

# Visitor Attractions Support Fund

## Guidance for applicants

### Background

In December 2020, the Scottish Government announced a range of support to help the tourism industry to survive the impacts of the coronavirus (COVID-19) pandemic. This resulted in the creation of the Visitor Attractions Support Fund (the 'Fund') to specifically support Scottish businesses in the attractions sector that have been severely affected by the impact of the COVID-19 pandemic, to help keep them in business while restrictions on opening and travel are still in place, and to support them to prepare for reopening in 2021 when restrictions are lifted.

Businesses can only be successful and receive a grant award from one of the funds announced by the Scottish Government on or since 15 December 2020 to help the tourism and events industries to survive the impacts of COVID-19, regardless of the body who is administering the fund. The tourism announcement was made by the Scottish Government on 21 December 2020. This does not mean that businesses cannot apply to multiple funds if they meet the relevant eligibility requirements. However, you must withdraw your application from all other funds and reject any other grant offers if you have accepted a grant award. After 31 March 2021, some applications may be chosen at random to be audited. Any applicants who have been found to have provided incorrect information or received multiple awards will be expected to return their awarded grant.

### The Fund

#### What is the purpose of this Fund?

The COVID-19 lockdown, travel guidance, and current social distancing measures continue to place visitor attractions under considerable financial strain. The purpose of this Fund is to help keep visitor attractions in business while the restrictions remain in place. Visitor attractions play an important role in both the tourism industry and in local communities in Scotland.

#### What is the budget for this fund?

The total value of this Fund is £10 million. The Fund is being delivered by VisitScotland, on behalf of the Scottish Government, with development input from the Association of Scottish Visitor Attractions (ASVA). VisitScotland is the awarding body for this Fund.

## What is the process and timeline for the Fund?

1. Businesses which meet all the eligibility criteria will be able to submit an application form from 12noon on Thursday 11th February 2021 until Thursday 18th February 2021 at 5pm via the form available on <http://www.visitscotland.org/supporting-your-business/funding/visitor-attraction-support-fund/apply>. Any applications received after this period will not be considered. Applications **will not** be assessed on a first come, first served basis.

Please note the online form will not be available until noon on Thursday 11th February 2021. Once you start the application form, you will not be able to save it and return to it later. Please have all information and supporting documentation ready so you can complete and submit the form in one sitting.

2. Following the assessment of all the applications, a panel consisting of VisitScotland staff will make the final decisions on the funding to be awarded. Applications will also be reviewed by Chiene + Tait, an accountancy firm procured by VisitScotland, who will review and assess the financial evidence submitted with the application.
3. If your application is rejected, you can appeal this decision. Any appeals should be submitted in writing to VisitorAttractionFundAppeals@visitscotland.com together with a justification for the appeal. Appeals will be reviewed by VisitScotland and a representative from ASVA.

## Who is this Fund for?

This Fund will be open to visitor attractions who (i) meet the definition of a 'Visitor Attraction' as set out below; and (ii) who fall into one of the 'eligible business types' as further set out below. Businesses must have a place of business in Scotland and only be applying for support for Visitor Attractions in Scotland.

If you operate more than one Visitor Attraction, you can submit an application form **for each** Visitor Attraction. There will be a section in the form which allows you to set out whether the Visitor Attraction forms part of a wider group of companies which operate multiple Visitor Attractions or is one of multiple Visitor Attractions operated by the same entity. Where an entity either operates multiple Visitor Attractions or where a group of entities operates multiple Visitor Attractions, this will be taken into account when determining the final grant award.

## Definition of a 'Visitor Attraction'

For the purposes of this Fund, the definition of a 'Visitor Attraction' is derived from ASVA's Articles of Association as follows:

*A Visitor Attraction is defined as an established excursion destination, a primary purpose of which is to allow public access for entertainment, interest or education; rather than being primarily a retail outlet or a venue for sporting or film performances. It must be open to the public, for published periods each year and should be capable of attracting tourists or day visitors, as well as local residents.*

Only businesses that meet this definition will be eligible to apply.

