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# INTRODUCTION

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This guidance is designed to help you in completing your application. *Please read this carefully before completing the application form.* If you require further assistance, then please speak to one of our operators on 0845 013 6601. Calls will be charged at the standard local rate.

We will hold some of the information provided on computer. This information will be used to process applications, grants and produce statistics. Some of this information may be shared with other grant providing organisations such as English Heritage, Cadw or Historic Scotland, to avoid the possibility of duplicate payments being made.

## BACKGROUND

The Memorials Grant Scheme makes grants towards the VAT incurred by registered charities and faith groups excepted from registering as charities, in the construction, repair and maintenance of public memorial structures. The scheme is only valid for the construction, renovation and maintenance of memorials on or after 16 March 2005.

The scheme is currently funded until 31 March 2015 and will operate with an annual budget of approximately £0.5million. The precise budget for each financial year will be published on the scheme's website each year.

Payment will be made once a quarter and the payable rate will depend on the value of the eligible claims received in that quarter, with each claim attracting a pro rata payment. Please refer to the Claim Payment section on page 4 for details of the pro rata calculation.

The maximum grant payable in response to any application will be 20% of project costs (i.e. the maximum payable will be the full rate of VAT incurred on eligible expenditure). If the total funding is not used in any quarter, it will be available in the following quarter, but not transferrable between years. We are prevented by accounting rules from transferring any year end excess into the next financial year.

The scheme is being administered by DCMS for the whole of the United Kingdom.

## THE MEMORIALS GRANT SCHEME

The scheme:

- ❖ applies only to charities and faith groups excepted from registering as charities;
- ❖ applies only to the construction, renovation and maintenance of memorials;
- ❖ applies solely to structures;
- ❖ applies only to memorials bearing an inscription or plaque commemorating a person, animal or event;
- ❖ applies only to memorials that have at least 30 hours public access per week, even if there is an entrance charge involved, or a key needs to be obtained from a keyholder;
- ❖ applies to memorials both in the UK and overseas on which UK VAT has been incurred;
- ❖ covers work on or after 16 March 2005;
- ❖ only accepts applications made in arrears.

For further clarification on the above points, please refer to Page 2 of this Guidance booklet.

For Guidance on eligible works, please refer to page 3, or contact the scheme Helpdesk on 0845 013 6601.

# THE MEMORIALS GRANT SCHEME

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## **CHARITIES / FAITH GROUPS**

The scheme is restricted to charities and faith groups excepted from registering as charities.

Full charity registration details must be provided where applicable. All such applications will be checked against the charities registration database as part of the checking procedures. If the details provided cannot be verified, the application will be returned.

Faith groups excepted from charitable registration must provide full address details for clarification.

The scheme does not cover private expressions of remembrance, such as gravestones or mausolea.

## **STRUCTURES**

The scheme is restricted to structures. This includes traditional memorials such as stone crosses, monoliths and statues, as well as plaques fixed to buildings.

Any memorial that does not require construction (e.g. book, portrait), or is intangible (e.g. theatrical or musical event) would not be covered by this scheme.

Structures that have a dual purpose are not eligible under the scheme (e.g. neither a memorial bench nor a playground would be covered. Although the primary function may be as memorials, each has an alternative use, in this example as seating / play area). Stained glass windows, although dual-purpose, are eligible.

Also excluded from the scheme are memorial gardens and trees, which are not structures capable of construction or renovation, although minor landscaping and planting undertaken in the course of memorial construction will generally be eligible.

## **EVIDENCE OF COMMEMORATIVE PURPOSE**

All memorials must bear a commemorative inscription or plaque. There is no subject matter restriction beyond a requirement that the memorial commemorates a person or people, an animal or an event.

Without a plaque or inscription confirming a commemorative intention, the memorial will not be eligible under the scheme.

## **PUBLIC ACCESS**

Most memorials will be located in areas to which the public has free access. To guarantee the greatest public benefit, the memorial must have a minimum 30 hours per week public access. There is however no restriction regarding 'free' public access. Memorials charging admission (e.g. those on Heritage sites) are also fully eligible to apply, provided all other conditions of the scheme are met. Memorials will also be covered where access would involve retrieving a key from a reasonably accessible keyholder.

