

COVID-19 Pressure Points: Summary of Key Support And Guidance for Charities and Social Enterprises (UK)

This note sets out a high-level summary of key announcements regarding funding, support, and guidance available for social enterprises and charities as of 26 June 2020. Please note that changes and announcements are made regularly; updates should be monitored on an ongoing basis.

We also note that the UK government and other authorities are continuing to announce further measures and guidance (for example, proposed changes to insolvency laws, as well as guidance from the PRA and the FCA on 'Key Workers').

This note is divided into four sections -

1. UK Government Support Package;
2. Other Sources of Funding;
3. Global Support; and
4. Guidance and Information for Social Enterprises and Charities.

If you require further information or would like to receive further updates, please visit our HSF [COVID-19 Hub](#) or join us for our publicly available [podcasts](#) and [weekly webinars](#).

Herbert Smith Freehills LLP

Key - applies to:

Social Enterprises



Charities



No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
UK Government Support Package					
1.	Clean Growth Fund 	<ul style="list-style-type: none"> The Government is launching a new effort to support green start-up companies across the UK, joint-funding a £40 million venture capital fund to help the development of new clean, low-carbon technologies £20 million is going to be funded by the government with the rest matched by CCLA. The fund could reach £100 million by Autumn 2021 through private sector fundraising. 	<p>Accessible by UK based companies driving green technology across the power, transport, waste and building energy efficiency sectors.</p> <p>The fund will invest in businesses with a prototype product or service demonstrating a clear contribution to reducing greenhouse gases together with compelling evidence of market demand.</p> <p>Potential examples of projects the fund could support include:</p> <ul style="list-style-type: none"> Energy storage and smart grid systems to bolster resilience in the power system; Renewable heating and ventilation technologies across homes and commercial buildings; and Bio-fuels and bio-energy systems. 	<p>Inquiries via the Clean Growth Fund website here.</p>	<p>Further detail about the investment approach and information for entrepreneurs is available here:</p> <p>https://www.cleangrowthfund.com/</p>
2.	Domestic abuse safe accommodation	<ul style="list-style-type: none"> MHCLG has secured £10 million as part of a £76 million Government package of support for the most vulnerable in society. The MHCLG £10 million fund will support domestic abuse safe accommodation charities from 1 April to 31 October 2020, and will help ensure that - <ul style="list-style-type: none"> 1. Safe accommodation services can continue operating and keep bed spaces open for victims and their children fleeing from abuse during COVID-19 emergency. 2. Safe accommodation services can help more victims 	<p>Eligibility criteria can be found in the prospectus.</p> <ul style="list-style-type: none"> Applicants must be charities providing domestic abuse safe accommodation services in England, who meet the definition of being a charitable, benevolent or philanthropic institution in the Charities Act 2006. This also includes any partners listed in consortium applications. Bid applications must be submitted by service providers of domestic abuse safe accommodation, or the lead applicant acting on behalf of a consortium. Applications from consortiums of service provider partners are encouraged. Consortium bids will 	<p>Forms can be found here.</p>	

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		<p>access these life-saving services.</p> <ul style="list-style-type: none"> Bids are now re-opening for the remaining £1.85 million fund for applications on a rolling 'first come first served' basis. The Fund Prospectus remains the same, with minor updates and clarifications to help bidders in submitting their applications. The government continue to accept bids until the funding has been exhausted or until 20 July 2020, whichever is sooner. 	<p>help expedite the process of assessment and getting funding to services. If applying as a consortium, the application should identify all the partners in the consortium who must nominate one lead partner to be the grant recipient. The lead partner will submit the application on behalf of the consortium partners, will be the lead contact, and be responsible for allocation of funding across the consortium, as well as for monitoring the fund outcome.</p> <ul style="list-style-type: none"> The fund aims to support safe accommodation services, including refuges. <p>Eligible costs</p> <p>Revenue Costs (costs associated with maintaining existing services and additional capacity to meet increase in demand) incurred as a result of the Covid-19 outbreak. They would include the following:</p> <ul style="list-style-type: none"> Maintaining existing services (where not met by other income sources or fundable from existing resources of charity) such as: <ul style="list-style-type: none"> Staffing costs for additional staff cover. Purchasing of essential supplies, such as food and toiletries for residents where usual support channels are unavailable. Meeting additional COVID-19 costs, such as deep cleaning. Purchasing office equipment to enable remote working where this is practicable. <p>Costs of services for additional capacity to help address increased demand, including accommodation costs of additional bed spaces and</p>		

