



URGENT DELEGATED DECISION

Date: 12 November 2020

Request to the Head of Paid Service to exercise delegated authority as per Responsibility of Functions in Part IV, page 28 of the Constitution.

“to determine any matter within the referred or delegated powers and duties of a committee / sub committee / board / working which is so urgent that a decision must be made before the next meeting of that committee / sub-committee / board / working group is due to be held.”

Limits on delegation: -

- Before making a decision using this delegated power, The Head of Paid Service shall consult with and take cognisance of the views of the Chairman (or in his absence the VC) of the relevant Committee / Sub-Committee etc; and
- Any decision taken by the Head of Paid Service under this delegated power shall be reported to Members within five working days of the decision taken.
- During the COVID-19 Pandemic we have also committed to consult with the Leader of the Opposition on such

Usual Decision Maker: -

This decision would have been taken by Prosperous Communities Committee / Corporate Policy and Resources Committee.

This decision needs to be made and implementation commence, before these Committees are due to meet.

The decision is in response to changing Governance guidance and announcements relating to the second national lockdown and continued economic for those business affected.

Call-in does not apply.

Background

The background to this decision is as detailed in the report titled **“West Lindsey District Council Closed Business Support Grant Policy.”** which is appended to this decision.

Reason for Urgency and Rationale for use of urgent Delegated Decision

In light of the current COVID 19 situation, and in response to changing Governance announcements and packages to support business affected by the second COVID-19 Lockdown measures.

Following the Government's announcement on 31st October 2020 introducing new national restrictions from 5th November to 2nd December 2020, certain businesses and venues are required to close or restrict how they provide goods and services for this period.

Government has provided West Lindsey District Council with two funding allocations to deliver support to businesses affected by the national restrictions.

Local Restrictions Support Grant (Closed) allocation of £1,329,516 - calculated by Government based on an assessment of the number of eligible hereditaments taken from the business rates system, of those businesses forced to close by the national restrictions. Once this amount is spent a further 10% will be available should it be required.

Additional Restrictions Grant - single allocation based on £20 per head of population (ONS 2019 Mid-Year Population Estimates). The allocation for West Lindsey was £1,913,340. This fund must be utilised by Local Authorities to run a discretionary grant scheme and must cover the period 20/21 and 21/22 for support through any future lockdown events.

As the additional restrictions grant is a discretionary scheme Local Authorities must develop a policy for utilising this grant fund.

An urgent decision is therefore required in order to allow for the Local Authority Closed Business Support Grant Policy to be approved in order that businesses can begin to apply for the funding as a matter of urgency.

The full rationale for the decision, and the criteria for the schemes is contained within the report which is appended.

Financial Detail and Implications

DD/12/21/TJB

Full financial details and implications are contained within the appended report.

Notes of Consultation Relevant to the Decision

Members were appreciative of the ease in which applicants had been able to apply to previous schemes and sought assurance that this new grant would be easy too. Assurance was offered that this would be the case and the ethos applied would be to ensure payments were made wherever possible.

There was some discussion as to why it was being proposed the discretionary fund would be used for business advice, given the limited resources, and this not being “core business”

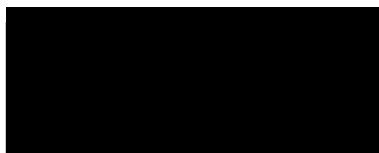
Full explanation of the rationale was offered. The additional benefits and intelligence which could be gained were outlined via this approach. It was noted that this was an evolving and flexible arrangement which could be extended or withdrawn at anytime Members were ultimately supportive of the proposal having heard explanation.

It was also confirmed that the discretionary scheme, could be altered in the future, if the intelligence and experience suggested that this would be most appropriate. By launching both schemes at the same time it would ensure any business not falling within the mandatory category would still be able to access some level of support.

Members requested that they be kept informed of uptake via the weekly news from the Chief Executive.

Decision

1. the West Lindsey District Council Closed Business Grant Support Policy be approved.
2. That any amendments required pending release of final guidance are delegated to the Assistant Director of Planning and Regeneration.
3. That specialist Business Advice for those affected by the national restrictions is funded through the Additional Restrictions Grant to a value of £25k
4. That Management Team receive bi –weekly progress reports on the delivery of the fund.



