

Annexes

Table of Contents

[Annex A – Highlands and Islands definition](#)

[Annex B – Invoice requirements](#)

[Annex C – Payment evidence](#)

[Annex D – Taking and providing geotagged photographs](#)

[Annex E – Uploading evidence to the Manage Applications and Claims \(MAC\) portal](#)

[Annex F – Future Farming Investment Scheme \(FFIS\) grant terms and conditions](#)

[Annex G – Legal Basis](#)

Annex A – Highlands and Islands definition

For the purposes of Future Farming Investment Scheme (FFIS), the following parish codes qualify for the Highlands and Islands grant rate.

Your parish code is the middle three digits of the Main Location Code recorded for your business on Scottish Government Rural Payments and Inspections Division (SGRPID) business records.

Parish	Parish	Parish	Parish	Parish	Parish	Parish	Parish	Parish	Parish	Parish
137	157	229	282	445	465	605	625	746	766	873
138	158	230	283	446	586	606	626	747	767	874
139	159	232	284	447	587	607	627	748	768	875
140	160	233	285	448	588	608	628	749	828	876
141	161	234	286	449	589	609	629	750	829	877
142	162	235	287	450	590	610	630	751	830	878
143	163	236	288	451	591	611	631	752	831	879
144	164	237	289	452	592	612	632	753	832	880
145	165	238	433	453	593	613	633	754	833	881
146	166	239	434	454	594	614	634	755	834	882
147	167	240	435	455	595	615	736	756	835	883
148	168	241	436	456	596	616	737	757	836	884
149	169	274	437	457	597	617	738	758	837	885
150	170	275	438	458	598	618	739	759	838	886
151	171	276	439	459	599	619	740	760	839	887
152	172	277	440	460	600	620	741	761	840	888
153	173	278	441	461	601	621	742	762	869	889
154	174	279	440	462	602	622	743	763	870	890
155	175	280	443	463	603	623	744	764	871	891
156	228	281	444	464	604	624	745	765	872	

[Back to top](#)

Annex B – Invoice requirements

Where an invoice is required as evidence of investment, it must provide sufficient information for Scottish Government Rural Payments and Inspections Division (SGRPID) to verify that the approved investment has been purchased in accordance with the scheme rules.

Invoice requirements

Invoices must:

- clearly identify each approved investment and its cost;
- include the manufacturer, make, model and serial number, where applicable;
- be addressed to the business or person named in the Offer of Grant;
- show the supplier's name and address;
- show the invoice date;
- show the date the investment was supplied, where different from the invoice date; and
- include the supplier's VAT number, where applicable.

Invoices must be clear, complete and legible.



Highland AgriTech Ltd
Agricultural Machinery & Precision Farming Solutions
Units 4-6, Strathmore Industrial Estate
Inverness
IV2 7JB
Scotland
Tel: 01463 555 123
Email: sales@highlandagritech.co.uk
Website: www.highlandagritech.co.uk
VAT Registration Number: GB 123 4567 89

INVOICE

Invoice Number: INV-02784
Invoice Date: 14 April 2027
Due Date: 14 May 2027

Bill To:
Burnside Farming Ltd
Meadow Farm
Glenview
Perth
PH2 6AB

Deliver To: (if different)
Meadow Farm
Glenview
Perth
PH2 6AB

Item	Description	Investment Code	Quantity	Unit Price (£)	Total Price (£)
1	GPS field guidance system (including console, antenna and cabling)	PN01	1	6,250.00	6,250.00
2	Flow rate monitoring system for slurry application (including sensors and display unit)	SM03	1	3,180.00	3,180.00
3	Installation and setup	N/A	1	520.00	520.00
Subtotal					9,950.00
VAT (20%)					1,980.00
Total Amount Due					11,940.00

Payment Details:
Bank Name: Bank of Scotland
Account Name: Highland AgriTech Ltd
Sort Code: 80-22-69
Account Number: 12345678
Payment Reference: INV-02784

Notes:
1. Goods remain the property of Highland AgriTech Ltd until paid in full.
2. This invoice relates to the supply and installation of the items detailed above.
3. For any queries, please contact our sales team on 01463 555 123.

Thank you for your business

Mixed invoices

Where an invoice includes items that are not part of your approved Future Farming Investment Scheme (FFIS) investment, you must clearly identify the items that relate to FFIS.

SGRPID must be able to identify:

- the approved investment;
- the quantity purchased; and
- the cost relating to the approved investment.

Supplier accounts

Where you use a supplier account and a single payment covers multiple invoices, you must provide copies of all invoices covered by that payment.

SGRPID must be able to trace the payment to the invoice for the approved investment.

Invoices must relate to investments **ordered and purchased after you accepted your Offer of Grant**.

Invoices relating to investments ordered, purchased, paid for or otherwise committed to before you accepted your Offer of Grant will not be eligible.

Where satisfactory invoice evidence is not provided, SGRPID may request additional information. Where eligible expenditure cannot be verified, grant may be recovered in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page.

Example of an acceptable invoice is on the right

[Back to top](#)

Annex C – Payment evidence

Where proof of payment is required as evidence of investment, you must provide evidence that the approved investment has been **paid for in full**.

Payment must be made by the business or person named in the Offer of Grant.

Acceptable payment methods

Payment must be made using:

- a business bank account; or
- a business credit card.

Where a credit card is used, you must be able to demonstrate that the credit card payment is linked to the applicant business.

Ineligible payment methods

The following payment methods are not acceptable:

- cash payments;
- payments from personal bank accounts that cannot be linked to the applicant business;
- leasing;
- hire purchase; or
- part exchange.

Use of an ineligible payment method may result in the expenditure being treated as ineligible and recovery of grant in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page.

Evidence you must provide

You must provide bank, building society or credit card statements that allow Scottish Government Rural Payments and Inspections Division (SGRPID) to verify that:

- the invoice has been paid in full;
- payment was made by the business or person named in the Offer of Grant; and
- payment was made to the supplier.

Evidence may include:

- screenshots from online banking;
- PDF statements;
- scanned paper statements; or
- banking transaction reports.

Information payment evidence must show

Payment evidence must clearly show:

- the bank, building society or credit card provider;
- the account holder name;
- sufficient account information to identify the account;
- the transaction date;
- the payment reference or transaction reference, where available; and
- the payment amount.

You may remove information that is not relevant to verifying the payment, provided the information required above remains visible.

