

250828 (198) FOI Grant Funding

From: [Freedom of Information](#)
To: [REDACTED]
Cc: [Freedom of Information](#)
Subject: FOI Request
Date: 28 August 2025 16:52:49
Attachments: [REDACTED]

Dear [REDACTED]

In your email of 18 August 2025, you mention you had previously specifically requested copies of the application forms for the two SOSE grants for William Clark and Son (Parkgate) Limited. We cannot find a specific request for this information and are therefore treating this as a new FOI request in accordance with the Freedom of Information (Scotland) Act 2002 [FOISA].

RESPONSE

As mentioned in our previous FOI responses our appraisal process involves information relating to the business and the project being gathered and analysed against standard appraisal criteria which includes:

- The strategic case;
- The economic case – including impact on place, inclusive growth, fair work, net zero, natural capital and community wealth building;
- Financial case – including consideration of value for money, additionality and displacement;
- Management case; and
- Commercial case

SOSE do not use 'application forms' in our grant appraisal process, we use an 'appraisal document' which is completed by the SOSE advisor or specialist.

Attached are the appraisal documents for the two SOSE grants awarded to William Clark and Son (Parkgate) Limited in 2024 (Appendix 1) and 2025 (Appendix 2). Some of the information has been withheld and redacted as it is considered commercially sensitive or contains personal information for example names of SOSE staff. In these cases, we have applied exemptions under FOISA, as outlined below.

FOISA Exemptions Applied

- Section 33(1)(b) – Substantial prejudice to commercial interests

Some of the information in the appraisal documents has been withheld under section 33(1)(b) where disclosure would (or would be likely to) prejudice substantially the commercial interests of any person, "Person" includes a public authority, company and partnership. The use of this exemption requires SOSE to consider the public interest in both disclosing and not disclosing, and in this case, it has been decided the public interest is in withholding the

information. SOSE would not want to prejudice substantially the other party by disclosing information.

- Section 38(1)(b) - Personal information

The names of SOSE staff in the appraisal documents have been withheld under section 38(1)(b), as the information constitutes personal data and to disclose it would contravene one or more of the data protection principles. This exemption is not subject to the public interest test.

You have the right to request a review of the way in which this request has been processed. Should you wish to exercise this right, you will need to contact us within 40 working days of receipt of this email.

If you remain dissatisfied on completion of the review, you have the right to appeal to the Office of the Scottish Information Commissioner and thereafter to the Court of Session on a point of law only:

Scottish Information Commissioner
Kinburn Castle
Doubledykes Road
St Andrews
Fife
KY16 9DS
Telephone: 01334 464610

www.foi.scot

or for online appeals:

www.foi.scot/appeal

Regards,
SOSE Corporate Relations
FOI@sose.scot



www.southofscotlandenterprise.com

Panel Date: 25/01/24

Decision, notes and actions

Appraiser gave some background on the project and company as per the appraisal paper. The

INPUTS- RECORDS

SOSE Lead Officer Owner

SOSE Reference Number

Team Members

Client Entity Name

Company Registration Number if applicable

Grant or Loan Amount required

Project Title

Project Location (Town, Region)

CRM Account Number

SOSE

WILLIAM CLARK & SON (PARKGATE) LIMITED

SC047508

£246,575

Capital Investment Project

Parkgate, Dumfries

INPUTS - HURDLES TO BE MET to get 'PAST GO'

Strategic Themes

Select primary NSET Theme met by funding request

Select SOSE strategic focus primarily met by funding request

Potential 'Red flags'

Does the Business activity carry any REPUTATIONAL RISK for SOSE?

Business Activity SIC Code incl. description

Productive Businesses & Regions

Advance Innovation & Productivity

28302 - Manufacture of agricultural and forestry machinery other than tractors.

Mandatory State Checklists and Tools completed (Yes responses needed)

Has the FAIR WORK Tool been completed for this business and retained on file?

Does the Fair Work tool confirm Living wage paid and Effective voice for employees?

Has the SUBSIDY CHECKLIST been completed and confirmed subsidy is present?

What Subsidy route is chosen?

Input Intervention Rate calculated (%)

Financial Viability Checks

Have minimum 1 months bank statements been supplied?

Have the latest audited accounts been received?

Has a robust cashflow been received?

