím zadáte text. |  | Energies and regular maintenance | Kliknutím zadáte text. |
| Sale of products | Kliknutím zadáte text. |  | Other operating costs | Kliknutím zadáte text. |
| **SUBTOTAL** | Kliknutím zadáte text. |  | **SUBTOTAL** | Kliknutím zadáte text. |
| Remarks: Kliknutím zadáte text. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **YEAR** | **Incomes** | **Amount** |  | **Costs** | **Amount** |
| 2nd year of project implementation | Entrance fees | Kliknutím zadáte text. |  | Salaries | Kliknutím zadáte text. |
| Accommodation fees | Kliknutím zadáte text. |  | Energies and regular maintenance | Kliknutím zadáte text. |
| Sale of products | Kliknutím zadáte text. |  | Other operating costs | Kliknutím zadáte text. |
| **SUBTOTAL** | Kliknutím zadáte text. |  | **SUBTOTAL** | Kliknutím zadáte text. |
| Remarks: Kliknutím zadáte text. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **YEAR** | **Incomes** | **Amount** |  | **Costs** | **Amount** |
| 3rd year of project implementation | Entrance fees | Kliknutím zadáte text. |  | Salaries | Kliknutím zadáte text. |
| Accommodation fees | Kliknutím zadáte text. |  | Energies and regular maintenance | Kliknutím zadáte text. |
| Sale of products | Kliknutím zadáte text. |  | Other operating costs | Kliknutím zadáte text. |
| **SUBTOTAL** | Kliknutím zadáte text. |  | **SUBTOTAL** | Kliknutím zadáte text. |
| Remarks: Kliknutím zadáte text. |
| **YEAR** | **Incomes** | **Amount** |  | **Costs** | **Amount** |
| Standard year after the project is completed | Entrance fees | Kliknutím zadáte text. |  | Salaries | Kliknutím zadáte text. |
| Accommodation fees | Kliknutím zadáte text. |  | Energies and regular maintenance | Kliknutím zadáte text. |
| Sale of products | Kliknutím zadáte text. |  | Other operating costs | Kliknutím zadáte text. |
| **SUBTOTAL** | Kliknutím zadáte text. |  | **SUBTOTAL** | Kliknutím zadáte text. |
| Remarks: Kliknutím zadáte text. |

**3. Current financial status of the applicant**

The following chapter is essential for the evaluation of the financial capacity of the applicant and its partners to implement the project. Data required in this chapter will also be used for the assessment of the compliance with the General Block Exemption Regulation in terms of so-called undertaking in difficulty. **This chapter is not relevant for public sector and foreign entities!** Foreign partners can be asked to provide this data at a later stage.

Please fill in the following table. Copy the table for each project partner receiving funding from the project. This is only relevant for Slovak private and not-for-profit entities!

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Category - Slovak** | **Category - English** | **Book-keeping system** | **Relevant for** | **Current accounting period** | **Previous accounting period** | **Line[[1]](#footnote-1)** |
| Vlastné imanie | Equity | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_80 |
| Základné imanie | Share capital | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_81 |
| Záväzky | Liabilities | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_101 |
| Odpisy a oprávky k DHM a DNM | Amortisation and depreciation to non-current tangible and intangible assets | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_21 |
| Nákladové úroky  | Interest expense | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_49 |
| Výsledok hospodárenia za účtovné obdobie pred zdanením  | Profit/loss for the accounting period before tax | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_56 |
| Výsledok hospodárenia za účtovné obdobie po zdanení  | Profit/loss for the accounting period after tax | Double-entry | private companies | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_100 |
| Vlastné zdroje krytia majetku | Equity | Double-entry | not-for-profit institutions | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_61 |
| Výsledok hospodárenia za účtovné obdobie | Profit/loss for the accounting period  | Double-entry | not-for-profit institutions | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_73 |
| Cudzie zdroje | External resources | Double-entry | not-for-profit institutions | Kliknutím zadáte text. | Kliknutím zadáte text. | S\_74 |
| Odpisy DHM a DNM | Amortisation and depreciation to non-current tangible and intangible assets | Double-entry | not-for-profit institutions | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_25 |
| Výsledok hospodárenia za účtovné obdobie pred zdanením  | Profit/loss for the accounting period before tax | Double-entry | not-for-profit institutions | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_71 |
| Rozdiel príjmov a výdavkov | Revenues-expenditures difference | Single-entry  | N/A | Kliknutím zadáte text. | Kliknutím zadáte text. | PaV\_12 |
| Majetok celkom | Assets | Single-entry  | N/A | Kliknutím zadáte text. | Kliknutím zadáte text. | MaZ\_15 |
| Úroky účtovného obdobia | Interest | Single-entry  | N/A | Kliknutím zadáte text. | Kliknutím zadáte text. | VZaS\_19 |

1. This column indicates on which line this category can be found in the balance sheets. S means Súvaha, VZaS - Výkaz ziskov a strát, MaZ - Výkaz majetku a záväzkov, PaS - Výkaz príjmov a strát [↑](#footnote-ref-1)