

2024-25 Outer Hebrides Community Led Local Development

Costs ineligible for CLLD support

As part of wider CLLD guidance, the Outer Hebrides LAG and YLAG are unable to fund any of the following:

- in-kind costs cannot be claimed or paid (they are shown to help assess commitment to the project)
- expenditure invoiced or defrayed outwith the eligible project period (the period before the signed Offer of Grant Letter has been received back into the local LAG office)
- expenditure committed to or incurred before the eligible expenditure date contained in the offer of grant letter (e.g. contracts signed, purchase orders raised, payments made, invoices or other commitment by the applicant to pay for something, whether it be goods, works or services)
- payments not supported by invoices and/or documents proving expenditure
- recoverable VAT
- improvements to buildings as a requirement of changes to legislation e.g. Disability Discrimination Act
- any actions already being funded by European Structural Funds under other Programmes or European Union-funded initiatives
- alcohol
- 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
- delivery of courses which form part of a primary or secondary school or college, or university education programme e.g. HNCs, HNDs, Nationals, Degrees etc.
- contingencies, miscellaneous or sundries
- accounting costs, preparation etc. of annual accounts and year-end auditing, unless a condition of the grant agreement
- bank charges on accounts
- costs of guarantees provided by a bank or other financial institution
- financial charges – e.g. charges for paying by credit card, NOT standard booking fees
- debit interest, charges for financial transactions, foreign exchange commissions and losses, and other purely financial expenses
- loan charges – the nature and amounts of any loan charges included in the overall project costs should be brought to the attention of the Scottish Government
- 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 or organisation
- bad debts, fines, financial penalties and expenses of litigation
- hire purchase, extended credit agreements and finance leases for capital purchases

Please note that this is a non-exhaustive list, further exemptions may apply. If you are uncertain about an item's eligibility, please discuss this with the CLLD Coordinator in the first instance (ohclld@cne-siar.gov.uk).