Where invoice and payment values do not match

Where the payment amount does not match the invoice value, you may be required to provide additional evidence.

- This may include:
- additional invoices;
- supplier statements; or
- monthly account statements from the supplier.

SGRPID must be able to clearly trace the payment to the approved investment.

Buying groups

Where an investment is purchased through a buying group or other purchasing arrangement, you must provide sufficient evidence to demonstrate the full payment route between the applicant business, buying group and supplier.

This may include:

- evidence of payment from the applicant business to the buying group;
- supplier confirmation;
- supplier statements; or
- buying group payment records.

SGRPID must be able to verify that the approved investment was purchased and paid for by the applicant business.

Important

It is your responsibility to ensure that payment evidence is complete, accurate and clearly linked to the approved investment.

Where satisfactory payment evidence is not provided, SGRPID may request additional information. Where eligible expenditure cannot be verified, grant may be recovered in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page.

[Back to top](#)

Annex D – Taking and providing geotagged photographs

What is a geotagged photograph?

A geotagged photograph contains information showing:

- where the photograph was taken;
- the date it was taken; and
- the time it was taken.

Most smartphones and tablets can record this information automatically when location services are enabled and the camera has permission to use your location.

Scottish Government Rural Payments and Inspections Division (SGRPID) uses geotagged photographs to help verify that an approved investment has been completed at the agricultural business and meets the Future Farming Investment Scheme (FFIS) requirements.

Before taking photographs

Before taking photographs:

- make sure location services are turned on;
- make sure your camera app has permission to use your location;
- use the normal camera app on your phone or tablet;
- make sure the investment or completed work can be clearly seen; and
- make sure the photograph is clear and in focus.

Before leaving the location, check the photograph details on your device to make sure the date and location have been recorded.

What your photographs should show

Your photographs should clearly show the approved investment or completed work.

Depending on the investment, you may need more than one photograph. For example:

- a wider photograph showing the complete investment in its location;
- a close-up showing the make, model or serial or unique identifier number, where applicable; or
- several photographs showing the full extent of completed work, such as fencing, hedge planting, tree planting or pond creation.

Where a serial or unique identifier number is required, it must be clear and readable and correspond with the other evidence you provide.

The [Capital Investment Guide](#) sets out any additional evidence requirements for individual investments.

Standard Cost investments

For Standard Cost investments, unless the Capital Investment Guide states otherwise, you must provide:

- geotagged photographs taken before work starts; and
- geotagged photographs taken after the investment has been completed.

The photographs must provide sufficient evidence to demonstrate the approved quantity, length or area and that the investment has been completed to the required specification.

Make sure you take the required before photographs before any work starts.

Checking photograph location information

On an iPhone:

- open the photograph in Photos;
- swipe up or select the information icon; and
- check that the photograph details show the location and date.

On an Android device:

- open the photograph in your photo or gallery app;
- select Details, Information or swipe up, depending on your device; and
- check that the location and date are shown.

You can also check photograph information after transferring it to a computer.

On Windows:

- right-click the photograph;
- select Properties; and
- select Details.

The information displayed will depend on the photograph and how it was transferred.

Transferring photographs

Where possible, retain the original photograph taken on your phone or tablet.

When transferring photographs to another device, check afterwards that the location and date information is still available.

Some email services, messaging applications, social media applications, image editing applications and other services may remove or alter photograph information.

Avoid editing photographs before providing them as evidence.

If location or date information is lost when the photograph is transferred, provide a screenshot showing:

- the photograph;
- its location; and
- the date and time it was taken.

The screenshot must be saved in a file format accepted by Manage Applications and Claims (MAC).

Keep the original photograph until SGRPID has assessed and verified your FFIS evidence.

Naming your photographs

Give each photograph a short, meaningful file name so it is clear which investment it relates to.

Where possible, use letters, numbers, hyphens or underscores and avoid special characters.

For example:

- SM04-slurry-cover.jpeg
- SH01-direct-drill-serial.jpeg
- LS12-handling-system.jpeg

Common problems

Location is missing after transferring the photograph

Check the original photograph on your phone or tablet. If the original still contains the location information, provide the original photograph in an accepted file format or a screenshot showing the photograph, location and date.

Location is not visible on your computer

Check the photograph details on the phone or tablet on which it was taken. You can provide a screenshot showing the photograph together with its location and date information.

The photograph has no location information

Check that location services are switched on and that the camera has permission to use your location. Where possible, retake the photograph with location information enabled.

For a required before photograph, you must make sure the location information has been recorded before work starts, as you will not be able to recreate a valid before photograph after the work has been carried out.

The serial or unique identifier number is unclear

Take a separate close-up photograph so the number can be read.

The investment cannot be clearly identified

Take a wider photograph showing the complete investment and its location.

The photograph is blurred or unclear

Retake the photograph before submitting your evidence.

Example photographs



Example 1 – Investment clearly visible

The photograph below clearly shows the approved investment.



Example 2 – Investment and serial number

The photographs below clearly show the approved investment and manufacturer serial number.



Example 3 – Larger investment

The photographs below demonstrate how multiple photographs can be used to show the full extent of a larger investment.

Help

If you have problems, please contact: FFIS@gov.scot.

[Back to top](#)

Annex E – Uploading evidence to the Manage Applications and Claims (MAC) portal

Before you start

Read [Providing evidence of investment](#) page of this guidance and the relevant investment page in the [Capital Investment Guide](#) to make sure you have all the evidence required.

The evidence required depends on the investment.

For investments using a **Maximum Cost**, you will normally need to provide:

- invoices;
- proof of payment;
- geotagged photographs; and
- serial or unique identifier numbers, where applicable.

For investments using a **Standard Cost**, you do not need to provide invoices or proof of payment. You must provide the evidence required to demonstrate that the approved quantity, length or area has been completed to the required specification.

Unless the Capital Investment Guide states otherwise, this will include geotagged photographs taken before work starts and after completion.

You must also provide any additional evidence specified for the individual investment.

Your Whole Farm Plan evidence should be provided once as part of your Future Farming Investment Scheme (FFIS) evidence submission. It does not need to be uploaded separately for each investment.

Accessing MAC

Use Microsoft Edge, Google Chrome, Firefox or Safari to access MAC.

No special browser settings are required. A cookie message may appear, but you do not have to accept optional cookies to use MAC.

For security, MAC will sign you out after two hours without a button being selected. Typing in a box does not reset the two-hour period.

Select **Save and continue** regularly while adding your evidence so that your work is saved.