## Eligible Business Types

- Activity Attractions: including but not limited to adventure parks, indoor activity centres
- Culture and Heritage attractions: including but not limited to castles, historic houses, museums & galleries, industrial and workplace attractions, clan attractions, historic sites, and monuments.
- Distillery/Brewery Visitor Centres and Experiences
- Gardens
- Guided urban group walking tours with a designated premise
- Transport related attractions: including but not limited to boat trips, railways experiences, city sightseeing bus tours
- Wildlife and Nature attractions: including but not limited to aquariums, wildlife centres, zoos, country parks and farm attractions
- Visitor Centres
- Science and Educational attractions: including but not limited to science centres

## The fund is not intended to support:

- Government Department/Agency/Public body managed attractions (e.g. Forestry & Land Scotland, NatureScot, National Museums of Scotland, Historic Environment Scotland etc)
- National Parks
- Local Authority/ALEO managed attractions
- National Trust for Scotland attractions
- Theatres
- Racecourses
- Retail outlets, garden centres, shopping centres.
- Indoor and outdoor sports activities, e.g. golf, tennis, netball etc.
- Outdoor activities including but not limited to guided wildlife-based activities, guided walking and cycling activities, non-motorised guided water-based activities
- Sports and Leisure Centres
- Designated Soft Play Centres
- Individual Tour Guides
- Self Employed/freelance guides who work for a number of businesses

*(Please note this list is not exhaustive, and we reserve the right to add further ineligible business types during the assessment process for the purposes of clarity)*

## Eligibility Criteria

As part of the application form, organisations will be asked to provide information which confirms that they meet **all** of the following eligibility criteria:

1. Confirm that your business meets the definition of a Visitor Attraction as defined above;
2. Confirm that your business is one of the 'eligible business types' defined above;
3. Confirm that your Visitor Attraction is in/delivered in Scotland;
4. Confirm that you have a valid annual insurance document to cover third party liability and/or employee liability insurance for the year ending in 2020/21 tax year;
5. Confirm the Visitor Attraction had a minimum annual turnover of £10,000 or more in the year 2019/20 (as verified in your annual accounts);
6. Confirm that you intend to operate your Visitor Attraction in 2021;
7. Your business must not have been in financial difficulty as of 31 December 2019 if you are a SME or Large organisation – please see the Subsidy Control section in this Guidance document for more information.

## Additional Information/Supporting Documentation

In addition to the eligibility criteria, businesses will be asked to provide the following additional information supporting documentation in their application:

- Summary of business activity including the structure of your business, whether you are part of a group of companies, how many attractions you run etc.
- Name of applicant organisation
- Trading name if different
- Name & Address of Visitor Attraction applying for
- Address (inc. postcode)
- Local authority
- One of the following:
  - » National VAT Number
  - » Company Registration Number
  - » Charity Registration Number
  - » HMRC Unique Tax Reference Number
- Size of organisation

- NACE Code
- Name of person completing application form
- Confirmation of any COVID-19 related aid/support already approved/received in 2020 under the Temporary Framework.
- Confirmation of whether you intend to apply or have applied for any of the other funding support announced by the Scottish Government since 15 December 2020
- Position within organisation
- Email address
- Mobile contact number
- Organisation website/web presence
- Confirmation that you meet the eligibility criteria set out earlier in this guidance document
- Name of bank
- Address of bank
- Name on bank account
- Sort Code
- Account Number

### **Supporting Documentation**

- Published accounts for 2019/20 year which have been audited/verified by an accountant or copy of filed tax return for 2019/20 to verify turnover figure disclosed in application. Businesses with a year end after 31 December 2019 can submit the previous year if these are their latest set of accounts;
- If you operate a group structure with consolidated accounts and are not able to provide the evidence above, please provide management accounts for 2019/20 year for the Visitor Attraction which have been prepared/verified by an accountant. These management accounts must clearly state the turnover for the Visitor Attraction;
- Valid annual insurance document to cover third party liability and/or employee liability insurance for the year ending in 2020/21 tax year (insurance documents relevant to the Visitor Attraction being applied for should be provided. If your policy covers multiple Visitor Attractions, the same document can be provided for each Visitor Attraction being applied for provided the Visitor Attractions (and their addresses) are named or referenced in the document);
- Bank statement for December 2020 (redacted statements will be accepted provided bank name, sort code and account number are clearly shown).

