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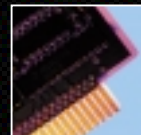
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APPLICATION FORM  
GUIDANCE NOTES  
AND BUSINESS PLAN



SCOTTISH EXECUTIVE

Making it work together



## Note

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*The guidance in this publication applies only to the Scottish element of the SPUR/SPUR<sup>PLUS</sup> schemes. Applicants in other parts of the UK should contact the Government Department which sponsors the equivalent programmes in their area for details which apply to them.*

*Some figures in these Guidance Notes are expressed in EUROS. The exchange rate which will apply to all entries received in the Year 2003 is 1 EURO = £0.65. The Scottish Executive Enterprise and Lifelong Learning Department (SEELLD) will be able to advise you of the rate which applies at other times.*

*SPUR/SPUR<sup>PLUS</sup> funding are notified State Aids. Therefore, none of the spending on projects supported under these schemes qualifies for the higher rate of R&D tax relief. However, other R&D expenditure may be eligible for R&D tax relief.*

*You are advised to take independent accountancy advice on the relative benefits of SPUR/SPUR<sup>PLUS</sup> and R&D tax relief before applying. More information about the R&D tax credit can be found on the Inland Revenue and DTI websites at:*

***[www.inlandrevenue.gov.uk/r&d/index.htm](http://www.inlandrevenue.gov.uk/r&d/index.htm)***

*and*

***[www.dti.gov.uk/support/taxcredit.htm](http://www.dti.gov.uk/support/taxcredit.htm)***



## INTRODUCTION

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Thank you for your interest in SPUR/SPUR<sup>PLUS</sup>.

SPUR/SPUR<sup>PLUS</sup> are single company R&D support schemes – not support mechanisms for joint venture/collaborative projects.

Applications for SPUR/SPUR<sup>PLUS</sup> can be accepted at any time of the year.

Grants will be offered to successful entrants in technologies of interest to the SEELLD. Applications from traditional industries and high-tech industries are equally welcome.

Individuals and small businesses not based in Scotland are eligible to apply but they must establish a business in Scotland before an offer of grant can be made.

To obtain a grant your project must be highly innovative from a technical viewpoint and be commercially and financially viable.

**Do not complete the Application Form enclosed with these Guidance Notes unless you have already had a meeting to discuss your proposal with a project officer from the SEELLD.**

# SPUR / SPUR<sup>PLUS</sup>

## WHAT ARE SPUR AND SPUR<sup>PLUS</sup>?

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SPUR is an R&D support scheme whose aim is to help small and medium-sized businesses improve their competitiveness by developing new products and processes to the benefit of the national economy. It does this by providing grants on a discretionary basis for development up to pre-production prototype stage of a new product or process which involves a significant technological advance.

In addition, a limited number of SPUR<sup>PLUS</sup> grants are available for small and medium-sized businesses attempting to develop world-beating products and processes for markets, such as telecommunications and biotechnology, which demand particularly expensive leading edge technology. Eligible project costs must normally be at least £1 million.

## HOW MUCH IS THE GRANT?

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35% of eligible project costs up to a maximum grant of £150,000 for SPUR and £500,000 for SPUR<sup>PLUS</sup>.

## WHO IS ELIGIBLE?

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Individuals, independent businesses and groups, either based in Scotland or planning to set up a base in Scotland, are eligible to apply for a SPUR or SPUR<sup>PLUS</sup> grant if they have:

› less than 250 employees (full-time equivalent worldwide, including partners and executive directors) and

**either**

› an annual turnover not exceeding Euro 40 million

**or**

› a balance sheet total not exceeding Euro 27 million

**and**

› less than 25% of the capital and of the voting rights, owned by one or more companies not meeting the above eligibility criteria. (This ceiling may be exceeded if the shareholding is held by public investment corporations, venture capital companies or institutional investors, provided no control is exercised either individually or jointly.)

However, individuals and businesses not based in Scotland who apply for a grant must establish a business in Scotland before a grant offer can be made.

## APPLICATIONS FROM THE SCIENCE BASE

We actively encourage entries from companies established by academic institutions in which the institution retains a shareholding. Such companies are eligible to apply for a SPUR/SPUR<sup>PLUS</sup> grant as long as:

- › one of the purposes of the company is the development of products or processes for commercial exploitation and the company does not merely act as a clearing house for R&D contracts for the academic institution; and
- › the company meets the other qualifying criteria for SPUR/SPUR<sup>PLUS</sup>.

