

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

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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](http://www.foi.scot)

or for online appeals:

[www.foi.scot/appeal](http://www.foi.scot/appeal)

Regards,

SOSE Corporate Relations

[FOI@sose.scot](mailto:FOI@sose.scot)



[www.southofscotlandenterprise.com](http://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	[REDACTED]
SOSE Reference Number	SOSE [REDACTED]
Team Members	[REDACTED]
Client Entity Name	WILLIAM CLARK & SON (PARKGATE) LIMITED
Company Registration Number if applicable	SC047508
Grant or Loan Amount required	£246,575
Project Title	Capital Investment Project
Project Location (Town, Region)	Parkgate, Dumfries
CRM Account Number	[REDACTED]

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

## Strategic Themes

Select primary NSET Theme met by funding request	Productive Businesses & Regions
Select SOSE strategic focus primarily met by funding request	Advance Innovation & Productivity

## Potential 'Red flags'

Does the Business activity carry any REPUTATIONAL RISK for SOSE?	[REDACTED]
Business Activity SIC Code incl. description	28302 - Manufacture of agricultural and forestry machinery other than tractors.
[REDACTED]	[REDACTED]
[REDACTED]	[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?	[REDACTED]
Does the Fair Work tool confirm Living wage paid and Effective voice for employees?	[REDACTED]
Has the SUBSIDY CHECKLIST been completed and confirmed subsidy is present?	[REDACTED]
What Subsidy route is chosen?	[REDACTED]
Input Intervention Rate calculated (%)	[REDACTED]
[REDACTED]	[REDACTED]

## Financial Viability Checks

Have minimum 1 months bank statements been supplied?	[REDACTED]
Have the latest audited accounts been received?	[REDACTED]
Has a robust cashflow been received?	[REDACTED]
Has organisation's self declaration on solvency been confirmed as accurate	[REDACTED]

## Project Checks

Length of Project (start date and completion date)	[REDACTED]
Do start date and end date of project fall within 12 months of each other?	[REDACTED]
Have quotations been received for purchases over £1k?	[REDACTED]

## &gt;£100k Additional Checks

Has credit check been requested of Finance Department and completed?	[REDACTED]
Has a HRDD check been completed? - please refer to HRDD guidance	[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

Panel Date: 25/01/24

## appraisal Form

## Decision, notes and actions

SOSE Lead Officer

Client Entity Name

SOSE Reference Number

Project Title

Grant or Loan Amount

Intervention Rate

## Deal ID Details

WILLIAM CLARK &amp; SON (PARKGATE) LIMITED

SOSE [REDACTED]

Capital Investment Project

£246,575

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?

## Strategic Context

Total Project Costs

Eligible Project Costs

SOSE Funding Contribution - Breakdown by Year

	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 Funding Contribution Total

£246,575

SOSE Cap Total

£246,575

SOSE FT loan Total

Intervention Rate %

[REDACTED]

SOSE Rev Total

[REDACTED]

Cross check - should equal Total Project Costs

Other Funding Sources (please state below)

[REDACTED]

[REDACTED]