File size and formats

Each file you upload must be no more than **10 MB**.

MAC accepts:

- Word documents: **.doc and .docx**
- PDF documents: **.pdf**
- images: **.jfif, .jpeg, .png and .gif**

Do not upload a file in another format unless Scottish Government Rural Payments and Inspections Division (SGRPID) confirms that it is accepted.

Naming your files

Give each file a short, meaningful name so it is clear what it relates to.

Where possible, use letters, numbers, hyphens or underscores and avoid special characters.

For example:

- **PN01-invoice.pdf**
- **PN01-payment-evidence.pdf**
- **PN01-serial-number.jpeg**
- **WFP-carbon-audit.pdf**

Make sure each document or image is clear, readable and relates to the relevant investment or evidence requirement.

Uploading your evidence

For each approved investment:

- go to the relevant investment in MAC;
- select the document or image you want to upload;
- check that you have selected the correct file;
- check that the document or image is clear and readable;
- check that the file appears in the uploaded documents list; and
- select **Save and continue**.

Repeat this process until you have uploaded all evidence required for your approved investments.

Upload your Whole Farm Plan evidence in the appropriate part of your evidence submission.

Before submitting

Before completing your evidence submission, check that:

- every approved investment and approved quantity has been evidenced;
- all required invoices and payment evidence have been uploaded, where applicable;
- all required geotagged photographs have been uploaded;
- serial or unique identifier numbers are clear, where required;
- Whole Farm Plan evidence has been provided;
- any additional evidence required by the Capital Investment Guide has been provided; and
- every uploaded file appears in the uploaded documents list.

Important

Selecting **Save and continue** saves your work but does not submit your FFIS evidence.

Your evidence is submitted only when you complete the final submission process in MAC.

Do not assume your evidence has been submitted simply because documents appear in MAC.

Complete the submission process and check that MAC confirms that your evidence has been successfully submitted.

Incomplete, unclear or missing evidence may result in SGRPID asking for further information and may delay verification. Where the scheme requirements cannot be verified, grant may be recovered in accordance with the Scheme Guidance and your Offer of Grant.

[Back to top](#)

Annex F – Future Farming Investment Scheme (FFIS) grant terms and conditions

1. Definitions and Interpretation

1.1 In these Conditions the words and expressions set out in Schedule 4 of the Offer of Grant letter shall have the meanings ascribed to them in that Schedule.

1.2 In these Conditions, unless the context otherwise requires, words denoting the singular shall include the plural and vice versa and words denoting any gender shall include all genders.

1.3 The headings in these Conditions are for convenience only and shall not be read as forming part of the Conditions or taken into account in their interpretation.

1.4 Except as otherwise provided in these Conditions, any reference to a clause, paragraph, subparagraph or schedule shall be a reference to a clause, paragraph, subparagraph or schedule of these Conditions. The schedules are intended to be contractual in nature. They form part of the Agreement and should be construed accordingly.

1.5 This Agreement shall not be varied except by a written variation issued or expressly approved by the Scottish Ministers. A request, discussion, acknowledgement or request for further information does not constitute approval of a variation.

1.6 The Agreement comprises the recipient-facing Offer letter; these Conditions and Schedules, including the Approved Investments identified in Schedule 1; the Grantee's Application; the Future Farming Investment Scheme (FFIS) 2026 Scheme Guidance; the FFIS 2026 Capital Investment Guide; and the Grantee's acceptance through the Manage Applications and Claims (MAC) portal.

1.7 If there is any inconsistency, the specific recipient and award details in the recipient-facing Offer letter and Schedule 1 take precedence, followed by these Conditions. The Capital Investment Guide takes precedence for investment-specific specifications and evidence requirements, followed by the Scheme Guidance and then the Application. A later version of the Scheme Guidance or Capital Investment Guide does not vary this Agreement unless the Scottish Ministers confirm the variation in writing.

2. Purposes of the Grant

2.1 The Grant is made to enable the Grantee to carry out the Project.

2.2 The Grant shall only be used for the purposes of the Project and for no other purpose whatsoever.

2.3 No part of the Grant shall be used to fund any activity or material which is party political in intention, use, or presentation or appears to be designed to affect support for a political party.

2.4 The main objectives and expected outcomes of the Grant are to support capital investments that contribute to one or more of the following:

- (a) improving business efficiency and sustainability;
- (b) protecting, restoring or enhancing the environment;
- (c) reducing greenhouse gas emissions; and
- (d) mitigating the effects of climate change.

2.5 The principal requirements and milestones are:

- (e) acceptance within 14 calendar days of the date of the Offer;
- (f) completion of every Approved Investment and the full Approved Quantity;
- (g) submission of all required Evidence no later than nine months from the date of this letter; and
- (h) compliance with the Retention Period, monitoring and record-keeping requirements.

2.6 The eligible costs are the costs or quantities attributable to the Approved Investments in Schedule 1 of the Offer of Grant letter, that satisfy these Conditions, the Scheme Guidance and the Capital Investment Guide.

2.7 Costs and payment methods identified as ineligible in the Scheme Guidance or Capital Investment Guide are excluded. Recoverable VAT and any amount above an applicable Maximum Cost are also excluded unless the Capital Investment Guide expressly provides otherwise.

2.8 After accepting the Offer, the Grantee must not add, exchange, replace or substitute an Approved Investment or transfer Grant between Approved Investments. Purchasing a different make, model or product of the same Approved Investment is permitted where it meets every applicable specification and condition in the Capital Investment Guide and does not increase the Grant.

2.9 The Grantee must not obtain duplicate funding for an Approved Investment or any related eligible cost. The Grantee must disclose any other public funding, supplier contribution, discount, refund, rebate, credit note, compensation, insurance payment or other financial contribution relating to an Approved Investment, whether received before or after payment of the Grant.

2.10 Before accepting the Offer, neither the Grantee nor anyone acting on its behalf may order an investment, enter into a contract, pay a deposit, make a payment, take delivery or otherwise make a binding commitment to an Approved Investment. Obtaining a quotation that creates no commitment is permitted.

2.11 The Grantee must purchase or complete, as applicable, every Approved Investment and the full Approved Quantity in Schedule 1. Each Approved Investment must be paid for, delivered, installed and fully operational where applicable, and must meet the Capital Investment Guide.