Has organisation's self declaration on solvency been confirmed as accurate

Project Checks

Length of Project (start date and completion date)

Do start date and end date of project fall within 12 months of each other?

Have quotations been received for purchases over £1k?

>£100k Additional Checks

Has credit check been requested of Finance Department and completed?

Has a HRDD check been completed? - please refer to HRDD guidance

ATTESTATION WORDING

I confirm that the above has been completed accurately and that all evidence / checklists referenced here have been retained on file where needed

Panel Date: 25/01/24

ppraisal Form

Decision, notes and actions

Deal ID Details

SOSE Lead Officer

Client Entity Name

SOSE Reference Number

Project Title

Grant or Loan Amount

Intervention Rate

WILLIAM CLARK & SON (PARKGATE) LIMITED

SOSE

Capital Investment Project

£246,575

Strategic Context

Please provide an organisational overview of the business (i.e. legal structure, ownership, group structure details if applicable, date established)

What does the Business do?

Describe the project in one line (short description)

Describe the project in detail (expand on the above)

Project outputs - What will the project deliver?

Project outcomes - What are the benefits of what the project delivers?

Project Financials Overview

Total Project Costs

Eligible Project Costs

SOSE Funding Contribution - Breakdown by Year

SOSE Funding Contribution Total

Intervention Rate %

Other Funding Sources *(please state below)*

Total Other Funding Sources

23/24			24/25			YY/YY		
Capital	Revenue	Total Year 1	Capital	Revenue	Total Year 2	Capital	Revenue	Total Year 3
FT(Loan)			FT(Loan)			FT(Loan)		

SOSE Cap Total

SOSE Rev Total

SOSE FT loan Total

Total (SOSE Funding + SOSE Loan + Other Funding Sources)

Cross check - should equal Total Project Costs

Please provide an itemised breakdown of project costs (i.e. Expenditure) by financial year

guidance

Items	Cost	SOSE Contribution	Cap/Rev	Expected Claim Date (MM/YY)
TOTAL				

Strategic Case		guidance
Provide an outline of the challenge(s) that the project aims to address		
Primary NSET theme		
How does the project primarily meet the strategic criteria as defined by NSET Theme		
Are there any additional National, regional and local strategies this project also meets?		
	Economic Case	
How does the project positively impact on place?		
How does the project support inclusive growth?		

How is the client and or project supporting transition to Net Zero?

Financial Case

guidance

Analysis of financials - to demonstrate sustainability of future performance

Historic Performance

Input most recent audited/unaudited figures

	Latest Accounts	Previous Years Accounts		
guidance	FYE 22	FYE 21	FYE 20	FYE 4
Turnover				
Gross Profit				
Net Profit				
Directors' salaries (if applicable)				
Dividends / Drawings (if applicable)				
Other (please overtype)				
Net Current Assets				
Profit & Loss Reserves				
Net Assets/Shareholder Funds				
Other (please overtype)				

Please comment on any notable figures / items /margin trends visible in historic audited accounts

Current and Future Performance - Cashflow trend analysis

Input key profit & loss figures (to include project impact and costs)

guidance	Year 24	Year 25	Year 26	Year 27	Year 28
Turnover					
Gross Profit					
Net Profit					
Directors' salaries (if applicable)					
Dividends / Drawings (if applicable)					
EBITDA					
Net Current Assets					
Profit & Loss Reserves					
Net Assets/Shareholder Funds					
Other (please overtype)					

Using Management Information and cashflow projections (Including project costs) provided, please explain the financial impact of the project, commenting on any notable changes from historic performance and the assumptions used to arrive at these changes, specifically where changes in future financial performance appear significant.

Management Case

Describe the Management's ability to deliver the project with reference to relevant past experience, skills and/or qualifications

If relevant, please detail any external advisors / professionals supporting the project to manage risks and/or opportunities.

