

Future Farming Investment Scheme 2026 full guidance

Full guidance for the Future Farming Investment Scheme (FFIS) 2026.

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1 Overview and updates

Date published: 19 October, 2026

The Future Farming Investment Scheme (FFIS) is a competitive capital grant scheme supporting investment in Scottish farm and croft businesses to improve efficiency, sustainability and environmental outcomes. The budget for the 2026 scheme is **£14.25 million**.

This guidance explains how FFIS works and forms part of the scheme rules. It should be read alongside the separate [Capital Investment Guide](#), which sets out the eligible investments, Item Scores, Maximum or Standard Costs, specifications and any investment-specific requirements.

You should read both documents carefully before applying.

Funding is limited and not all applications will be successful. Eligible applications will be ranked under the scheme rules. Funding will be awarded to the highest-ranked applications until the available budget is fully committed.

Applying, or meeting the eligibility requirements, does not guarantee that you will receive funding.

Remember: FFIS support can only be used for eligible capital investments. The applicant business must purchase and own them. They must be used solely by or on behalf of that business for the purposes and benefit of its agricultural business.

How the scheme works

The scheme follows a simple process:

- **Apply** – submit your application during the application window.
- **Assessment and ranking** – your application will be checked for eligibility and, if eligible, ranked in accordance with the scheme rules.
- **Offer** – if your application is successful, you will receive an Offer of Grant.
- **Payment** – once you accept your Offer of Grant, your grant will be paid to your registered business bank account. The grant is paid in advance and remains provisional. Payment does not confirm your final entitlement. You must complete every approved investment and quantity, provide all required evidence and comply with your Offer of Grant. SGRPID will verify the evidence, complete any necessary inspection or further checks and reconcile the grant before confirming final entitlement.
- **Complete your investments** – purchase or complete every investment and the full approved quantity included in your Offer of Grant within the required timescale.
- **Provide evidence** – submit all the required evidence for every approved investment and approved quantity within the required timescale.
- **Retention** – retain your supported investments for **six years from the date your Offer of Grant was made** and make them available for inspection if requested.

By accepting an Offer of Grant, you enter into a binding agreement to complete and evidence the whole approved Project. You cannot choose to complete only some of the investments included in your Offer.

Scheme objective

FFIS supports capital investment that contributes to one or more of the following objectives:

- improve business efficiency and sustainability;
- protect, restore or enhance the environment;
- reduce greenhouse gas emissions; and
- mitigate the effects of climate change.

The eligible capital investments and their Item Scores are set out in the [Capital Investment Guide](#).

Guidance updates

Date	Section	Change

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2 How to apply

Application window

We intend to announce the application window in early November 2026.

The Rural Payments and Services (RPS) system will be unavailable from **23 December 2026 to 6 January 2027**. You will not be able to submit an Future Farming Investment Scheme (FFIS) application while the system is unavailable.

You must submit your application before the closing date and time. Late applications will not be accepted. We recommend that you do not leave submitting your application until the final day.

Before you apply

Before starting your application, you should:

- read this guidance and the [Capital Investment Guide](#) ;
- check that you meet the eligibility requirements;
- decide which eligible investments you want to apply for and obtain realistic cost estimates;
- consider whether you will need any permissions, licences or consents; and
- check that you can access Rural Payments and Services (RPS) and that your business communication email address and registered bank account are up to date.

You are responsible for identifying and obtaining any permissions, licences, approvals or consents required for your investment. This may include planning permission, building warrants, SEPA approvals, landlord or crofting consent and utility permissions.

Where required, these must be in place before the investment is purchased, installed or brought into use.

An Offer of Grant does not remove your responsibility to obtain any permission, licence, approval or consent required for the investment.

Remember: Once the FFIS grant is paid, other agricultural support payments due to the business will be held. The hold will remain until every approved investments and quantity is completed; all evidence is assessed and verified and Scottish Government Rural Payments and Inspections Division (SGRPID) confirms compliance.

Who can apply

You can apply if your agricultural business:

- a) is registered with SGRPID and has an active Business Reference Number (BRN);
- b) submitted a Single Application Form (SAF) by 15 May 2026 and claimed support from at least one of the following schemes:
 - Basic Payment Scheme (BPS),
 - Less Favoured Area Support Scheme (LFASS),
 - Scottish Suckler Beef Support Scheme (SSBSS),
 - Scottish Upland Sheep Support Scheme (SUSSS),
 - Agri Environment Climate Scheme (AECS) – annual recurrent options,
 - Forestry Grant Scheme (FGS) – annual maintenance and management grants,
 - Rural Development Contracts - Rural Priorities Scheme (RPS) – annual recurrent options;
- c) is actively undertaking agricultural activity; and
- d) meets any additional eligibility requirements that apply to the agricultural support claimed on your 2026 SAF.

How to apply

Applications must be submitted online through the Manage Applications and Claims (MAC) portal on Rural Payments and Services (RPS). Use the Apply here button on the FFIS guidance page to start your application.

Using 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 an investment cost or quantity into a box does not reset the two-hour period.

Select Save and continue as you move through your application so that the information you have entered is saved.

You must complete your application in one session. You cannot save an application and return to complete it later.

Only one active FFIS application may be held for a Business Reference Number (BRN) at any time.

You should check your application carefully before submitting it. Once submitted, your application cannot be changed.

All scheme communications will be sent to the preferred communication email address registered for your business on RPS.

You are responsible for ensuring that this email address is correct and up to date before submitting your application and remains accessible throughout the application and grant process.

SGRPID is not responsible for emails that cannot be delivered because the preferred communication email address registered on RPS is incorrect or out of date.

Agents and Business Representatives

Agents and Business Representatives must be appropriately mandated to submit an FFIS application or evidence of investment on behalf of a business.

Application declaration

You must ensure that the information you provide is complete and accurate.

By submitting your application, you confirm that the information provided is correct and that you have read and understood the FFIS guidance and scheme requirements.

SGRPID may contact you to request information required to verify your application. You must provide any information requested within the deadline specified.

Failure to provide information required to verify your application within the specified deadline may result in your application being rejected.

3 Eligibility - Business/ Applicant

Who can apply

You can apply if your agricultural business:

a) is registered with Scottish Government Rural Payments and Inspections Division (SGRPID) and has an active Business Reference Number (BRN);

b) submitted a Single Application Form (SAF) by 15 May 2026 and claimed support from at least one of the following schemes:

- Basic Payment Scheme (BPS),
- Less Favoured Area Support Scheme (LFASS),
- Scottish Suckler Beef Support Scheme (SSBSS),
- Scottish Upland Sheep Support Scheme (SUSSS),
- Agri Environment Climate Scheme (AECS) – annual recurrent options,
- Forestry Grant Scheme (FGS) – annual maintenance and management grants,
- Rural Development Contracts - Rural Priorities Scheme (RPS) – annual recurrent options;

c) is actively undertaking agricultural activity; and

d) meets any additional eligibility requirements that apply to the agricultural support claimed on your 2026 SAF.

Who cannot apply

You cannot apply if your business:

- is a public body; or
- is an equine business.

Your application must relate solely to the applicant business.

Agricultural activity

To be eligible for Future Farming Investment Scheme (FFIS) 2026, your business must be actively undertaking agricultural activity.

For the purposes of FFIS, a farmer is a natural or legal person, or a group of natural or legal persons, whose agricultural holding is situated in Scotland. Your business may also have land elsewhere in the United Kingdom.