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			<p>staff to support these additional victims.</p> <p>Costs that are not eligible</p> <ul style="list-style-type: none"> • Capital costs • Costs incurred before 1 April 2020 <p>Costs that are met by other income sources, whether from local authority funding, charitable grant funding, other Government COVID-19 support packages, or any other sources (this does not limit separate applications to different COVID19 support packages for separate service elements).</p>		
3.	Covid-19 Food Charity Grant Scheme	<ul style="list-style-type: none"> • DEFRA has set up a grant scheme to provide immediate support to keep food charities and front-line food aid charities open and supporting the vulnerable, due to the economic impacts of Covid-19, with a continual supply of food otherwise not accessible through usual routes. 	<p>The grant funding is not unlimited and applications will be assessed by DEFRA strictly on a first come first served basis.</p> <p>The minimum limit of need to apply to this grant scheme is £30,000 over a 12 week period and the maximum grant funding available to each organisation is £100,000.</p>	<p>Defra Network eTendering Portal. Click on View current opportunities.</p> <p>Deadline: 6 July 2020</p>	
4.	Zoos Support Fund	<ul style="list-style-type: none"> • DEFRA has launched a £14 million Covid-19 support fund for zoos and aquariums. Organisations including charities that are facing financial difficulty can apply for a grant of up to £100,000. • The grant is to cover costs such as keepers' wages; animal feed and bedding; veterinary care and medicines; electricity and heating; waste removal. 	<p>You can apply to the Zoos Support Fund if your zoo or aquarium is based in England and either:</p> <ul style="list-style-type: none"> • holds a licence (full or dispensation) under the Zoo Licensing Act 1981; or • has been granted an exemption under the Zoo Licensing Act 1981 and holds a licence under the Animal Welfare (Licensing of Activities Involving Animals) Regulations 2018. <p>Before you apply for a grant, you must try to:</p> <ul style="list-style-type: none"> • reduce costs; 	<p>Visit: Coronavirus (COVID-19): Support for zoos and aquariums</p> <p>Apply for the Zoos Support Fund.</p> <p>Deadline: 19 July 2020</p>	

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			<ul style="list-style-type: none"> generate income in other ways, including applying for COVID-19 business support schemes and commercial and philanthropic funding. <p>You may have to submit evidence of this when you apply.</p> <p>You're not eligible if:</p> <ul style="list-style-type: none"> your zoo was in financial difficulty on 31 December 2019 (defined in Article 2-18 of the General Block Exemption Regulation); you'll have received direct grants of more than €800,000 under the COVID-19 temporary framework once this grant is awarded. 		
5.	Local Business Grant Funds Scheme 	<ul style="list-style-type: none"> A discretionary fund has been set up to accommodate certain small businesses previously outside the scope of the business grant funds scheme. Up to £617 million will be made available and the exact amount for each local authority will be confirmed in the week commencing 11 May 2020. There will be three levels of grant with the maximum being £25,000. Grants of £10,000 will also be available and the local authorities will have discretion to make payments of any amount below £10,000. 	<p>Aimed at small businesses with ongoing fixed property-related costs. Local authorities will prioritise businesses in shared spaces and small charity properties that would meet the criteria for Small Business Rates Relief.</p> <p>Local authorities may choose to make payments to other businesses based on local economic need.</p> <p>Businesses must be:</p> <ul style="list-style-type: none"> Small, (under 50 employees); Able to demonstrate that they have seen a significant drop of income due to Coronavirus restriction measures. 	<p>Details of how to apply for each local authority can be found here.</p>	<p>Further details can be found here.</p>
6.	The Future Fund and UK Research & Development (R&D) Funding	<p>The UK Government has announced a £1.25 billion support package for small and medium enterprises (SMEs) in the UK. This package includes:</p>	<p>The Future Fund</p> <p>The Future Fund will be managed by the state-backed British Business Bank and launched in May. The fund will offer eligible startups between</p>	<p>Applications can be submitted here. The scheme is open for applications until the end of September 2020.</p>	<p>Further details, including headline terms, can be found here:</p>

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		<ul style="list-style-type: none"> A £500 million co-investment fund, called the Future Fund, for high-growth early-stage startups impacted by the crisis, made up of £250 million funding from government and the remainder from private sector. The Future Fund will issue convertible loans between £125,000 to £5 million each and will launch in May; and A further £750 million of grants and loans for SMEs focusing on research and development. 	<p>£125,000 and £5 million via convertible notes, which will convert to shares on the startup's next funding round. This funding must be matched by third party private investors.</p> <p>The following eligibility criteria have been published to date:</p> <ul style="list-style-type: none"> The business must be based in the UK; The business must have been incorporated on or before 31 December 2019; and The business must have previously raised at least £250,000 in equity from third party investors in the last 5 years. <p>R&D Funding</p> <p>Funding will be made available through Innovate UK (the national innovation agency)'s existing grants and loan scheme.</p> <p>Innovate UK will accelerate up to £200 million of grant and loan payments for its 2,500 existing Innovate UK customers on an opt-in basis.</p> <p>An extra £550 million will also be made available to increase support for existing customers and £175,000 of support will be offered to around 1,200 firms not currently in receipt of Innovate UK funding. The first of these Innovate UK payments will be made by mid-May.</p> <p>Details on eligibility for firms not currently in receipt of Innovate UK funding have not yet been published.</p>		https://www.gov.uk/guidance/future-fund
7.	UK Funding for Developing Countries	<ul style="list-style-type: none"> £200 million will back UK charities and international organisations to 	Further details will be made available in due course.	For further details, see:	