## How much funding can successful applicants expect to receive?

Due to the limited amount of funding available, and in the interest of fairness, the final amount awarded to a successful applicant will be determined once all applications are received and vetted.

We expect a range of award amounts to be awarded under this Fund, up to a maximum of up to £50,000 per Visitor Attraction, depending on the level of turnover for that Visitor Attraction (as set out below). We expect that this Fund may be oversubscribed - please note that any award amount indications set out in this document are for guidance only, are expressed as “up to” a certain amount and are dependent on the number of successful applications to this Fund. We reserve the right to award an amount significantly lower than the indications provided in this document.

Where an entity operates multiple Visitor Attractions (or is part of a wider group), the grant award made will depend on the level of turnover for each Visitor Attraction (as set out below) up to a maximum of £150,000 per entity/group.

The grant award for the Visitor Attraction sector will be based on turnover for that Visitor Attraction. There are 6 grant levels and final awards will be determined on applications received:

- Visitor Attraction with a turnover between £10,000 and £85,000 – Grant up to £5,000
- Visitor Attraction with a turnover between £85,001 and £250,000 – Grant up to £10,000
- Visitor Attraction with a turnover between £250,001 and £500,000 – Grant up to £20,000
- Visitor Attraction with a turnover between £500,001 and £1,000,000 – Grant up to £30,000
- Visitor Attraction with a turnover between £1,000,001 and £3,000,000 – Grant up to £40,000
- Visitor Attraction with a turnover in excess of £3,000,001 – Grant up to £50,000

The grant award can only be used for the Visitor Attraction applied for. Where an entity receives the capped amount of £150,000 for multiple eligible Visitor Attractions, the award must be spent across the Visitor Attractions applied for.

If there are unallocated funds within the Fund budget once all applications have been received and assessed, this will be awarded pro rata across any entities whose grant award was capped at £150,000 and whose eligible Visitor Attractions received a smaller amount proportionately as a result of the cap, to bring their total award per eligible Visitor Attraction as close as possible to the amount awarded for all other eligible Visitor Attractions. Please note that entities whose awards have been capped will not receive more per eligible Visitor Attraction than the amount awarded per eligible Visitor Attraction to all other applicants. Any awards of more than £150,000 are subject to discussion with the Scottish Government.

The Fund cannot be used for and we will not accept applications for funding for:

- Costs that can still be covered by the government's Job Retention Scheme where staff remain on furlough, or additional salary costs above the furloughing cap
- Anything that contravenes the Scottish Government's advice on COVID-19
- Recoverable VAT
- The recovery of lost income (over and above what is required to cover essential operating costs up until 31 March 2021)
- Debts pre-dating March 2020

This would be checked through any recipients being chosen at random for an audit.

### **Accessibility, Terms and Conditions and Freedom of Information**

If you are successful, you must sign and return the grant award letter and accept the terms and conditions before the funds will be paid into the organisation's bank account. Successful applicants will be required to provide a report within 6 months of the grant award being made to assess the value of the grant and the impact of the funding on their organisation. If you receive grant funding from this Fund and it is subsequently determined that you have provided false or inaccurate information as part of your application, VisitScotland will seek to recover, with costs, all sums awarded to you from this Fund.

VisitScotland is subject to the Freedom of Information (Scotland) Act 2002 and may be obliged to release information about your application or grant award in response to any requests received. Information on all grant awards will be published in the UK subsidy control transparency database and will be made available to other Scottish public sector bodies.

If you require forms to be made available to you in another format for accessibility reasons, please contact [VisitorAttractionFundEnquiries@visitscotland.com](mailto:VisitorAttractionFundEnquiries@visitscotland.com).