## WHAT TYPE OF PROJECT QUALITIES?

Highly innovative R&D projects which result in a pre-production prototype of a new product or process and which involve a significant technological advance for the industry or sector in the UK. Projects must be of between 6 and 36 months duration, and involve eligible project costs of at least £75,000 for a SPUR grant and around £1 million for SPUR<sup>PLUS</sup>.

SPUR and SPUR<sup>PLUS</sup> grants cannot be provided if there is no technical risk in the project, and you must be able to demonstrate that the grant is essential for your project to succeed.

## WHAT COSTS ARE ELIGIBLE?

All costs properly incurred and defrayed on the R&D project including labour, overheads, materials, consultancy fees, sub-contract charges, fees for trials and testing, preparing draft operating, service and maintenance manuals, intellectual property costs, market assessment, training and the net cost of capital equipment.

More detailed information on the costs which are allowable (and those which are ineligible) is given on pages 8-10 of these Guidance Notes.

## WHICH TECHNOLOGIES ARE ELIGIBLE?

Technologies covered by SEELLD are eligible. The 'Project Classification' section of the Application Form (Section 20) gives examples of eligible technologies but is not exhaustive.

Defence projects cannot be supported.

## STATE AID RESTRICTIONS

Certain industry sectors have restrictions on state aid for R&D under the provisions of the Treaty of Rome (Articles 92 and 93). The industries currently affected include coal and steel, agriculture, fisheries and aquaculture, synthetic fibres, shipbuilding, motor vehicles and transport, and food and drink manufacturing. You should contact us if you are uncertain whether these restrictions could affect your project.

## WHAT ARE THE SELECTION CRITERIA?

Grants will be made at the discretion of SEELLD.

The selection process will take account of a number of factors. To obtain a grant applicants must demonstrate that:

- › the proposed project will represent a significant technological advance for the UK industry or sector concerned
- › significant technical risks are associated with the technology challenge
- › they own, or have the rights to exploit, the intellectual property needed to undertake the project. **(Please note all intellectual property arising from projects supported under SPUR or SPUR<sup>PLUS</sup> must be owned by the business receiving the grant.)**
- › the commercial prospects for the end product or process are good
- › realistic and effective routes have been identified for realising the commercial potential for the product or process
- › the necessary management and technical expertise and resources to ensure that the project is brought to a successful conclusion are either available “in-house” or will be bought-in
- › financial assistance under SPUR or SPUR<sup>PLUS</sup> is essential
- › both the project and the business are financially viable.

Account will also be taken of the wider impact or implications of projects to society e.g. factors such as environmental impact.

## HOW TO APPLY

**Before you complete a SPUR/SPUR<sup>PLUS</sup> application you must discuss your proposal with a project officer from the SEELLD.**

**If you have not already done this, please contact the SEELLD at the address at the end of these guidance notes to arrange a meeting.**

Your application should comprise:

**the completed Application Form** which is used as a quick check on eligibility and the suitability of your project.

**a separate project proposal**

**a business plan**

**your last 2 years’ audited accounts (or annual or endorsed accounts) and group accounts if your company is part of a group** – if these are more than 3 months old at the date of applying, you must also supply your unaudited or management accounts for the 3-month period prior to the application date. You must also supply unaudited or management accounts for the 3 months up to the application date if your business was recently set up and no audited, annual or endorsed accounts have been produced.

**CVs for the key personnel involved in the project**

**documentary evidence (e.g patent application, letters from banks) to support some of your statements**



**where applicable, statements in connection with Sections 32 and 33 of the Application Form.**

**If you fail to supply any of these items your application is likely to be rejected.**

**Do not fax or e-mail your application, as we need an original signature.**

**Do not bind your entry as we may need to photocopy parts of it.**

## YOUR APPLICATION FORM

All the sections of the Application Form must be completed and the Form signed and dated by an authorised signatory.

In addition to summarising your estimated project costs in Section 24 of the Form, you must also provide a detailed breakdown of these costs in the Project Proposal which accompanies the Application Form. Guidance on which costs are eligible for SPUR and SPUR<sup>PLUS</sup> support and which are not is given on pages 8, 9 and 10 of this brochure. Please note that the project cost estimates included in Section 24 of the Application Form must agree with the figures contained in Section 11 of the Project Proposal.

Sections 34 and 35 of the Form comprise two sets of cashflow projections (CFPs) – one for the SPUR/SPUR<sup>PLUS</sup> project only, and one for the business as a whole, including the SPUR/SPUR<sup>PLUS</sup> project.