Agricultural activity includes:

- the production, rearing or growing of agricultural products;
- harvesting;
- milking;
- breeding animals; and
- keeping animals for farming purposes.

Your business must be actively undertaking agricultural activity. Where agricultural land is declared on your SAF, that land must be used by your business for agricultural activity.

A business that lets all of its land to others and does not itself undertake agricultural activity is not eligible for FFIS support.

Minimum agricultural area

If the support you claimed in 2026 required land to be declared on your Single Application Form (SAF), you must have declared at least 3 hectares of eligible agricultural land.

For this purpose, eligible agricultural land is agricultural land declared on the SAF by the business applying for FFIS support and used by that business for agricultural activity.

Eligible agricultural land includes:

- arable land;
- permanent pasture; and
- permanent crops.

Common grazing shares do not count towards the 3-hectare minimum.

If the only support you claimed in 2026 was Scottish Suckler Beef Support Scheme (SSBSS), the 3-hectare minimum does not apply, but you must still meet the requirements set out in Agricultural Activity section.

Whole Farm Plan requirements

If you claimed the Basic Payment Scheme (BPS) in 2026, you must meet the Whole Farm Plan requirement. You must have completed and declared at least two qualifying Whole Farm Plan (WFP) audits or plans on your SAF submitted by 15 May 2026.

If you did not claim BPS but submitted a SAF to claim other agricultural support, you can still apply for FFIS. If your application is successful, you must complete at least **two qualifying WFP audits or plans** before submitting your FFIS evidence.

The Whole Farm Plan consists of:

- Animal Health and Welfare Plan;
- Biodiversity Audit;
- Carbon Audit;
- Integrated Pest Management Plan; and
- Soil Analysis.

For BPS claimants:

- Soil Analysis, Biodiversity Audit and Carbon Audit must have been prepared between 15 May 2021 and 15 May 2026 inclusive; and
- Animal Health and Welfare Plans and Integrated Pest Management Plans must have been prepared between 15 May 2025 and 15 May 2026 inclusive.

An audit or plan outside the relevant period or prepared after 15 May 2026 will not count towards the requirement. You must have at least two different qualifying Whole Farm Plan elements that meet all the relevant requirements. If you do not, you are not eligible for FFIS support.

You may use any two qualifying WFP audits or plans to meet this requirement.

If your application is successful, you must provide evidence of the two audits or plans as set out in the [Providing evidence of investment](#) section.

Further information about the Whole Farm Plan and the requirements for each audit or plan is available in the Whole Farm Plan guidance .

Before applying, you should check that each audit or plan meets the relevant Whole Farm Plan requirement, including the preparation dates and minimum standards. It is not enough to simply have a document describing the qualifying audits or plans.

If the evidence you provide does not show that you had at least two valid qualifying Whole Farm Plan elements within the required periods, you were not eligible for FFIS support. Any grant paid will be recovered.

Eligibility and verification

Scottish Government Rural Payments and Inspections Division (SGRPID) will verify your eligibility using information declared on your 2026 Single Application Form (SAF) and information held in SGRPID business, land, livestock and other relevant records.

SGRPID may ask you to provide additional information or evidence where this is required to verify your eligibility.

Applications that do not meet all eligibility requirements, or where eligibility cannot be verified, will not be progressed.

Important: You must meet all eligibility requirements at the point of application, except where this guidance specifically allows a requirement to be met later.

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4 Eligible Investments

What you can apply for

You can only apply for eligible investments listed in the [Capital Investment Guide](#) .

Investments must be:

- brand new
- meet the minimum specification and any other requirements set out in the [Capital Investment Guide](#) ;
- be purchased and owned by the applicant business; and
- be used solely by or on behalf of the applicant business for the purposes and benefit of its agricultural activities.

An Future Farming Investment Scheme (FFIS)-supported investment must not be hired, leased, loaned or shared. It must not otherwise be 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.

Investments must be new and meet the minimum specification and any other requirements set out in the [Capital Investment Guide](#) .

You may purchase an investment that exceeds the minimum specification, provided it continues to meet all other requirements. Grant support will not exceed the published Maximum Cost or Standard Cost, as applicable.

For example, if the minimum working width for an eligible investment is 2.9 metres, you may purchase a larger model provided it meets all other requirements.

Important

You must not order, purchase, pay a deposit, enter into a contract or otherwise commit to an investment before accepting your Offer of Grant.

Any investment committed to before you accept your Offer of Grant will not be eligible for FFIS support and your entire application will be ineligible and all grant money paid will be recovered.

What you cannot apply for

You cannot apply for:

- investments not listed in the [Capital Investment Guide](#) ;
- second-hand, ex-demonstration or used investments;
- investments already owned by your business;
- like-for-like replacement of existing equipment that does not deliver an additional benefit or improvement;
- self-built or home-built investments;
- investments that have received, or will receive, funding through another grant scheme;
- investments intended wholly or partly for use by or for the benefit of another person or business; or
- machinery or equipment intended wholly or partly to provide agricultural contracting services to another person or business.

Ineligible costs

Unless specifically identified as eligible in the [Capital Investment Guide](#) , the following costs are not eligible for FFIS support:

- recoverable VAT;
- labour and installation costs;
- delivery and transport costs;
- professional, consultancy or advisory fees;

- consent, licence or permit fees;
- training costs;
- finance costs, including interest and charges;
- insurance costs;
- spare, additional or replacement batteries, chargers and similar accessories;
- running, repair, maintenance and servicing costs;
- warranties and extended warranties;
- consumables;
- subscriptions, software licence fees, connectivity charges and other ongoing service costs;
- computer hardware, software or applications that do not form an integral part of an eligible investment;
- fuel, energy and utility supplies;
- leasing, hire purchase or rental costs; and
- any other costs not specifically eligible under the Capital Investments Guide.

FFIS supports capital investment. A cost may only form part of an eligible investment where the Capital Investment Guide specifically allows it. The cost remains subject to the requirements and the Maximum Cost or Standard Cost for that investment.

Applying for multiple investments

You can apply for up to 10 different eligible investments in one application.

Investments are selected from the dropdown list in the application. Each different investment must be added separately.

You must not add the same investment more than once. Where you want to apply for more than one unit, or for a particular length or area of the same investment, enter the total quantity as a single investment.

For each investment, you must enter:

- the total quantity you are applying for; and
- the total cost for that quantity.

For a Maximum Cost investment, enter the expected eligible cost.

For a Standard Cost investment, enter the cost calculated by multiplying the quantity by the published Standard Cost.

The [Grant Rates section](#) of the guidance explains how eligible cost and grant are calculated.

You should only include investments that you intend to complete in full if your application is successful.

Every investment included in your application must meet the requirements set out in the [Capital Investment Guide](#).

Every eligible investment will contribute to your Application Score in proportion to its Total Eligible Cost. You should therefore only include investments that meet the needs of your business and that you intend to complete in full.

Important

If you accept an Offer of Grant, you must complete every Approved Investment and the full Approved Quantity by the Completion and Evidence Deadline. You must also provide satisfactory evidence for every Approved Investment.

You must complete every Approved Investment and the full Approved Quantity. You must also provide satisfactory evidence for every Approved Investment. If you do not, Scottish Government Rural Payment and Inspections Division (SGRPID) will recover the whole Grant and may charge interest, unless SGRPID approved a reduction or removal in writing beforehand.

