

LEADER GRANT STAGE 2 APPLICATION FORM TECHNICAL GUIDANCE NOTES

These Guidance Notes are intended to assist the applicant complete the LEADER Grant Application Form and should be read thoroughly prior to completing the application form.

Some of the detail you provide, up to and including question 3.4 will also be used by the Scottish Government's Rural Payments Inspections Directorate (SGRPID) to allocate your project a unique Business Reference Number (BRN). The BRN is required to allow SGRPID to report LEADER expenditure to the EC under EC legislation.

ON SIGNING THE APPLICATION FORM, YOU ARE AGREEING THAT YOU HAVE READ THIS DOCUMENT AND UNDERSTAND YOUR OBLIGATIONS INCLUDING AGREEING TO ADHERE TO THE NECESSARY PROCUREMENT (TENDERING/QUOTE) REQUIREMENTS.

Should you have any questions relating to any aspects of the application form or associated technical guidance notes, please contact Sarah Baird on 01292 673 765.

SECTION 1: PROJECT SUMMARY

1.1 Organisation Name

The name of the group applying for LEADER funding. This should be the full name of the organisation/project sponsor that will be the lead applicant for the project. The lead applicant will be responsible for all matters associated with the LEADER grant including project implementation, acceptance of grant, and submission of claims, cash-flow management, monitoring and verification visits and the retention of project documentation.

1.2 Project Title

This should be the name by which your project is/will be commonly known. Titles should be concise and precise, descriptive of the project, unique and suitable to be continued as the permanent project name.

1.3 Project Costs

Indicate the estimated total cost of the project, any ineligible costs (see section 12.3), the total eligible project costs (see Section 12.1) and the percentage of LEADER grant you are applying for (should not exceed 50% of total eligible project costs) and finally the total amount of LEADER grant aid you are applying for. This should be the minimum required for the project to proceed. The figures in section 1.3 must correspond with those at Section 12 (Project Costs).

1.4 - 1.5 Project Start and Finish Dates

Indicate here the anticipated start and completion dates of your project. In order to ensure eligibility of expenditure, applicants should indicate a start date for their project no earlier than the meeting of the Local Action Group where the application will be considered for approval and within 3 months of approval (i.e. before the following assessment meeting). Once approved, expenditure incurred on the project can be invoiced and LEADER funding drawn down. Any expenditure incurred before the start date will not be eligible for grant funding.

1.6 Land Management Projects

State whether your project is land based management or not e.g. access paths, community tree planting or environmental management of an area of ground. **If the area involved is more than 0.01 Ha (100 square metres), please speak to your LAG contact before proceeding** as you may also have to supply a detailed map of the area involved to meet SGRPID land registration and land use checks.

SECTION 2: CONTACT DETAILS

The main contact must be someone from your group who can be contacted during office hours and who is knowledgeable about the application. This is the person to whom correspondence about the application will be sent. Please remember to provide a full postal address and a map of the location of this address for SGRPID use.

SECTION 3: ORGANISATION DETAILS

3.1 Organisation Name

As in 1.1

3.2 & 3.3 Organisation Status

Provide the status of your organisation. Quote your charity number if applicable. State whether or not you are registered for VAT. **VAT** which is recoverable by whatever means is ineligible. Irrecoverable VAT can be claimed as an eligible cost provided the claim is substantiated by an appropriate VAT declaration statement or evidence from the applicants Accountants. Beneficiaries not registered for VAT are able to claim the VAT element incurred in delivering a project.

If the applicant is VAT registered any offer of grant will be made EXcluding VAT.

If the applicant is NOT VAT registered any offer of grant will be made INcluding VAT.

If VAT is NON REclaimable it can be included in the project amount – you must provide evidence from the VAT office that this is the case.

On 4 January 2011 the standard rate of VAT moved to 20% from 17.5 % and should be reflected in your forecasted costs.

3.7 Equal Opportunities

Applicants are required to demonstrate that they have considered discrimination, disability and equal opportunities issues at all stages of the project life cycle and that the project has been structured to ensure that equal opportunities will be mainstreamed throughout.

Applicants must confirm in their application that their projects and services provide equal opportunities for all. There must be no inequality between women and men as well as other equality issues such as ethnic origin, religion or belief, disability, age, sexual orientation or geographical location. Diversity brings differing perspectives to projects

Small community groups do not need to have an equal opportunities policy but should demonstrate an awareness of equal opportunity issues. All projects need to demonstrate an awareness of equal opportunity issues. Further guidance can be found at www.eoc.org.uk

3.9 Main Activities of your Organisation

State in no more than 100 words the main activities of your **Organisation**. Please do not confuse this with your proposed **Project**. Tell us about your **Project** in Section 4

SECTION 4: PROJECT DETAILS

4.1 Project Title

As in 1.2 this should be the name by which your project is/will be commonly known. Titles should be concise and precise, descriptive of the project, unique and suitable to be continued as the permanent project name.

4.2 Project Location

This should state where your project will be geographically based.

4.3 Project Area

State the geographical area that your project will cover. This should include the total area in km² eligible for the project. Also detail the names of all villages, towns and related post codes. You are responsible for ensuring that the geographic boundaries lie within the area designated by your Local Action Group.

4.4 State who has legal tenure of land or buildings related to the project and how long any lease or rental agreement has left to run.

4.5 Land Management Projects

State whether your project is land based management e.g. access paths, community tree planting or environmental management of an area of ground. Funding of community projects on Forestry and other forms of land management will be eligible provided they demonstrate wider community benefits and are not a direct replacement of Rural Development Contract grants.

4.6 Project Summary

Summarise in no more than 750 words the key elements of your project including: background to the project, what the main aims of the project are and what the key activities will be, please also include the benefits it will bring to your community. Be clear and concise in your points.

4.7 – 4.8 Potential Barriers

Examples of potential barriers include physical access and difficulties in communicating with other groups.

4.9 Planning Permission/Regulatory Consents

This section provides the applicant the opportunity to clarify whether the project requires planning permission or any other form of regulatory compliance or consent such as listed building consent or a building warrant.

If planning permission has already been given, please provide details on the type of planning permission (full, outline, conditional, unconditional) obtained and the date it was granted. Similar details should be provided for listed building consent and building warrant.

It is not obligatory that statutory consents be obtained before an application is submitted. However, it is recommended that applicants undertake an initial consultation with their local Planning/Building Control Officer to determine if permission is required for the project, prior to submission of an Application Form.

If the LAG decides that the project proposal is successful it will be approved subject to such consents being obtained, prior to any capital works commencing. Where Planning Approval or other statutory

consents have been obtained prior to the submission of an application, any fees incurred will only be deemed eligible if the LAG approves the project.

If the project involves a lease of buildings or land, you must check the terms of your lease before making an application; Applicants may find that they must obtain the landlord's written consent to certain types of projects.

