



Supporting Evidence required for Cinemas

The details and particulars required from you are:

1. Market information, as follows:
 - a. Copy of the lease for properties held on lease
 - b. Date of purchase and price paid, for freehold and leasehold properties acquired over the past 5 years
2. Accounts and trading information: Where you are submitting an alternative estimate of Net Annual Value and are supporting your estimate by reference to the trading information for the property, you must provide copies of the audited accounts for the period 2018 to 2022. The supporting information provided should, where relevant, also include
 - a. Management accounts to cover same period, to include a breakdown of turnover between the various trading activities
 - b. Details of admission numbers for each accounting period
 - c. Details of franchise, licence and other arrangements relating to operation of the cinema
3. Construction and redevelopment information, as follows:
 - a. Details and costs of construction/redevelopment works carried out over the past 5 years
4. General details:
 - b. Floor plans for the building, suitable for scaling
 - c. Cinema opening times, number of screens and seats per screen.
 - d. Car parking facilities, number of spaces, schedule of charges, details of parking validation if any etc.
 - e. Details of all retail and concession activities.
 - f. Details of all licences and special exemptions attaching to the property.