5 Grant rates

Grant rates

Grant support is provided as a percentage of eligible costs. The following grant rates are available:

- **Standard rate: 50%**
- **New entrant rate: 80%**
- **Highlands and Islands rate: 60%**
- **Targeted environmental rate: 100%**

Grant rates do not combine. Where more than one rate could apply, the highest applicable rate will be used.

The grant rate that applies to each investment will be calculated automatically using the information provided in your application and information held by Scottish Government Rural Payments and Inspections Division (SGRPID).

New Entrant Businesses

For the purposes of Future Farming Investment Scheme (FFIS), a **new entrant business** is a business that first submitted a Single Application Form (SAF) in **2021 or later**.

New entrant status is determined using the Business Reference Number (BRN) and the date the business first submitted a SAF to SGRPID.

New entrant status applies to the **business**, not to individual business members, shareholders, partners or employees.

A business will not qualify as a new entrant solely because:

- a new individual has joined an existing business;
- there has been a change in business membership or shareholding; or
- management or control of an existing business has changed.

New entrant status will be verified using SGRPID business records held at the point of application.

Highlands and Islands Businesses

A business qualifies for the Highlands and Islands grant rate if the parish code in its Main Location Code is listed at [Annex A](#).

Eligibility is determined using the Main Location Code recorded on SGRPID business records at the point of application.

A Main Location Code is formatted as: **12/123/1234**

The middle three-digit number is the parish code.

The application system will use your Main Location Code to determine whether your business qualifies for the Highlands and Islands grant rate.

Where your business also qualifies as a new entrant business, the **80% new entrant rate** will apply instead of the 60% Highlands and Islands rate.

Where an investment qualifies for the **100% targeted environmental rate**, that rate will apply instead of the new entrant, Highlands and Islands or standard rate.

The full list of eligible Highlands and Islands parish codes is provided at [Annex A](#).

Verification of grant rates

The grant rate applied to each investment will be calculated automatically and verified by SGRPID as part of the assessment process.

If the information provided in your application is not supported by SGRPID records, the correct grant rate will be applied.

Important: Grant rates and grant amounts are not used to calculate your Application Score and do not affect your ranking. They are used to calculate the grant available for each eligible investment and the Total Grant Value of your application.

How your grant is calculated

For each investment you select, you must enter:

- the total quantity you are applying for; and
- the total cost for that quantity.

The [Capital Investment Guide](#) sets out whether a Maximum Cost or Standard Cost applies and any maximum quantity that can be applied for.

You do not need to provide quotations when you apply.

Maximum Cost investments

For a Maximum Cost investment, enter the expected eligible cost for the total quantity you are applying for.

Do not include costs that are listed within the [ineligible costs section](#) of the guidance.

The eligible cost used to calculate your grant will be the lower of:

- the cost entered in your application; and
- the applicable Maximum Cost published in the [Capital Investment Guide](#).

Where the Maximum Cost is published per unit, the applicable Maximum Cost will be calculated using the eligible quantity.

The applicable grant rate will then be applied to the eligible cost.

Standard Cost investments

For a Standard Cost investment, enter the cost calculated as:

- quantity × published Standard Cost

For example, if you apply for 200 metres and the published Standard Cost is £5 per metre, you should enter a quantity of 200 and a cost of £1,000.

The eligible cost will be calculated using the eligible quantity multiplied by the published Standard Cost, subject to any maximum quantity set out in the [Capital Investment Guide](#).

The applicable grant rate will then be applied to the eligible cost.

You do not need to provide invoices or proof of payment for Standard Cost investments.

Maximum grant

The maximum grant available is £20,000 per Business Reference Number (BRN), regardless of the number or value of investments included in your application.

SGRPID will check the quantities, costs and other information used to calculate your grant as part of the assessment process. Where necessary, these will be adjusted to apply the published scheme rules.

If a Maximum Cost investment is completed in full but its verified eligible cost is lower than the amount used to calculate the grant, the difference will be recovered. This will not cause the Application Score to be recalculated or the application to be reranked after an Offer of Grant has been made.

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6 Capital Investment Guide

Purpose of this Guide

This Guide forms part of the Future Farming Investment Scheme (FFIS) 2026 Scheme Guidance.

It provides detailed information about each eligible capital investment available through FFIS 2026, including:

- what the investment is intended to achieve;
- the minimum specification it must meet;
- the Item Score;
- the Maximum Cost or Standard Cost used to calculate grant;
- any specific requirements or restrictions;
- the expected benefits of the investment; and
- other eligible investments you may wish to consider, where relevant.

You should read the information for each capital investment you intend to include in your application.

Capital investments must meet the published minimum specification and all applicable requirements set out in this Guide and the FFIS 2026 Scheme Guidance.

How to use this Guide

Eligible capital investments are grouped into categories to help you identify investments that may be suitable for your agricultural business.

Each capital investment is presented using a common format:

- **About this investment** – what the investment is intended to achieve.
- **Suitable farm types** – the types of farm and croft businesses for which the investment may be suitable.
- **Item Score** – the published score used to calculate your Application Score.
- **Maximum Cost or Standard Cost** – the cost used to calculate grant.
- **Minimum specification** – the minimum requirements the investment must meet to be eligible.
- **Not eligible** – investments not eligible
- **Important information** – any additional requirements, restrictions or exclusions that apply.
- **Expected benefits** – the benefits the investment is expected to deliver.
- **Other investments you may wish to consider** – other eligible investments that may complement the investment, where relevant.

You may apply for any combination of eligible capital investments that meets the needs of your agricultural business, subject to the FFIS 2026 Scheme Guidance and the maximum grant available.



[Future Farming Investment Scheme \(FFIS\) 2026 - Capital Investment Guide - October 2026](https://www.ruralpayments.org/media/resources/Future-Farming-Investment-Scheme-2026---Capital-Investment-Guide---October-2026.pdf)
(PDF, Size: 1.0 MB)

doc_external_url: <https://www.ruralpayments.org/media/resources/Future-Farming-Investment-Scheme-2026---Capital-Investment-Guide---October-2026.pdf> Future Farming Investment Scheme (FFIS) 2026 - Capital Investment Guide - October 2026

7 Your application

Application assessment and ranking

Future Farming Investment Scheme (FFIS) is a competitive scheme. Meeting the eligibility requirements does not guarantee that your application will receive funding.

After the application window closes, Scottish Government Rural Payments and Inspections Division (SGRPID) will assess applications for eligibility and calculate the eligible grant amount.

SGRPID may verify information provided in your application against SGRPID business, Single Application Form (SAF), land, livestock and other relevant records, and may request additional information where required.

Treatment of ineligible investments

If an investment is found to be ineligible, it will be removed from your application and will not be scored, ranked or included in any Offer of Grant.

Your application will then be assessed using the remaining eligible investments.

If no eligible investments remain, your application will be rejected.

Application Score

Each eligible investment has an Item Score published in the [Capital Investment Guide](#). Item Scores reflect the expected relative contribution of the investment to the FFIS objectives.

Each eligible application will receive one Application Score. It is a cost-weighted average of the Item Scores for all eligible investments in the application.

The calculation is:

Multiply each Item Score by that investment's Total Eligible Cost. Add those amounts together, then divide the result by the Total Eligible Cost of all eligible investments.