Where LEADER support involves grant-funding for building projects and land purchase it is expected that the project will deliver the originally funded intention for 10 years after its completion and for 5 years after completion or delivery for all other types of tangible items. Please state who has legal tenure of the building and/or land related to the Project.

4.10 Natural Heritage Sites

State whether any of the designated sites would benefit from your project and what impact it might have on these designated areas.

4.11 Background

Detail any work already undertaken in relation to your project, e.g. market research, community participation. You should address the issues of community demand, need and opportunities associated with the project. Detail what satisfactory evidence there is to substantiate the need for your project and what demand there is for it, e.g. include details of any surveys/consultation work undertaken. See Annex 2 for suggestions on Community Consultation.

4.12 Integration

Does your project link to local, national and European priorities? The LEADER programme represents one element of funding and assistance in the rural area. It aims to support relevant small scale economic and community development activities. As such, it should seek to complement other public sector programmes operating in the same area. Where possible, potential overlaps should be avoided. If in doubt, guidance should be sought from the Programme Co-ordinator.

4.13 New Job Creation

Will your project create new jobs? A new job is defined as a permanent or contract full time or part time equivalent created as a DIRECT result of the project. If it does, you should indicate which sector the jobs will be created in. The anticipated number of new jobs should also be recorded.

SECTION 5: PARTNERSHIP DETAILS

5.1 Cooperation Projects

State whether this will be a cooperation project. An inter-territorial project is one undertaken with a group in another part of Scotland or the UK; a transnational project will involve a group from an EU or third country.

5.2 Partnership Details

You should include details of all partners involved in **managing the project**, and the form of partnership you have with them.

5.3 Partnership Agreement

A partnership agreement is required for any Action 2 (cooperation) projects.

SECTION 6: TENDERING AND RECRUITING ARRANGEMENTS

6.1 Procurement

'Procurement' is the whole process of acquisition from third parties and covers goods, services and construction projects. It applies to all public sector procurements - goods, services, (including consultancies and research), construction and works regardless of the source of funding (including your project, if granted public source funding)

You should note that EU public procurement rules will apply in respect of projects to be funded by LEADER grant and where public funds are involved, all projects, without exception, **must take account of public tendering rules**; the following are the Procurement Rules in relation to LEADER. A link to Procurement Scotland is below.




The following procurement requirements must be adhered to, without exception, when seeking the supply of goods or materials, for the provision of services or for the execution of works procuring any goods and services using **LEADER** funds:

- All works with an estimated value of between £1,000 and £29,999 are subject to a minimum of 3 written quotations.
- All requirements with a total value equal to or greater than £30,000 must be tendered and shall normally be advertised on the National Advertising Portal www.publiccontractsscotland.gov.uk
- Expenditure must not be disaggregated, packaged or split into separate smaller purchases to avoid application of the purchasing threshold requirements.

All Quotes must be shown to the LEADER office, failure to do adhere to this requirement will result in no claims for grant being paid.

For propriety and accountability, all applicants must register when there is any potential conflict of interest between project employees and suppliers, by way of **a signed and dated letter to LEADER advising of the interest.**

In terms of nature of interest, examples of types of Interest which should be registered to LEADER include (list is not exhaustive):

-  Ownership, shareholding (only register where the value of shares held is in excess of 5% of the issued share capital), or with a contract or proposed contract (e.g. employed or involved in a tendering process) with an organisation which has or could quote for work.
-  Office Bearer in a voluntary or community organisations (e.g. Treasurer or Secretary) which has or could quote for work.
-  Member with a close relation with the interests described above (including husband, wife, partner, child, siblings or in laws).

SECTION 7: PROJECT TARGETS & OUTPUTS (see Annex 1 for detailed descriptions)

7.1 Target Groups

The Ayrshire LEADER Programme has highlighted women and young people as two groups who require specific targeting. Additional groups may include micro businesses (employing fewer than 10 people) and small businesses (employing fewer than 50 people). People who are under-employed and people with disabilities are also targeted. Please estimate how many people, within the groups listed, your project will directly assist.

7.2 Project Outputs

The activities supported by LEADER will generate benefits to the area in the form of **outputs**. These outputs comprise, for example, increase in expenditure on tourist related activities. Project Outputs refer to the activities, services and products provided by an organisation. Please estimate how many of the outputs listed your project will directly deliver.

7.3 Project Outcomes

All projects should present **quantified estimates** of the likely benefits to be generated; in parallel other qualitative outcomes could occur. **Estimates should be realistic and be of a scale comparable with the project.**

It is important for appropriate performance measures to be set for each LEADER project at the application stage. On completion of the project, monitoring activity will then be used to collect data and information, which can be compared against the estimates included in the application form.

All projects should be capable of identifying an ultimate economic benefit, no matter how small or indirect. For some projects the identification of appropriate economic benefits should be fairly straightforward, eg the outputs and impacts from improvements to a heritage attraction will be number of additional visitors, extra expenditure in the local economy leading to employment created and/or safeguarded. These benefits are measurable and are capable of being presented in quantified terms. The identification of economic benefits for other activities may be less straightforward, eg quantifying the economic benefit from funding to support the publication of a community newspaper.

Whilst the estimation of outcomes may be difficult, applicants are required to identify an economic benefit for all LEADER projects, without exception. If a project does not make a direct or indirect contribution to improving the economic position of the area, then it is unlikely to be appropriate for LEADER support.

The important points to bear in mind are that forecasts should be quantifiable (where possible), realistic and appropriate to the activity of the project.

SECTION 8: PROJECT MANAGEMENT AND MONITORING

8.1 Project Milestones

List the key milestones that you are aiming to achieve in order for the project to be completed e.g. setting up a trust, purchase of key equipment, implementation and delivery phases. There should be quarterly milestones detailed.

8.2 Project Management

Identify individuals involved in the day to day management of your project, stating their role, and whether they are a volunteer or existing employee. Any relevant previous experience in managing funded projects should be included.

8.3 Project Monitoring

What management systems and monitoring will you put in place to ensure that your project is achieving the outputs listed in Section 7.1, 7.2, & 7.3.

8.4 - 8.5 Risk Assessment

Have you carried out a risk assessment for your project? Please list any identified potential risks and any action you will take to address them. Please ensure that copies of any relevant insurance are included with your application form.

8.6 Estimated Expenditure

Detail the approximate amount of expenditure by quarter, along with the LEADER grant award and date of proposed claim. Please note that your final claim must be submitted as soon as possible and within at least 2 months of completion of the project. You should also note that **the final 25% of LEADER award will only be paid out once all invoices have been paid.**

All expenditure must be incurred and defrayed (i.e. left the bank account) before it is included in a claim.

SECTION 9: ADDITIONALITY

The purpose of this section is to ensure that funds are only allocated to those projects that need grant aid to achieve their objectives and which cannot proceed without LEADER support. To ensure the maximum benefit for each rural area LEADER should not substitute existing or committed finance for an individual project or scheme. If the grant is essential for your project to go ahead, select from the list provided.