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

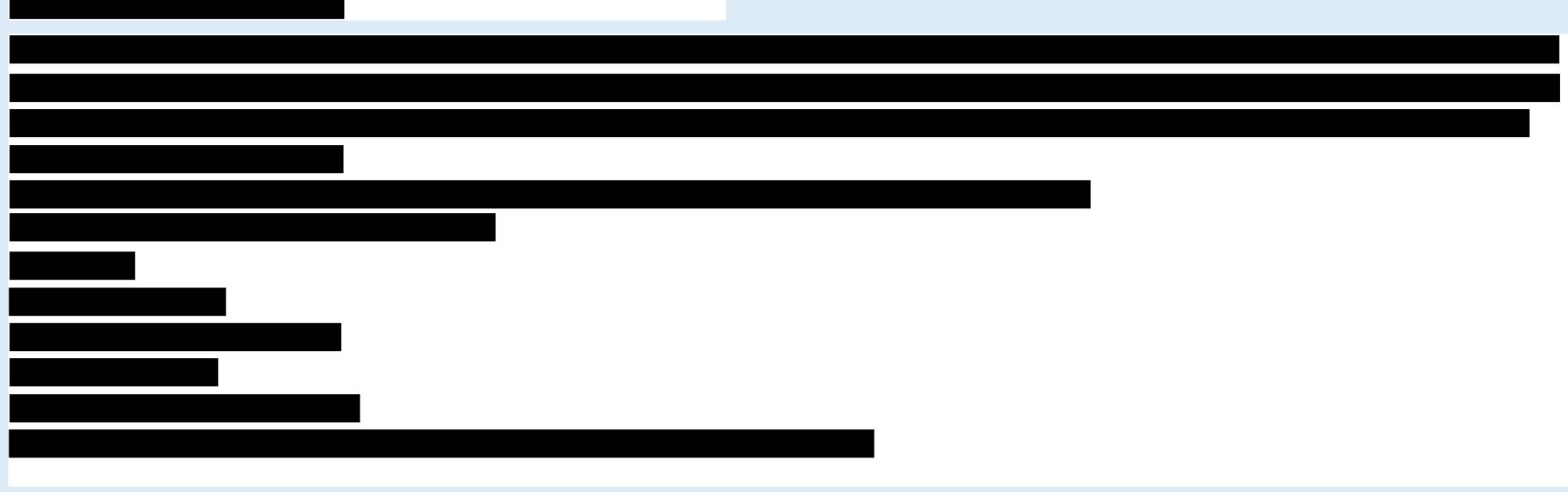
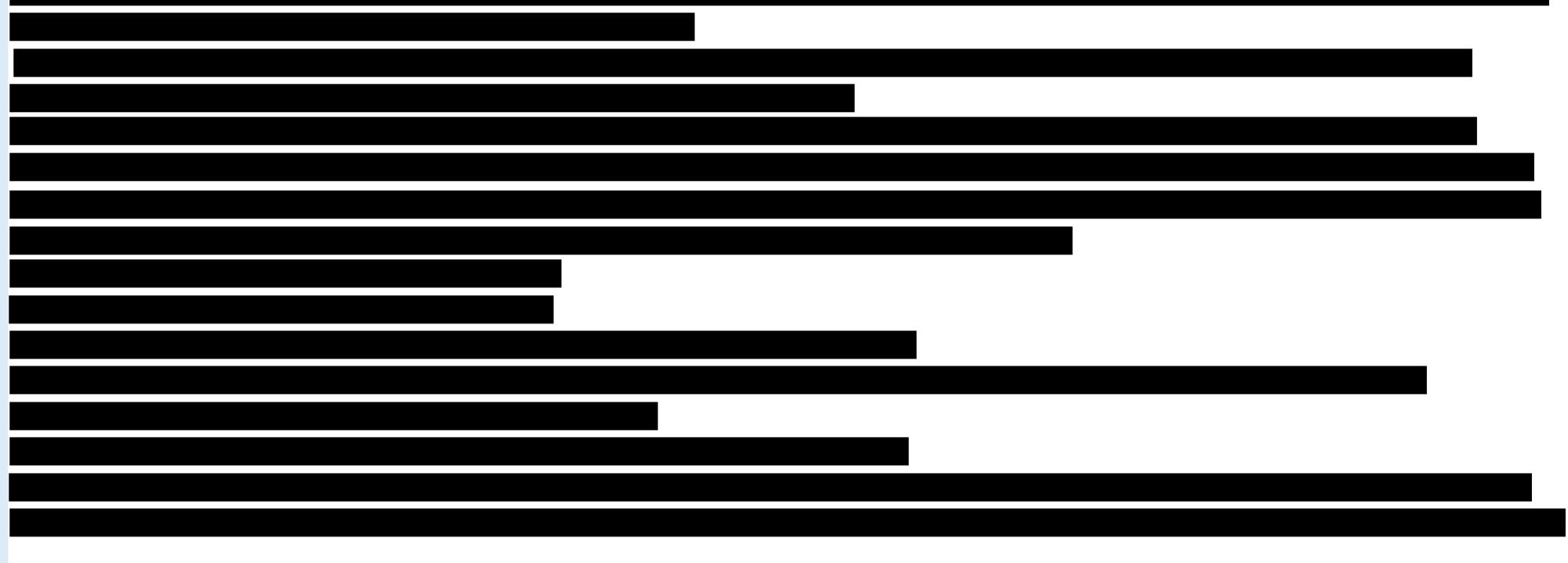
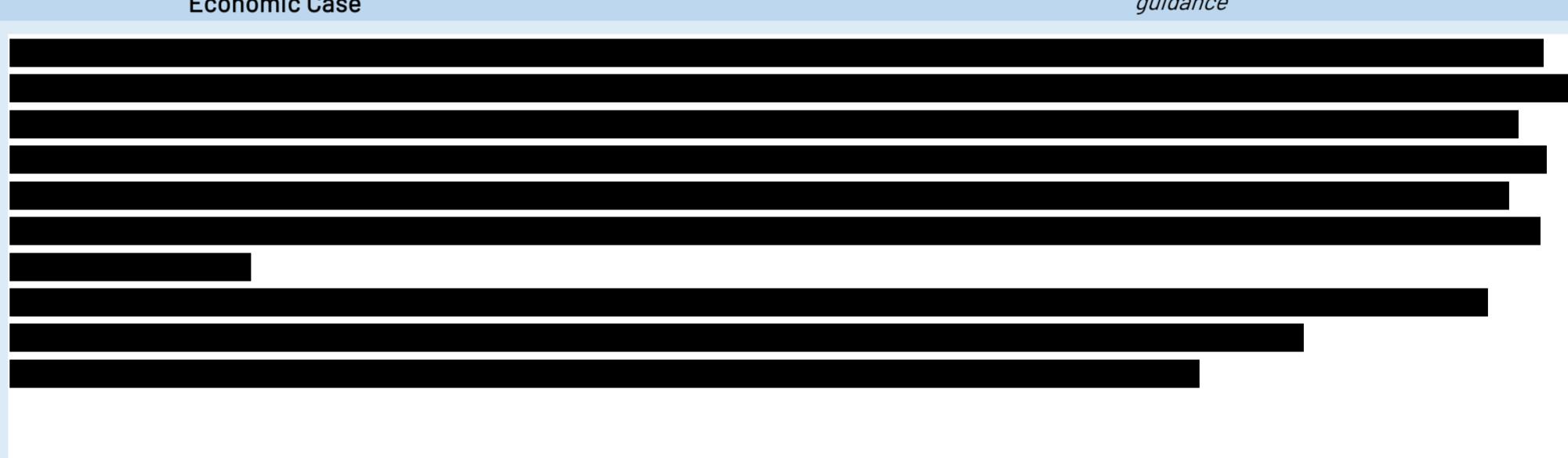
Total Other Funding Sources