Total Eligible Cost is calculated before grant rates, and the £20,000 maximum grant are applied. Grant rates and grant amounts do not affect the score.

An application containing one eligible investment will receive that investment's Item Score.

If assessment changes an eligible investment, quantity or cost, SGRPID will recalculate the Application Score before ranking.

Worked example: calculating an application score

Investment	Total Eligible Cost	Item Score	Item Score X Total Eligible Cost
Cover crop roller/ crimper	£8,000	4.1	£32,800
Variable rate and section controller	£5,500	4.5	£24,750
GPS field guidance system	£1,750	3.1	£5,425
Application total	£15,250		£62,975

Application Score: £62,975 / £15,250 = 4.13.

The Application Score shown in this example has been rounded to two decimal places for simplicity. When applications are ranked, SGRPID will use the full calculated Application Score before rounding. This allows applications with very similar scores to be ranked accurately.

All eligible investments contribute to the Application Score according to their share of Total Eligible Cost. The grant rate is applied separately and does not affect the score or ranking.

Your Application Score or ranking position will not be displayed when you apply.

Ranking applications

Eligible applications will be ranked from highest to lowest Application Score, using the full calculated score. Where two or more applications have exactly the same score, ties will be resolved in the following order:

- lower Total Eligible Cost across all eligible investments; and
- preference to a business that did not receive an FFIS 2025 grant payment.

Funding the ranked applications

Funding will be considered in the final applicable ranking order.

An application will only be funded if enough budget remains to meet its Total Grant Value in full. If there is not enough budget for the next ranked application, that application and all lower-ranked applications will be unsuccessful. Any remaining budget will not be used to fund a smaller application ranked below it.

For this purpose, Total Grant Value is the total grant calculated for all eligible investments in the application, subject to the £20,000 maximum grant.

8 Application outcome, Offer of Grant and payment

Once assessment and ranking are complete, you will be notified of the outcome of your application by email.

Successful applications

If your application is successful, you will be notified at the preferred communication email address registered for your business on Rural Payments and Services (RPS) that an Offer of Grant has been made.

You must log in to the Manage Applications and Claims (MAC) portal to view your Offer of Grant and its terms and conditions.

You must accept your Offer of Grant within 14 calendar days of the date it was made. If you do not accept it within this period, the Offer of Grant will be withdrawn.

You should read your Offer of Grant and its terms and conditions carefully before accepting it and keep a copy for your records.

By accepting the Offer, you agree to purchase or complete every approved investment and the full approved quantity included in it and to provide all required evidence.

If you are not able or willing to complete the whole approved Project, you should decline the Offer.

You must not accept the Offer on the basis that you will decide later which approved investments to complete.

Unsuccessful applications

If your application is unsuccessful, your notification will explain the reason for the decision.

Where your application was eligible but did not rank highly enough to receive funding, your notification will include:

- your Application Score;
- the score at which the available budget was fully committed; and
- where relevant, the tie-break that determined the outcome of your application.

Where applications with the same Application Score were separated by a tie-break, your notification will explain which tie-break was applied.

Information about requesting a review is set out on the [Requesting a review](#) page

Payment of grant

Before grant can be paid, you must:

- accept your Offer of Grant;
- provide any Minimal Financial Assistance information or confirmation required under the [Subsidy control and WTO classification](#) page; and
- satisfy any other conditions that apply before payment under your Offer of Grant.

Once these requirements have been met, the grant will be paid to the GBP bank account registered with Scottish Government Rural Payments and Inspections Division (SGRPID) for your business.

You are responsible for ensuring that your registered bank account details are valid and up to date. Incorrect or out-of-date bank details may delay payment.

Grant payments will normally be made within 30 working days after the conditions required before payment have been satisfied.

Effect on your other agricultural support payments

Once your Future Farming Investment Scheme (FFIS) grant has been paid, all other agricultural support payments due or becoming due to your business will be placed on hold.

The hold will remain until:

- every approved investment and the full approved quantity have been completed;
- all required evidence has been submitted;
- the evidence and any further information or inspection have been assessed and verified; and
- SGRPID has confirmed that you have complied with your Offer of Grant.

Submitting evidence does not automatically release the hold. Your other agricultural support payments will remain on hold while your FFIS evidence is assessed and verified.

This may delay Basic Payment Scheme (BPS), Less Favoured Area Support Scheme (LFASS), Voluntary Coupled Support (VCS) and other agricultural support payments that would otherwise be paid to your business.

Where recovery action is required, the hold may remain until all recoverable amounts have been recovered or otherwise resolved.

Completing your investment

Once you have accepted your Offer of Grant, you can order and purchase your Maximum Cost investments and begin work on your Standard Cost investments.

You must complete every approved investment and the full approved quantity included in your Offer of Grant. You must also submit all required evidence by the Completion and Evidence Deadline. This is nine months from the date your Offer of Grant was made, unless SGRPID has approved an extension in writing.

A Maximum Cost investment is complete when it:

- meets the applicable specification in the [Capital Investment Guide](#) ;
- has been purchased and paid for in full by the applicant business;
- has been delivered;
- has been installed, where required; and
- is in situ and fully operational, where applicable.

A Standard Cost investment is complete when:

- the full approved quantity, length or area has been completed;
- it meets the applicable specification in the [Capital Investment Guide](#) ; and
- all required before work and post completion evidence is provided.

Important

You must complete every approved investment and the full approved quantity by the Completion and Evidence Deadline. You must also provide satisfactory evidence for every approved investment. If you do not, SGRPID will recover the whole grant and may charge interest, unless SGRPID approved a reduction or removal in writing beforehand.

Purchasing and payment requirements

You must accept your Offer of Grant before making any binding commitment to an approved investment. This includes ordering, purchasing, paying a deposit, entering into a contract or taking delivery.

You may obtain a quotation before accepting your Offer, provided it does not create a binding commitment.

After accepting your Offer, you must complete every approved investment and approved quantity. You must also submit all required evidence by the Completion and Evidence Deadline. This is nine months from the date shown on your Offer of Grant letter.

For investments supported using a Maximum Cost, the investment must be purchased and paid for in full by the applicant business within this period.

For Standard Cost investments, invoices and proof of payment are not required. The full approved quantity, length or area must be completed to the required specification within the completion period.

Where payment evidence is required, the payment must:

- be made by the business or person named in the Offer of Grant;
- be traceable and verifiable through financial records; and
- be clearly linked to the invoice or invoices for the approved investment.

A single payment may cover more than one invoice, provided you can supply sufficient evidence to show how the payment relates to the approved investment.

The following are not accepted:

- cash payments;
- part exchange;
- hire purchase, leasing or other finance arrangements;
- payment from an account that cannot be linked to the applicant business; or
- purchase from a supplier owned by, controlled by or otherwise connected with the applicant business.

You must retain invoices and evidence of payment for all investments **where these are required under the scheme rules**.

Extensions

You must purchase all approved investments, have them on your farm or croft and fully operational, and provide all required evidence of investment within nine months of the date of your Offer of Grant.

You should order your approved investments as soon as possible after receiving your grant payment.

Extensions will only be considered in exceptional circumstances where something outside your control prevents you from completing the investment within the nine-month period.

If you request an extension, you must provide evidence to support your request. This must include proof that the investment was ordered promptly after you received your grant payment, together with evidence of the reason for the delay and the expected delivery or completion date.