## **OVERSEAS MEMORIALS**

Some memorials are constructed in the UK to be erected overseas, such as on the battlefields of the World Wars. In instances where these have incurred UK VAT, provided all other conditions of the scheme are met, these are fully eligible to apply under the scheme.

## **APPLICATIONS IN ARREARS**

Applications can only be paid where accompanied by a Contractors original VAT invoice. The invoice must be for works already completed, and must be fully settled prior to submission under the scheme.

# ELIGIBILITY CHECKLIST

ELIGIBLE	INELIGIBLE
<ul style="list-style-type: none"> <li>• Stone cross</li> <li>• Monolith</li> <li>• Plaques</li> <li>• Statues</li> <li>• Stained glass windows</li> <li>• Minor landscaping (<i>alongside memorial or in the course of the memorial construction</i>)</li> <li>• Removal of graffiti</li> <li>• Cleaning</li> <li>• Construction of memorial</li> <li>• Decoration / repainting</li> <li>• Professional fees</li> </ul>	<ul style="list-style-type: none"> <li>• Bench / seat</li> <li>• Book</li> <li>• Portrait</li> <li>• Concert / event</li> <li>• Tree</li> <li>• Garden</li> <li>• Memorial buildings (<i>e.g. Library, village hall</i>)</li> <li>• Memorials located in non-public areas of civic buildings</li> <li>• Materials alone (<i>no work completed by VAT contractor</i>)</li> <li>• Grave markers / headstones / mausolea</li> <li>• Memorials without public access</li> </ul>

## VAT REGISTERED

A VAT registered contractor must carry out the eligible works. Claims cannot be made for materials alone, they must be incorporated into the fabric by a registered VAT contractor.

You should check whether the contractor is registered for VAT, by asking for his / her VAT registration number, which must be shown on the invoice.

Charities / faith groups that are registered for VAT (because they charge an entrance fee or run business activities) and pay a reduced effective rate of VAT, can only claim the amount irrecoverable from HM Revenue & Customs (previously Customs & Excise). Evidence of this agreement must be provided with the application.

## VAT INVOICE

You must submit with your application, a **VAT** invoice (or original receipted invoice) from the contractor. Claims will not be paid without this documentary evidence.

Where an invoice covers both eligible and ineligible works / memorials, this distinction must be made clear either on the invoice, or in question 22 of the application.

# CLAIM PAYMENT

Payment is quarterly, with settlement being made around the middle of the month following quarter end. In order for your application to be considered, it must be received by the last working day of the quarter in which you require payment. If any queries are raised, these must be resolved by the deadline provided. If you are unable to resolve the query, or the claim is not received within the timescales,

payment will fall into the following quarter, and applicable pro rata percentage. There is no exception to this rule.

The following *example* demonstrates how the pro rata percentage is calculated. This percentage will be applied to all invoices within the run, and is not specific to claim value.

Quarter 2 Pro Rata % (date)			
Requested Value of Eligible Claims	£150,000.00	(A)	This is the total of all eligible claims during the quarter
MGS Budget	£125,000.00	(B)	This is the budget available for the quarter
Plus: Carry Over from Previous Quarter	£500.00	(B)	This was the unused amount at the end of quarter 1
Less: Administration Costs	- £1,000.00	(B)	This is the Service Centre costs for administration of the scheme
Less: Supplementary Payment run	- £50.00	(B)	This is the amount paid out in the Supplementary Payment run*
Plus: Credits to the Grant Scheme	£100.00	(B)	This is the total of all credits to the grant scheme (i.e. BACS rejections)
Revised Budget Available for Payment Allocation	£124,550.00	(C)	The total budget available for the quarter – i.e. the sum of all items marked (B)
Pro Rata % Applied to all Eligible Claims	83.0333%		(C) ÷ (A) – This is the pro rata percentage that will be applied to all invoices

The quarterly details will be included on the Homepage of the scheme website in the above format immediately following transmission of each standard payment run. The Service Centre will not be able to advise the expected payment rate prior to completion of the payment run.