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		<p>help reduce mass infections in developing countries.</p> <ul style="list-style-type: none"> This includes £130 million for UN agencies including £65 million for World Health Organisation, £20 million for UNICEF, £20 million for the UN Refugee Agency, £15 million for the World Food Programme and £10 million for the UN Population Fund. £50 million will support the Red Cross in difficult to reach areas. £20 million will go to NGOs including UK charities. 	<p>Currently, it appears as though this funding is available only to the registered charity sector and that charities have already been chosen.</p>	<p>https://www.gov.uk/government/news/uk-leads-global-fight-to-prevent-second-wave-of-coronavirus</p>	
8.	<p>Charity Support Package</p> 	<ul style="list-style-type: none"> £750 million pot for frontline charities. £360 million directly allocated from government departments to charities providing key services and supporting vulnerable people. £370 million for small and medium local charities including through a grant from the National Lottery Community Fund. Government has matched donations to the National Emergencies Trust that were made through the BBC Big Night In on 23 April, pledging a minimum of £20 million. £60 million for all the devolved administrations of Scotland, Wales and Northern Ireland. Oliver Dowden has announced that loneliness will be a priority category for the £750 million charity funding package. Guaranteed £5 million boost for national loneliness organisations leading the charge. 	<p>Key services for the purposes of direct allocation include:</p> <ul style="list-style-type: none"> hospices (up to £200m); St John's Ambulance; victims charities; vulnerable children charities; and Citizens Advice. <p>Currently, it appears as though the directly allocated funding is available only to the registered charity sector.</p> <p>The unlocked dormant account funding will be available to both charities and social enterprises. The funding will be distributed to Youth Futures Foundation, Big Society Capital, Fair4AllFinance and Access – The Foundation for Social Investment to coordinate deployment.</p>	<ul style="list-style-type: none"> Direct cash grants will be provided to charities providing vital services. Departments are working to identify priority recipients and charities should expect to receive money in the coming weeks. The application system for the National Lottery Community Fund is now open. <p>For further details, see:</p> <p>https://www.gov.uk/government/news/chancellor-sets-out-extra-750-million-coronavirus-funding-for-frontline-charities and https://www.gov.uk/government/news/government-unlocks-150-million-from-dormant-accounts-for-coronavirus-response</p>	<ul style="list-style-type: none"> £22 million has now been awarded to mental health, ambulance and other public health charities. Further information on this can be found here: https://www.gov.uk/government/news/22-million-awarded-to-life-saving-health-charities-during-virus-outbreak

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		<ul style="list-style-type: none"> Loneliness charities including Age UK will be supported to work with NHS Volunteer Responders in their communities. Network of high-profile charities, businesses and public figures to join 'Tackling Loneliness Network' formed by Government to help connect groups at risk of isolation. The government will unlock a further £71 million of new funds from dormant accounts alongside the £79 million already unlocked. The £150 million funding will support urgent work to tackle youth unemployment, expand access to emergency loans for civil society organisations and help improve the availability of fair, affordable credit to people in vulnerable circumstances. 			
9.	Coronavirus Business Interruption Loan Scheme (CBILS) 	Financial Support to SMEs and Medium-Large businesses <ul style="list-style-type: none"> Lending scheme by the British Business Bank operating through its accredited lenders, including high-street banks, challenger banks, asset-based lenders and smaller specialist local lenders. As of 26 May, facilities of up to £200 million are available per company, with government meeting interest costs for the first 12 months. Finance terms: (1) up to 6 years for term loans and asset finance and (2) up to three years for overdrafts and invoice finance facilities. The scheme provides the lender with a government-backed guarantee against 80% of the outstanding facility balance, 	<p>Borrowers can approach 40+ accredited lenders who will then, if necessary, apply to the scheme.</p> <p>Charities</p> <p>On 30 April, the government altered the criteria for CBILS, meaning charities no longer have to generate more than 50% of their income from trading to be eligible.</p> <p>Charities are eligible for the scheme if they are:</p> <ul style="list-style-type: none"> Based in the UK; Have a turnover of no more than £45m; Have a viable borrowing proposal; and Are able to show that the charity has been adversely impacted by COVID-9. 	<ul style="list-style-type: none"> Any SMEs or large businesses interested in CBILS should, in the first instance, approach one of the 40+ accredited lenders with their borrowing proposal (recommended approach is through the lender's website). If one lender turns you down, you can still approach other lenders within the scheme. <p>SMEs</p> <p>For further details, see: https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-scheme-cbils/</p> <p>Medium-Large businesses</p> <p>For further details, see: https://www.businesssupport.gov.uk/coronavirus-large-business-interruption-loan-scheme/</p>	<p>It is understood to be, in one sense, the Bank of England guaranteeing the lender. The application process for loans should therefore, as we understand it now, be the same as for a normal high street loan.</p> <p>Lenders are likely to require details of the loan and supporting documents, i.e.:</p> <ul style="list-style-type: none"> The amount you would like to borrow; What the money is for; The period over which you will make the repayments; Management accounts;

