



News from the Farm Advisory Service:



FAS TV - Chartered Accounting and Farming

In this episode of FAS TV, we meet chartered accountant and farmer Elaine McKilligan, who discusses how she started her own accountancy business with the aim of becoming a trusted advisor for rural businesses while offering a different kind of accountancy help.

Elaine discusses the importance of budgeting, managing cashflows and managing tax position. We also hear about the key issues she is seeing currently affecting farmers and those that could affect farmers going forward.

Find this episode by scanning the QR code below, or search for Scotland's Farm Advisory Service on YouTube



Scottish Upland Sheep Support Scheme 2024 is now open for applications

Apply online, it's quick, easy and reduces ear tag errors

www.ruralpayments.org

Support responding to Scottish Government's Whole Farm Plan

Farmer-led groups recommended the Whole Farm Plan to support farmers and crofters in taking a holistic view of their businesses. By establishing your current performance and activities, you can identify opportunities for improvement and work towards greater productivity and profitability, positioning your business to contribute to meeting Scotland's climate and nature targets.

If you are a farmer or crofter in Scotland and looking to receive Basic Payment Scheme (BPS) payments, you will have to demonstrate preparations for the Whole Farm Plan by 15 May 2025. You will need to start carrying out at least two plans or audits for your business, intended to review and baseline your current land and livestock management practices. Options include; a carbon audit, biodiversity

audit, soil analysis, animal health and welfare plan or an integrated pest management plan. In addition, you will have to demonstrate that you are considering appropriate actions and/or management changes personal to your business that can be implemented to ensure your future agricultural activities are sustainable and deliver Scotland's Vision for Agriculture.

Up to £5,860 of Government funding is available for one-to-one advice through the Farm Advisory Service to help you increase the profitability and sustainability of your farming business. Our 'Preparing for the Future' page has a number of resources to help you respond and more information about the Scottish Government's Whole Farm Plan. Visit www.fas.scot/preparing-for-the-future/ for more information.

Scotland's Climate Week

The aim of Scotland's Climate Week (23rd to 29th September) is to raise awareness of climate change and encourage us to consider actions to achieve net zero by 2045. The phrase net zero sometimes misunderstood - it is not about no emissions, it's about a balance between carbon emissions and sinks. Agriculture is always going to have emissions associated with it, but we can try to minimise these emissions and increase our carbon sinks.

In our latest episode of the Rural Roundup podcast, Iain Boyd of SAC Consulting discussed advice and tips on how farmers and rural businesses can reduce emissions and combat the effects of climate change.

Set your focus and examine your big emitters

Identify the main emitters on your farm, whether that is through examining your carbon footprint or doing a carbon audit. This not only creates a wider picture of your business, but can help set your focus and help you plan ahead.

Take a look at improving efficiencies first before installing any new equipment. For example, if you are thinking about energy storage, look at improving energy use on farm first, so you can invest in a battery that is the right size and the right type for your farm. This will not only help reduce emissions, but improve efficiency in your business.

Be proud of your achievements

Share what changes you have made to reduce emissions by engaging with other farmers, and shout about it all over social media by using the hashtag [#ScotClimateWeek](https://twitter.com/ScotClimateWeek). You can also see what others have done by searching for that hashtag to get ideas and inspiration for your farm.



Scan the QR code for our episode, or visit www.fas.scot/sounds for our podcasts



Free Events

At the Farm Advisory Service we run a range of events both online and in-person.

Visit www.fas.scot/events to sign up or contact the advice line and we'll help you get booked on.

Better Wellbeing, Better Business - Stranraer
Castle Kennedy, 2nd October, 10:00am - 2:00pm

Sustainable Sheep Systems - Clynelish
Brora, 2nd October, 10:00am - 3:00pm

Mineral Requirements in Housing Systems
Online, 2nd October, 8:00pm - 9:00pm

Organic Small Scale Horticulture - Marketing & Certification
Online, 3rd October, 7:30pm - 8:30pm

WiA Administering Treatments - North Uist
Hosta, 4th October, 10:45am - 1:45pm

WiA Administering Treatments - Lewis & Harris
Steinish, 4th October, 1:00pm - 4:00pm

Why succession can be the elephant in the room

As farmers get older, they may see relatives or non-farming friends stop working and start the next part of their lives – whether this is making more time for grandchildren, travelling or even spending more time indulging in their favourite pastimes. This process is usually a well-planned and smooth transition for both parties so why is the farming and crofting community different?



Farming and crofting are ways of life - far more than a career in many cases and quite often the bond with a farm and its land is strong. In many cases, they will have made that business what it is today, from improving the land, building the steading or expanding the area or they may feel that they themselves had to wait a long time to become the main decision maker so are reluctant to loosen their grip. This connection means that retiring, passing the farm or croft on, or selling up may well feel like giving up with the desire still burning bright to take the farm to the next stage or even just stay in control.

Time will catch up with everyone and every farmer or crofter needs to think about their future and while the mind may be willing, the body may be showing its age.

One thing is certain, retirement and succession won't go away so it is never too early to have a discussion with family and advisors. For some, the solution will be relatively simple to map out whereas for others may be more complex. Either way, careful planning ensures that transition can be as smooth as possible. This ensures your retirement is what you want it to be and also gives the next generation and other family members the best opportunity.

George Chalmers, SAC Consulting

More information can be found in our 'Guide to Succession for Farmers and Crofters' here: www.fas.scot/article/a-guide-to-succession-for-farmers-and-crofters/

Are you a crofter thinking of succession planning?

Join our webinar, 'Passing on Your Croft' on 30th September to hear from a panel of leading crofting and legal experts, who will advise on what you need to know in order to evaluate your options and start the ball rolling.

Visit www.fas.scot/events for bookings and information.



Scotland's Farm Advisory Service is funded by the Scottish Government. It is delivered by SAC Consulting, part of Scotland's Rural College, and Ricardo Energy and Environment.



National Advice Hub
T: 0300 323 0161
E: advice@fas.scot
W: www.fas.scot

If you need more advice on any topic, the Farm Advisory Service has a range of support and help available:

Advice line

For free telephone advice on a wide variety of topics including cross compliance, water framework directive requirements, climate change and other technical issues call us on **0300 323 0161** or email advice@fas.scot. The advice line operates between 9am and 5pm Monday to Friday.

Bespoke Advice and Grants

FAS can also help you to increase the profitability and sustainability of your farming business through Scottish Government grants including Integrated Land Management Plans (ILMPs) – worth up to £2,000.

The ILMP will identify opportunities and cost savings for your business, based on an independent and confidential assessment of your business by an experienced farm business adviser of your choosing. As part of your plan you can choose to benefit from up to two further specialist advice plans.

Online

Our website contains articles, videos and much more at www.fas.scot



Scottish Government
Riaghaltas na h-Alba
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