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Ian Knowles
Head of Paid Service

As the Chairman of the Corporate Policy and Resources Committee I have been fully consulted on this matter



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Anne Welburn
Chairman of Corporate Policy and Resources

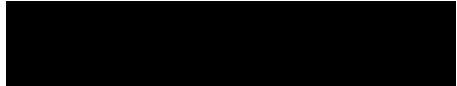
As the Chairman of the Prosperous Communities Committee and Leader of the Council I have been fully consulted on this matter



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Owen Bierley
Leader of the Council / Chairman of the Prosperous Communities Committee

As the Leader of the Opposition I have been fully consulted on this matter



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Leader of the Opposition.

Date all Members were notified of the decision: 18 November 2020



**Head of Paid Service
Urgent Delegated Decision**

12/11/2020

Subject: West Lindsey District Council Closed Business Support Grant Policy.

Report by:

Ian Knowles

Contact Officer:

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Purpose / Summary:

To set out the West Lindsey District Council Closed Business Support Grant Policy.

RECOMMENDATION(S):

1. That the West Lindsey District Council Closed Business Grant Support Policy is approved.
2. That any amendments required pending release of final guidance are delegated to the Assistant Director of Planning and Regeneration.
3. That specialist Business Advice for those affected by the national restrictions is funded through the Additional Restrictions Grant to a value of £25k
4. That Management Team receive bi –weekly progress reports on the delivery of the fund.

IMPLICATIONS

Legal: Local authorities are responsible for the delivery of grants to eligible businesses. Section 1 of the Localism Act 2011 provides all local authorities with the views to make these payments.

(N.B.) Where there are legal implications the report MUST be seen by the MO

Financial : DD/12/21/TJB

The cost to West Lindsey District Council will be met through the allocation of funds from the Local restrictions Support Grant (Closed) and the Additional Restrictions Grant.

The initial allocations provided to West Lindsey are:

Local Restrictions Support Grant (Closed) £1,329,516 – 90% of total allocation, remaining to be paid upon expenditure of first tranche.

Additional Restrictions Grant - £1,913,340. - £25k of which will be utilised to fund targeted business support and advice for a trial period of 6 months

New burdens grant is available to support in the administration of the grants and a full time member of staff has been employed for a period of one year to assist in the administration of the grants.

Staffing : There are staffing implications of the delivery of this grant. It has been agreed by Management Team that staff from across service areas will come together to deliver this fund, as they did with the Small Business Grant Fund and Retail Leisure and Hospitality Fund. It is anticipated that this is a short term redeployment requirement which will be kept under review.

In addition, we have employed a member of staff on a one year temporary contract as a Finance Assistant to assist in all aspects of delivery, with a particular focus on pre and post award assurance. This post will be funded from the New Burdens Grant

(N.B.) Where there are staffing implications the report MUST have a HR Ref To be included

Equality and Diversity including Human Rights : Accessibility of the scheme has been considered and with experience of delivery of the first grant scheme we anticipate that support may be needed from some businesses to access and complete the application. In order to provide this support we have two members of the team ready to deal with telephone questions, queries and requests for support and one member of the team who will specifically monitor the 'Growth' in box.

Data Protection Implications: The management of sensitive data through this process has been considered through the application process. Data will not be used for purposes other than the delivery of this grant and the application form addresses our data protection policy.

Climate Related Risks and Opportunities: None

Section 17 Crime and Disorder Considerations: None

Health Implications: Experience in administering the first schemes raised a significant well-being issue for the team delivering the grant. The issue was two-fold, firstly many ineligible businesses were very unhappy, often angry, aggressive and rude to team members on the phone. This was compounded by significant volumes of calls and emails which overwhelmed our capacity. Secondly, businesses were often in distress, making provision of signposting a challenge to the team.