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		<p>potentially enabling a 'no' credit decision from a lender to become a 'yes'. (NB. the borrower always remains 100% liable for the debt.)</p> <ul style="list-style-type: none"> The first 12 months of these loans will be interest-free as the government will cover these payments. The government has stopped lenders from requesting personal guarantees for loans under £250,000. This was recently expanded to allow all firms to be eligible and removed the £500 million turnover cut-off. 	<p>SMEs</p> <p>To qualify, SMEs must:</p> <ul style="list-style-type: none"> Be UK-based in its business activity; Have an annual turnover of no more than £45 million; Have a borrowing proposal which the lender would consider viable, were it not for the COVID-19 pandemic; and Self-certify that it has been adversely impacted by the coronavirus (COVID-19). <p>Businesses from any sector can apply, except the following:</p> <ul style="list-style-type: none"> Banks and building societies; Insurers and reinsurers (but not insurance brokers); and Public-sector organisations, including state-funded primary and secondary schools. <p>Medium-Large businesses</p> <p>To be eligible, businesses must:</p> <ul style="list-style-type: none"> Be UK-based in its business activity; Have an annual turnover above £45 million; Be unable to secure regular commercial financing; and Have a borrowing proposal which the lender (1) would consider viable, were it not for the COVID-19 pandemic and (2) believes will enable you to trade out of any short-term to medium-term difficulty. 	<p>The lenders include:</p> <ul style="list-style-type: none"> Aldermore Arkle Finance Limited Ask Inclusive Finance Bank of Scotland Barclays Clydesdale Bank Compass Business Finance Genesis Haydock Finance Hitachi Capital (UK) Plc HSBC Lloyds Bank Metro Bank NatWest Newable Santander Skipton Business Finance 	<ul style="list-style-type: none"> Cash flow forecast; Business plan; Historic accounts; and Details of assets. <p>More than £90 million in loans to 1000 small and medium sized firms have now been approved.</p> <p>It now is available for all small businesses affected by COVID-19.</p> <p>Companies borrowing more than £50 million will be subject to restrictions on dividend payments, senior pay and share buy-backs during the period of the loan.</p>

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10	Bounce Back Loan 	<ul style="list-style-type: none"> The scheme aims to help small and medium-sized businesses affected by COVID-19 to borrow between £2,000 and £50,000. The government will guarantee 100% of the loan and cover any fees/interest for the first 12 months. A flat rate of 2.5% interest will be charged following the initial 12 months. Loan terms will be up to 6 years. Loans should be received within 24 hours. 	<ul style="list-style-type: none"> Businesses with a turnover of more than £250 million can borrow up to £50 million <p>To qualify, a business must be:</p> <ul style="list-style-type: none"> Based in the UK, Established before 1 March 2020, Negatively affected by coronavirus. <p>A business cannot apply if it is already claiming under the CBILS, but loans received under the CBILS can be transferred to the Bounce Back scheme until 4 November 2020.</p> <p>If the business was classified as a business in difficulty on 31 December 2019, confirmation will be required that there is compliance with additional state aid restrictions.</p>	<p>One of the 11 lenders participating in the scheme will ask you to fill in a short online application form and self-declare that you are eligible.</p> <p>For further details, see https://www.gov.uk/guidance/apply-for-a-coronavirus-bounce-back-loan</p>	
11	Coronavirus Job Retention Scheme 	<ul style="list-style-type: none"> The Coronavirus Job Retention Scheme is available to any employer (of whatever size). The process involves applying to HMRC for grants of up to 80% of the wages of all employees on the organisation's PAYE system who are "furloughed" (i.e. kept on payroll but without work), up to a maximum of £2,500 a month. <p>HM Treasury has announced that it will begin tapering the scheme from August 2020 as people return to work, with business asked to contribute an increased share. Furloughed employees will continue to receive 80% of their wages. The taper will be rolled out as follows:</p> <ul style="list-style-type: none"> June and July: The government will pay 80% of wages up to a cap of £2,500 as well as employer National Insurance (ER NICS) and pension contributions. 	<p>Any UK organisation with employees can apply, including:</p> <ul style="list-style-type: none"> Businesses; Charities; Recruitment agencies (agency workers paid through PAYE); and Public authorities <p>Organisations must have enrolled for PAYE online, which can take up to 10 days.</p> <p>Furloughed employees must have been on the employer's PAYE payroll on 28 February 2020.</p> <p>Organisations must have a UK bank account.</p> <p>The schemes covers any type of employee contract, including:</p> <ul style="list-style-type: none"> Full-time; Part-time; Agency; 	<p>The Coronavirus Job Retention Scheme went live on 20 April 2020:</p> <p>You can only submit one claim at least every 3 weeks, which is the minimum length an employee can be furloughed for.</p>	<ul style="list-style-type: none"> Where employees do not have a lay-off clause in their contract, they will need to consent to be "furloughed". To be eligible for the grant, when on furlough, an employee cannot undertake work for, or on behalf of, the organisation. Employers are urged to contact HMRC and review the support available before deciding to make redundancies. While on furlough, the employee's wage will still be subject to usual income tax and other deductions.