SECTION 10: INNOVATION

Describe what makes your project innovative. The emphasis of LEADER is on assisting new and experimental approaches to local rural development and on testing new ideas that could be mainstreamed on a wider scale in the future. You may be providing a pilot service or facility that is new to the area or it may be the development of an existing service or facility.

SECTION 11: SUSTAINABILITY AND CONTINUITY

All projects are required to demonstrate how the three facets of sustainable development (economic, social and environmental) will be taken into account throughout the life of the supported activity. The purpose of this section is to demonstrate that you have considered the long term sustainability of your project. These are defined as follows;

11.1 Economic Growth

Projects that establish a diverse economic base generate employment and add value to rural goods and services.

11.2 Social Cohesion

Projects that increase the accessibility of information, support and services to sustain vibrant communities.

11.3 Protection of the Environment

Projects which make a clear improvement to a specific element of the environment enhance countryside access or promote sustainable resource management

11.4 How will the Project Continue after LEADER Funding has ceased

Please provide details of what will happen after the Leader funding comes to an end.

SECTION 12: PROJECT COSTS

LEADER may not necessarily co-finance all the elements of an individual project or scheme. Grant may only be awarded against activities or expenditure that is eligible under the LEADER guidelines. To access the Scottish Government LEADER Technical Guidelines please visit <http://www.scotland.gov.uk/Topics/farmingrural/SRDP/LEADER/TechnicalGuidance3-2> - you should note that this document is used as a reference document by LAG members and Programme Managers rather than a document published for applicants use. Where a project comprises expenditure or activities outwith these guidelines, these must be classified as ineligible for grant purposes.

Ensure that the estimated project costs (budget headings) are based on real and accurate costs and represent value for money. You should provide a detailed explanation for each item of expenditure and its cost, including VAT where relevant.

Applicants should ensure that this section is arithmetically correct as errors can cause delays and may result in the application not being presented to the Local Action Group at the next scheduled Round.

Examples of items that are eligible and ineligible can be found below. The lists are not exhaustive and merely indicate the broad types of expenditure. Applicants are responsible for correctly identifying eligible and ineligible activities and expenditures. The Programme Co-ordinator should be contacted where further clarification is required.

12.1 Eligible Expenditure

Projects fall into two categories:-

Capital - Infrastructure such as Building works or material goods and

Revenue - Cultural, educational, historical, social enterprise staff costs

The above and below are given as examples only and are not definitive. Should you require further clarification, please contact the office. Further examples are given below:

CAPITAL PROJECTS

Given the objectives of LEADER and the level of financial resources available, projects encompassing substantial physical works are not generally common. Many of the expenditures outlined below, therefore, are unlikely to feature in a LEADER project. There may, however, be elements within each of the headings which could be part of an application. The list of eligible expenditures is useful as a source of reference.

Capital Provision/improvement of community/visitor/cultural facilities

- New or extended infrastructure for niche sporting activities which will contribute to attracting visitors to the area, provide the infrastructure to allow the hosting of events and generally contribute to the economic development of the area. (*eg. The dog sled course in D&G and field archery course in A&I*)
- New or improved community facilities for health and recreational purposes which contribute to the quality of life within the local area. (*eg. Extending play parks for use by the whole community, public meeting spaces etc*)

Sports and leisure facilities for predominantly local use are ineligible, although expenditure on sports facilities where the primary function is the training of people in the leisure and tourism industries may be considered eligible for support, or there is a much wider community benefit than just those involved in the particular sport.

Feasibility Studies

LEADER can support feasibility studies relating to larger projects that may be looking to other funders eg mainstream EU, Lottery, Health, Historic Scotland etc for the main project funding.

Site/building acquisition – expenditures relating to the purchase of an area of land or building as part of a larger scheme are eligible up to a maximum of 10% of other eligible costs. Additional expenditures in excess of the 10% maximum should be classified as ineligible.

Example:

	£
Total cost of project	50,000
Land acquisition costs	10,000
Other eligible costs (total costs – land costs)	40,000
Eligible land acquisition costs = (10% of 40,000)	4,000
Total eligible costs (other eligible costs + eligible land purchase costs)	44,000
Total ineligible costs	6,000
LEADER grant @ 50% * £44,000	22,000

Professional fees – both pre-contract professional fees, e.g. design and post-contract professional fees, e.g. project management can be included as eligible expenditures.

As a rule, professional fees for architectural, landscape design and engineering services can only be funded **up to a maximum level of 10% of the total building costs**. Up to an additional 5% may be granted for projects with a particularly intensive planning element, e.g. work on protected buildings or technically complex projects. Exceptions to these rules may be permitted where the applicant can fully justify the level of fees sought in relation to the proposed physical works.

Site preparation – expenditures relating to the works necessary for the preparation of an area of land for further development are eligible, i.e. site investigation, decontamination, demolition works and other activities related to site clearance.

External services – the provision of external services to a building or area of land including gas, electricity and telecommunications are eligible, where the works are part of a larger development. In addition, road improvements are permitted as eligible provided they are within the designated boundary of the site. Road improvements of a more general nature or where access is being provided to a site, rather than within it, are not normally regarded as eligible.

Internal services – the installation of utilities such as heating, lighting and telecommunications within a building are appropriate eligible costs. Other internal physical works necessary to prepare a building for use in a LEADER project are eligible, for example, to provide access for individuals with disabilities or other special needs.

Physical building works – eligible expenditures comprise a range of costs associated with construction of new premises and/or refurbishment of existing premises, including internal subdivision of existing premises.

New provision and improvement of premises must relate to buildings which have an industrial, business or training use. Investment in premises relating to statutory education, health, social work etc are not eligible – in the training field, for example, the new or improved facilities must relate to business or vocational training which contributes to the economic development of the rural area.

Fixtures and fittings – the purchase of items such as furniture and kitchen utilities are normally regarded as **ineligible** except in projects where such items are deemed as essential to the delivery of the LEADER project, for example, the purchase of a PC to be used to deliver a training course. In such cases, the onus is on the applicant to fully justify the need for the proposed items of equipment. Each project is treated on its own merits.

Environmental improvements and enhancements – this category comprises a range of physical works which may be related either to the development of a specific building or area of land, or as part of a more general programme of improvements.

Eligible expenditures include the following:

- hard and soft landscaping where the works contribute to a larger cultural/tourism/community project or scheme
- other landscaping and environmental improvements where it can be shown that the improvements improve the economic position of the area, eg, reduce areas of derelict land;
- enhancements to building facades and business premises, particularly in tourism, conservation or community regeneration areas;
- improvements to footpaths, walkways, cycle paths, piers, jetties and pontoons including related signage, waymarking and visitor/user information;
- street furniture and lighting;
traffic calming measures and related works to improve flows of pedestrians and traffic;

As a rule, expenditures on works of sculpture and other forms of civic art are not eligible for LEADER support. Projects comprising improvements to general security and safety of towns and villages such as Closed Circuit Television (CCTV) are also ineligible.