It is anticipated that similar challenges may occur with this grant fund. In order to support our team we have devised clear roles around answering of phones and mail box queries. We have made the guidance and process as explicit and clear for applicants as possible. We will be realistic with our customers around response times should it be required. We will meet regularly as a team, likely to be daily, to deal with difficult cases together and provide support. It is worth noting that there has been no break from administering the first scheme to the launch of the new scheme and this could further compound our well-being challenge. This will be kept under regular review and is a concern that is shared across the regional geography and has been raised with colleagues in BEIS.

In terms of support to businesses, we have established a safeguarding procedure with our safeguarding lead should there be an issues we feel require further action. We will also have clear signposting to further advice and guidance through Business Lincolnshire Growth Hub.

Title and Location of any Background Papers used in the preparation of this report :

West Lindsey District Council Closed Business Support Grant Policy.

Local Restrictions Support Grant (Closed) Guidance for Local Authorities (November 2020)

Local Restrictions Support Grant (Closed) Addendum (November 2020)

Local Restrictions Support Grant (Closed) Addendum FAQ's

Additional Restrictions Grant FAQ's

Both guidance documents can be found at the following link:

<https://www.gov.uk/government/publications/local-restrictions-support-grants-lrsg-and-additional-restrictions-grant-arg-guidance-for-local-authorities>

Risk Assessment :

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

1. Introduction

- 1.1 Following the Government's announcement on 31st October 2020 introducing new national restrictions from 5th November to 2nd December 2020, certain businesses and venues are required to close or restrict how they provide goods and services for this period.
- 1.2 Government has provided West Lindsey District Council with two funding allocations to deliver support to businesses affected by the national restrictions.
- 1.3 An initial **Local Restrictions Support Grant (Closed)** allocation of £1,329,516 will be made available. This allocation has been calculated by Government based on an assessment of the number of eligible hereditaments taken from the business rates system, of those businesses forced to close by the national restrictions. Once this amount is spent a further 10% will be available should it be required.
- 1.4 This funding must be used to deliver the mandatory Local Restrictions Support Grant (Closed) fund in line with published guidance. Should there be any further national restrictions, or if businesses are forced to close through the local tiers restrictions, a further mandatory allocation will be made.
- 1.5 The **Additional Restrictions Grant** is a single allocation to Local Authorities based on £20 per head of population (ONS 2019 Mid-Year Population Estimates). The allocation for West Lindsey is £1,913,340. This fund must be utilised by Local Authorities to run a discretionary grant scheme.
- 1.6 The Additional Restrictions Grant is a one off payment for Local Authorities in financial year 20/21 and is to be used in 20/21 and 21/22 for support through any future lockdown events. This grant will not be renewed.
- 1.7 Each Local Authority must develop a policy for utilising this grant fund. Examples of how the fund may be utilised are covered in the guidance and include:
 - Support to closed businesses that do not have a rateable value
 - Support for businesses with significantly higher costs
 - Businesses that are severely impacted rather than closed
 - Direct business support and advice

2. West Lindsey District Council Policy

- 2.1 Based upon published guidance and available funds, we have developed an initial and immediate response to support businesses forced to close through the national restrictions period.
- 2.2 To make the process as simple as possible for businesses to apply we have developed the West Lindsey Closed Business Support Grant Policy. This combines the mandatory Local Restrictions Support Grant (closed) and

utilises an element of the Additional Restrictions Grant, to deliver a grant to any business forced to close due to the national restrictions in place between 5th November and 2nd December 2020.

2.3 The policy is based upon the principles of the mandatory Local Restrictions Support Grant and will provide support to any business that is forced to close that can evidence fixed rates, rents or mortgage costs.

2.4 In order to qualify for a grant, businesses must:

- Have been open as usual and providing in person services to customers from their business premises on 4th November 2020 and then have been mandated to close by Government, **or**
- Still be closed due to national restrictions imposed on 23rd March 2020 as a result of regulations made under the Public Health (Control of Diseases) Act 1984 i.e nightclubs, dance halls, discotheques, sexual entertainment venues and hostess bars **and**;
- Have been registered and be the liable business rate payer on 5th November, to qualify for a grant under the Local Restrictions Support Grant scheme, or can evidence rent or mortgage payments for business premises (separate to your place of residence) for a grant under the Additional Restrictions Grant scheme.