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		<p>Employers are not required to pay anything.</p> <ul style="list-style-type: none"> • August: The government will pay 80% of wages up to a cap of £2,500. Employers will pay ER NICs and pension contributions – for the average claim, this represents 5% of the gross employment costs the employer would have incurred had the employee not been furloughed. • September: The government will pay 70% of wages up to a cap of £2,187.50. Employers will pay ER NICs and pension contributions and 10% of wages to make up 80% total up to a cap of £2,500. For the average claim, this represents 14% of the gross employment costs the employer would have incurred had the employee not been furloughed. • October: The government will pay 60% of wages up to a cap of £1,875. Employers will pay ER NICs and pension contributions and 20% of wages to make up 80% total up to a cap of £2,500. For the average claim, this represents 23% of the gross employment costs the employer would have incurred had the employee not been furloughed. • The scheme will be backdated to 1 March and has been extended until the end of October. • The government has confirmed that all registered charities in England and Wales are eligible for the scheme. • New flexibility will be introduced from 1 July to get employees back to work. This involves allowing furloughed workers to return to 	<ul style="list-style-type: none"> • Flexible; and • Zero-hour contracts. <p>Foreign nationals are eligible to be furloughed.</p> <p>If employees have already been made redundant, or they stopped working for you on or after 28 February 2020, you can re-employ them, put them on furlough and claim for their wages through the scheme.</p>		

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		<p>work part-time with employers being asked to pay a percentage towards the salaries of their furloughed staff.</p> <p>Furloughed workers can:</p> <ul style="list-style-type: none"> • Take part in volunteer work; • Undertake training and should be encouraged to do so; • Continue working in a second job they already have; • If their employment contract permits, take on a new job, provided that they are able to return to the employer as soon as furlough ends and also to participate in any training needs of the original employer <p>Furloughed workers cannot:</p> <ul style="list-style-type: none"> • Do any work which provides services or generates income for the organisation which has furloughed them, or any linked organisation. 			
12	<p>Commercial tenants – protection from eviction</p> 	<ul style="list-style-type: none"> • The emergency Coronavirus Bill provides that commercial tenants who cannot pay their rent because of COVID-19 will be protected from eviction. • The measures will mean that no business will automatically forfeit their lease and be forced out of their premises if they miss a rent payment up until 30 June 2020. • The government may extend this period if necessary. • This is not a rental holiday. All commercial tenants will still be liable for the rent. 	<ul style="list-style-type: none"> • All commercial tenants in England, Wales and Northern Ireland are eligible. 	<p>The scheme came into force when the Coronavirus Bill received Royal Assent (25 March 2020).</p> <p>For further details, see here: https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses#protection-from- eviction-for-commercial-tenants.</p>	<p>News reports suggest that the government will not extend the protection from eviction when it expires on 30 June. One suggestion is that these statutory protections will be replaced by a voluntary code that states: (i) tenants should pay rent if they can, even if only partially, (ii) landlords who are in a position to show clemency should do so; and (iii) that tenants should prioritise paying service charges before rents.</p>