An extension will not normally be approved where the investment was not ordered promptly, the delay could reasonably have been avoided, or there is insufficient evidence that the investment can be completed within the requested extension period.

You must contact FFIS@gov.scot as soon as you become aware that you may not be able to meet your deadline. You should not wait until the nine-month period has expired.

If an extension is approved, any FFIS hold on your other agricultural support payments will remain in place until all required evidence has been submitted, assessed and verified by SGRPID.

Changes to your approved investment

You cannot swap, substitute or replace an approved investment with a different investment after accepting your Offer of Grant.

You cannot:

- add a different investment;
- transfer grant between approved investments; or
- increase the grant awarded for an approved investment.

You may purchase a different make, model or product of the same approved investment where it:

- meets every applicable specification and condition in the [Capital Investment Guide](#) ; and
- does not increase the grant awarded.

You must obtain SGRPID's written approval before deciding not to complete an approved investment or reducing an approved quantity. You must obtain approval before making the change and before the Completion and Evidence Deadline.

SGRPID will reassess the revised Project using the published eligibility, scoring and ranking rules.

Approval will not be given where the revised Project would not have received funding under those rules.

A different investment cannot be approved as a replacement.

Important

Unless prior written approval is obtained, failure to complete any approved investment or the full approved quantity will result in recovery of the whole grant, together with any applicable interest.

9 Providing evidence of investment

Providing evidence of investment

You must submit all required evidence through the Manage Applications and Claims (MAC) portal by the Completion and Evidence Deadline. This is nine months from the date shown on your Offer of Grant letter.

Where Scottish Government Rural Payments and Inseptions Division (SGRPID) has approved an extension in writing, you must submit your evidence by the revised deadline.

You must provide complete evidence for every approved investment and the full approved quantity included in your Offer of Grant.

Uploading evidence to MAC, or saving it in draft, is not submission. Your evidence is submitted only when you complete the final submission process in MAC.

Using MAC and uploading your evidence

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.

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

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

Make sure every document or image is clear, readable and relates to the relevant investment or evidence requirement. Check that each file appears in the uploaded documents list before continuing or submitting your evidence.

Maximum Cost investments

For an investment supported using a Maximum Cost, you must provide:

- a supplier invoice clearly identifying the approved investment;
- proof of payment showing the amount, date and recipient;
- geotagged photographs of the completed investment;
- the serial or unique identifier number, where applicable; and
- any additional evidence required by the [Capital Investment Guide](#) .

Invoices and payment evidence must be clearly traceable to the approved investment and demonstrate that it was purchased and paid for by the applicant business.

Further guidance is provided in:

- [Annex B – Invoice requirements](#);
- [Annex C – Payment evidence](#) ; and
- [Annex D – Taking and providing geotagged photographs](#).

Standard Cost investments

You do not need to provide invoices or proof of payment for Standard Cost investments.

You must provide the evidence specified in the [Capital Investment Guide](#) to demonstrate that the full approved quantity, length or area has been completed to the required specification.

Unless the Capital Investment Guide states otherwise, this must include:

- geotagged photographs taken before work started; and
- geotagged photographs taken after completion.

Whole Farm Plan evidence

You must provide the front page of each of the two Whole Farm Plan audits or plans used to meet the eligibility requirements set out on the [Whole Farm Plan requirements](#) page.

Each front page must show:

- the name of the audit or plan;
- the business name; and
- the date it was 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 must have been completed by 15 May 2026.

For an applicant who did not claim BPS, both audits or plans must be completed before the FFIS evidence is submitted.

You do not need to provide the full audit or plan unless SGRPID asks you to do so.

Your Whole Farm Plan evidence should be provided once as part of your FFIS evidence submission. It does not need to be provided separately for each approved investment

Requests for further information or evidence

If SGRPID asks for further information or evidence, you must usually provide it within 10 Working Days of the date the request is treated as received. A longer period applies where the request allows one.

You may request an extension before the response period expires. An extension applies only where SGRPID confirms it in writing.

If you do not respond within the applicable period, SGRPID may decide the matter using the information available. It may also treat the relevant evidence as not having been provided.

Where this means satisfactory evidence has not been provided for every approved investment, the whole grant may be recovered in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page

A request for further information does not extend the Completion and Evidence Deadline unless SGRPID separately confirms an extension in writing.

Important

Submitting evidence does not automatically release the hold on your other agricultural support payments. The hold will remain until your evidence has been assessed and verified and SGRPID has confirmed compliance with your Offer of Grant.

Providing false or misleading information

You must ensure that all information and evidence you provide in connection with FFIS is complete, accurate and genuine.

This applies to:

- your application;
- acceptance of your Offer of Grant;

- any Minimal Financial Assistance information or confirmation;
- evidence of investment;
- any further information requested by SGRPID;
- inspections;
- monitoring; and
- the retention period.

You must not:

- withhold relevant information;
- provide false, inaccurate, incomplete or misleading information; or
- provide altered, fabricated or otherwise false evidence.

If you discover that information or evidence you have provided is incorrect or incomplete, you must tell SGRPID immediately.

Providing or withholding false, inaccurate, incomplete or misleading information may result in:

- withdrawal of an Offer of Grant;
- recovery of all or part of the grant, together with any applicable interest;
- deductions or recovery from other agricultural support payments;
- referral for investigation; and
- where permitted by law and the applicable scheme rules, an effect on entitlement to current or future agricultural support.

Knowingly or recklessly providing false information or evidence may result in prosecution.

Reconciliation and recovery of grant

FFIS grant is paid in advance and remains provisional until SGRPID has assessed and verified your evidence, completed any necessary checks or inspection and reconciled the grant.

Each approved investment listed in your Offer of Grant will be reconciled separately.

Reconciliation does not allow you to omit an approved investment, reduce an approved quantity or transfer grant between approved investments.

Maximum Cost investments

For each Maximum Cost investment, the grant supported will be limited to the lower of:

- the grant amount shown for that investment in your Offer of Grant; and
- the grant calculated from the verified eligible expenditure, using the applicable grant rate and published Maximum Cost.

Where the verified eligible expenditure is lower than the amount used to calculate the grant paid, the difference will be recovered.

A lower purchase price for a Maximum Cost investment is not, by itself, a breach where the approved investment has been completed in full and meets all applicable requirements.

Standard Cost investments

For each Standard Cost investment, the grant supported will be limited to the lower of:

- the grant amount shown for that investment in your Offer of Grant; and
- the grant calculated from the verified eligible quantity, length or area using the published Standard Cost and applicable grant rate.

Where SGRPID approved a reduced quantity, length or area in writing before the Completion and Evidence Deadline, the grant will be recalculated using the revised approved quantity. Any resulting overpayment will be recovered.

No transfer between investments

Expenditure above the approved cost or grant amount for one investment cannot increase the grant payable for that investment and cannot be transferred, balanced or used to offset:

- an underspend on another investment;
- a reduction in eligible expenditure;
- an incomplete approved quantity; or
- ineligible expenditure relating to another investment.

The amount recoverable following reconciliation will be the difference between the grant paid and the total grant supported across the individual approved investments.

Failure to complete the whole approved project

Unless SGRPID approved a change in writing beforehand, you must purchase or complete every approved investment and the full approved quantity by the Completion and Evidence Deadline. You must also provide satisfactory evidence for every approved investment.