2.5 The following exclusions will apply:

- Businesses that are able to continue to trade because their substantive business does not depend on providing direct in-person services from premises and can operate their services effectively remotely (e.g. accountants, solicitors).
- Businesses that have chosen to close but not been required to close by law will not be eligible for this grant.
- Businesses that are in Administration, are Insolvent or where a Striking-Off Notice has been made are not eligible for funding under this scheme.
- Businesses which have already received grant payments that equal the maximum levels of State aid permitted under the de minimis and the Covid-19 Temporary State Aid Framework.

2.6 Businesses that are required to close then diversify to remain open in part e.g restaurants / cafes that close but retain a takeaway service or shops that close but retain a click and collect facility will still be eligible for a grant.

2.7 Full grant conditions are set out in the policy and will be subject to a declaration completed by each applicant.

3. **How much funding will be provided to businesses?**

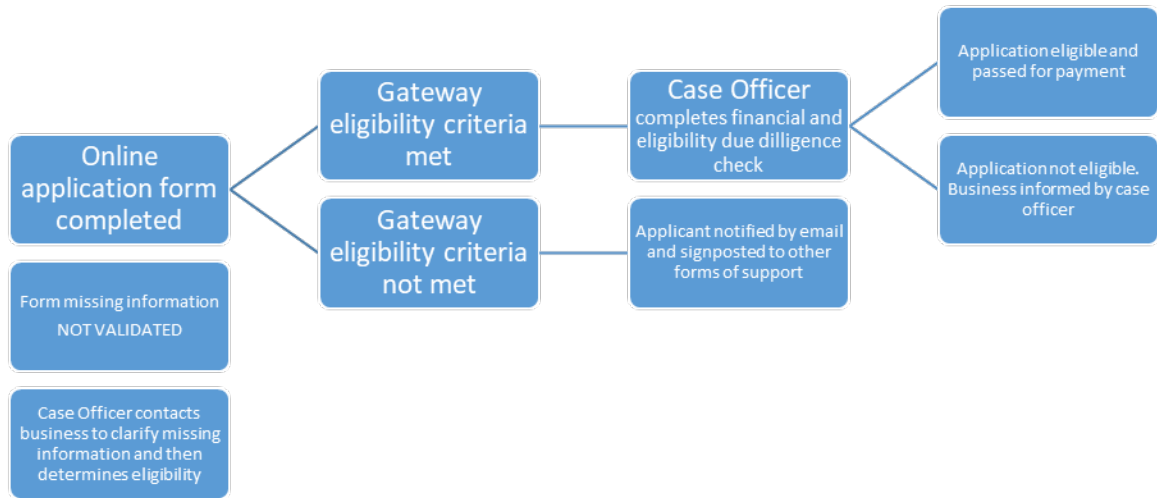
3.1 The Local Restrictions Support Grant (Closed) mandatory fund sets out the levels of grant payment available. This has been utilised to develop the West Lindsey Closed Business Support Grant scheme.

3.2 Grant awards will be as follows:

- Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £15,000 or under, or businesses with lease, rent or mortgage costs of exactly £15,000 or under on the date of the commencement of the national restrictions will receive a payment of **£1,334** per 28-day qualifying restriction period.
- Businesses occupying hereditaments appearing on the local rating list with a rateable value over £15,000 and less than £51,000, or, businesses with lease, rent or mortgage costs over £15,000 and less than £51,000 on the date of the commencement of the national restrictions will receive a payment of **£2,000** per 28-day qualifying restriction period.
- Businesses occupying hereditaments appearing on the local rating list with a rateable value of exactly £51,000 or above, or businesses with lease, rent or mortgage costs of exactly £51,000 or above on the commencement date of the national restrictions, will receive **£3,000** per 28-day qualifying restriction period.

4. **How will businesses access the fund?**

4.1 The diagram set out below shows how businesses will access the fund. This is the same process used in the delivery of previous rounds of Covid 19 grant funds.



4.2 The Council will be obliged to report to the Department for Business, Energy and Industrial Strategy the amount of grants paid out on a weekly basis with immediate effect.

