

**NATIONAL LOTTERY GRANTS
DEPARTMENT OF HEALTH AND CHILDREN
2011**

1. Introduction

The Department of Health and Children has a National Lottery Discretionary fund in place which provides once-off grants to organisations, providing a range of health related services.

2. Statutory Basis

The National Lottery Act 1986

3. Amount of Fund

2011 allocation is €3,786,000

4. Who can apply?

Applications come primarily from community groups and voluntary organisations with an involvement in the provision of health services to specific client groups (for example persons with an intellectual disability and/or physical disability, elderly, etc.), national groups providing information and support for various disabilities and illnesses and groups with a specific interest (for example to provide holidays for elderly, equipment for hospitals, mini-buses, homes, etc.).

5. Application Forms

Application for National Lottery funding must be made using a standard application form. This form can be downloaded from the Department's website or a copy can be requested from:

Finance Unit
Department of Health and Children
Hawkins House
Hawkins Street
Dublin 2
Tel: 01-6354281
Email: Lotterygrants@health.gov.ie

The Department strongly recommends that applicants read this information leaflet, as well as consulting with Circular 44/2006: Tax Clearance Procedures - grants, subsidies and similar type payments

6. Processing of an application

It is in the applicant's best interest to submit a completed application as early as possible in the year. On receipt of a completed Application Form, it is registered by the Finance Unit. All applications will be acknowledged.

Applications are referred to the relevant Service Division within the Department for their assessment, evaluation and recommendation of the proposed project in consultation with the Health Service Executive (HSE).

7. Tax Clearance Procedures/Charity Status

The Government's tax clearance procedures apply to all grants allocated. These procedures mean that groups must give their tax number, the name of the tax office dealing with their affairs and must certify that their tax affairs are in order.

If you do not already have a tax number, you can obtain one from your local tax office. Applications cannot be accepted from groups which do not quote their tax number. Applicants should note that under Section 891b of the Taxes Consolidation Act 1997 (as introduced by section 125 of the Finance Act 2006), the Department is required to furnish the Revenue Commissioners with details of payments made by them. In this regard, applicants should note that their details will be automatically returned to Revenue. Further information about Section 891b is available at www.revenue.ie

In the case of applications for over €10,000 a valid tax clearance certificate must be supplied. If your organisation has been granted Charitable Tax Exemption from the Revenue Commissioners, your CHY will suffice. However, please note the requirement regarding capital projects in part (d) of paragraph 10.

8. Application for Tax Clearance Certificates

Applicants are advised that the application form (TC1) for a tax clearance certificate should be completed on-line on the Revenue Commissioners' website – www.revenue.ie. To facilitate all concerned, applicants are encouraged to agree, on the on-line application form, to the on-line verification of any certificate issued to them.

The on-line verification facility can be found on Revenue's website at www.revenue.ie. The facility is secure and can only be accessed with the permission of the applicant who holds the tax clearance certificate.

The applicant gives permission to confirm his/her tax cleared status by quoting the customer number and tax clearance certificate number, which appears on the certificate. This allows public sector bodies to access the secure facility to confirm the position. On-line confirmation that an applicant is in possession of a tax clearance certificate can be accepted and there is no need for the applicant to produce the original certificate.

Applicants who do not have access to the internet may request an application form from their Local Revenue District. The TC1 form is also available for downloading or printing from the Revenue website.

9. Payments which finance construction operations

In addition to the other requirements of the tax clearance procedures, special arrangements as follows will apply, where payments which finance construction operations as defined in section 530 of the Taxes Consolidation Act, 1997 (as amended) , exceed €650:

(a) Each grant applicant will be required to provide the following details in respect of each contractor who will be employed on the grant-aided work:

- (i) the name, address, tax reference number and tax district of each contractor,
- (ii) the C2/tax clearance number of each contractor, and
- (iii) the expiry date(s) of the C2/tax clearance certificate(s)

(b) For control purposes approval will be withheld in a proportion of such applications for grants between €650 and €10,000, until the information quoted at (i) has been checked with the relevant local Revenue District of the Revenue Commissioners.

(c) For grants of €10,000 or more the information at (i) above will be checked in every case before the grant is approved using, where appropriate, either the on-line verification facility or contacting the Revenue Commissioners directly.

(d) It should be noted that these requirements are also fully applicable to a payment to a registered charity where that payment is used in full or in part to finance construction operations. Charity status does not exempt an applicant from meeting these requirements.