The whole FFIS grant, together with any applicable interest, will be recovered where you:

- fail to complete any approved investment or the full approved quantity without prior written approval;
- substitute an approved investment with a different investment without prior written approval; or
- fail to provide satisfactory evidence for every approved investment by the Completion and Evidence Deadline, including where required further information or evidence is not provided within the applicable period.

This whole-grant recovery rule does not apply solely because the verified eligible expenditure for a fully completed Maximum Cost investment is lower than expected. In that circumstance, only the resulting overpayment will be recovered unless another breach has occurred.

Other breaches of your Offer of Grant

SGRPID may recover all or part of the grant, together with any applicable interest, where you otherwise breach the scheme rules or your Offer of Grant. This includes, for example, where:

- an investment was committed to before your Offer of Grant was accepted;
- expenditure or an investment is ineligible;
- an ineligible payment method is used;
- an approved investment is used contrary to the scheme requirements;
- Whole Farm Plan requirements are not met;
- false, inaccurate or misleading information or evidence is provided;
- an inspection is refused or obstructed; or
- another condition of your Offer of Grant is breached.

The amount recovered will be determined in accordance with your Offer of Grant and its terms and conditions.

Recovery of amounts due

Where grant is to be recovered, SGRPID will notify you of:

- the amount to be repaid;
- the reason for recovery; and
- the timescale for repayment.

Interest may be charged in accordance with the terms and conditions of your Offer of Grant.

Where an amount due is not repaid, the Scottish Government may recover it by deduction or offset from other agricultural support payments due to your business.

The hold on other agricultural support payments may remain until the matter has been resolved and all amounts due have been recovered or otherwise secured.

Inspections

SGRPID may inspect your FFIS investments at any time during the six-year retention period.

An inspection may include checks of:

- information provided in your application and any declarations made;

- evidence you have submitted;
- relevant records and documents; and
- supported investments, including that they are present, operational where applicable and being used in accordance with the scheme requirements.

Inspections may be announced or unannounced, and you may be subject to more than one inspection during the retention period.

You must allow SGRPID, or anyone authorised to act on its behalf, reasonable access to:

- your farm or croft;
- supported investments; and
- relevant records.

You must also provide reasonable assistance and information during an inspection.

Important

If you refuse to allow an inspection, obstruct an authorised officer or fail to provide reasonable assistance, SGRPID will treat this as a breach of your Offer of Grant. SGRPID may recover all or part of the grant and charge interest, in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page

10 Record keeping

Retention of supported investments

You must retain every investment supported by Future Farming Investment Scheme (FFIS) for six years from the date your Offer of Grant was made.

During the retention period, every supported investment must:

- remain owned by the business named in the Offer of Grant;
- remain operational, where applicable;
- be maintained in good repair; and
- continue to be used solely by or on behalf of that business for the purposes and benefit of its agricultural activities.

A supported investment must not be hired, leased, loaned or shared. It must not otherwise be 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.

You must obtain Scottish Government Rural Payments and Inspections Division's (SGRPID) prior written approval before you:

- sell or transfer a supported investment;
- dispose of it;
- replace or remove it; or
- materially change its use.

You must tell SGRPID immediately if a supported investment is lost, stolen, destroyed, damaged, becomes redundant, ceases to be operational or is no longer used for its approved purpose.

A supported investment must continue to meet the retention requirements. If it is sold, transferred, disposed of or stops being used for its approved purpose, it fails those requirements. SGRPID may recover all or part of the grant attributable to it and may charge interest.

In determining the amount to be recovered, SGRPID may take account of:

- the time remaining in the retention period;
- the circumstances of the disposal or change; and
- any disposal or insurance proceeds received.

Important

Not complying with the retention requirements is a breach of your Offer of Grant. SGRPID may recover all or part of the grant in accordance with the guidance on the [Reconciliation and recovery of grant](#) page.

Record keeping

You must keep records and information needed to demonstrate that you have complied with the FFIS scheme requirements for six years from the date your Offer of Grant was made.

This includes, where relevant:

- invoices and receipts;
- proof of payment;
- accounts and financial records;
- photographs and other evidence of investment; and
- other supporting information relating to your application, Offer of Grant and supported investments.

You must provide SGRPID with information relating to your application, Offer of Grant or supported investments when requested and within any deadline specified.

You must also make relevant records available to SGRPID, or anyone authorised to act on its behalf, including access to electronic records. SGRPID may take copies or extracts from those records where required.

Financial records

Invoices, receipts, accounts, proof of payment and other relevant financial records relating to the grant must be retained for at least seven years from the date the grant was paid.

Records may be kept electronically, provided they remain complete, accessible and capable of being reproduced.

Important

Not keeping or providing the required records is a breach of your Offer of Grant. SGRPID may recover all or part of the grant and charge interest, in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page.

Monitoring

FFIS investments may be monitored and evaluated during the six-year retention period to assess their use, outcomes and contribution to the scheme objectives.

You may be required to provide information about:

- how the supported investment has been used;
- the benefits or outcomes it has delivered; and
- any other information reasonably required to evaluate FFIS.

Monitoring may also include a visit to your business.

Information collected may be used to evaluate the scheme and inform future policy and scheme design.

You must provide information reasonably requested by SGRPID for monitoring and evaluation within the timescale specified.

11 Review of evidence

After receiving an Offer of Grant, you may ask Scottish Government Rural Payments and Inspection Division (SGRPID) to formally review a decision about its assessment of your evidence or your compliance with the Offer.

This includes decisions relating to:

- whether the required evidence for an approved investment is satisfactory;
- whether an approved investment or approved quantity meets the scheme requirements;
- compliance with the [Whole Farm Plan requirements](#) ;
- the amount of grant supported following reconciliation;
- recovery of grant; or
- another post-award decision about compliance with your Offer of Grant.

A review will consider whether the original decision was made correctly using the information and evidence available when that decision was made.

You cannot use the review process to provide new information or evidence that should have been provided within an earlier deadline.

The review will be carried out by an officer who was not involved in making the original decision.

Application decisions

The review process does not apply to decisions made when assessing, scoring, ranking or funding Future Farming Investment Scheme (FFIS) applications.

You cannot request a review because:

- your application was found to be ineligible;
- an investment was removed from your application as ineligible;
- your Application Score was not high enough to receive funding;
- your application did not rank high enough to receive funding;
- a tie-break did not fall in your favour; or
- the available scheme budget was fully committed before your application was reached in the ranking.

The published Item Scores, scoring methodology, ranking rules, tie-break rules and available scheme budget are not subject to review.

Other limitations

The review process cannot be used to:

- obtain retrospective approval for an investment that was omitted, changed or reduced without prior written approval;
- substitute a different investment;
- provide evidence that should have been submitted within the required timescale; or
- extend the Completion and Evidence Deadline retrospectively.

How to request a review

You must request a review in writing within 28 calendar days of the date of the decision.

Your decision letter will explain where to send your request. You must quote your case reference number and explain why you believe the decision was incorrect.

SGRPID aims to provide a written response within 28 days.

A review does not suspend recovery or another decision unless SGRPID confirms otherwise in writing.

12 FFIS 2026 at a glance

What is Future Farming Investment Scheme (FFIS)?

The Future Farming Investment Scheme (FFIS) is a £14.25 million competitive capital grant scheme for Scottish farm and croft businesses. It supports investment intended to improve efficiency and sustainability, protect or enhance the environment, reduce greenhouse gas emissions, or help businesses adapt to climate change.