4.3 Dependent upon final guidance being released we anticipate opening the scheme on Friday 13th November.

4.4 All grant funds are subject to the usual state aid requirements.

4.5 A process of due diligence has been established to verify details provided by the business. This will include pre assurance checks using the Governments Spotlight software to check bank account details and an NFI check to assist with combatting fraud.

4.6 Full details of the grant fund will be published on the Council website and details made available through our social media channels. We already have a number of businesses that are awaiting the publication of the scheme.

4.7 The Additional Restrictions Grant can also be utilised to deliver wider support to businesses, including to those not closed but 'severely affected' by Covid 19 restrictions. The Council will be developing this broader support policy over the coming months in response to local business's needs.

5. **Specialist Business Advice and Support**

5.1 As part of the Council's immediate response to the national restrictions we also seek approval to utilise up to £25,000 of the Additional Restrictions Grant to trial for 6 months the provision of tailored and targeted business advice and support to businesses affected by the national restrictions.

- 5.2 Business Support is currently available through the Business Lincolnshire Growth Hub, however at present we lack a retail specialist who can provide tailored support to businesses in the District.
- 5.3 We completed a procurement exercise in the summer of 2020 to secure this support, with the intention of utilising the Re-opening High Street Safety Fund. However, the Re-opening High Street Safety Fund is highly restrictive due to being European Funding therefore we propose to utilise the Additional Restrictions Grant to provide more flexibility and better coverage across the District.
- 5.4 The specialist advisors key objective is to proactively engage SME businesses affected by the restrictions, understand their challenges and opportunities, and to provide high quality business advice and effective signposting to support the businesses through this period.

6. Further Additional Restrictions Grant Policy

- 6.1 As set out above, the Additional Restrictions Grant be utilised for wider business support up to March 2022.
- 6.2 No further discretionary allocation will be made therefore this fund must support businesses across the District through any future national restrictions or restrictions imposed through the tiered system.
- 6.3 Supporting businesses forced to close through the national restrictions is a key priority, hence the proposal to adopt this initial discretionary policy in a timely manner.
- 6.4 The Council will be developing the wider policy for expenditure of the Additional Restrictions Grant in the coming months and this will be subject to further decision.

West Lindsey District Council

National level restrictions 5th November – 2 December 2020

Closed Business Grant Support Policy

Includes: Local Restrictions Support Grant (Closed/Sector) and Additional Restrictions Grant (for businesses required to close only)

Introduction

Following the Government's announcement on 31st October 2020 introducing new national restrictions from 5th November to the 2nd of December 2020 certain businesses and venues are required to close or restrict how they provide goods and services for this period.

Government has provided £1,329,516 to West Lindsey District Council through the Local Restrictions Support Grant (Closed/Sector) to support rate paying businesses forced to close within their area.

Funding of £1,913,340 has also been awarded to West Lindsey District Council to support businesses more broadly over the coming months as a key part of local economies through the Additional Restrictions Grant. The Council will be developing the Policy for expenditure of this fund over the coming months in response to local business priorities and support needs, in the meantime we are prioritising the use some of this funding to support non-rate paying businesses forced to close during the national restriction period.

This document sets out the criteria under which businesses will qualify to make an application for these grants and the evidence required in support of an application.

Grants covered by this policy will be issued in accordance with Government Guidance issued on 3rd November 2020 in respect of the Local Restriction Support Grant (Closed/Sector) and the Additional Restrictions Grant Schemes, along with guidance on required closures.

<https://www.gov.uk/government/publications/local-restrictions-support-grants-lrsg-and-additional-restrictions-grant-arg-guidance-for-local-authorities>

Qualifying Criteria

To qualify for a grant, businesses must:

- have been open as usual and providing in-person services to customers from their business premises on the 4th of November 2020 and then mandated to close by Government (see Appendix A for a full list of closures), or
- still be closed due to national restrictions imposed on 23 March 2020 as a result of regulations made under the Public Health (Control of Disease) Act 1984 i.e. nightclubs, dance halls, discotheques, sexual entertainment venues and hostess bars.

- have been registered and be the liable business rate payer on 5th November 2020, to qualify for a grant under the Local Restrictions Support Grant scheme or can evidence on the 5th November 2020 rent/lease or mortgage payments for business premises (separate to your place of residence) for a grant under the Additional Restrictions Grant scheme.