Commercial Case		guidance
Why is the proposed project solution the preferred solution?		
Why is the proposed supplier the preferred supplier? (Comment on cost effectiveness and any quote differential, if relevant, to explain rationale for selected supplier)		
Displacement Commentary		
Tell us about competitors to the client		
Explain why SOSE's intervention is acceptable? E.g. reference to client's USP		
Pre-Conditions of Funding		
Insert Conditions of Funding		
Appraiser's Recommendation		
Outline Key Benefits - Value for Money		
Summarise key risks and how/ if they are mitigated		
Please state your recommendation	Recommend SOSE support	
Head of Area Approval	Under £50k, 2 x HOA approval required; Over £50k, 1 x HOA approval required to progress to panel	
HOA Name		HOA Name
HOA Comments		HOA Comments
Date of decision	23/01/2024	Date of decision
Panel decision	Approved	Date of panel 25/01/2024

Final Date: 29/01/27

Decision, notes and actions

Appraiser gave some background on the project and company as per the appraisal paper. The

Input - Contact Details

Budget and Product Code

Personal Contact email @ Business

Business Trading Address & Registered Address if different

2 Authorised Signatories @ Business

Business Contact telephone Number

Inputs - To Document Offer Letter

Client Entity Name

Project Title

Purpose of Project

Nature of Funding: Grant, Loan or Equity?

Length of Project (start date and completion date)

SOSE Funding Contribution

Intervention Rate

Is the Client VAT registered?

VAT Registration number if applicable

Financial Years over which SOSE funding will be expended

Inputs - Pre-drawdown conditions of first claim

List Pre-drawdown Conditions of funding

Inputs - Management of Ongoing Drawdowns (if applicable)

List Post-drawdown conditions of funding

Detail how payment will be released if NOT in arrears on the basis of receipted invoices & evidence of spend

Payment Schedules & Key Dates:

Claim Date

Drawdown criteria description

Payment £

Total SOSE Funding Contribution

Final Claim by Date:

Extracts from Panel Notes

Panel Date: 25/01/24

Panel Date:

INPUTS- RECORDS

SOSE Lead Officer Owner

SOSE Reference Number

Team Members

Client Entity Name

Company Registration Number if applicable

Grant or Loan Amount required

Project Title

Project Location (Town, Region)

CRM Account Number

[REDACTED]

SOSE [REDACTED]

WILLIAM CLARK & SON (PARKGATE)
LIMITED

SC047508

£100,551

Capital Investment Project

Parkgate, Dumfries

[REDACTED]

INPUTS - HURDLES TO BE MET to get 'PAST GO'

Strategic Themes

Select primary NSET Theme met by funding request

Select SOSE strategic focus primarily met by funding request

Productive Businesses & Regions

Advance Innovation & Productivity

Potential 'Red flags'

Does the Business activity carry any REPUTATIONAL RISK for SOSE?

Business Activity SIC Code incl. description

[REDACTED]

28302 - Manufacture of agricultural
and forestry machinery other than
tractors.

Are there any Business Owner 'red flags'?

NET ZERO -Are there any adverse environmental impacts from this project?

Are there any potential CONFLICTS OF INTEREST for SOSE staff and/or board members?

[REDACTED]

[REDACTED]

[REDACTED]

Mandatory State Checklists and Tools completed (Yes responses needed)

Has the FAIR WORK Tool been completed for this business and retained on file?

Does the Fair Work tool confirm Living wage paid and Effective voice for employees?

Has the SUBSIDY CHECKLIST been completed and confirmed subsidy is present?

What Subsidy route is chosen?

Input Intervention Rate calculated (%)

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Additionality check -Has it been demonstrated that the project cannot be funded by other means?

[REDACTED]

Financial Viability Checks

Have minimum 1 months bank statements been supplied?

Have the latest audited accounts been received?

Has a robust cashflow been received?

Has organisation's self declaration on solvency been confirmed as accurate

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Project Checks

Length of Project (start date and completion date)

Do start date and end date of project fall within 12 months of each other?

Have quotations been received for purchases over £1k?

[REDACTED]

[REDACTED]

[REDACTED]

>£100k Additional Checks

Has credit check been requested of Finance Department and completed?

Has a HRDD check been completed? - please refer to HRDD guidance

[REDACTED]

[REDACTED]

[REDACTED]

ATTESTATION WORDING

I confirm that the above has been completed accurately and that all evidence / checklists
referenced here have been retained on file where needed

[REDACTED]

Panel Date:

Appraisal Form

SOSE Lead Officer

Client Entity Name

WILLIAM CLARK & SON (PARKGATE) LIMITED

SOSE Reference Number

SOS

Project Title

Capital Investment Project

Grant or Loan Amount

£100,551

Intervention Rate

Strategic Context

Please provide an organisational overview of the business (i.e. legal structure, ownership, group structure details if applicable, date established)

What does the Business do?

