

In Kind Contributions Policy

The Scottish Forestry Trust will accept **'in-kind contributions'** as part of the total eligible costs of a project. In kind contributions are classed as **'a non-cash contribution of a good or service for which a monetary value can be evidenced or justified using an agreed methodology; this can either be a donation or provided at a reduced cost.'** While not being prescriptive a list of anticipated in kind contributions is provided below. Those project elements which would not be considered as in-kind contributions are also listed separately.

The lists below are not exhaustive. If any applicant has a project where in kind contributions do not fall under any of the categories listed below the please contact the Director to discuss before submitting your proposal (Director@scottishforestrytrust.org.uk).

It is not expected that in-kind contributions would not normally amount to more that 50% of the total project costs but in exceptional cases this may be increased (this means a project could comprise; 30% SFT - 50% in-kind contributions - 20% other cash funding). This should be checked with the Director before submission.

Evidence of in-kind contributions will be expected to be submitted at the time of making a final claim and successful grant holders will be expected to maintain adequate records to evidence contributions. Any final claim, including recognition of any in-kind contribution, is expected to be signed off by the person responsible for the contract. An in-kind contribution calculator and tracker is provided.

Types of In-Kind Contribution Accepted

- Professional Services – Legal, Financial etc.
- Consumables
- Partner Staff Time – Direct Staff Costs only – no overheads, refer below
- Partner Facilities
- Equipment or software – loaned or gifted specifically for the purpose of the project
- Datasets that would normally be charged for
- Publication costs that would normally be charged for(i.e. not included in organisational arrangements)
- Travel and Subsistence Costs
- Advertising and Publicity

Non-Eligible Contributions

- Supervision and facilities costs linked to PhD studentships
- Datasets that would normally be accessible free of charge
- Publication costs that would normally be accessible free of charge and covered by organisational arrangements
- Organisational overheads and on-costs