Both sets should incorporate the correct timings and amount of SPUR/SPUR<sup>PLUS</sup> payments. The CFPs can either be provided on the Application Form or on your own spreadsheet as an attachment.

To calculate your grant payments you should bear in mind the following:

- the grant will be paid in arrears against costs incurred and defrayed, at the rate of 35%. You should submit claims on a regular, quarterly basis. Therefore, if your predicted first quarter's spend on SPUR/SPUR<sup>PLUS</sup> is £12,000, you should show receipt of £4,200 grant in month 4. You should note however, that as your final claim has to include certification by an independent accountant, your final grant payment is not likely to be received until at least 6-8 weeks after all the other project work has finished
- the final payment must represent at least 15% of the total grant. Your total grant payments shown in the CFPs during the project life should therefore not amount to more than 85% of the grant offered. If necessary, you should adjust the penultimate payment to reflect this limit.



## WHAT SHOULD THE PROJECT PROPOSAL INCLUDE?

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Provide a one-page summary of your SPUR/SPUR<sup>PLUS</sup> project proposal.

The full proposal should be brief (**no more than ten pages long**) and consistent with the requirements of these Guidance Notes. It should distinguish clearly between information and figures relating to the SPUR/SPUR<sup>PLUS</sup> project and the rest of the business. Details of the rest of the business should be incorporated in the Business Plan.

The proposal should be written in clear terms so that the officer responsible for appraising it, who may not be fully familiar with the technology and will need to refer to other sources of expert advice, can understand it. Where material such as drawings, flow diagrams etc would improve clarity they should be used. These and other supplementary information (such as supporting material from banks, patent applications etc) should be included as annexes.

The proposal should be produced on single-sided A4 paper, with individual sheets numbered. Please do not bind it in any way as we may need to photocopy parts of it.

Follow the format and headings below:

### (1) The Project

Give an overall view of the project, why it is desirable and what you hope to achieve.

### (2) Objectives

You should state:

- what measurable technical objectives you expect to meet by the end of the project
- what measurable commercial objectives you expect to meet after the project is completed.

Objectives should contain realistic targets and an indication of when they are expected to be achieved (“milestones”).

### (3) Technical description

You will have considered the technical uncertainties or problems associated with the creation of a pre-production prototype and established the R&D work to solve these technical problems. This proposed technical project methodology must be described clearly and in full detail. It is critical in our understanding and assessment of the R&D work to be done.

Describe the technical approach to be adopted, the major problems to be solved, the technology to be used in solving them and the chances of the project being successful technically (the extent and nature of the technical risk).

### (4) Project timetable

You must include a bar (or Gantt) chart to show the planned progress and expected spend on the various activities in the project.



### (5) Level of technological innovation

Explain how the project will result in technological innovation and why this is a significant technological step forward for your target industry or sector. We recognise that the level of innovation will differ from industry to industry but, to help us assess this, please state whether the results of your project will produce something which is new in international terms, or in UK terms, or for your own sector.

### (6) Rights to intellectual property

You must provide evidence that you are entitled to use the intellectual property involved in your project (for example, a copy of a patent in your name, a licensing agreement or details of your own patent search). Alternatively, you must disclose sufficient technical details for the Patent Office to undertake a search for prior art. **If you have applied for a patent, please enclose a copy of the application.** Full confidentiality will be maintained and this does NOT constitute public disclosure.

You should state how you intend to protect any intellectual property that is generated as a result of the project. **You should note that any intellectual property (e.g. patent, copyright) generated must be owned by the business that receives the SPUR/ SPUR<sup>PLUS</sup> grant.**

### (7) Marketing and commercial exploitation

Describe your plan for commercial exploitation of your product or process once the project has been completed. You should give details of the likely demand and market size, and how you expect to enter the market. Identify and describe the worldwide competition. As well as giving details of your principal competition, please assess the strengths and weaknesses of their products when compared with the expected end result of your project, describing any future events which could affect the competitiveness of your proposal. You should also explain to what extent your completed project will displace existing UK and overseas technologies. Please also provide details of how you have assessed likely demand, market size and competition, with evidence where available.

If you intend to license the product or process to others, give details. You should note that one of the conditions of a SPUR/ SPUR<sup>PLUS</sup> grant is that you may not manufacture or permit the manufacture of articles which use the results of work done with the aid of the grant outside the European Economic Area for a period beginning on the start date of the project and ending five years after the final grant payment is made without the prior written consent of the Scottish Ministers. You should bear this in mind if you consider entering into any licensing agreement.