Describe the project in one line (short description)

Describe the project in detail (expand on the above)

Project outputs - What will the project deliver?

Project outcomes - What are the benefits of what the project delivers?

Project Financials Overview

Total Project Costs

Eligible Project Costs

SOSE Funding Contribution - Breakdown by Year

	24/25			25/26			26/27		
	Capital	Revenue	Total Year 1	Capital	Revenue	Total Year 2	Capital	Revenue	Total Year 3
FT(Loan)									

SOSE Funding Contribution Total

Intervention Rate %

Other Funding Sources (please state below)

Total Other Funding Sources

SOSE Cap Total

SOSE Rev Total

SOSE FT loan Total

Total(SOSE Funding + SOSE Loan + Other Funding Sources)

Cross check - should equal Total Project Costs

Please provide an Itemised breakdown of project costs (i.e. Expenditure) by financial year

guidance

Items	Cost	SOSE Contribution	Cap/Rev	Expected Claim Date (MM/YY)
TOTAL				

guidance

Input most recent audited/unaudited figures

Please comment on any notable figures / items /margin trends visible in historic audited accounts

Input key profit & loss figures (to include project impact and costs)

Using Management Information and cashflow projections (including project costs) provided, please explain the financial impact of the project, commenting on any notable changes from historic performance and the assumptions used to arrive at these changes, specifically where changes in future financial performance appear significant.

Describe the Management's ability to deliver the project with reference to relevant past experience, skills and/or qualifications

1/10

Commercial Case		guidance	
Why is the proposed project solution the preferred solution?	<div></div> <div></div> <div></div> <div></div>		
Why is the proposed supplier the preferred supplier?(Comment on cost effectiveness and any quote differential, if relevant, to explain rationale for selected supplier)	<div></div> <div></div> <div></div>		
Displacement Commentary			
Tell us about competitors to the client	<div></div> <div></div>		
Explain why SOSE's intervention is acceptable? E.g. reference to client's USP	<div></div> <div></div>		
Pre-Conditions of Funding			
Insert Conditions of Funding	<div></div>		
Appraiser's Recommendation			
Outline Key Benefits - Value for Money	<div></div> <div></div>		
Summarise key risks and how/ if they are mitigated	<div></div> <div></div> <div></div> <div></div>		
Please state your recommendation	Recommend SOSE support		
Head of Area Approval	Under £50k, 2 x HOA approval required; Over £50k, 1 x HOA approval required to progress to panel		
HOA Name	<div></div>	HOA Name	<div></div>
HOA Comments	<div></div> <div></div> <div></div>	HOA Comments	<div></div>
Date of decision	03/11/2025	Date of decision	<div></div>
Panel decision	Approved	Date of panel	13/03/2025

Claim Date: 23/01/2

Input - Contact Details

Budget and Product Code/Project Number

2413351

Personal Contact email @ Business

Business Trading Address & Registered Address if different

Parkgate, Dumfries, DG1 3NB

2 Authorised Signatories @ Business

Business Contact telephone Number

Inputs - To Document Offer Letter

Client Entity Name

WILLIAM CLARK & SON (PARKGATE) LIMITED

Project Title

Capital Investment Project

Purpose of Project

Nature of Funding: Grant, Loan or Equity?

Grant

Length of Project (start date and completion date)

SOSE Funding Contribution

£100,551

Intervention Rate

Is the Client VAT registered?

Yes

VAT Registration number if applicable

Financial Years over which SOSE funding will be expended

24/25

Inputs - Pre-drawdown conditions of first claim

List Pre-drawdown Conditions of funding

Inputs - Management of Ongoing Drawdowns (if applicable)

List Post-drawdown conditions of funding

Detail how payment will be released if NOT in arrears on the basis of receipted invoices & evidence of spend

Payment Schedules & Key Dates:

guidance

Claim Date

Drawdown criteria description

Payment £

Total SOSE Funding Contribution

Final Claim by Date:

Extracts from Panel Notes
Panel Date: 13.03.2025

[REDACTED]