Provision/improvement of community/visitor/cultural facilities – a range of capital costs associated with improving visitor attractions and community facilities are eligible for LEADER grant. Works which comprise largely expenditures on necessary repairs are not eligible for support.

The types of works normally classified as eligible are as follows:

- new or extended heritage centre, gallery, museum or theatre infrastructure which enhances the experience for visitors;
- new or extended community facilities
- Visitor interpretation boards, signage and related tourist information facilities.

All projects should be designed to contribute to attracting visitors to the area or improving the quality of life for local community; sports and leisure facilities for predominantly local use are ineligible, although expenditure on sports facilities where the primary function is the training of people in the leisure and tourism industries may be considered eligible for support.

Feasibility studies – expenditures on commissioned research and feasibility studies which precede the implementation of a larger LEADER or SRDP project are eligible. Detailed information should be provided on how the composition of the study relates to the future project, including the forecast benefits.

REVENUE PROJECTS

The majority of LEADER projects are accounted for by revenue projects. As a general principle, eligible costs are only those which directly relate to the delivery of the project or scheme. It is not appropriate to offset existing costs or expenditures against LEADER funds. The following guidance is provided on the specific elements of expenditure.

Staffing - staffing costs are eligible for personnel directly engaged in a project, whether full or part time. This includes costs for direct activity essential to the delivery of the project. On that basis, reasonable and justifiable costs defrayed in managing and delivering appropriate activities are eligible, provided that applicants can justify the involvement of staff in supported activity and evidence this, for example, in the form of timesheets. **We will not pay grant in respect of the running costs of an organisation. Only the real costs defrayed by the organisation in delivering eligible activity as set out in the approved application will be accepted for funding.** That said it is recognised that often central administration and financial work is involved in the delivery of a project and these central costs are eligible if identified at the application stage, are approved by the LAG, and are clearly identifiable eg from timesheets or Senior Manager certified note of hours involved on the project ie making payments, recording data, completing claim forms and monitoring reports.

If existing staff are taken from their normal work in an organisation and employed for a period of time on specifically delivering a project then provided they are not engaged in any of their former work for the duration of the project their costs can be considered as eligible for LEADER support. There is not a requirement to back fill the core job vacated while staff are working on delivering the approved supported project.

Scope - essentially the focus is on the type of activity undertaken to implement the project. Eligible expenditure should be for staff involved directly in project activity. This means activity explicitly set out in the approved application.

This includes:

- training to beneficiaries
- advisory/training services to business
- appraisal of grants/access to finance applications and management of successful applications
- research activities in funded research projects
- development of materials/courses for the project
- essential software programming for the project
- direct project management including financial management
- cleaning, where directly associated with and duly justified by the project
- refurbishment of premises directly associated with the project [NB maintenance is ineligible]
- Project delivery – staff costs, materials, goods and services

and excludes:

- pre project development
- application for LEADER funding - however some projects supported may be the initial facilitation stages of a larger project where an application for RDC-RP/ERDF/ESF is integral to the implementation of the larger project
- human resources associated with the project

- non project costs involved in the procurement of goods or services required
- IT equipment administration/upkeep, unless there are special requirements associated with the project (e.g. dedicated IT or other equipment specially purchased for the project)
- costs associated with the project's future after completion
- the management of the organisation running the project

Applicant's requirements - the job descriptions of all staff employed to deliver elements of the project should accurately summarise their contributing activity. Where staff are involved in the project for only part of their working time, they must complete timesheets (vouched by a line manager) throughout the project's life, showing the division of time between project and other activity.

All staff costs included in a project should be in accordance with the following conditions:

- Staffing costs should include employer's National Insurance and Superannuation contributions (**commissions and benefits in-kind – such as bonuses – are ineligible**).
- Only **actual costs** can be included in claims.
- There should be a clear audit trail for staff costs from time sheets through payroll records, via BACS to the bank statement or equivalent.
- Where staff are also engaged in non-project related work, only the portion of staff costs directly attributable to the project should be shown and must be backed up by timesheets or other time recording systems, showing project activity where time spent on eligible activity can be clearly demonstrated.
- Where staff are costed at an hourly rate, the calculations must be acceptable, ie the total staff cost divided by the number of hours worked per year. Hours worked are contracted hours and, if appropriate, include paid holidays – costed on the basis of the contract(s).
- Where staff are part-time or have joined / left the organisation during the year, a pro-rata rate should be calculated.
- Recruitment costs are eligible provided the staff are directly employed for the project.
- Training – must be project specific
- Consultancy fees and sub-contractor fees should not be included in staff costs.
- Project management costs including some core costs associated with recording, monitoring and the financial transactions of the project which are encountered by an organisation are eligible provided they are foreseen at the application stage and can be shown to relate to the project.

Consultancy Fees and Contractors Charges - costs for work done by an independent consultant or sub-contractor will only be eligible if the work is essential to the project and the costs are reasonable: all consultancy fees and sub-contractors costs must be tendered. At least 3 quotes will be required for audit purposes.

Where consultancy fees and contractors charges have been subject to an approved tender process, the market rate resulting from that exercise may be included for support, provided the original tender is no more than 3 years old.

Costs associated with payment of consultants that provide support in completion of application/claim forms and with management fees are not eligible. However although management fees associated with the forms are not eligible, project management by the consultants is an eligible expense since this is directly associated with the project.

Project Evaluation Fees - costs for independent project evaluations will be eligible if the work is essential to the project and/or a condition of grant. (See consultancy fees above).

Staff Travel - staff travel costs must be directly related to and essential for the effective delivery of the project. Certified travel claims must be retained. Actual costs up to a maximum of mileage at the public sector rate per mile (or comparable) or economy class travel on public transport must be claimed.

Premises Costs - this should include actual cost of rent, rates, heat, light, cleaning and service charges associated with the premises where it can be clearly demonstrated that these are directly related to the delivery of the project and are additional, i.e. **project expenditure over and above existing operating costs, eg if you have to rent additional premises.**

If only a part of the premises is used for the project then the amount charged should be apportioned accordingly based on, for example, floor space occupied. In this case calculations should show the actual annual rental cost to the applicant, the period of project usage, the proportion of the building used for the delivery of the project and the resultant eligible rental cost.

Notional rental charges where the applicant owns the premises, or occupies premises rent-free, are ineligible. An organisation providing accommodation to the beneficiary rent free for a project may be considered as providing "In Kind" benefit to the project.