## (8) Business background and project management

Give an outline description of your business's background and experience. State when the business was formed and describe any relationships which your business, or any partners or directors in your business, has with parent or other enterprises.

In particular, describe:

- your or your business's experience in the areas related to the proposed project
- the relevant qualifications and experience of the principals and senior staff engaged on the project (include CVs as annexes)
- how the project is to be managed.

As small and medium sized businesses are not usually in a position to undertake more than one significant R&D project at the same time, if you are currently undertaking another project you must mention this and demonstrate that you have sufficient resources (human and otherwise) to run two projects simultaneously.

For projects involving personnel who are simultaneously employed by the applicant business and another business or organisation, such as an educational institution, it is necessary to demonstrate that staff will be available for the required commitment.

## (9) Use of available funds

Explain what criteria your business uses for deciding how to use existing internal funds, indicating competing claims on your resources from other projects. If appropriate, give details of your business's spending on R&D over the past two years. State whether the project has been approved by the company board, and the degree of priority attached to the project.

## (10) Need for SPUR/SPUR<sup>PLUS</sup> support

You must demonstrate that a SPUR/SPUR<sup>PLUS</sup> grant is essential for you to proceed with the project. Explain why you are seeking financial assistance and how it would affect the project. For example, you might otherwise not carry out the project at all, or you might have to do it on a much smaller scale (you should say how much smaller), or over a longer period (say how much longer). This should demonstrate what SPUR/SPUR<sup>PLUS</sup> would enable to happen that would not have happened otherwise.

Show how you will fund the project. List those private or public sources of financial assistance you have approached in connection with the project e.g. development agencies, banks, venture capital companies and corporate venturers, and describe what happened. **Statements of financial support for the SPUR/**



**SPUR<sup>PLUS</sup> project must be backed by written evidence (e.g. a copy of a loan agreement or a bank overdraft facility).**

Predictions of support (including any support predicted in the cashflow projections) must be substantiated before a grant can be offered.

If your application is successful and you are receiving funds from any other public sector source for the same project, the amount of SPUR/SPUR<sup>PLUS</sup> grant offered will be reduced on a pound for pound basis unless the public sector support is being provided on a commercial basis.

### **(11) Project costs**

Include your estimates of the project costs. All costs should be exclusive of VAT unless your business is not registered for VAT. Use the table of costs in Section 24 of the Application Form as a guide to which costs are eligible, but list any others which you feel should be considered *and provide a detailed breakdown of all the project costs to show expenditure on a quarterly basis*. Notional costs, and contributions in kind, are not eligible for SPUR/SPUR<sup>PLUS</sup> funding; all costs included in the estimate must actually be incurred and paid for by the applicant.

State your staff cost rates and estimate the pay of personnel working on the project (salary or dividend) and the amount of time each person is likely to spend engaged on project activities. Include the names of project personnel when these are known.

Salary costs must be reasonable in relation to the expertise required. Your estimate should indicate the actual salaries each person will be paid, but please note that the eligible staff costs on which grant will be paid are limited to no more than an annual full-time equivalent salary of £40,000 per person.

Reasonable overheads are allowable, but unusually high costs will need justification. Include National Insurance and pension costs in overheads, not in labour costs. Provide a breakdown of the overhead figure to show how it is made up.

Materials consumed are those purchased from third parties. If waste or scrap material has a significant residual or resale value then your estimate of costs should reflect this.

Where a proportion of the project costs is allocated for consultancy and sub-contract charges, or fees for trials and testing, you should explain why the work cannot be carried out more effectively and cheaply in-house and identify who will be carrying out the work. Confidentiality agreements should be in place with all third parties undertaking work on the project. Any intellectual property resulting from such work must be owned by your business. **Please note that Directors working on the project may only charge any reasonable related salary and overhead costs. Directors' time claimed on a consultancy or sub-contract basis must not include any profit element and the eligible costs on which grant will be paid**

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are limited to no more than an annual full-time equivalent of £40,000.

Fees for trials and testing (e.g. EMC testing) are eligible, but certification fees (e.g. EMC certification) are not, as such costs are considered to be post pre-production prototype stage.

The cost of preparing technical manuals is eligible for support if they are necessary for the project. The cost of printing "user manuals" is not eligible.