2.12 Every Supported Investment must be purchased and owned by the Grantee and used solely by or on behalf of the Grantee for the purposes and benefit of the agricultural business named in this Offer. Except for a sale or transfer expressly approved under Condition 8.3, a Supported Investment must not be hired, leased, loaned, shared, transferred or otherwise made available for use by or for the benefit of another person or business, whether for payment or otherwise. Machinery or equipment supported by the Grant must not be used wholly or partly to provide agricultural contracting services to another person or business.

2.13 The Grantee is responsible for obtaining and maintaining every consent, licence, permission and land or occupancy right required to complete, use and retain a Supported Investment throughout the Retention Period.

2.14 For the purposes of assessing and ranking the Application, the Application Score was calculated by multiplying each eligible investment's published Item Score by its Total Eligible Cost, adding those amounts together and dividing the result by the Total Eligible Cost of all eligible investments in the Application. Total Eligible Cost was determined following assessment of eligibility, quantities and costs, and before grant rates and the £20,000 maximum grant were applied. The final Application Score was rounded to two decimal places. Each eligible investment contributed using its own published Item Score. Ineligible investments were excluded.

2.15 If the Grantee wishes not to complete an Approved Investment or wishes to reduce an Approved Quantity, it must obtain prior written approval before making the change and before the Completion and Evidence Deadline. The Scottish Ministers will reassess the revised Project under the published eligibility, scoring and ranking rules. Approval will not be given where the revised Application would not have received funding. A different Approved Investment cannot be approved as a replacement.

2.16 Where a Maximum Cost Approved Investment has been completed in full but its Verified Eligible Expenditure is lower than the eligible cost used to assess the Application, that lower expenditure does not, by itself, cause the Application Score to be recalculated or the Application to be reranked after the Offer was made. Any resulting overpayment is dealt with under Condition 3.7.

2.17 An extension to the Completion and Evidence Deadline will be considered only in exceptional circumstances. The Grantee must request it before the existing deadline and provide evidence that the investment was ordered as soon as reasonably possible after acceptance and that the delay was outside the Grantee's control. An extension applies only where confirmed in writing by the Scottish Ministers.

3. Payment and Use of Grant

3.1 Subject to Condition 11 and satisfaction of the Minimal Financial Assistance and other conditions applying before payment, the Scottish Ministers shall pay the Grant in one Advance Payment in accordance with Schedule 1. Payment will normally be made within 30 Working Days of acceptance.

3.2 The amount of the Grant shall not be increased in the event of any overspend by the Grantee in its delivery of the Project.

3.3 The Grant shall be paid in pounds sterling into the GBP bank account registered with Scottish Government Rural Payments and Inspections Division (SGRPID) for the Grantee's business. The Grantee is responsible for ensuring that the registered account details are valid and current.

3.4 The Grant is personal to the Grantee. It must not be transferred to another person or business or applied to an investment other than the Approved Investment to which it was allocated.

3.5 The Grantee shall promptly repay to the Scottish Ministers any money incorrectly paid to it either as a result of an administrative error or otherwise. This includes (without limitation) situations where either an incorrect sum of money has been paid or where Grant monies have been paid in error before all conditions attaching to the Grant have been complied with by the Grantee.

3.6 The Grant is paid in advance and remains provisional until the Scottish Ministers have assessed and verified all required Evidence, completed any necessary inspection or further checks, reconciled the Grant and confirmed that the Grantee has complied with the Agreement. Payment does not constitute confirmation of final entitlement.

3.7 Subject to Conditions 11.2 to 11.4, for each Maximum Cost investment the Final Eligible Grant is the lower of

- (a) the grant amount stated for that investment in Schedule 1; and
- (b) the applicable grant rate under the Scheme Guidance applied to the lower of the Verified Eligible Expenditure and the published Maximum Cost. For each Standard Cost investment, the Final Eligible Grant is the lower of the grant amount stated for that investment in Schedule 1 and the applicable grant rate applied to the amount obtained by multiplying the Verified Eligible Quantity by the published Standard Cost. If the total Grant paid exceeds the sum of the Final Eligible Grant for all Approved Investments, the Grantee must repay the difference, together with any applicable interest, in accordance with Condition 11.

3.8 Once the Advance Payment has been made, all other Agricultural Support Payments due or becoming due to the Grantee will be placed on hold. The Grantee accepts this as a condition of receiving the Grant in advance.

3.9 The hold will remain until every Approved Investment and Approved Quantity has been completed, all required Evidence has been submitted, the Evidence and any further information or inspection have been assessed and verified, and the Scottish Ministers have confirmed compliance with the Agreement. Submission of Evidence does not automatically remove the hold. Where recovery action is required, the hold may remain until all recoverable amounts have been recovered or otherwise secured and the Scottish Ministers confirm that the hold may be released.

3.10 The Grantee acknowledges that the hold may delay Basic Payment Scheme (BPS), Less Favoured Area Support Scheme (LFASS), Voluntary Coupled Support (VCS) and other Agricultural Support Payments and accepts responsibility for managing the resulting cash-flow effect.

3.11 The Grantee must notify the Scottish Ministers immediately of any discount, refund, rebate, credit note, supplier payment, insurance payment or other amount that reduces the eligible cost of an Approved Investment.

4. Inspection and Information

4.1 The Grantee must complete the Project and submit all required Evidence through Manage Applications and Claims (MAC) no later than the Completion and Evidence Deadline, unless a written extension has been approved under Condition 2.17.

4.2 For each Maximum Cost investment, the Grantee must provide a supplier invoice, traceable proof of payment, geotagged photographs and any serial or unique identifier and additional evidence required by the Capital Investment Guide. For each Standard Cost investment, invoices and proof of payment

are not required, but the Grantee must provide the evidence specified in the Capital Investment Guide to demonstrate the full eligible quantity, length or area completed.

4.3 The Grantee must provide the front page of each of at least two qualifying Whole Farm Plan audits or plans. Each front page must show the audit or plan name, the business name and the date prepared. For a Basic Payment Scheme (BPS) claimant, the audits or plans must correspond with those declared on the 2026 Single Application Form (SAF) and have been completed by 15 May 2026. For a non-BPS claimant, at least two Whole Farm Plan audits or plans must be completed before Evidence is submitted. The full audit or plan is required only if requested by Scottish Government Rural Payments and Inspections Division (SGRPID).

4.4 The Grantee must provide any further information or Evidence requested by the Scottish Ministers within 10 Working Days of the date on which the request is treated as received under Condition 15.3, unless the request specifies a longer period.