When can I apply?

The scheme guidance and Capital Investment Guide are available from 19 October 2026. Applications are not open yet. The application window will be announced in November 2026.

Who can apply?

In general, an applicant must be a registered agricultural business with an active Business Reference Number (BRN), have submitted a 2026 Single Application Form (SAF) by 15 May 2026 and claimed support through at least one of the eligible schemes listed in the guidance, and be actively undertaking agricultural activity. Further conditions apply. Read the full eligibility section before applying.

What should I do to prepare for the scheme opening?

Before the scheme opens:

- make sure your business details and preferred communication email address in Rural Payments and Services (RP&S) are correct and up to date
- make sure you have your RP&S sign-in details
- if you want an adviser or agent to apply for you, make sure they have the correct mandate for your business
- read the FFIS 2026 Scheme Guidance and Capital Investment Guide carefully
- decide which eligible investments you want to apply for, the quantity you genuinely need and, where you are asked to provide an expected cost, obtain a realistic cost for the investment.

Only apply for investments that you genuinely intend and are able to complete if you receive an offer and use realistic costs. Do not inflate expected costs to try to maximise the grant. FFIS has a limited budget, and overstated costs could reduce the funding available to other eligible applicants.

Where grant is based on the actual eligible cost of an investment, if the final eligible cost is lower than the amount used to calculate your grant, some of the grant may need to be recovered. In 2025, funding was committed to some investments that were not subsequently completed. This tied up funding that could otherwise have supported other eligible applicants.

Is the scheme likely to close early?

No. The application window will remain open until the published closing date. There is no advantage in applying on the first day.

Will applications submitted early be given priority?

No. Applications are not prioritised according to when they are submitted. Applications will be assessed and ranked after the application window closes.

Take the time to read the guidance, choose the investments that are right for your business and make sure the quantities and costs in your application are accurate.

Do I need an adviser or agent to apply for me?

No. The application has been designed to be straightforward, and you can complete it yourself through Manage Applications and Claims using your RP&S sign-in details.

You will be asked to:

- confirm your business details
- say whether you are a farmer or crofter and select your main agricultural activity
- choose the eligible investment or investments you want to apply for

- enter the quantity and cost for each investment
- check the application summary
- review your answers, complete the declaration and submit your application.

The system then calculates the grant amount for the investments you have selected.

If you prefer an adviser or agent to submit the application for you, they must have the appropriate mandate for your business before they can do so.

Do I need a Whole Farm Plan (WFP)?

If you claimed BPS in 2026, you must have completed and declared at least two different qualifying Whole Farm Plan (WFP) audits or plans on your 2026 SAF submitted by 15 May 2026. Each must meet the relevant preparation-date and minimum-standard rules: Soil Analysis, Biodiversity Audit and Carbon Audit must be dated 15 May 2021 to 15 May 2026 inclusive; Animal Health and Welfare Plans and Integrated Pest Management Plans must be dated 15 May 2025 to 15 May 2026 inclusive.

If successful, you must provide evidence of those same two elements. Submit each front page showing the audit or plan name, business name and preparation date; provide the full document only if SGRPID asks.

If you did not claim BPS but submitted a SAF to claim other eligible agricultural support, you may still apply; if successful, you must complete two qualifying elements before submitting FFIS evidence. Any two qualifying elements can be used. Check the full Scheme Guidance for the eligibility and date rules.

What can I apply for?

You can apply for the eligible capital investments listed in the Capital Investment Guide. Read each complete item entry carefully:

- the minimum specification,
- Item Score,
- Maximum Cost or Standard Cost,
- eligible and ineligible requirements,
- quantity limits,
- evidence requirements and any restrictions.

The item name alone does not establish eligibility. Investments must be brand new, meet the published requirements, be ordered and purchased after the offer of grant has been accepted and owned by the applicant business, and be used for that business's agricultural activity.

What should I check in the Capital Investment Guide?

Read the full entry for every item you plan to include. Check the ***minimum specifications, eligible and ineligible requirements, exclusions, quantity limits and evidence rules***. Confirm that the proposed item and its intended use meet every condition; an item being listed in the guide does not mean every model, cost or use is eligible. Check delivery timing too. All approved investments and quantities must be completed within nine months of the Offer date. Extensions are considered only in exceptional circumstances and require written approval.

What do I enter for Maximum Cost and Standard Cost investments?

For every investment, enter the total quantity and total cost for that quantity. For a Maximum Cost item, enter the realistic expected eligible cost for the full quantity, excluding any ineligible costs. Do not simply enter the guide maximum. The eligible cost used to calculate the grant is the lower of the cost entered and the applicable Maximum Cost. If the maximum is stated per unit, it is multiplied by the eligible quantity.

For a Standard Cost item, calculate the total cost as quantity multiplied by the published Standard Cost, then enter both the quantity and total cost. For example, 200 metres at £5 per metre means entering a quantity of 200 and a cost of £1,000. The system applies the grant rate and calculates the grant, subject to the £20,000 maximum. You do not calculate or enter the grant amount yourself.

How much grant can I receive?

The maximum grant is £20,000 per business. Depending on the business and investment, the grant rate may be 50%, 60%, 80% or 100%. Rates do not combine; where more than one rate could apply, the highest applicable rate is used. The rate and eligible costs determine grant value, but do not affect the application score or ranking.

How are the enhanced grant rates determined?

The standard rate is 50%. A new entrant is a business that first submitted a SAF in 2021 or later, as identified by its BRN, and qualifies for the 80% rate. A business qualifies for the 60% Highlands and Islands rate if the parish code in its recorded Main Location Code is listed in Annex A of the scheme guidance. If both conditions apply, the 80% new entrant rate is used instead of 60%. An investment identified in the Capital Investment Guide as eligible for the targeted environmental rate receives 100% instead of the other rates. Rates do not combine; the application system calculates the rate for each investment using your application, SGRPID records and item eligibility.

Why do some environmental investments receive a 100% grant rate?

The 100% rate is limited to specified environmental investments that are expected to deliver wider public benefits, such as biodiversity, water quality, climate or landscape benefits, and may offer limited direct financial return to the applicant business. The Capital Investment Guide identifies which investments qualify.

Will an eligible application receive funding?

Not necessarily. FFIS is competitive and has a £14.25 million budget. Eligible applications are scored and ranked under the published rules. Funding is offered in ranking order, and an application must be fundable in full within the available budget. Meeting the eligibility requirements does not guarantee an offer.

How are applications scored?

Each eligible investment has an Item Score in the Capital Investment Guide. An application receives one score, calculated as a cost-weighted average of the scores for all eligible investments in it.

Eligible applications are ranked from highest to lowest score. If scores are equal, the published tie-break rules apply: lower Total Eligible Cost across all eligible investments, followed by preference for a business that did not receive an FFIS 2025 grant payment. See the scheme guidance for the full ranking rules.

Are there priority groups or extra points for particular types of business?

No. Stakeholder feedback and delivery experience from FFIS 2025 highlighted confusion about priority groups. They have been removed, and all applications use the same published scoring and ranking method. There are no additional scoring points for business type or tenure, and grant rates do not affect the application score. A 2025 grant payment is relevant only under the published tie-break rules, after the score and eligible-cost tie-breaks.

Will a business that received FFIS funding in 2025 be excluded?