Intellectual property costs may include both the costs associated with buying-in the rights to use the intellectual property of others (provided the other party/ies is/are not associated with your business) and the costs of protecting intellectual property arising from the project.

No more than 15% of a grant may be used on the costs of limited market assessment (but not market research or survey costs) to ensure that your project will continue to satisfy the identified market need.

Training costs specific to the project are eligible. Such training may include training to enable staff to undertake specific tasks on the project or training to familiarise staff with technology that has been licensed-in specifically for the project.

Capital equipment and tooling costs are allowable only to the extent they are needed for the project. The residual value at the end of the project should be shown in the table of costs and the final total reduced appropriately. (IT equipment should normally be depreciated over 36 months

and all other equipment over 48 months on a straight-line basis.) Thus, if a computer purchased for £1,500 forms part of the eligible costs of a project lasting 15 months, the residual value would be £875 i.e.  $£1,500 - (£1,500 \div 36 \times 15 = £625)$  i.e. purchase price minus (the total purchase price divided by period over which equipment is depreciated, multiplied by project duration). List each item of capital equipment and tooling included in your project costs and indicate whether the equipment is being purchased or leased or acquired on hire purchase. Also detail the cost of each item, exclusive of interest or service charges arising from hire purchase, leasing or credit arrangements.

The following are **excluded** from eligible costs:

- interest charges
- VAT (unless your business is not registered for VAT)
- interest and service charges arising from hire purchase, leasing or credit arrangements
- advertising and entertaining
- profit earned by a subsidiary or related enterprise or person(s) in providing materials, sub-contracting, consultancy or trials/testing
- salaries above the annual full-time equivalent of £40,000 per person
- directors' fees charged as consultants or sub-contractors to their own business above an annual full-time equivalent fee of £40,000 per person
- certification fees



- inflation and contingency allowances expressed as an arbitrary overall addition to project costs
- the cost of printing operating, service and maintenance manuals
- the cost of licensing in background intellectual property when the intellectual property is being licensed from a subsidiary or related enterprise or person(s)
- marketing and sales costs
- training costs related to sales or distribution of the developed product/process
- capital equipment and tooling for manufacturing production
- the purchase of land and buildings
- the cost of preparing a SPUR/SPURPLUS application
- work undertaken before the start of the project and after the end of the project
- contributions in-kind.

## YOUR BUSINESS PLAN

We need to be satisfied that your business plan is sound. To help us assess this, please send us the following information together with your Application Form and project proposal:

- › a brief description of your business and the roles of key staff;
- › a description of how you see your business developing over the next few years;
- › an explanation of how the project fits in with your plans. How do you expect the project to affect your current sales, profit and employment levels?
- › details of how your business will be financed.

If you have an existing business plan which covers most of this, please provide a copy. If not, a pro forma business plan is included with these Guidance Notes, which you may wish to use.

If you need advice on how to produce a business plan, contact your nearest Local Enterprise Company, Business Gateway, bank or accountant. There may be a charge for help in preparing a business plan.



## CONFIDENTIALITY

Your entry may be referred to other Government Departments and agencies with sources of technical expertise for help in appraisal, but confidentiality will be maintained. Where a suitable source cannot be located within a Government organisation you will be informed and may be asked to help in identifying another competent organisation.

The information from Sections 3-16 and 18-20 of your Application Form will be published if your application is successful, so do not include anything confidential in these Sections of the Form. We will respect the confidentiality of the rest of your entry.

The Patent Office has confirmed that SPUR/SPUR<sup>PLUS</sup> do **not** constitute public disclosure for patenting purposes, as the information which is provided in confidence is not in the public domain.

## SELECTION INTERVIEWS

After receipt of your application, an official may contact you to obtain more information to help with the selection process. You may be asked to accept a visit by one of our officials. However, you should not take the absence of such a request as a sign of failure or success.

## WHEN WILL THE OUTCOME OF THE APPLICATION BE KNOWN?

A thorough and expert appraisal will be undertaken of each application as soon as it is received by the Department. The result of your application will be notified to you as soon as a decision has been taken. This will often be between 5 and 6 weeks after receipt of a fully completed application. However, it can be as much as 13 weeks, depending on the amount of due diligence which needs to be undertaken during the appraisal process and the time taken by you in responding to any queries which may be raised.

During the appraisal process you can contact us to confirm the status of your application. However, in order to protect your confidentiality we cannot give out information to third parties.