For further details on tax clearance requirements please refer to the website of the Department of Finance, for <http://www.finance.gov.ie/documents/circulars/Circ442006.pdf>

10. Ministerial approval

All applications are forwarded to the Minister, along with the Department's recommendations, for consideration.

When a project is approved by the Minister, a letter will issue to the organisation by the Minister confirming this.

11. Payment of a grant

Payment of the grant will be made as soon as possible after the Minister's approval has issued. However the payment can only be made when the following documentation is in order:

- The completed Standard Application Form.
- The documentation which is requested on page 1(Document Checklist) of the application form;
- The assessment and evaluation from the Department's relevant Service Division;
- The Minister's approval.
- Tax Clearance requirements have been met

Applicants should also provide a copy of their organisations recent audited accounts, annual report and/or bank statement with the completed application form.

12. Certification, Publicity and Auditing

Applicants should note that it is a condition of the grant that it may only be used on the authorised project and may not be used for any other purpose and that the appropriate acknowledgement of this assistance from the National Lottery should be made. The National Lottery Company may be in contact with an organisation at a later date with regard to publicity.

Organisations must be aware of the terms of approval regarding certification and must furnish a certified invoice or an audited statement of accounts which clearly shows where the grant was spent. In the event that the grant has not been spent, in whole or in part, a statement of the amount expended and a schedule of the proposed spending of the unused balance must be supplied. It is also a condition of the grant that certification of expenditure should be submitted to the Finance Unit of this Department as soon as possible after the end of the financial year or when the project is completed (whichever is earlier).

The office of the Comptroller and Auditor General may wish to audit your accounts at any time.

13. Recovery

If it appears that a recipient may have difficulty disposing of the grant in whole or in part, on the authorised project, consideration will be given to seeking recovery of the balance unexpended.

14. Queries

If you have any queries relating to National Lottery funding, please contact the Finance Unit on 01-6354281 or 01-6354019 or by email to Lotterygrants@health.gov.ie

Useful website links

Health	http://www.dohc.ie
Revenue	http://www.revenue.ie
Finance	http://www.finance.gov.ie
The National Lottery	http://www.lotto.ie

Frequently Asked Questions

Q. Who decides when an application will be approved for funding?

A. All applications are made available to the Minister who is the only person who can approve a grant.

Q. I do not have enough room to put everything I want on the application form. What will I do?

A. You may add your own pages as appendices in addition to the application form.

Q. My organisation is new and we don't have annual accounts yet?

A. You should submit a recent copy of your organisation's bank statement.

Q. How much can my organisation apply for?

A. There is no lower or upper limit. However, the total fund is limited and the number of applications received last year was proportionally higher than in previous years. In 2010 a total of 183 projects were approved and grants awarded ranged from €300 to €200,000, with the average payment being €5,000.

Q. What kind of projects are approved?

A. Grants are generally awarded for once-off projects, which are related to health services. These can (but not exclusively) include developing an outdoor community play area and sensory garden, providing a new mini-bus, funding for a Parents Support Group, renovating a day-room etc.

Q. Our organisation is not a registered charity, what tax procedures should I follow?

A. You must provide your organisation's Tax Reference Number and tax district. If your application is for €10,000 or more you must also provide a valid tax clearance cert.

Q. What are the special requirements for construction operations?

A. If your grant exceeds €650 and is to be used for a construction project you must submit a C2 / tax clearance cert for each contractor who will be employed. This applies to all applicants irrespective of charitable status.

Q. What is meant by 'construction operations' ?

A. This includes construction, alteration, repair, extension to buildings, part of the land, the installation in any building of heating, lighting, air conditioning, site clearance, laying of foundations. A detailed explanation is available in Appendix 2 of the Department of Finance Guidelines, which are available at <http://www.finance.gov.ie/documents/circulars/Circ442006.pdf>

Q. My organisation does not have audited accounts or an annual report.

A. In situations like this, please forward a copy of your organisation's recent bank statement.

Q. Can I submit my application by email ?

A. The Department will accept fully completed applications by email to lotterygrants@health.gov.ie Applications must include all relevant documentation, otherwise, it cannot be processed.

Q. What is the closing date for receipt of applications ?

A. Applications are generally accepted throughout the year. However, as the Minister usually makes decisions twice a year (June and November), it is in an applicant's best interest to submit an application as early as possible in order that their application can be processed and considered. Applications not successful in the June tranche are automatically considered in the November tranche. Successful applicants are notified as soon as the Minister makes a decision. Unsuccessful applicants are notified as soon as possible during December.