Where a hereditament has mixed premises and only part of the business is subject to national closures (e.g. locksmith/shoe repairs, restaurant/takeaway), the business will be eligible to receive a grant if the business is required to close its main service.

Businesses that are required to close but then diversify to remain open in part e.g. restaurants/cafes that close but retain a takeaway service or shops that close but retain a click and collect facility will still be eligible for a grant.

Exclusions

- Businesses that are able to continue to trade because their substantive business does not depend on providing direct in-person services from premises and can operate their services effectively remotely (e.g. accountants, solicitors).
- Businesses that have chosen to close but not been required to close by law will not be eligible for this grant.
- Businesses that are in liquidation or dissolved or subject to a striking off notice, or are defined as an undertaking in difficulty, (See appendix B).
- Businesses which have already received grant payments that equal the maximum levels of State aid permitted under the de minimis and the Covid-19 Temporary State Aid Framework.

Grant conditions

For Businesses eligible under the Local Restrictions Support Grant;

One grant per period may be claimed for each eligible premises liable for business rates. This grant scheme will apply to a 28-day payment cycle.

Businesses may apply for this fund regardless of any other national or local COVID-19 grants or loans already received.

Businesses must ensure that by receiving a grant they will not be in breach of state aid thresholds. In summary, grants can be received under the existing De Minimis rules, provided doing so does not exceed the rolling three-year €200,000 threshold. Payments made where the De Minimis threshold has been reached should be paid under the Covid-19 Temporary Framework for UK Authorities (threshold of €1 when combined with De Minimis aid) . Any business that has reached the limits of payments

permissible under the De Minimis and the UK Covid-19 Temporary State Aid Framework will not be able to receive further grant funding. Businesses in any doubt should take their own legal advice.

Subject to state aid limits, businesses will be entitled to receive a grant for each eligible hereditament during the time national restrictions are imposed. Some businesses may receive more than one grant where they have more than one eligible hereditament.

Grants will only be payable to the liable party who according to the Local Authority's billing records was the ratepayer in respect of the hereditament or the liable party in respect of the lease or mortgage agreement on the date of the first full day of national restrictions to qualify for support.

Where the Local Authority has reason to believe that the information that they hold about the ratepayer/liable party on the first full day of the national restrictions is inaccurate they may withhold or recover the grant and take reasonable steps to identify the correct party.

For Businesses eligible under the Additional Restrictions Support Grant all conditions are as the Local Restrictions Support Grant Scheme except;

- The grant will be a one-off discretionary payment.

Declaration

All business will need to sign a declaration form to confirm that they are the liable party and to confirm the accuracy of all information within the application form.

The Council will not accept deliberate manipulation and fraud. Any business caught falsifying their records to gain additional grant money will face prosecution and any funding issued will be subject to claw back as may any grants paid in error.

Grant Awards

- The eligible business rate payer appearing on the local rating list with a rateable value of exactly £15,000 or under, or business with lease, rent or mortgage costs of exactly £15,000 on the date of the commencement of the national restrictions will receive a payment of £1,334 per 28-day qualifying restriction period.
- The eligible business rate payer appearing on the local rating list with a rateable value over £15,000 and less than £51,000, or business with lease, rent or mortgage costs over £15,000 and less than £51,000 on the date of the commencement of the national restrictions will receive a payment of £2,000 per 28-day qualifying restriction period.
- The eligible business rate payer on the local rating list with a rateable value of exactly £51,000 or above, or business with lease, rent or mortgage costs of exactly £51,000 or above

on the commencement date of the national restrictions, will receive £3,000 per 28-day qualifying restriction period.

Application process

Applications should be made online.

Businesses will be required to provide information to demonstrate eligibility. This includes:

- Business Bank Statement
- Latest Business Rates Bill or signed Lease/Mortgage Statement with details of annual cost.
- Declaration, that the business is legally required to close, is eligible under the conditions outlined in this Policy and that receipt of grant complies with State Aid rules.

Payments to eligible businesses will be made once the application has been validated to confirm eligibility.