### **Data Protection**

We will use the data provided by you in the application form and supporting documentation to assess your application for grant funding and contact you regarding your application. Your data will be shared with the Scottish Government, relevant local authorities and/or other Scottish public sector bodies for verification and reporting purposes and with Chiene + Tait Chartered Accountants (an accountancy firm procured by VisitScotland) to complete finance checks and in case of appeals, with ASVA who will form part of the appeals panel. If you want to find out more about what we do with your data, please see our [Privacy Policy](#).

### **Complete the digital forms**

Please ensure that you have all information and supporting documentation ready so you can complete and submit the relevant form in one sitting as, once you start to complete either form, you will be unable to save it and return to it later. Supporting documentation must be submitted in pdf, word, excel, png or jpeg formats. The maximum file size for each document is 10MB.

All the mandatory fields within the form must be completed the form can be submitted. Should you miss any mandatory information or enter any information incorrectly, you will not be able to submit the form. The field(s) requiring attention will be highlighted and you will be required to complete / correct these before you are able to submit. You will also be required to upload your supporting documentation to the form again.

Supported browsers for these forms are up to date versions of Chrome, Firefox, Safari, Edge, and Internet Explorer 11. We cannot guarantee successful operation / submission on older browser versions.

You may also find it easier to complete from a device with a larger screen, such as a desktop computer or laptop, rather than a mobile device. If you still have issues or require a different format for accessibility reasons, please contact [VisitorAttractionFundEnquiries@visitscotland.com](mailto:VisitorAttractionFundEnquiries@visitscotland.com).

## Subsidy Control

### Confirmation of subsidies received and Undertaking in Difficulty Status

Following the end of the transition period on 31 December 2020, a new Subsidy Control regime came into effect in the UK at 11pm on 31 December. The Temporary Framework under which COVID-19 related funding was issued in 2020 no longer applies. VisitScotland is currently awaiting guidance from the Scottish Government as to the basis under which the funding under this Fund will be awarded. It is intended that the award will be made under similar terms to COVID-19 schemes in operation before the 1 January 2021 and additional information will be provided to successful applicants in the award letter and terms and conditions.

In your application you are required to declare any aid already approved/received under the Temporary Framework in 2020.

You may need to declare any amount received under this Fund to any other aid awarding body who requests information from you on how much aid you have received. You must retain the award letter for four years from the date of the letter and produce it on any request from the UK public authorities or the European Commission.

A subsidy may be granted to undertakings (SME / Large undertakings) that were not in difficulty, but that faced difficulties or entered in difficulty thereafter as a result of the COVID-19 outbreak. The subsidy is in addition to any aid that you may have received under the De Minimis regulation allowing aid of up to €200,000 to any one organisation over a three fiscal year period (i.e. your current fiscal year and previous two fiscal years). If you are a micro or small undertaking you may be granted aid even if you would fall under the category of undertaking in financial difficulty on 31 December 2019, provided that you are not subject to collective insolvency procedure under national law and that you have not received rescue aid (which has not been repaid) or restructuring aid (and are still subject to a restricting plan).

- A micro or small organisation is an undertaking that has less than 50 employees and less than 10 million euros of annual turnover and/or balance sheet.
- A SME organisation is an undertaking that has 50 or more employees and 10 million euros or more of annual turnover and/or annual balance sheet
- A large organisation is an undertaking that has 250 or more employees and 50 million euros or more of annual turnover and/or 43 million euro annual balance sheet.

## Undertakings in Difficulty Assessment

In your application you will be asked to declare that on 31 December 2019, you did not meet any of the criteria to be considered an undertaking in difficulty.

'Undertaking in difficulty' is defined for the purposes of this scheme as an undertaking in respect of which at least one of the following circumstances occurs:

(a) In the case of a limited liability company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital.

or

(b) In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses.

and

(c) Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.

and

(d) Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee or has received restructuring aid and is still subject to a restructuring plan.