Purchase/Leasing of Equipment – the purchase of small items of, either new or second hand equipment may be eligible for LEADER purposes, provided that the equipment is integral to the delivery of the project. To be considered eligible, equipment should not be purchased prior to commencement of the project. Hire purchase, extended credit agreements and finance leases for eligible capital purchases may be considered eligible. Full details of all agreements should be provided. The ownership of the goods being financed should fall to the beneficiary to be eligible for support

Financing of Capital Costs – hire purchase, extended credit agreements and finance leases for eligible capital purchases may be considered eligible. Full details of all agreements should be provided. The ownership of the goods being financed should fall to the beneficiary to be eligible for support.

Insurance - similar principles apply. Insurance of buildings, contents and for public indemnity are eligible provided it can be clearly demonstrated that these directly relate to the delivery of the project and are additional e.g. where a lease of premises required for the project requires that the building and contents are covered by insurance. If the building already exists and space was made available for the project then insurance cover is ineligible since it should already be in place. Any project erecting a new building or extension works must have adequate insurance cover in place for the period of the project as a minimum requirement.

Marketing - this heading may include costs related to appropriate and proportionate aspects of marketing specific to the project on, for example, design and production of marketing materials, facilitation of appropriate conferences and seminars, and targeted advertising campaigns.

Other Eligible Project Costs - this should cover software, 'consumables' and other reasonable costs **where it can be clearly demonstrated that these are directly related to the delivery of the project** and should not exceed 20% of total **approved** eligible costs.

In the event of a project under spending, approved costs will remain the baseline for establishing the eligibility of other costs.

Consumables may include items such as the actual cost of teaching materials, telephone, postage, stationery, and other costs, which the applicant can demonstrate are essential to the effective delivery of the project and where an itemised audit trail can be provided. Items that do, or would normally, feature on an organisation's asset register or would be, or are later, capitalised in the organisations accounts are ineligible. However, depreciation of these items is potentially eligible.

Dependent Care – Provision for dependents to allow participation in projects

- Actual payments made for nursery provision (running costs only)
- Actual payments made for care for other dependants

Childcare Costs – where participation at a seminar or training course is directly dependent on a contribution towards childcare expenses, then this expenditure may be considered eligible. A detailed justification is required for such a contribution and individual proposals would be treated on a case-by-case basis.

Repairs and Maintenance - these costs must relate to equipment specifically included as eligible items of expenditure within the approved application and within the lifetime of the project (ie start and finish date). Repairs and maintenance for a capital item are only eligible for support where the item has been supported through the project and the item is required for the execution of the project eg a community bus has been provided.

Community Transport - the full cost of a minibus and associated maintenance during the project's life is eligible. Whatever value is left once the project finishes and does not continue should be discounted from the LEADER support. This also applies to leasing i.e. the full lease cost plus the maintenance is eligible during the life of the project.

If the project is fully supported the minibus must be used for the project only. If it is used for some other purpose the value pertaining to the other activity should be removed from the overall cost of the bus i.e. if the minibus is used 50% on the project and also used to transport school children for the other 50% then only half the value can be allocated towards eligible project costs. If a minibus is not required full time it should be considered whether hiring/leasing a bus at certain times would be more appropriate.

12.2 Match Funding

List all sources of contributions that are being used to make up the total funding package for your project. Such contributions might come from public bodies, voluntary bodies, other grant making bodies, local fundraising, or local businesses. These contributions do not need to be in place before you apply for a grant but you should whenever possible have letters of intent from all of your other funders at the application stage. **MATCH-FUNDING MUST BE IN PLACE BY THE TIME YOUR APPLICATION IS CONSIDERED BY THE LAG.** Applicants should ensure that none of the contributions listed for the project incorporate any previously awarded European grant. Please note that LEADER grant cannot be drawn down until all your other funding is in place.

The LEADER contribution should be the minimum amount required to allow the project to proceed. LEADER funding requires all match funding to be in place prior to commencement of the project. It is recognised that other funders are often keen to find out whether LEADER funding has been approved before they commit their money – in these cases LEADER approval may be given with the proviso that **ALL** local match funding is in place **BEFORE WORK BEGINS**. The LAG Programme Manager should receive and hold letters confirming that funding has been approved by all the other funders.

Project funding will be made up of two or three elements as follows;

- a maximum of 50% of eligible costs from LEADER funds
- local match funding
- the beneficiary contribution minimum of 5% of the project costs.

The total amount of all public grant support may not normally exceed 95% of the LEADER project's eligible costs since the beneficiary must contribute at least 5% of the eligible cost. If this 95% limit is exceeded, any reductions in funding will be made in the LEADER support. The exception to this rule is where the applicant is a public organisation in which case 100% may be from public funds. Public funding is considered to be all funding from public Agencies whether national or local and also from the various Lottery funds. The acid test for what is a public body is who controls the funding and or how they are formed – if cash is administered by public officials or publicly elected representatives then the organisation is public.

NOTE that EU funding from another EU funding source, e.g. ERDF, cannot be used to match LEADER and vice versa.

Evidence of match funding must be provided prior to the issue of the final approval letter offering LEADER grant or approval granted with the express condition that evidence must be supplied **BEFORE COMMENCEMENT OF WORK ON THE PROJECT**. Examples of evidence are committee minutes, budgets, offers of grant from funders, bank statements, etc. An indication of potential LEADER grant may be issued prior to this to encourage and secure match funding however all funding must be in place before the LEADER grant is approved. If match funding has not been finalised approval can be given subject to confirmation but no work can be started until the LAG is satisfied that all funding is in place.

12.3 Ineligible Project Costs

Non-Recoverable VAT – it is recognised that some applicant organisations are unable to recover VAT and are at a disadvantage to those who can. To rectify this, VAT can now be claimed as an eligible cost, where the applicant is an exempt trader, the VAT is charged on an item which is otherwise non-deductible. An exempt trader is defined as an organisation that is not required to charge VAT to customers for the goods or services which they provide, eg a small voluntary organisation.

Given the complexity of a number of eligibility issues, applicants should be advised to discuss their proposals in advance with their LEADER Co-ordinator prior to presenting a clear breakdown of expenditures in the application form.

Staff Related Costs

- Staff costs that are not directly attributable to project delivery

- Training that is mandatory under statutory provision
- Redundancy payments
- Payments for unfunded pensions
- Maternity or sick pay

Other Ineligible Costs

- Expenditure defrayed out with the eligible programme period, including site acquisition
- Related to research or studies carried out in respect of the project prior to the official project start date
- Volunteer costs – see eligible in-kind contribution costs
- Gifts and competition prizes
- Repairs and maintenance unless covered by the eligible cost description above.
- CCTV for town centres and / or as a stand-alone initiative
- Compensation for loss of office
- Costs of works being carried out as a statutory requirement

Financial and Other Charges and Legal Expenses

Bank charges on accounts.

Costs of guarantees provided by a bank or other financial institution.

Financial charges.