The Grantee may request an extension before that period expires, but an extension applies only where confirmed in writing. If the requested information or Evidence is not provided within the applicable period, the Scottish Ministers may determine the matter on the information available and may treat the relevant Evidence as not having been provided. Where this means that satisfactory Evidence has not been provided for every Approved Investment, Condition 11.2 applies.

Evidence is not accepted or verified merely because it has been submitted. A request for clarification or further information does not extend the Completion and Evidence Deadline unless a separate extension is confirmed in writing.

4.5 The Grantee must keep all records needed to demonstrate compliance for six years from the Offer Date. All invoices, receipts, accounts, proof of payment and other relevant financial documents must be retained for at least seven years from the date of the Advance Payment. Records may be held electronically but must remain complete, accessible and capable of being reproduced.

4.6 The Grantee must immediately notify the Scottish Ministers if it becomes aware of any error, omission, irregularity, suspected fraud or false, altered or fabricated information or Evidence relating to the Application, Project or Grant, and must provide all information reasonably required in response.

4.7 The Grantee must immediately inform the Scottish Ministers of any change to its legal status, ownership, control, membership, partners, trading status, Business Reference Number (BRN), agricultural activity, land occupation, bank details or other circumstances that may affect eligibility, delivery or retention of a Supported Investment.

4.8 The Scottish Ministers, SGRPID, the Auditor General for Scotland and any person authorised by them may inspect the Grantee's holding, Supported Investments, records and Evidence at any reasonable time during the Retention Period. An inspection may be announced or unannounced. The Grantee must allow access, must not obstruct an inspection and must provide reasonable assistance and explanations.

4.9 The Grantee must provide information reasonably required to monitor and evaluate the use, outcomes and benefits of the Supported Investments during the Retention Period.

4.10 All information and Evidence provided in the Application, on acceptance, during verification and throughout the Retention Period must be complete, accurate and genuine.

The Grantee must not withhold relevant information or provide false, inaccurate, incomplete, misleading, altered or fabricated material. Providing or withholding such information may result in withdrawal of the Offer, recovery of all or part of the Grant with interest, loss of entitlement to other Agricultural Support Payments and, subject to applicable law and scheme rules, may affect the Grantee's eligibility to claim or apply for payments under current or future agricultural support schemes.

Knowingly or recklessly providing false information or evidence may be referred for investigation or prosecution.

5. United Nations Convention on the Rights of the Child (UNCRC)

Not used.

6. Fair Work First conditionality

6.1 Unless a specific exception to the real Living Wage requirement was expressly approved in writing by the Scottish Ministers before this Offer was made and is stated in the recipient-facing Offer letter, the Grantee shall pay at least the real Living Wage to:

- **6.1.1** all staff aged 16 and over, including apprentices, who are directly employed by the Grantee and work in Scotland; and
- **6.1.2** all staff aged 16 and over, including apprentices, who are directly employed by the Grantee, directly engaged in delivering the funded activity and based elsewhere in the United Kingdom.

6.2 The Grantee shall ensure that at least the real Living Wage is paid to all workers aged 16 and over, including apprentices (in a third party) not directly employed by the Grantee who are directly engaged in delivering the funded activity and based anywhere in the UK.

6.3 The Grantee shall demonstrate that all workers employed within its organisation have access to effective workers' voice channel(s), including agency workers.

6.4 The Grantee shall provide any and all information reasonably required by the Scottish Ministers to satisfy themselves that the Fair Work First obligations herein, namely, to pay at least the real Living Wage and providing access to effective workers' voice channels, are being complied with. Guidance is available to support the Grantee in meeting and evidencing these conditions.

6.5 The Grantee shall include a brief overview of their commitment to advancing the Fair Work First criteria on its own website or, if the Grantee does not have a website, shall provide to the Scottish Ministers by alternative means such overview.

6.6 Any exception expressly stated in the recipient-facing Offer letter applies only to the real Living Wage condition and does not remove the requirement to provide effective workers' voice or any other applicable Fair Work First requirement.

7. Confidentiality and Data Protection

7.1 The Grantee will respect the confidentiality of any commercially sensitive information that they have access to as a result of the Project.

7.2 Notwithstanding the above, the Grantee may disclose any information as required by law or judicial order. All information submitted to the Scottish Ministers may need to be disclosed and/or published by the Scottish Ministers. Without prejudice to the foregoing generality, the Scottish Ministers may disclose information in compliance with the Freedom of Information (Scotland) Act 2002, any other law, or, as a consequence of judicial order, or order by any court or tribunal with the authority to order disclosure.

Further, the Scottish Ministers may also disclose all information submitted to them to the Scottish or United Kingdom Parliament or any other department, office or agency of His Majesty's Government in Scotland, in right of the Scottish Administration or the United Kingdom, and their servants or agents.

When disclosing such information to either the Scottish Parliament or the United Kingdom Parliament it is recognised and agreed by both parties that the Scottish Ministers shall if they see fit disclose such information but are unable to impose any restriction upon the information that it provides to Members of the Scottish Parliament, or Members of the United Kingdom Parliament; such disclosure shall not be treated as a breach of this agreement.

7.3 The Grantee shall ensure that all requirements of the Data Protection Laws are fulfilled in relation to the Project.

8. Disposal of Assets

8.1 The Grantee must retain every Supported Investment for six years from the Offer Date. During that period, each Supported Investment must remain owned by the Grantee, remain in agricultural use for the purpose approved, be operational where applicable, be maintained in good repair and comply with these Conditions and the Capital Investment Guide.

8.2 During the Retention Period, every Supported Investment must continue to be used solely by or on behalf of the Grantee for the purposes and benefit of the agricultural business named in this Offer. Except for a sale or transfer expressly approved under Condition 8.3, it must not be hired, leased, loaned, shared, transferred or otherwise made available for use by or for the benefit of another person or business, whether for payment or otherwise. Machinery or equipment must not be used wholly or partly to provide agricultural contracting services to another person or business.

8.3 The Grantee must not sell, transfer, dispose of, replace, remove or materially change the use of a Supported Investment without the Scottish Ministers' prior written approval. Any approval must be express, may impose conditions including replacement, transfer of obligations or recovery, and does not permit hiring, leasing, loaning, sharing or agricultural contracting use unless the Agreement is expressly varied in writing.

8.4 The Grantee must immediately notify the Scottish Ministers if a Supported Investment is lost, stolen, destroyed, damaged, becomes redundant, ceases to be operational or is no longer used for the approved purpose.