\*Supplementary payment runs may be made outside of the quarterly payment run to repay any claims where the first payments have been rejected by BACS transfer or to pay on appeals/corrections. Standard claims will not be paid via Supplementary runs.

Where a reduced pro rata percentage has been applied to your payment, you cannot reclaim the 'lost' element of the invoice.

# APPLICATION FORM GUIDANCE

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## Section 1 – Memorial Details

### Q1: Is the memorial a structure?

*To be termed a structure, the memorial must be capable of construction and maintenance/renovation. It must be solely for the purpose of commemoration. Any memorial having a dual purpose (i.e. book, seat/bench) is ineligible.*

### Q2: Is the memorial situated in the UK/Overseas?

*Some memorials are located overseas (e.g. World War Memorials). Provided all other criteria are met, and UK VAT has been incurred, these are acceptable under the scheme.*

### Q3: Please provide exact details of where the memorial is currently located.

*Memorials must be located in areas to which the public has access for at least 30 hours per week. Please clarify the exact location (i.e. park, cemetery, building).*

### Q4: If claiming for maintenance or repair, when was the memorial erected?

*Please confirm when the memorial was erected, and whether the structure was originally built as a memorial.*

### Q5: Does the memorial have at least 30 hours public access per week?

*Only memorials that have a minimum of 30 hours per week are eligible under the scheme. No distinction is made whether the access is free or fee paid, and access by means of obtaining a key from a keyholder is also eligible.*

*Private charity memorials that exist behind closed doors (e.g. statues in schools or in non-public areas of other civic buildings) are not eligible under the scheme.*

### Q8: Does the memorial bear a commemorative inscription? Please provide details.

*Full commemorative inscription to be entered.*

## Section 2 – Responsibility

### Q9: Who is responsible for the memorial – Registered charity or faith group?

*The scheme is restricted to charities and faith groups excepted from registering as charities. The upkeep of many public memorials, falls to local authorities, but as VAT is not incurred, expenditure by local authorities is ineligible under the scheme.*

*Charity details must be provided in full to verify registration status. Faith group applicants must be formally constituted.*

*Church groups are reminded of the need to obtain faculty, or relevant denominational consent where applicable, in respect of works involving memorials within a church or churchyard.*

## Section 3 – Your Claim

### Q16: Please give a brief description of the work.

*If full details are not provided on the invoice, please complete this area of the application. If neither the invoice, nor question 16 detail the works, the application will be delayed, and possibly returned. We are not able to refer back to previous applications; each claim is treated in isolation.*

### Q17: Please provide dates for the works being claimed.

*Only works after 16 March 2005 are eligible under the scheme. If the invoice submitted relates to works started prior to 16 March 2005, this must be declared on the application. Only VAT paid on the element of work carried out since 16 March 2005 will be refunded through this scheme.*

### Q18: Was the work carried out by a VAT registered contractor ?

*Only works by VAT registered contractors are eligible. Materials alone are not acceptable. The invoice must bear the VAT registration number of the contractor.*

**Q19: Has the organisation with legal responsibility for the works agreed a reduced effective rate of VAT ?**

*Where an organisation is able to partially reclaim VAT from HM Revenue & Customs, only the irrecoverable VAT can be reclaimed through this scheme. The percentage applicable to this scheme must be made clear on the application. In these instances, claims should only be submitted when the relevant rates have been agreed with HMRC.*

**Q22: Table for recording invoice**

Inv No/Ref	Net amount	VAT %	% of eligible works	Amount claimed
Contractors invoice number/reference	Amount exclusive of VAT	For the majority, this will be 20%  Where VAT is reclaimable from HMRC, the % entered here should be only the irrecoverable percentage (i.e. 55% x 0.20% = 11%)	This relates solely to the works, not the amount of VAT paid. (i.e. fully eligible works would be 100%)  For invoices covering works before and after 16 March 2005, provide the percentage of eligible works incurred after this date.	Amount requested from the scheme