[REDACTED]

Cross check - should equal Total Project Costs

guidance

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

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		guidance
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?

[Redacted content]

### 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

[Redacted content]

#### 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.

[Redacted content]

### Management Case

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

[Redacted content]

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

[Redacted content]

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	
<b>Head of Area Approval</b>	Under £50k, 2 x HOA approval required; Over £50k, 1x HOA approval required to progress to panel	
HOA Name	HOA Name	
HOA Comments	HOA Comments	
Date of decision	Date of decision	
Panel decision	Approved	Date of panel 25/01/2024

Form Date: 23/04/24

## DECISION, NOTES AND ACTIONS

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

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

## Inputs - To Document Offer Letter

Client Entity Name  
 Project Title  
 Purpose of Project

WILLIAM CLARK &amp; SON (PARKGATE) LIMITED

Capital Investment 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

Grant

[REDACTED] £246,575  
[REDACTED]  
[REDACTED] Yes  
[REDACTED]  
23/24 24/25

## Inputs - Pre-drawdown conditions of first claim

List Pre-drawdown Conditions of funding

[REDACTED]

## Inputs - Management of Ongoing Drawdowns (if applicable)

List Post-drawdown conditions of funding

[REDACTED]

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

Payment Schedules &amp; Key Dates:

guidance

Claim Date Drawdown criteria description

Payment £

[REDACTED]

Total SOSE Funding Contribution

Final Claim by Date:

[REDACTED]