8.5 Where a Supported Investment is disposed of, transferred, ceases to be used for its approved purpose or otherwise fails the retention requirements, the Scottish Ministers may recover all or part of the Grant attributable to that investment, together with interest. In determining the amount, the Scottish Ministers may take account of the period remaining, the circumstances and any disposal or insurance proceeds.

8.6 Conditions 8.1 to 8.5 apply to equipment, machinery, planting, fencing, ponds, permanent works and every other form of Supported Investment.

9. Publicity

9.1 The Grantee shall, where reasonably practicable, acknowledge in publicity material relating to the Project the contribution of the Scottish Ministers. The Scottish Ministers may require approval of the form of acknowledgement before publication.

10. Intellectual Property Rights

Not used.

11. Default and Recovery etc. of Grant

11.1 The Scottish Ministers may re-assess, vary, make a deduction from, withhold, suspend or require immediate repayment of all or part of the Grant where:

- (a) the Grantee commits a Default or breaches a warranty;
- (b) the Grant is used for a purpose other than the Project;
- (c) an Approved Investment or the full Approved Quantity is not completed by the Completion and Evidence Deadline without prior written approval;
- (d) satisfactory Evidence is not provided by the Completion and Evidence Deadline;
- (e) an investment was ordered, contracted for, paid for, delivered or otherwise committed to before acceptance;
- (f) an Approved Investment is exchanged, substituted or replaced, or Grant is transferred between Approved Investments, other than a permitted change of make, model or product under Condition 2.8;
- (g) an investment or expenditure is ineligible, unapproved or does not meet the Capital Investment Guide;
- (h) an investment is not purchased, completed, owned or paid for by the Grantee where required;
- (i) except to the extent expressly approved under Condition 8.3, a Supported Investment is used by or for the benefit of another person or business, is hired, leased, loaned, shared, transferred or otherwise made available to another person or business, or machinery or equipment is used wholly or partly to provide agricultural contracting services to another person or business;
- (j) duplicate funding or an undisclosed contribution, discount, refund, rebate, credit note, compensation or insurance payment is received;
- (k) the Grantee provides or withholds materially false, inaccurate, incomplete or misleading information, or provides altered, fabricated or otherwise false Evidence;
- (l) the Grantee refuses or obstructs an inspection or fails to provide information, Evidence, records, assistance or monitoring information when required;
- (m) a Supported Investment is not retained, maintained or used as required by Condition 8;
- (n) the Grantee obtains the investment from a Connected Supplier;
- (o) the Grant or any part of it does not comply with Subsidy Control, MFA or other applicable legal requirements;
- (p) the Grantee fails to comply with Fair Work First requirements;
- (q) the Grantee ceases trading, becomes insolvent, is sequestrated, enters administration, receivership or liquidation, or makes an arrangement with creditors;

- (r) a change in the Grantee's business or circumstances affects eligibility or puts the Project or public funds at risk;
- (s) the Grantee commits a Prohibited Act; or
- (t) the Grantee otherwise fails to comply with the Agreement.

11.2 Where the Grantee fails, without prior written approval, to complete any Approved Investment or the full Approved Quantity, substitutes an Approved Investment, fails to provide satisfactory Evidence for every Approved Investment by the Completion and Evidence Deadline, or, following failure to provide further information or Evidence required under Condition 4.4 within the applicable period, has not provided satisfactory Evidence for every Approved Investment, the Scottish Ministers will require repayment of the whole Grant, together with any applicable interest.

11.3 Condition 11.2 does not apply solely because the verified eligible cost of a fully completed Maximum Cost investment is lower than the assessed cost. In that circumstance, only the resulting overpayment is recoverable unless another Default has occurred.

11.4 If a prior written reduction in an Approved Quantity or removal of an Approved Investment is approved under Condition 2.15, the Grant will be recalculated, and the unsupported amount must be repaid.

11.5 If the Grant or any part of it does not comply with applicable Subsidy Control or MFA obligations, the Scottish Ministers may require immediate repayment of all or part of the Grant together with interest.

11.6 The Grantee must pay any amount demanded under this Condition within 14 days of written demand. If payment is not made within that period, interest shall be payable at 2% per annum above the Bank of England base lending rate prevailing at the date of demand, from the date of demand until payment in full.

11.7 The Scottish Ministers may recover any amount due under this Agreement, together with applicable interest, by retaining, deducting or setting it off against any amount payable or becoming payable to the Grantee under this or any other agreement, grant or Agricultural Support Payment. This includes recovery from BPS, LFASS, VCS and any other current or future agricultural support scheme payment. Any shortfall remains payable by the Grantee.

11.8 Where a breach is capable of remedy, the Scottish Ministers may postpone recovery and give written notice requiring it to be remedied within a specified period. This discretion does not require the Scottish Ministers to permit retrospective approval, late Evidence, substitution of an Approved Investment or completion after the deadline.

11.9 Any failure, omission or delay by the Scottish Ministers in exercising a right or remedy is not a waiver of that right or remedy.

11.10 The Grantee must make payments due to the Scottish Ministers without deduction, set-off, counterclaim, discount or abatement.

11.11 The Grantee must immediately notify the Scottish Ministers of financial or other difficulties that may materially affect completion of the Project, compliance with the Agreement or recovery of public funds.

12. Warranties

The Grantee warrants, undertakes and agrees on acceptance, on the date of the Advance Payment, when Evidence is submitted and throughout the Retention Period that:

- it has all necessary resources and expertise to deliver the Project (assuming due receipt of the Grant);
- it has not committed any Prohibited Act;
- it shall at all times comply with all relevant legislation and all applicable codes of practice and other similar codes or recommendations, and shall notify the Scottish Ministers immediately of any significant departure from such legislation, codes or recommendations;
- it shall comply with the requirements of the Health and Safety at Work etc. Act 1974 and any other acts, orders, regulations and codes of practice relating to health and safety, which may apply to employees and other persons working on the Project;
- it has and shall keep in place adequate procedures for dealing with any conflicts of interest;
- it has and shall keep in place systems to deal with the prevention of fraud and/or administrative malfunction;

