

## ANNEX 1

### Eligible costs for EFF Axis 4 funding

- Site (up to 10% of total project cost)/new building acquisition
- Site Preparation
- External and internal services
- Physical building works
- Essential fixtures and fittings
- Environmental improvements
- Staffing costs directly attributable to project delivery
- Provision/improvement of community visitor/cultural facilities
- Feasibility studies provided they are in line with the Local Fisheries Development Strategy
- Professional/consultancy fees relating to delivery of project
- Travel costs up to delivery of project
- Lease/rental of premises up to delivery of project
- Non-Recoverable VAT
- Marketing
- In-kind contributions
- Purchase/leasing of equipment up to delivery of project

### Ineligible costs for EFF Axis 4 funding

- Core Operating Costs
- Acquisition of an existing building
- Purchase/leasing of equipment
- Direct overheads
- Bank charges on accounts
- Recoverable VAT
- Insurance costs
- Operating costs of premises
- Staffing costs that are not directly attributable to project delivery
- Ongoing staff (salary) costs
- Training that is mandatory under statutory provision
- Redundancy payments
- Payments for unfunded pensions
- Maternity or sick pay
- Expenditure defrayed outwith the eligible programme period
- 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 Local Authorities - housing, health, social work, school (main curriculum) and higher education
- Routine repairs and maintenance
- Projects which are a continuation of an existing scheme or of other source of funding
- 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