Debit interest (other than expenditure on interest subsidies to reduce the cost of borrowing for businesses under an approved State Aid scheme), charges for financial transactions, foreign exchange commissions and losses, and other purely financial expenses are not eligible for co-financing.

Service charges – arising on leases and hire purchase arrangements.

Costs resulting from the **deferral of payments to creditors.**

Costs involved in **winding up** a company.

Bad debts.

Fines, financial penalties and expenses of litigation.

Legal fees for advice, notary fees and the costs of technical or financial expertise.

Note:

Funding cannot be awarded retrospectively, i.e. expenditure incurred prior to a project receiving approval has to be classed as ineligible. This principle is designed to ensure that LEADER is not being used to substitute for finance that has already been committed to projects.

All payments must be supported by a fully transparent audit trail including transaction lists traceable through bank statements or such other verifiable means. The original receipted invoices vouching individual items of expenditure are required in all circumstances. Where originals cannot be

provided, evidence of payments must be supported by cleared or other accounting documents of equivalent probative value. For example salaries might be supported through payroll records, BACS lists and bank statements. Electronic records can be accepted as proof where signed as a true record by a senior finance official e.g. Director of Finance, Senior Accountant or Bank Manager.

All applicants are under an obligation to maintain a properly vouched audit trail of payments. **All expenditure must be incurred (with the exceptions above) and defrayed (i.e. left the bank account) before it is included in a claim.**

All applicants are responsible for ensuring:

- The projects sound financial management.
- The implementation, reporting, monitoring and control of the project, and specifically for ensuring no double funding for the approved activity.
- The availability and retention of all project documentation with a clear audit trail through to bank statements.
- existing core staff costs will be prohibited, must be project specific, however where central administration costs are directly related to a project e.g. financial management then this may be included in the application as an eligible costs. The test is whether the organisation will incur additional central costs as a consequence of the project proceeding
- the following expenditure is not eligible for grant funding: - general running and overhead costs of an organisation which are not directly related to the project
- no funding will be granted for activities which are statutory obligations of regional corporate bodies (SEPA, SNH etc)
- prize money is not eligible for funding
- Professional fees for architectural, landscape design and engineering services can only be funded up to a maximum level of 10% of the total building costs. Up to an additional 5% may be granted for projects with a particularly intensive planning element, e.g. work on protected buildings or technically complex projects. Project management costs for a project should be accepted at the discretion of the LAG but should not exceed 10% of the total eligible project costs.
- Within the context of collaboration, the costs of land and buildings which are to be used as part of a inter-territorial or transnational joint venture can only be funded with Scottish LEADER resources if they are situated within Scotland. Scottish funds can be used for the co-financing of inter-territorial or transnational projects situated outside Scotland, provided the Scottish Government can determine their use.
- Sports facilities should not be funded unless there is a wider community benefit. Funding for sports is generally available elsewhere.
- Play parks and equipment can be supported where this is part of a larger community project and not just the provision of a few swings and play equipment.
- Post Offices are funded directly from the UK Government, are reserved to the UK government under the Devolution (Scotland) Act and thus LEADER support cannot be given to Post Offices. That said the shops/businesses housing the Post Office could be eligible for support towards general upgrading/outfitting but State Aid becomes a big issue here.

In-kind Contributions – the supply of land, property, long term equipment, raw materials and unpaid work provided by volunteers as part of the direct delivery of a LEADER project **may** be considered as eligible costs (not exceeding 25%). Contributions which are “in-kind” must be able to be assigned a monetary value (e.g. based on standard hourly labour costs) and must involve a logical audit trail. A detailed justification for proposals involving in-kind contributions should be provided by applicants.

All in-kind contributions should be costed in some way, using either an accepted market value for materials or goods, or a notional salary for individuals' time. Suggested notional salary levels in relation to different roles or tasks, expressed both in terms of annual salary and hourly rates, and are provided below. These figures are based on average salaries (including national insurance contributions) for these roles or tasks within Scottish public sector organisations, particularly Local Enterprise Companies and Councils.

Suggested notional full-time salary	Suggested notional hourly rate
£30,000	£16.00
£22,000	£14.00
£22,000	£14.00
£15,000	£8.50
£22,000	£14.00
£12,000	£6.00

These notional job types should cover the majority of roles involved in LEADER projects.

Please note that all hours claimed must be **project specific and additional to normal working hours**.

Detailed timesheets will be required (examples available from Programme Officer).

The cost of office accommodation (and services) provided by one organisation to another for the express purpose of delivery of an approved project is eligible where the first organisation does not charge rent or any other compensation for the use of the office space.

12.4 Project Income

Projects which generate income, such as entrance fees, sales etc are acceptable for LEADER support, provided that any "profit" element raised would be held by the community and either recycled back into the community through other projects, upkeep of community assets, or used to sustain the project in its longer lifetime.

Projects are intended to be sustainable and this will inevitably mean that some "profit" is generated and retained for the future running of the project. This is acceptable where the "profits" will be spent on community benefits – either through the continuing project itself or on some other project which benefits the same community.

What is not acceptable would be the situation where the profit is retained and used to offset the beneficiary contribution/match funding element of the project. If this were to happen then the income generated and retained during a project's life from, for example, sales, rentals, services, or other equivalent receipts representing income, which might reduce the net cost of projects and thereby the amount of LEADER funding required for the project in question, would be deducted from the project's eligible expenditure and no later than at the final claim stage.

Winding Up – In the event of an applicant community proving insolvent (or prospect of) the Managing Authority should be advised as soon as possible. Filed copies of project documents should be retained. On no account should documents be destroyed without the prior consent of the Managing Authority.

SECTION 13: PREVIOUS FUNDING

13.1 – 13.3 Previous Public and/or European Funding and any current pending Applications

You should state whether your organisation has received any form of Public money including European funding over the past three years, and also whether you have any current outstanding applications for funding. Under EC regulation 1998/2006 (de minimis aid regulation) there is a ceiling of €200,000 for all de minimis aid awarded over a 3 year fiscal period. Any de minimis funding previously awarded to your organisation will have been notified in the funder's award letter to you. These letters must be retained for 3 years from the date on the letter. Should you require any clarification on State Aid issues, please visit www.stateaidscotland.gov.uk or contact your LEADER office.

SECTION 14: PUBLICITY

There is no statutory right to receive funding. Funding is at the discretion of the LAG and the support of the EU must be explicitly acknowledged in awards of grant

It is a compliance requirement and a condition of grant to ensure appropriate acknowledgement of LEADER (EU) funding in all projects. Project sponsors should note that failure to comply with the publicity regulation could result in the freezing of grant payments and/or the **repayment of monies already paid**.

Please indicate how you intend to publicise support for your project.

SECTION 15: SIGNATURE










The person named as main contact for this application should sign the document, along with the chairperson or equivalent, if this is not the same person.