No. Stakeholders supported allowing previous recipients to apply again, and receiving FFIS funding in 2025 does not make a business ineligible for FFIS 2026. Previous payment does not affect the application score; it is considered only at the final tie-break, after the published score and cost criteria have been applied.

How do I apply?

Applications must be submitted online through the Manage Application and Claims (MAC) portal. A link will be published on the FFIS guidance page on Rural Payments and Services when the application window opens. You must complete the application in one session; it cannot be saved and completed later. Check the business's RPS details and email address, read both guidance documents, and gather realistic cost estimates before starting. The application window will be announced in November.

Can I order equipment before I receive an offer?

No. You must accept your Offer of Grant before ordering, purchasing, paying a deposit, entering into a contract or otherwise committing to an approved investment. A commitment made before accepting the offer makes the investment ineligible.

How must I pay for a Maximum Cost investment?

The applicant business named in the Offer of Grant must purchase the approved investment and pay for it in full within the completion period. Hire purchase, leasing and other finance arrangements are not accepted. **Finance, interest and charges are ineligible.** Payment must be made by the business offered the grant and clearly linked to the invoice. This payment evidence rule applies to Maximum Cost purchases; Standard Cost work does not require invoices or proof of payment, but the approved quantity, length or area must be completed to specification.

When will the grant be paid and what happens afterwards?

You must accept the Offer of Grant within 14 calendar days, provide any required Minimal Financial Assistance information and meet any other pre-payment conditions. The grant will normally be paid within 30 working days after those conditions are met, to the registered business bank account. It is paid in advance and remains provisional. You must complete every approved investment and quantity, then submit the required evidence within nine months of the offer date. Scottish Government Rural Payments and Inspections Division (SGRPID) will verify the evidence and reconcile the grant before confirming final entitlement.

What evidence will I need?

Evidence depends on the investment. For investments using a Maximum Cost, this normally includes invoices, proof of payment and geotagged photographs, plus any required serial number or other item-specific evidence. For Standard Cost investments, invoices and proof of payment are not required; you must provide evidence of the completed quantity, length or area, usually including geotagged photographs before and after. Successful applicants must also provide the required Whole Farm Plan evidence.

Do I need to provide invoices or proof of payment for Standard Cost items?

No. For Standard Cost items, you do not need to provide invoices or proof of payment. Grant is based on the approved quantity and published Standard Cost.

What photographic evidence is needed for Standard Cost environmental items?

You must provide geotagged before and after photographs showing the location before the work was carried out and the completed investment afterwards. The photographs must clearly show that the approved investment and quantity have been completed.

Will other agricultural payments be affected?

Once the FFIS grant has been paid, all other agricultural support payments due or becoming due to the business will be placed on hold. The hold remains until all approved investments and quantities are complete, the evidence has been assessed and verified, and SGRPID has confirmed that the grant conditions have been met. Submitting evidence alone does not release the hold.

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13 Policy, governance & compliance

Subsidy control and World Trade Organisation (WTO) classification

Future Farming Investment Scheme (FFIS) support is subject to the UK subsidy control framework and the World Trade Organisation (WTO) Agreement on Agriculture.

For UK subsidy control purposes, FFIS funding is provided as Minimal Financial Assistance (MFA) under the Subsidy Control Act 2022.

An enterprise must not receive more than £315,000 of MFA and other assistance that counts towards the same limit during the applicable period.

The applicable period is:

- the elapsed part of the current financial year; and
- the two financial years immediately preceding the current financial year.

The limit applies to the single economic enterprise. This may include other businesses or enterprises under common ownership or control.

If your application is successful, your Offer of Grant will ask for details of relevant MFA and other assistance. This includes assistance received during the applicable period by your business and any other enterprise with which it forms a single economic enterprise.

You must provide complete and accurate information and confirm that receiving the FFIS grant will not cause the applicable £315,000 limit to be exceeded.

If you receive any further relevant assistance after accepting your Offer of Grant but before your FFIS grant is paid, you must tell Scottish Government Rural Payments and Inspections Division (SGRPID) immediately.

You must retain the written confirmation of your FFIS MFA award for at least three years from the date the assistance was given.

For WTO Agreement on Agriculture purposes, FFIS support will be classified and notified in accordance with the applicable WTO requirements.

Fair Work First Policy

Fair Work First requirements apply to FFIS.

If you employ staff, you must:

- pay at least the **real Living Wage** to all directly employed staff aged 16 and over, including apprentices; and
- provide appropriate channels for **effective workers' voice**.

Where you use a contractor or subcontractor to deliver your FFIS-supported investment, you must ensure that the applicable Fair Work First requirements are met.

If your application is successful, compliance with Fair Work First will form part of the terms and conditions of your Offer of Grant. You must retain appropriate evidence to demonstrate compliance.

Limited exceptions

In limited circumstances, SGRPID may consider an exception to the **real Living Wage condition** where a business cannot afford to meet it. An exception is not guaranteed and must be requested before you apply.

Any approved exception applies only to the real Living Wage requirement. It does not remove the effective workers' voice requirement or any other applicable Fair Work First requirement.

An exception applies only where it was approved before the application was submitted and is expressly stated in the recipient-facing Offer letter.

Successful recipients must publish a brief overview of their Fair Work First commitment on their website. Where a recipient does not have a website, it must provide the overview to the Scottish Ministers by another agreed means.

Further information, including the exception request form, is available in the Scottish Government Fair Work First guidance.

The real Living Wage is different from the minimum rates set under the Agricultural Wages (Scotland) Order. The real Living Wage is updated annually.

Data protection

The Scottish Government is the data controller for personal information provided in connection with FFIS.

Personal information may be used to:

- administer and assess applications;
- verify eligibility and grant rates;
- make grant payments;
- assess evidence and compliance with your Offer of Grant;
- prevent and detect fraud and error;
- carry out inspections, reviews and audits; and
- monitor and evaluate the scheme.

Information may be shared with other public bodies, auditors, contractors or organisations acting on behalf of the Scottish Government where this is lawful and necessary for these purposes

For information about how the Scottish Government uses personal information and your data protection rights, see the Scottish Government privacy policy

14 Withdrawing an application

You can withdraw your application at any time before an Offer of Grant is made.

To withdraw your application, email FFIS@gov.scot and include your:

- Business Name;
- Main Location Code; and
- Business Reference Number (BRN).

If you withdraw your application while the application window is still open, you may submit a new application before the closing date.

If you receive an Offer of Grant, you can choose to accept or decline it.

If you wish to withdraw after accepting your Offer of Grant, you must notify Scottish Government Rural Payments and Inspections Division (SGRPID) immediately by emailing FFIS@gov.scot.

Where grant has already been paid, you must repay the grant paid to you, together with any applicable interest.

15 Annexes

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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	

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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
N2 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: 80-22-60
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

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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.

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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.

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[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: **.jif, .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.

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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<<
>>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.

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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 WTO classification](#) page.

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16 Contact us

For general Future Farming Investment Scheme (FFIS) enquiries, contact:

Email: FFIS@gov.scot

For enquiries about your business records or where this guidance asks you to contact your local Scottish Government Rural Payments and Inspections Division (SGRPID) Area Office, use the current contact details on the [SGRPID contact us page](#) .

When contacting SGRPID about an existing FFIS application or Offer of Grant, include your:

- Business Name;
- Business Reference Number (BRN); and
- FFIS application or case reference number, where available.