Extracts from Panel Notes

Panel Date: 25/01/24

[REDACTED]

## 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?

## 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 (%)

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

## 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?

## &gt;£100k Additional Checks

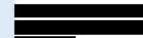
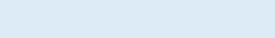
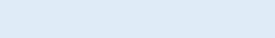
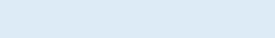
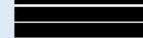
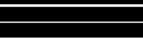
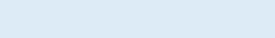
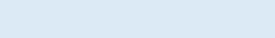
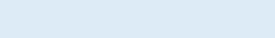
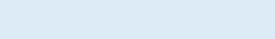
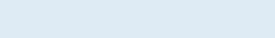
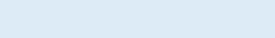
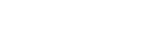
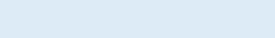
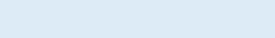
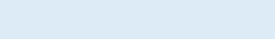
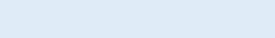
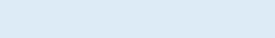
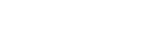
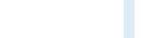
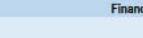
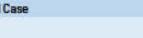
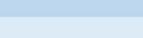
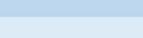
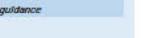
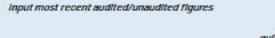
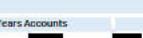
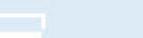
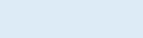
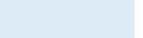
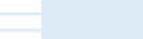
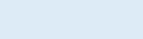
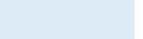
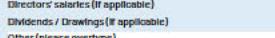
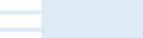
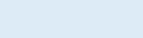
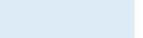
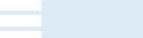
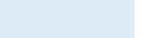
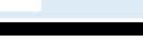
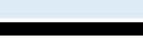
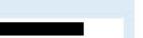
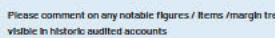
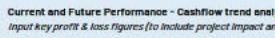
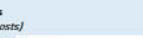
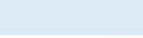
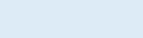
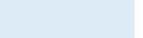
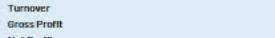
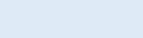
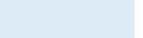
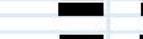
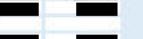
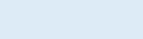
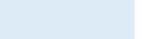
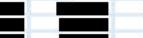
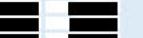
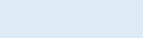
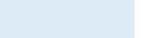
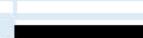
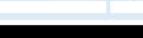
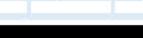
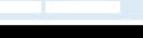
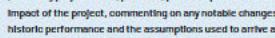
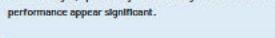
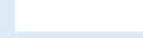
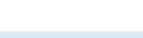
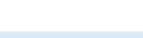
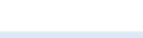
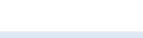
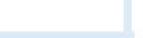
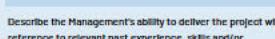
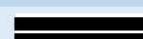
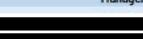
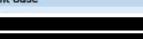
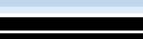
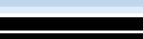
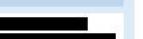
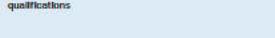
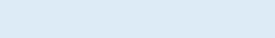
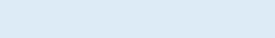
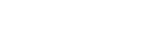
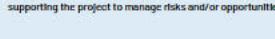
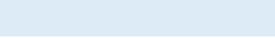
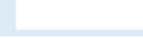
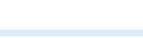
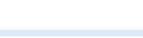
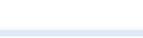
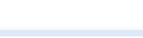
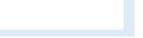
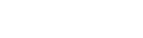
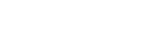
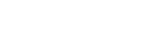
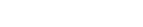
Has credit check been requested of Finance Department and completed?  
Has a HRDD check been completed? - please refer to HRDD guidance