Annex 1



ELIGIBLE COSTS FOR AYRSHIRE LEADER FUNDING












PROJECTS SHOULD CONTACT LEADER STAFF IF THEY REQUIRE FURTHER CLARIFICATION ON COSTS ELIGIBILITY

Capital Projects

















-  Site/building acquisition
-  Professional fees
-  Site Preparation
-  External and internal services
-  Physical building works
-  Essential fixtures and fittings
-  Environmental improvements
-  Provision/improvement of community visitor/cultural facilities
-  Feasibility studies

Revenue Projects

-  Staffing costs
-  Professional/consultancy fees

-  Travel costs
-  Lease/rental of premises relating to delivery of project
-  Purchase/leasing of equipment
-  Financing of capital costs
-  Insurance costs relating to delivery of project
-  Operating costs of premises
-  Marketing
-  Direct overheads
-  Childcare costs
-  Non-recoverable VAT
-  In-kind contributions

Ineligible costs for LEADER funding

-  Bank charges on accounts
-  Recoverable VAT
-  Staff costs that are not directly attributable to project delivery
-  Training that is mandatory under statutory provision
-  Redundancy payments
-  Payments for unfunded pensions
-  Maternity or sick pay
-  Expenditure defrayed out with the eligible programme period, including site acquisition.
-  Related research or studies carried out in respect of the project prior to the official project start date
-  Volunteer costs unless an 'in-kind' contribution which may be considered eligible
-  Gifts and competition prizes
-  Statutory responsibilities of housing, health, social work, school (main curriculum) and higher education
-  Routine repairs and maintenance
-  Projects which merely replace an existing facility or scheme
-  Works which are required to meet statutory UK/Scottish legislation or EU directives
-  Social welfare facilities, although there is scope to improve access to childcare

Target Groups Assisted Definitions and Recording Guidance

- Relates to section 7.1 of the application form
- Target groups identified must be directly assisted by a project in a way that can be clearly quantified and verified during the monitoring process
- The table below gives the definitions and audit evidence required to be gathered during the monitoring process

Output Definition and Recording Guidance – Relates to section 7.2 of the application form

Indicator	Definition	Example	Audit Evidence
No of new/innovative methods introduced which improve quality of life	The development of new and innovative approaches for products or services previously unavailable in the local area	Social enterprise like a 'Time Bank'	Details of the approach that has been developed, evidence that approach does not replicate existing methods, reviews. Claim and monitoring forms.
No of new/innovative methods of adding value to local products	Support for new processes or approaches to selling, marketing or delivering existing local products which add value by improving the attractiveness of a product in the marketplace and were not previously adopted in the locality.	Development of a local brand. Events promoting new combinations of local products.	Evidence of activity increasing value of product. Claim form. Monitoring of project.
No of new products developed	The development of a new product not previously available	New local food products or rural craft goods introduced.	Details of approach that has been developed, evidence that the new product is being implemented/has been introduced. New product catalogue, photographs, samples, adverts.

Indicator	Definition	Example	Audit Evidence
No of jobs created (gross)	A permanent post created due to support given which did not exist prior to project activity	New full time jobs (and FT parts thereof) created.	Details of post holder. Recruitment verification. Claim form
No of jobs safeguarded	A post which was forecast to be lost within next year but which is now permanent.	Full time jobs (and FT parts thereof) safeguarded.	Details of post. Evidence showing how continuation of post is dependant on project support. Claim form.
No of training courses delivered	A formally organised course being provided to a number of people or organisations for the acquisition of knowledge, skills and/or competencies	Courses providing a specific qualification or knowledge based courses e.g. marketing, finance, diversification.	Copies of promotional material for course, syllabus, attendance records and feedback forms.
No of individuals trained, gaining new skills or re-skilled	Number of people who attend and complete a training course, workshop or event which passes on new skills	Number completed.	Certificates of completion, course participants list, letter from training provider. Claim form.
No of joint projects within the UK	A project which is being undertaken with group(s) in another part of Scotland or the UK	A number of communities from different LAGs create a joint structure to sell their products	Copy of Cooperation Agreement. Application and claim form
No of transnational projects	A project which is being undertaken with group(s) from EU or third country	Joint project between Scottish LAG and at least one EU or 3 rd country LAG to build community capacity and achieve a common aim – music festival, food project, training skills exchange.	Copy of Cooperation Agreement. Reports, outcomes achieved. Application and claim form.
Indicator	Definition	Example	Audit Evidence
No of community led projects	A project led by a formal or informal group with a membership of residents from the targeted area or individuals from a community of interest carrying out activities for community benefit.	Community groups given funds to develop an area of need, or public benefit.	Written confirmation from beneficiary of support received. Written record of financial support provided from claim form.
No of jobs created in tourist sector	A job directly created by providers of accommodation, tourist attractions and facilities and other entertainment activities. (Not catering)	Full time or part time equivalents	Details of post holder. Recruitment verification. Post project monitoring.
No of jobs created in craft sector	A job directly created in areas such as art, pottery, glass, jewellery, textiles and furniture and quality giftware.	Full time or part time equivalents	Details of post holder Recruitment verification. Post project monitoring.

No of jobs created in retail sector	A job directly created for retailing goods and services to consumers	Full time or part time equivalents	Details of post holder Recruitment verification. Post project monitoring.
No of jobs created in renewable energy production sector	A job directly created by providers of energy produced using renewable sources e.g. wind energy, solar power, hydro power, biomass	Full time or part time equivalents	Details of post holder Recruitment verification. Post project monitoring.

Indicator	Definition	Example	Audit Evidence
No of jobs created in voluntary (third or non-profit) sector	A job directly created by a independent organisation run on a not for profit basis e.g. a local community group	Full time or part time equivalents	Details of post holder Recruitment verification. Post project monitoring.
Under employed	People within the community who are under employed including individuals not in education, employment or training, people registered as disabled, people in receipt of incapacity benefits, people in early retirement.	Qualified/skilled people not in job using skills/knowledge. People not able to work through disability, or able to work but taken early retirement.	Information provided in application form.
Unemployed	Jobless people who want to work, are available to work, and are actively seeking employment.	People not in work for whatever reason	Information provided in application form. Participant data form.
People on low income	A household with an income before housing costs of below 60%of the UK average income before housing costs (e.g. mortgage, rent, insurance etc) (alternatively low income such as the SIMD income domain can be used)		Information provided in application form.

Indicator	Definition	Example	Audit Evidence
People with disabilities	The Disability Discrimination Act (DDA) defines a disabled person as someone who has a physical or mental impairment that has a substantial and long-term adverse effect on his or her ability to carry out normal day-to-day activities.		Information provided in application form. Participant data form.
Micro businesses	Support which is provided to encourage the development of new and established micro-enterprises (less than 10 FTE's and a turnover of less than €2m).	Farm business, social enterprise, rural hairdresser etc.	Written confirmation from beneficiary of support received. Written record of financial support provided.
Social enterprises	Support which is provided to a business with a mainly social objective which reinvests surpluses for that purpose in the business or community	Community project which produces an income greater than running costs e.g. recycling.	Written confirmation from beneficiary of support received. Written record of financial support provided.
Ethnic minorities	People of white, mixed, Asian, black etc origin.		Information provided in application form. Participant data form.
Migrant workers	Someone who has come from abroad to work in the UK.	Fruit pickers, mushroom pickers, fish process workers etc	Information provided in application form.

