

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.