- all information and Evidence provided in connection with the Application, Offer, Project, Grant and MFA is complete, accurate, genuine and not misleading, and no relevant information has been withheld;
- it continues to meet all applicable eligibility requirements and has full power and authority to enter into and perform the Agreement, including where acceptance or submission is made by a mandated agent;
- no Approved Investment was ordered, contracted for, paid for, delivered or otherwise committed to before acceptance;
- it has not sought or received duplicate funding for an Approved Investment or related eligible cost;
- no Approved Investment will be obtained from a Connected Supplier;
- every Supported Investment will be owned by the Grantee and used solely by or on behalf of the Grantee for the purposes and benefit of the agricultural business named in this Offer and, except for a sale or transfer expressly approved under Condition 8.3, will not be hired, leased, loaned, shared, transferred or otherwise made available to another person or business or used wholly or partly to provide agricultural contracting services to another person or business;
- it has all land rights, permissions, consents, licences, resources and finance required to complete and retain the Project;
- its MFA declaration is complete, and receipt of the Grant will not exceed the applicable threshold;
- it complies with the applicable Fair Work First requirements, subject only to any exception expressly stated in the recipient-facing Offer letter;
- the two Whole Farm Plan audits or plans evidenced under Condition 4.3 meet the applicable requirements; and
- there is no undisclosed event, restriction, litigation, financial difficulty or change of circumstance that could reasonably have affected the decision to award the Grant or the Grantee's ability to comply with the Agreement.

13. Assignment

13.1 The Grantee must not assign, transfer or otherwise dispose of any right or obligation under the Agreement without the Scottish Ministers' prior written consent.

13.2 The Grantee may engage suppliers and contractors to supply, install or complete an Approved Investment, but remains fully responsible for their acts and omissions and for compliance with the Agreement. Engagement of a supplier or contractor does not transfer the Grant or the Grantee's obligations.

14. Termination

14.1 The Grantee may withdraw before accepting the Offer without liability. After acceptance, the Grantee may withdraw only by notifying Scottish Government Rural Payments and Inspections Division (SGRPID) immediately and repaying the whole Grant, together with any applicable interest.

14.2 The Scottish Ministers may withdraw the Offer before acceptance, suspend payment or terminate the Agreement where a Default has occurred or where payment would be unlawful. Termination does not affect any accrued right to recover Grant or any condition intended to continue.

15. Notices

15.1 Notices and communications may be issued through Manage Applications and Claims (MAC), by email to the preferred communication email address registered for the Grantee on Rural Payments and Services, or by post to the address in SGRPID records.

15.2 The Grantee is responsible for keeping its registered email, postal address, bank and business details current and accessible. The Scottish Ministers are not responsible for a communication that cannot be delivered because those details are incorrect or out of date.

15.3 A communication sent electronically before 5.00 pm on a Working Day is treated as received that day; if sent later or on a non-Working Day, it is treated as received on the next Working Day, unless the communication records a different receipt date.

16. Dispute Resolution

16.1 The Grantee may request a review of a decision where it considers that an administrative error was made, the published scheme rules were applied incorrectly, or a post-award evidence or compliance

decision was incorrect. A request must be made in writing to the Grantee's local SGRPID Area Office within 28 calendar days of the date of the decision.

16.2 A review will not reconsider published Item Scores, the ranking methodology, tie-break rules, the available budget or other published scheme rules. It cannot be used to provide information or Evidence that should have been provided earlier, obtain retrospective approval for a change, substitute an Approved Investment or extend a deadline. A review may consider whether the rules were applied correctly. A review does not suspend recovery or another decision unless the Scottish Ministers confirm otherwise in writing.

17. Continuation of Conditions

17.1 These Conditions apply throughout completion of the Project and the Retention Period. Conditions concerning records continue for the periods specified in Condition 4.5, and the MFA record requirement continues for the period specified in the MFA provisions.

17.2 Conditions 7, 8, 11, 12, 18 and 19, and any other provision which by its nature is intended to continue, survive completion, withdrawal or termination of the Agreement.

18. Compliance with the Law

The Grantee shall ensure that in relation to the Project it and anyone acting on its behalf shall comply with the applicable law.

19. Governing Law

This contract is governed by Scots law, and the parties hereby prorogate to the exclusive jurisdiction of the Scottish Courts.

The Offer must be accepted electronically through MAC within 14 calendar days of the date of the Offer. No paper signature or witness is required.

SCHEDULE 1

Approved Investments

The Project comprises every Approved Investment and Approved Quantity listed below. The grant amount calculated for each Approved Investment is shown below, subject in all cases to the overall maximum Grant award of £20,000 per business.

Investment name	Quantity	Grant amount
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
>>insert grant item name<<	>>insert quantity<<	>>insert grant amount £00,000.00<<
Total Grant Award		>>insert total grant award £00,000.00<<

Schedule 2

Not used – FFIS is paid in advance and does not require a claim form before payment.

Schedule 3

Not used – an annual auditor statement of compliance is not required for FFIS.

Schedule 4

Definitions

“Advance Payment” means the Grant paid before the Approved Investments are purchased or completed and before Evidence is verified.

“Agreement” means the agreement constituted by the recipient-facing Offer letter; these Conditions and Schedules, including the Approved Investments identified in Schedule 1; the Grantee’s Application; the Scheme Guidance; the Capital Investment Guide; and the Grantee’s electronic acceptance through MAC.

“Agricultural Support Payment” means any agricultural, rural or land-based grant or support payment administered by or on behalf of the Scottish Ministers and payable to the Grantee.

“Application” means the FFIS 2026 application submitted by or on behalf of the Grantee and identified in the recipient-facing Offer letter.

“Application Score” means the score calculated in accordance with Condition 2.14.

“Approved Investment” means an eligible capital investment identified in Schedule 1.

“Approved Quantity” means the quantity, number, length or area of an Approved Investment identified in Schedule 1.

“Capital Investment Guide” means the FFIS 2026 Capital Investment Guide published by the Scottish Ministers for the FFIS 2026 application window and in force when that application window closed.

“Completion and Evidence Deadline” means the date falling nine months after the Offer Date, unless the Scottish Ministers confirm an extension in writing.

“Connected Supplier” means a supplier owned or controlled by the Grantee, by a person who owns or controls the Grantee, or by a business under common ownership or control with the Grantee.

“Evidence” means all documents, declarations, records, photographs, metadata, invoices, proof of payment, identifiers and other information required under the Agreement to demonstrate completion and compliance.

“Final Eligible Grant” means the amount of Grant supported by the Verified Eligible Expenditure and Verified Eligible Quantity following reconciliation.

“Item Score” means the published score assigned to an eligible investment in the Capital Investment Guide.

“MAC” means the Manage Applications and Claims portal.