Indicator	Definition	Example	Audit Evidence
Area of project benefit (km2)	The whole area which the project will benefit	Towns, villages and surrounding countryside which benefits from project	Information provided in application and claim form.
Geographic location	Main HQ of project identified by parish number	Main parish code the project is located in. If a town select nearest parish to it.	Information provided in application and claim form.
Best practice transferred	A technique, method, process, activity, incentive or reward that is more effective at delivering a particular outcome. What works, how and why.	Cooperative joint, project, LEADER workshop, discussion with other coordinators.	Number of joint projects, number of events, number of LAGs and projects learning and using best practice transferred.
Beneficiary	Group/claimant/applicant receiving LEADER funding		Information provided in application and claim form.
Participant	Person who might gain or receive benefit from a project	Attendance at a workshop	Information provided in application and claim form. Participant data form

Indicator	Definition	Audit Evidence
Improvement in rural community capacity	Rural community capacity refers to an increase in skills, knowledge, confidence and support.	Questionnaires, site visits, claims workshops, rural network events.
No of projects that primarily address economic growth	Projects that help establish a diverse economic base, generate employment and add value to rural goods and services.	Reports, recruitment verification, budgets.
No of projects that primarily address social cohesion	Projects that increase the accessibility of information, support and services to sustain vibrant communities.	Quality of life assessments, questionnaires, reports.
No of projects that primarily address protection of the environment	Projects which make a clear improvement to a specific element of the environment, enhance countryside access or promote sustainable resource management.	Photo evidence, studies.
No of communities participating	A community for monitoring purposes is considered by post code area.	Provision of printed material stating project locations e.g. event programme, training courses,






		questionnaires, booking forms.
No of community facilities created	A community facility established where none existed prior to the project.	Physical evidence, photographs, brochures.
No of community facilities improved	An existing community facility enhanced/expanded/improved as a direct result of project activity.	Physical evidence, photographs, brochures.



Indicator	Definition	Audit Evidence
No of promotions undertaken	Any planned and targeted activity that promotes an idea, project or service.	Record of exhibition, print produced, press releases, websites.
Marketing activity undertaken	Any planned and targeted activity that promotes a product or service to a customer/potential user of service.	Record of attendance at events, literature produced, articles, press releases, websites, written summary.
New markets accessed	Occurs where support from the project has led to a new market (geographical or customer based) for an existing product or service.	Evidence of sales in new market area.
Awareness raising event	An event specifically designed by project to raise knowledge and awareness of a particular topic.	Details collected via event register.
Feasibility study	Technical study or similar to establish if a particular project is feasible.	Hard copy of final document.
Development plan	Activities would include community needs analysis, audits, appraisals, surveys, development strategies, delivery framework	Hard copy of final document.
Heritage sites with interpretation introduced	Covers all activities that interpret natural and cultural heritage sites e.g. boards, brochures, events, staff, IT based activities.	Hard copy of materials, photographs, website, written summary.
Amenity access improved	Covers all activities that contribute to improving amenity access.	Before and after photographs, website.



Output	Definition	Audit Evidence
Beneficiaries supported	Group/claimant/applicant receiving LEADER funding.	Information provided in application and claim form.
New/innovative methods introduced which improve quality of life	The development of new and innovative approaches for products or services previously unavailable in the local area..	Details of the approach that has been developed, evidence that approach does not replicate existing methods, reviews. Claim and monitoring forms.
New/innovative methods of adding value to local products	Support for new processes or approaches to selling, marketing or delivering existing local products which add value by improving the attractiveness of a product in the marketplace and were not previously adopted in the locality.	Evidence of activity increasing value of product. Claim form. Monitoring of project.
Jobs created in tourist sector	A job directly created by providers of accommodation, tourist attractions and facilities and other entertainment activities. (Not catering)	Details of post holder Recruitment verification. Post project monitoring.
Jobs created in craft sector	A job directly created in areas such as art, pottery, glass, jewellery, textiles and furniture and quality giftware.	Details of post holder Recruitment verification. Post project monitoring.
Jobs created in retail sector	A job directly created for retailing goods and services to consumers.	Details of post holder Recruitment verification. Post project monitoring.
Jobs in renewable energy production sector	A job directly created by providers of energy produced using renewable sources, e.g. wind energy, solar power, hydro power, biomass.	Details of post holder Recruitment verification. Post project monitoring.
Jobs created in voluntary sector	A job directly created by a independent organisation run on a not for profit basis e.g. a local community group.	Details of post holder Recruitment verification. Post project monitoring.
No of jobs safeguarded	A post which was forecast to be lost within next year but which is now permanent.	Details of post. Evidence showing how continuation of post is dependant on project support. Claim form.
		

No of training courses delivered	A formally organised course being provided to a number of people or organisations for the acquisition of knowledge, skills and/or competencies.	Copies of promotional material for course, syllabus, attendance records and feedback forms.
Individuals trained, gaining new skills or re-skilled	Number of people who attend and complete a training course, workshop or event which passes on new skills.	Certificates of completion, course participants list, letter from training provider. Claim form.
Training Days Received	Number of days training provided by the courser	Participant data form.
Participants that successfully ended a training activity	Number of participants that successfully completed a training activity	Participant data form.
Population in rural areas benefiting from improved services	Number of people in the rural area who benefited from the project	Participant data form.
Communities Participating	A community for monitoring purposes is considered by post code area.	Provision of printed material stating project locations e.g. event programme, training courses, questionnaires, booking forms.
No of community led projects	A project led by a formal or informal group with a membership of residents from the targeted area or individuals from a community of interest carrying out activities for community benefit.	Written confirmation from beneficiary of support received. Written record of financial support provided from claim form.
Heritage actions supported	Covers all activities that interpret natural and cultural heritage sites eg boards, brochures, events, staff, IT based activities	Hard copy of materials, photographs, website, written summary
Public/private partnerships supported	Number of public or private partnerships supported by the project	Written summary detailing public or private partnerships supported during project
Joint projects within the UK)	A project which is being undertaken with group(s) in another part of Scotland or the UK.	Copy of Cooperation Agreement. Application and Claim Form.



Transnational projects)	A project which is being undertaken with group(s) from EU or third country.	Copy of Cooperation Agreement. Reports, outcomes achieved. Application and claim form.
Note: Outputs are used to assess the potential impact and monitor the success of the proposed project. All outputs identified must relate directly to the project activity and able to be quantified and verified.		