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13	Tax Relief	 			
	Time to Pay arrangement ("TTP")	<ul style="list-style-type: none"> TTP has been available to businesses for over a decade, but HM Treasury has announced a stepping up of resource and a specific COVID-19 helpline that businesses can call. TTP allows a business to defer current (as opposed to prospective) tax debts (principally corporation / income tax, payroll taxes and VAT – but theoretically any other tax or duty) by converting settlement to instalments over a 3-12 months period. As part of the process, directors are expected to provide written confirmation that the instalment will be made on time. 	<ul style="list-style-type: none"> Any business is theoretically eligible to apply. It is, however, critical to ensure supporting facts (and documentation) are available to evidence cashflow concerns. HMRC have made it clear that they see themselves in this instance as lender of last resort (and not of first resort). Therefore the taxpayer must demonstrate that all other sources of finance have been pursued and exhausted. The arrangements are agreed on a case-by-case basis and are tailored to individual circumstances and liabilities. 	<ul style="list-style-type: none"> Businesses with a Customer Compliance Manager should discuss this with them in the first instance. All others are encouraged to contact HMRC's helpline on 0800 0159 559. The process can take less than an hour in a simple situation where the amount to be deferred is less than £750k. Agreement for deferral of larger sums will take longer. For further details, see here: https://www.gov.uk/difficulties-paying-hmrc. 	
	Deferral of VAT	<ul style="list-style-type: none"> VAT payments due from businesses between 20 March 2020 and the end of June 2020 will be deferred for three months. No VAT registered business will have to make a VAT payment normally due with their VAT return to HMRC in this period. Payment of VAT which is deferred as a result of COVID-19 will be due on or before 31 March 2021. 	<ul style="list-style-type: none"> UK VAT registered businesses having a VAT payment due between 20 March 2020 and 30 June 2020. The deferral does not cover payments for VAT MOSS or import VAT. 	<ul style="list-style-type: none"> There is no need to apply and all UK VAT registered businesses will simply defer payment to 31 March 2021. All VAT returns will still need to be submitted to HMRC on time. For further details, see here: https://www.gov.uk/government/news/chancellor-announces-workers-support-package, https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses#support-for-businesses-through-deferring-vat 	

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				payments and https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19 .	
	Off-payroll reforms (IR35) postponed	<ul style="list-style-type: none"> Implementation of reforms to off-payroll working rules have been delayed and will not come into effect until 6 April 2021. The rules ensure that someone working like an employee, but through their own limited company, pays broadly the same tax as someone employed directly. 	<ul style="list-style-type: none"> Medium and large organisations in the private and third sectors responsible for determining the tax status of contractors. 	N/A.	Detailed guidance on the reforms has been published by HMRC here: https://www.gov.uk/government/publications/off-payroll-working-rules-communication-resources .
	Zero-rating of VAT on personal protective equipment (PPE)	<ul style="list-style-type: none"> From 1 May 2020 to 31 July 2020, supplies of PPE will be zero-rated. 	<ul style="list-style-type: none"> All charities and social enterprises will benefit from the zero-rating, which will be automatically applied. 		PPE is defined here: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/881669/COVID-19_personal_protective_equipment_PPE_-_GOV.UK.pdf
14	Small Business Grant Funding 	<ul style="list-style-type: none"> The government will provide additional funding for local authorities to support small businesses that already pay little or no business rates because of small business rate relief (SBRR), rural rate relief (RRR) and tapered relief. This will provide a one-off grant of £10,000 to businesses to help meet their ongoing business costs. The Small Business Grant Fund is a one-off grant of £10,000 for eligible businesses to help meet their ongoing business costs. 	<ul style="list-style-type: none"> Charities are not currently eligible for this. However social enterprises may qualify. Businesses that already pay little or no business rates because of small business rate relief (SBRR). <p>You will be eligible if:</p> <ul style="list-style-type: none"> Your business is based in England; You are a business that occupies property; and You are receiving small business rate relief, rural rate relief and/or tapered relief as of 11 March. 	<p>Your local authority will write to you if you are eligible for this grant.</p> <p>For further details, see here: https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses.</p>	

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15	Retail, Hospitality and Leisure Grant Funding 	<ul style="list-style-type: none"> Eligible businesses in England in receipt of the Expanded Retail Discount will be eligible for cash grants of £10,000 or £25,000 per property. The eligible categories for the Expanded Retail Discount include charity shops, museums and historic houses. 	<ul style="list-style-type: none"> Businesses that pay rates, but with a rateable value of less than £51,000 as of 11 March. You must have been eligible for a discount under the business rates Expanded Retail Discount Scheme had that scheme been in force. Charities who would otherwise meet this criteria, but whose bill for 11 March was reduced to nil by a local discretionary award would still be considered eligible. 	<p>Your local authority will write to you if you are eligible for this grant.</p> <p>For further details, see: https://www.gov.uk/government/publications/guidance-to-employers-and-businesses-about-covid-19/covid-19-support-for-businesses.</p>	<p>The cash grant could be extremely helpful to charities with chains of shops, in theory worth millions of pounds. However, unless current rules change, State Aid caps the overall income a business can receive from the grant at a total of €800,000.</p>
16	Coronavirus Statutory Sick Pay Rebate Scheme 	<ul style="list-style-type: none"> The government will pay for 14 days' worth of Statutory Sick Pay (SSP) for those that employ fewer than 250 staff. The current rate of SSP is £95.85 per week, and can be recovered for a maximum of two weeks' sickness per employee. 	<ul style="list-style-type: none"> You must be a UK-based small- or medium-sized business that employs fewer than 250 employees as of 28 February 2020. The periods of sickness being claimed must start on or after 13 March 2020. The rebate scheme will only cover circumstances where the employee (1) has coronavirus, or (2) cannot work because they are self-isolating at home. Employees do not have to give you a doctor's fit note for you to make a claim. <p>The scheme covers all types of employment contracts, including:</p> <ul style="list-style-type: none"> Full-time employees; Part-time employees; Employees on agency contracts; and Employees on flexible or zero-hour contracts. 	<p>The online service used to reclaim SSP opened on 26 May. The application and guidance can be found here.</p>	<p>This HMRC calculator for SSP is a useful tool, found here.</p> <p>Applicants must keep the following records:</p> <ul style="list-style-type: none"> The reason why an employee could not work; details of each period when an employee could not work, including start and end dates; Details of the SSP qualifying days when an employee could not work; and National Insurance numbers of all employee who you have paid SSP to.
17	Refunding tickets for cancelled charity events during	<p>If a charity event is cancelled due to coronavirus (COVID-19), HMRC will accept that where a person due a refund decides to donate this to a</p>	<p>The individual</p> <ul style="list-style-type: none"> Does not receive a benefit as a result of their donation 	<p>The charity must:</p>	<p>If a charity event is cancelled due to coronavirus (COVID-19), HMRC will accept that</p>