Businesses must tell the Council of any changes in circumstances that might affect eligibility for grant payments. Failure to do this could lead to grants being clawed back.

Please refer to www.west-lindsey.gov.uk for the latest information on support available to businesses and local grants.

Timescales and Application Process

The scheme will continue to operate until such time as closure restrictions and funding remains in place.

Notice of the scheme closure will be given via the Council's www.west.lindsey.gov.uk and via social media channels.

Additional Details

For non-rated businesses a business will be defined as per Section 33 Part 2 of the Small Business, Enterprise and Employment Act 2015 and the Companies Act 2006.

Grant income received by a business is taxable. The Local Restrictions Support Grant will need to be included as income in the tax return of the business.

Only businesses which make an overall profit once grant income is included will be subject to tax.

The Council may withhold all or part of any grant payment where there is reason to believe that the eligibility conditions have not been met.

The government and the Council will not accept deliberate manipulation and fraud. Any business caught falsifying their records to gain grant money will face prosecution and any funding issued will be subject to claw back, as may any grants paid in error.

State Aid rules and requirements apply to this scheme.

Businesses will need to notify their Local Authority if they no longer meet the eligibility criteria for additional grants at any point in any local restrictions period. For example, if they become insolvent.

The Council reserves the right to vary the terms of the scheme at any time should it be necessary to do so.

There is no right to appeal and the decision of the Council is final. The Council's interpretation of this document is at its own discretion and it will be the final arbiter of the definitions contained within this policy.

Rating List Changes

Any changes to the rating list (rateable value or to the hereditament) after the first full day of restrictions and business closures regulations came into force, including changes which have been backdated to this date, should be ignored for the purposes of eligibility.

Local Authorities are not required to adjust, pay or recover grants where the rating list is subsequently amended retrospectively to the date that local restrictions began.

In cases where it was factually clear to the Local Authority on the local restriction date that the rating list was inaccurate on that date, Local Authorities may withhold the grant and/or award the grant based on their view of who would have been entitled to the grant had the list been accurate. This is entirely at the discretion of the Local Authority and only intended to prevent manifest errors.

Where the Local Authority chooses to use this discretion then landlords and managing agents are urged to support the Local Authority in identifying quickly the correct ratepayers.

Appendix A

Extract from Schedule 2 of The Health Protection (Coronavirus, Restrictions) (England) (No. 4) Regulations 2020 for those businesses mandated to close:
https://www.legislation.gov.uk/ukxi/2020/1200/pdfs/ukxi_20201200_en.pdf

Businesses subject to restrictions or closure:

PART 1 : Hospitality businesses

1. Restaurants, including restaurants and dining rooms in hotels or members' clubs.
- 2.— (1) Cafes, including workplace canteens (subject to sub-paragraph (2)), but not including—
 - (a) cafes or canteens at a hospital, care home or school, or provider of post-16 education or training (as defined in paragraph 1(8) of Schedule 17 to the Coronavirus Act 2020(a));
 - (b) canteens at criminal justice accommodation or an establishment intended for use for naval, military or air force purposes or for the purposes of the Department of the Secretary of State responsible for defence;
 - (c) services providing food and drink or either to the homeless.

(2) Workplace canteens may remain open where there is no practical alternative for staff at that workplace to obtain food.
3. Bars, including bars in hotels or members' clubs.
4. Social clubs.
5. Public houses.

PART 2 : Other businesses

6. Cinemas.
7. Theatres.
8. Nightclubs, dance halls, discotheques and any other venue which—
 - (a) opens at night,
 - (b) has a dance floor or other space for dancing by members of the public (and for these purposes members of the venue in question are to be considered members of the public), and
 - (c) provides music, whether live or recorded, for dancing.
9. Bingo halls.
10. Concert halls.