“Maximum Cost” means the maximum eligible expenditure that may be used to calculate Grant for an investment, as published in the Capital Investment Guide.

“MFA” means Minimal Financial Assistance under the Subsidy Control Act 2022.

“Offer” or **“Offer of Grant”** means the offer made to the Grantee comprising the Agreement.

“Offer Date” means the date of the recipient-facing Offer of Grant letter.

“Retention Period” means the six-year period beginning on the Offer Date.

“Scheme Guidance” means the FFIS 2026 Scheme Guidance published by the Scottish Ministers for the FFIS 2026 application window and in force when that application window closed.

“SGRPID” means the Scottish Government Rural Payments and Inspections Division.

“Standard Cost” means the published fixed amount per eligible unit used to calculate Grant for an investment.

“Supported Investment” means an Approved Investment for which any Grant has been paid.

“Total Eligible Cost” means the eligible cost of an investment used for application assessment and scoring, being the lower of the applicant-entered eligible cost and any applicable published Maximum

Cost, or, for a Standard Cost investment, the eligible quantity multiplied by the published Standard Cost, subject to any applicable quantity limit.

“Verified Eligible Expenditure” means expenditure that the Scottish Ministers have verified as eligible under the Agreement.

“Verified Eligible Quantity” means the quantity, number, length or area that the Scottish Ministers have verified as completed and eligible under the Agreement.

“Bribery Act” means the Bribery Act 2010 and any subordinate legislation made under that Act from time to time together with any guidance or codes of practice issued by the relevant government department concerning the legislation.

“Conditions” means these grant conditions.

“Data Protection Laws” means any law, statute, subordinate legislation, regulation, order, mandatory guidance or code of practice, judgment of a relevant court of law, or directives or requirements of any regulatory body which relates to the protection of individuals with regard to the processing of Personal Data to which a Party is subject including the Data Protection Act 2018 and any statutory modification or re-enactment thereof and the UK GDPR.

“Default” means any breach of the Agreement, failure or negligent performance of an obligation, breach of warranty, breach of applicable law, fraud, misstatement, misappropriation of Grant or other event identified in Condition 11.

“Effective voice” means the dimension of Fair Work as defined by the Fair Work Convention in their Fair Work Framework and includes ensuring that workers are able to be listened to at both an individual and collective level, air their views and influence workplace outcomes.

“Financial Year” means a period from 1 April in one year until 31 March in the next.

“Grant” means the total amount offered by the Scottish Ministers in the recipient-facing Offer letter, being the sum of the grant amounts stated for the Approved Investments in Schedule 1, as varied in writing and reconciled in accordance with the Agreement.

“Grantee” means the person, organisation or body to which the Grant will be payable as specified in these Conditions. Where two or more persons, organisations or bodies are the Grantee, references to the “Grantee” are to those persons, organisations or bodies collectively and their obligations under the Agreement are undertaken jointly and severally.

“Project” means completion, use and retention of every Approved Investment and Approved Quantity described in Schedule 1.

“Payment” means the Advance Payment of the Grant made in accordance with Condition 3.1.

“Personal Data” shall have the same meaning as set out in the Data Protection Laws.

“Scottish Ministers” includes SGRPID and any person authorised to administer, verify, inspect, monitor or recover the Grant on their behalf.

“Prohibited Act” means:

- (a) offering, giving or agreeing to give to any servant of the Crown any gift or consideration of any kind as an inducement or reward for:
 - (i) doing or not doing (or for having done or not having done) any act in relation to the obtaining or performance of this Agreement or any other contract with the Crown; or
 - (ii) showing or not showing favour or disfavour to any person in relation to this Agreement or any other contract with the Crown; or
- (b) entering into this Agreement or any other contract with the Crown where a commission has been paid or has been agreed to be paid by the Grantee or on its behalf, or to its knowledge, unless before the relevant contract is entered into particulars of any such commission and of the terms and conditions of any such contract for the payment thereof have been disclosed in writing to the Scottish Ministers;
- (c) committing any offence in relation to this or any other Agreement or contract:
 - (i) under the Bribery Act;
 - (ii) under legislation creating offences in respect of fraudulent acts; or

- (iii) at common law in respect of fraudulent acts in relation to this Agreement or any other contract with the Crown; or
- (d) committing a criminal offence or attempting to commit a criminal offence; or
- (e) defrauding or attempting to defraud or conspiring to defraud the Crown; or
- (f) using any part or parts of the Grant in the sole discretion of the Scottish Ministers for activity or material which is party political in intention, use, or presentation or appears to be designed to affect support for a political party; or
- (g) doing anything in the sole discretion of the Scottish Ministers which is deemed inconsistent with the Project or any policy or values of the Scottish Ministers.

“Real Living Wage” means the hourly rate known as the ‘real Living Wage’ as calculated by the Resolution Foundation and overseen by the Living Wage Commission, adjusted annually to reflect the cost of living.

“Subsidy Control” means the United Kingdom’s subsidy control regime, as set out in, without limitation, the Subsidy Control Act 2022 and any other applicable law, statutory guidance, code of practice, judgment of a relevant court of law and international commitments on subsidy control arising from, amongst others, World Trade Organisation Membership and international treaties and agreements to which the United Kingdom is a party, as amended or modified from time to time.

“UK GDPR” means the UK General Data Protection Regulations as defined in section 3(10) of the Data Protection Act 2018 (DPA 2018), as supplemented by section 205(4).

“Working Day” means a day other than a Saturday, Sunday or bank holiday in Scotland, within the meaning of the Banking and Financial Dealings Act 1971.

“Whole Farm Plan” or **“WFP”** means a qualifying audit or plan recognised for the purpose of FFIS 2026 in accordance with the Scheme Guidance and Whole Farm Plan guidance published on Rural Payments and Service.

[Back to top](#)

Annex G – Legal Basis

The Future Farming Investment Scheme (FFIS) is a non-statutory grant scheme administered by the Scottish Ministers.

The rules of the scheme are set out in this guidance, the [Capital Investment Guide](#) and, where an Offer of Grant is made, the **Offer of Grant and its terms and conditions**.

The Scottish Ministers will provide funding under FFIS using the following statutory powers:

- section 153 of the **Environmental Protection Act 1990**; and
- section 6 of the **Small Landholders (Scotland) Act 1911**.

FFIS support is also subject to the subsidy control and World Trade Organisation requirements set out in the guidance on the [Subsidy control and World Trade Organisation \(WTO\) classification](#) page.

[Back to top](#)