No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
	coronavirus (COVID-19) 	charity, the requirements of S416 ITA07 are met if the eligibility requirements are satisfied.	<ul style="list-style-type: none"> Agrees that the cost of their ticket becomes a donation Completes a Gift Aid declaration The charity keeps an audit trail, including a copy of the agreement from an individual agreeing to the donation of the cost of the ticket <p>The charity no longer has to physically refund the ticket price for the individual to re-donate.</p>	<ul style="list-style-type: none"> Contact the individual who previously purchased the tickets of the cancelled event Explain that the individual is entitled to a refund but may wish to donate the cost of the ticket to the charity Make it clear that the individual does not have to donate the refund but if they choose to donate it, it's non-refundable Make sure the individual has enough tax to cover the donation Document the conversation with the individual and keep records of this Ensure that there is a Gift Aid declaration in place for the individual 	where a person due a refund decides to donate this to a charity, the requirements of S416 ITA07 are met if the eligibility requirements are satisfied.
18	Small Charities Challenge Fund  	The Small Charities Challenge Fund ("SCCF") will provide project grants of up to £50,000 for projects of up to 2 years that work towards addressing the Global Goals and improve the lives of the most vulnerable and marginalised. All applications must explain how their project will address anticipated long-term impacts of the virus.	To be eligible for funding through the SCCF: <ul style="list-style-type: none"> The recipient must be registered in the UK, be a not-for-profit organisation and have an average annual income of less than £250,000 over the past 3 years. Projects must be set up in a country in the bottom 50 of the UN HDI or a country that is considered of high or moderate fragility by UK DFID (with the exceptions of Afghanistan, Somalia and Syria). <p>The length of the proposed project should be no more than 24 months.</p>	More information on eligibility and application can be found here .	
Other sources of funding					
19	The National Lottery Community Fund	The National Lottery Community Fund is making available up to £300 million over the next 6 months to groups	The National Lottery Community Fund will prioritise:	Applications can be made online here: https://www.tnlcommunityfund.org.uk/funding/covid-19	

No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
		<p>supporting people and communities during the current crisis.</p> <p>On 22 May 2020, the government also provided £200m through the Coronavirus Community Support Fund, aimed primarily at small to medium organisations. The application form for this instalment of funding is the same as the main fund.</p>	<ul style="list-style-type: none"> Organisations supporting people who are at high risk from COVID-19. Organisations supporting people most likely to face increased demand and challenges as a result of the COVID-19 crisis. Organisations which connect communities and support communities to work together to respond to COVID-19. <p>The Coronavirus Community Support Fund will focus on:</p> <ul style="list-style-type: none"> Increasing community support available to vulnerable people affected by the Covid-19 crisis. Reducing temporary closures of essential charities and social enterprises. 	<p>Further information can be found here: https://www.tnlcommunityfund.org.uk/</p> <p>Further information on the government-aided fund can be found here: https://www.tnlcommunityfund.org.uk/funding/covid-19/learn-about-applying-for-emergency-funding-in-england</p>	
20	<p>The National Lottery Heritage Emergency Fund</p> 	<p>On 15 April, the £50 million fund opened offering grants of £3,000 to £5,000 to support the heritage sector. On 21 May, the National Lottery Heritage Fund opened applications for larger grants of £50,000 to £250,000. Both forms of grant aim to help cover essential costs for the next 4 months. Applications are open for both until 30 June. The larger grant funding targets organisations that manage a heritage asset that is at risk over the next 4 months. Support will focus on heritage that has been significantly funded in the past, and that can demonstrate the vital contribution it has made to local communities.</p> <p>Applications for smaller grant funding will be prioritised for organisations that:</p> <ul style="list-style-type: none"> Have limited or no alternative access to other sources of support 	<p>The following criteria apply:</p> <ul style="list-style-type: none"> Must be a not-for-profit organisation; Must be a current or previous recipient of a grant directly from the fund; and Must be owner, manager or representative of heritage or be able to show have delivered participatory heritage activity. <p>They are not accepting applications from:</p> <ul style="list-style-type: none"> Statutory organisations, for example, local authorities; Private owners of heritage; Organisations that have previously only received funding for activity-based project grants of £10,000 and under; 	<p>Organisations with closed National Lottery Heritage Fund projects can contact their local team before applying.</p> <p>Applications can be made online here: https://forms.office.com/Pages/ResponsePage.aspx?id=PfMujBjvAUqylA2i2PxY49ZPu6HCHdtlphBma-JUZH1UNTIDWIM1WU9FTUVDRVEyTVhXWIAwOTdSNCQIQCN0PWcu</p> <p>Further information can be found here: https://www.heritagefund.org.uk/funding/heritage-emergency-fund</p>	