**Section 4 – Your Payment Details**

*Full details must be entered.*

**BANKS/BUILDING SOCIETIES:** *this must include the name of the bank/building society, sort code, account name and account number, which **MUST be no longer than 8 digits.***

**Section 5 – Contact/Remittance Details**

*The person specified as the contact will be the individual to whom the payment remittance and original paperwork is returned. This will also be the person to whom queries will be addressed. As we are unable to discuss works with a third party, the contact must be fully conversant with the application and the works.*

*In case of queries, we will make two attempts to contact you by telephone/email. If we are unable to successfully resolve the query during these calls, the application will be returned for further completion.*

**Section 6 – Declaration**

*The signatory can be anyone that holds a position within the organisation responsible for the memorial.*



# APPLICATION CHECKLIST

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- ❖ Have you completed all questions fully?
- ❖ Have you enclosed the VAT invoices?
- ❖ Does the invoice fully detail the works carried out?

*If it only summarises the works, please enter the detail in question 16. Generic details (e.g. 'various' repairs) are not acceptable.*

*The Memorials Grant Scheme will check each application in isolation. We do not refer back to previous claims. Each application must fully detail the works, even if previous claims have been made under the same contract.*

- ❖ If the invoice covers works before and after the start of the scheme (16 March 2005), has this been clearly detailed on either the invoice or the application ?
- ❖ Is the bank account number no longer than 8 digits ?
- ❖ Has the application been signed?
- ❖ Has the correct person been specified as the correspondent?

*This individual must be able to fully resolve any queries regarding the application. If necessary, they must obtain the information directly from the contractor. The Memorial Grant Scheme will not discuss any aspect of this application with a third party.*

*Please ensure if submitting the application by email that you copy in the counter signatory.*

# CONTACT POINTS

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## **HISTORIC ENGLAND**

Historic Buildings, Monuments and Designed  
Landscapes  
Tel: 020 7973 3700  
Email: [customers@english-heritage.org.uk](mailto:customers@english-heritage.org.uk)

## **HISTORIC SCOTLAND**

Longmore House  
Salisbury Place  
Edinburgh  
EH9 1SH  
Tel: 0131 6688800

## **CADW**

Plas Carew  
Unit 5/7 Cefn Coed  
Parc Nantgarw  
Cardiff  
CF15 7QQ  
Tel: 01443 336000  
Email: [cadw@wales.gsi.gov.uk](mailto:cadw@wales.gsi.gov.uk)

## **NORTHERN IRELAND ENVIRONMENT AGENCY**

Waterman House  
5-33 Hill Street  
Belfast BT1 2LA  
Tel: 02890 543064

## **ANCIENT MONUMENTS SOCIETY**

St Ann's Vestry Hall  
2 Church Entry  
London  
EC4V 5HB  
Tel: 020 7236 3934  
Email: [office@ancientmonumentsociety.org.uk](mailto:office@ancientmonumentsociety.org.uk)  
[www.ancientmonumentsociety.org.uk](http://www.ancientmonumentsociety.org.uk)

## **CHURCH MONUMENTS SOCIETY**

Email: [churchmonuments@aol.com](mailto:churchmonuments@aol.com)  
[www.churchmonumentsociety.org](http://www.churchmonumentsociety.org)

## **WAR MEMORIALS TRUST**

The Conservation Officer  
42a Buckingham Palace Road  
London  
SW1W 0RE  
Tel: 020 7233 7356  
Email: [warmemorials.org](http://warmemorials.org)

## **THE MAUSOLEA AND MONUMENTS TRUST**

70 Cowcross Street  
London  
EC1M 6EJ  
Tel: 020 7608 1441  
Email: [mausolea@btconnect.com](mailto:mausolea@btconnect.com)  
[www.mausolea-monuments.org.uk](http://www.mausolea-monuments.org.uk)

## **THE PUBLIC MONUMENTS AND SCULPTURE ASSOCIATION**

70 Cowcross Street  
London  
EC1M 6EJ  
Tel: 020 7490 5001 (please leave a message)  
Email: [pmsa@btconnect.com](mailto:pmsa@btconnect.com)  
[www.pmsa.org.uk](http://www.pmsa.org.uk)