## 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

Appraisal Form																													
Panel Date:																													
SOSE Lead Officer																													
Client Entity Name	WILLIAM CLARK & SON (PARKGATE) LIMITED																												
SOSE Reference Number	SOSE [REDACTED]																												
Project Title	Capital Investment Project																												
Grant or Loan Amount	£100,000																												
Intervention Rate	[REDACTED]																												
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	<table border="1"> <thead> <tr> <th></th> <th>24/25</th> <th>25/26</th> <th>26/27</th> </tr> <tr> <th></th> <th>Capital</th> <th>Revenue</th> <th>Total Year 1</th> <th>Capital</th> <th>Revenue</th> <th>Total Year 2</th> <th>Capital</th> <th>Revenue</th> <th>Total Year 3</th> </tr> </thead> <tbody> <tr> <td>FT(Loan)</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> <td>[REDACTED]</td> </tr> </tbody> </table>						24/25	25/26	26/27		Capital	Revenue	Total Year 1	Capital	Revenue	Total Year 2	Capital	Revenue	Total Year 3	FT(Loan)	[REDACTED]								
	24/25	25/26	26/27																										
	Capital	Revenue	Total Year 1	Capital	Revenue	Total Year 2	Capital	Revenue	Total Year 3																				
FT(Loan)	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]																				
SOSE Funding Contribution Total																													
Intervention Rate %																													
Other Funding Sources (please state below)																													
Total Other Funding Sources																													
Please provide an itemised breakdown of project costs (i.e. Expenditure) by financial year																													
Items	Cost	SOSE Contribution	Cap/Rev	Expected Claim Date (MM/YY)																									
TOTAL	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]																									



      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
      	
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Commercial Case		guidance
Why is the proposed project solution the preferred solution?	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></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 style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Displacement Commentary		
Tell us about competitors to the client	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Explain why SOSE's intervention is acceptable? E.g. reference to client's USP	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Pre-Conditions of Funding		
Insert Conditions of Funding	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Appraiser's Recommendation		
Outline Key Benefits - Value for Money	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Summarise key risks and how/ if they are mitigated	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; position: relative;"> <div style="background-color: black; height: 1.2em; width: 100%;"></div> </div> <div style="flex: 0 0 15px; margin-left: 10px;"></div> </div>	
Please state your recommendation	Recommend SOSE support	
<b>Head of Area Approval</b>	<b>Under £50k, 2 x HOA approval required; Over £50k, 1 x HOA approval required to progress to panel</b>	
HOA Name	HOA Name	
HOA Comments	HOA Comments	
Date of decision	03/11/2025	Date of decision
Panel decision	Approved	Date of panel 13/03/2025

Form Date: 25/04/22

## Input - Contact Details

Budget and Product Code/Project Number	2413351
Personal Contact email @ Business	[REDACTED]
Business Trading Address & Registered Address if different	Parkgate, Dumfries, DG13NB
2 Authorised Signatories @ Business	[REDACTED]
Business Contact telephone Number	[REDACTED]

## Inputs - To Document Offer Letter

Client Entity Name	WILLIAM CLARK & SON (PARKGATE) LIMITED
Project Title	Capital Investment Project
Purpose of Project	[REDACTED]

Nature of Funding: Grant, Loan or Equity?	Grant
Length of Project (start date and completion date)	[REDACTED]
SOSE Funding Contribution	£100,551
Intervention Rate	[REDACTED]
Is the Client VAT registered?	Yes
VAT Registration number if applicable	[REDACTED]
Financial Years over which SOSE funding will be expended	24/25

## Inputs - Pre-drawdown conditions of first claim

List Pre-drawdown Conditions of funding	[REDACTED]
	[REDACTED]

## Inputs - Management of Ongoing Drawdowns (if applicable)

List Post-drawdown conditions of funding	[REDACTED]
Detail how payment will be released if NOT in arrears on the basis of received invoices & evidence of spend	[REDACTED]

Payment Schedules & Key Dates:		guidance
Claim Date	Drawdown criteria description	Payment £
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Total SOSE Funding Contribution	[REDACTED]
Final Claim by Date:	[REDACTED]

Extracts from Panel Notes

Panel Date: 13.03.2025

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]