## WHAT IF YOUR APPLICATION IS SUCCESSFUL?

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If your application is successful, we will send you a formal offer specifying the technical programme of work, the amount of support and other general conditions, including our access to information about the project. You will be asked to accept these conditions and it is most important that you read the offer letter carefully, understand it, and comply with it.

If you accept an offer of grant, you should normally claim for payment quarterly in arrears, and keep us informed of progress with the project at the same time. A Monitoring Officer will be appointed and will make occasional visits to oversee progress on the project and to ensure compliance with the conditions attached to the offer of grant. (Arrangements for monitoring progress will be set out in the offer letter.)

Information from Sections 3-16 and 18-20 of your Application Form may be published at this stage, and passed to your Local Enterprise Company.

## WHEN YOU CAN START ON THE PROJECT

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You can start work on the date specified in the formal offer of grant. **Work carried out in advance of that date will not be eligible for support under SPUR/SPUR<sup>PLUS</sup>.**

## WHAT HAPPENS IF YOUR CIRCUMSTANCES CHANGE?

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If any details of your application change after you submit your proposal, you must inform SEELLD immediately in writing.

We reserve the right to rescind the decision to offer a grant or reclaim the grant if any information you provide turns out to be materially untrue, or if you do not inform us promptly of material changes in your plans, or if you fail to comply with the terms and conditions of the grant offer if your application is successful.



## WHAT IF YOUR ENTRY IS UNSUCCESSFUL?

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We will give you full and clear reasons for our decision in writing.

The network of Local Enterprise Companies provides a range of services to small and medium-sized businesses and may be able to suggest a suitable alternative to SPUR/SPUR<sup>PLUS</sup> support. We may, therefore, pass your name and address to your Local Enterprise Company unless you indicate that you do not wish us to do so. Information about your project will not be passed on.

## DECISION REVIEWS

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If you believe the Department's decision is unsound because we have overlooked important information, or if you can supply more information or an explanation to help us look at the project again, you can write to the SPUR Programme Manager at the address on page 15 to request a review. As part of the request, you must clearly counter the reasons given for non-selection.

The SPUR Programme Manager will reconsider the case in the light of the extra information.

## COMPLAINTS

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We are committed to improving our standard of service, so if things go wrong, we need to know.

If you have a complaint about the standard of service we have given you, please contact the official who has been in touch with you about your application. You should use this contact to pass on a complaint in writing, by phone, by fax or by e-mail. If you want to see our complaints procedure, we will send you a copy.

## WHERE TO GO FOR FURTHER INFORMATION

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Contact the SEELLD project officer who sent you these Guidance Notes and Application Form if you have any general questions about SPUR/SPUR<sup>PLUS</sup> or specific questions about your application.

If you wish, you may also register your interest in attending one of the seminars or clinics which we regularly hold at various locations in Scotland to let businesses know about SPUR/SPUR<sup>PLUS</sup> and other support schemes.



## OTHER FORMS OF SUPPORT

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If your business does not meet the SPUR/SPUR<sup>PLUS</sup> eligibility criteria, or if your product/process development project is commercially and financially viable but unlikely to meet the innovation criterion for SPUR/SPUR<sup>PLUS</sup>, or your project involves collaboration with other partners (in the UK or in the EU), or you are seeking investment funding, you may wish to explore alternative forms of support. Your local Business Gateway will be able to advise and signpost you to the full range of assistance that may be available to your business.

The Business Gateways are serviced by a national telephone number on **0856 609 6611**. (Calls are charged at local rates.) You can access their website on **[www.sbgateway.com](http://www.sbgateway.com)**

## WHERE TO SEND YOUR APPLICATION

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Send your completed Application Form and the other supporting information detailed in these Notes to:

**The SPUR Programme Manager  
Scottish Executive Enterprise and  
Lifelong Learning Department  
Meridian Court  
5 Cadogan Street  
Glasgow G2 6AT**

For copies of this document in alternative media you can visit our website on **[www.scotland.gov.uk/innovationgrants](http://www.scotland.gov.uk/innovationgrants)**

Alternatively, disks are available from SEELLD on:

**Tel: 0141-242 5532**

**Fax: 0141-242 5589**

**E-mail: [spur@scotland.gsi.gov.uk](mailto:spur@scotland.gsi.gov.uk)**

For general enquiries about SPUR and SPUR<sup>PLUS</sup> contact:

**Tel: 0141-242 5571**

**Fax and e-mail as above.**





SCOTTISH EXECUTIVE  
Enterprise and Lifelong Learning Department

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