11. Museums and galleries.
12. Casinos.
13. Betting shops and adult gaming centres.
14. Spas.
15. Nail, beauty salons, hair salons and barbers.
16. Tanning salons.
17. Massage parlours.
18. Sexual entertainment venues, within the meaning given in paragraph 2A of Schedule 3 to the Local Government (Miscellaneous Provisions) Act 1982(a) ("the 1982 Act").
19. Hostess bars, within the meaning given by paragraph 3B of Schedule 3 to the 1982 Act(b).
20. Tattoo and piercing parlours.
21. Skating rinks.
22. The following indoor facilities: dance studios, fitness studios, gyms, sports courts, swimming pools, bowling alleys, amusement arcades, playgrounds or soft play areas or other indoor leisure centres or facilities, including indoor games, recreation and entertainment venues.
23. Circuses, funfairs and fairgrounds (whether outdoors or indoors), theme parks and adventure parks and activities.
24. Outdoor sports centres or amenities, including water sports, stables, shooting and archery venues, golf courses, driving ranges, outdoor gyms, outdoor swimming pools, water parks and aquaparks.
25. Outdoor markets (except for livestock markets, stalls selling food and any other retailer listed in Part 3).
26. Showrooms and other premises, including outdoor areas, used for the sale or hire of caravans, boats or any vehicle which can be propelled by mechanical means, and car washes.
27. Auction houses (except for auctions of livestock or agricultural equipment).
28. Model villages.
29. Visitor attractions at film studios.
30. Aquariums, zoos, safari parks, farms, wildlife centres and any place where animals are exhibited to the public as an attraction.
- 31.— (1) Indoor attractions at visitor attractions such as—
 - (a) botanical or other gardens, biomes or greenhouses;
 - (b) stately or historic homes, castles or other heritage sites;

(c) landmarks, including observation wheels or viewing platforms;

(d) sculpture parks.

(2) For the purposes of sub-paragraph (1), an “indoor attraction” means those parts of a venue, including visitor centres but not including toilets for visitors, which—

(a) would be considered to be enclosed or substantially enclosed for the purposes of section 2 of the Health Act 2006 under the Smoke-free (Premises and Enforcement) Regulations 2006; and

(b) are, in normal times, open for members of the public to visit for the purposes of recreation, whether or not for payment.

32.— (1) Conference centres and exhibition halls, so far as they are used to host conferences, exhibitions, trade shows, private dining events or banquets, other than conferences or events which are attended only by employees of the person who owns or is responsible for running the conference centre or exhibition hall.

(2) For the purposes of this paragraph, a “trade show” is an event held to bring together members of a particular industry to display, demonstrate and discuss their latest products and services with members of the public.

PART 3 : Businesses permitted to remain open

33. Food retailers, including food markets, supermarkets, convenience stores and corner shops.

34. Off licenses and licensed shops selling alcohol (including breweries).

35. Pharmacies (including non-dispensing pharmacies) and chemists.

36. Newsagents.

37. Hardware stores.

38. Building merchants, and building services.

39. Petrol stations.

40. Car repair and MOT services.

41. Bicycle shops.

42. Taxi or vehicle hire businesses.

43. The following businesses—

(a) banks;

(b) building societies;

(c) credit unions;

(d) short term loan providers;

(e) savings clubs;

(f) cash points;

(g) undertakings which by way of business operate currency exchange offices, transmit money (or any representation of money) by any means or cash cheques which are made payable to customers.

44. Post offices.

45. Funeral directors.

46. Laundrettes and dry cleaners.

47. Dental services, opticians, audiology services, chiropody, chiropractors, osteopaths and other medical or health services, including services relating to mental health.

48. Veterinary surgeons and pet shops.

49. Agricultural supplies shop.

50. Storage and distribution facilities, including delivery drop off or collection points, where the facilities are in the premises of a business included in this Part.

51. Car parks.

52. Public toilets.

53. Garden centres.

Appendix B

What does it mean to be an Undertaking in Difficulty?

An 'undertaking in difficulty' is defined as an undertaking in 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), 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.
- 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), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses.
- 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.
- 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.
- e. In the case of an undertaking that is not an SME, where, for the past two years:
 - i. The undertaking's book debt to equity ratio has been greater than 7.5; and
 - ii. The undertaking's earnings before interest, tax, depreciation and amortisation (EBITDA) interest coverage ratio has been below 1.0.

This test only applies to payments made under the Temporary Framework, but excludes small and micro businesses (less than 50 employees and less than EUR 10 million of annual turnover and/or annual balance sheet).