No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
		<ul style="list-style-type: none"> • Have already tried other options to stop being at risk • Are in greater financial risk from COVID-19 due to a reliance on trading or community fundraising income streams • Are in greater financial risk due to limited reserves 	<ul style="list-style-type: none"> • Organisations mainly funded by UK and devolved Governments; or • Organisations that have already accepted emergency funding from another National Lottery distributor. 		
21	National Emergencies Trust (the NET) 	<p>The NET is launching an appeal to raise funds for local charities and grassroots organisations that can provide vital support to people in the quickest way possible.</p> <p>The NET is working with a network of 46 community foundations across the UK. These groups are well-placed to understand who is impacted locally, and how, and what help they need. They also have experience in distributing grants.</p>	<p>The NET is giving the community foundations it works with the freedom to make decisions about how to distribute funds amongst smaller local charities.</p>	<p>Individuals and charities should not apply directly to the NET for funds.</p> <p>If you're a local charity or group that would like to receive support from the appeal, you can find out who your local Community Foundation is and get in touch here. For more info, go to: https://www.ukcommunityfoundations.org/our-network.</p>	
22	Indigo Trust 	<p>The Indigo Trust is making an initial £2.5 million available through emergency grants to help charities respond to the coronavirus emergency:</p> <ul style="list-style-type: none"> • £1 million will be deployed through the Trussell Trust to support running foodbanks nationwide. • £1 million will be deployed through the NET to support their Coronavirus Appeal (see above). • £500,000 will be deployed through the Oxfordshire Community Foundation to re-grant to organisations most in need in the local area. <p>As the crisis continues, the Indigo Trust expects to make significant,</p>	<p>Deployed via specific trusts and foundations, in accordance with their eligibility criteria and application process.</p>		<p>Details will be published via 360 Giving: http://grantnav.threesixtygiving.org/.</p>

No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
		further, grants to meet the needs that arise.			
23	Big Society Capital £100 million response 	<p>Emergency loans and investment with no fees or interest for 12 months. £100 million initially available through a number of initiatives.</p> <p>Resilience and Recovery Loan Fund (RRLF)</p> <ul style="list-style-type: none"> Managed by Social Investment Business to enable social lenders to provide emergency loans to affected social enterprises and charities. Initial investment of £25 million, with loans backed by the Government's existing CBILS and issued through SIB working with other social investors. No personal guarantees required. <p>Community Investment Enterprise Fund (CIEF)</p> <ul style="list-style-type: none"> Smaller, emergency loans will be made available by ensuring the CIEF can effectively access the CBIL Scheme. £29 million of Big Society Capital and other investors' capital will be invested initially. The loans will be delivered through the Black Country Reinvestment Society, Business Enterprise Fund, Finance for Enterprise and First Enterprise. 	<p>The measures complement the Government's Charity Support Package (mentioned at 8 above).</p> <p>Available to charities, social enterprises and small businesses facing cash-flow problems and disruptions.</p>	<p>Eligible applicants will:</p> <ul style="list-style-type: none"> Have been trading for a minimum of two years. Have a minimum turnover of £400k Have a turnover of less than £45 million Have more than 50% of income from trading activity - this eligibility criteria does not apply to registered charities and further education colleges. Trade in the UK and the loan will be used to support trading in the UK. Be able to confirm that the organisation has been adversely impacted by COVID-19. Be able to confirm that the organisation was not an "undertaking in difficulty" as at 31 December 2019 Be able to confirm that the loan will not be used in an excluded sector. <p>Further information and the application form can be found at: https://www.sibgroup.org.uk/resilience-and-recovery-loan-fund</p> <p>Applications are open as of 27 April.</p>	<p>Additional investment from banks and other investors is being sought so that more than £100 million can become available to help the social sector through the COVID-19 crisis.</p> <p>£50 million has been earmarked to be reprioritised and repurposed over the coming months to address emerging funding needs, either through the Resilience and Recovery Loan fund or alternative funding vehicles.</p>
24	Maanch Coronavirus Response Fund 	<p>Maanch's Coronavirus Response Fund will focus on vulnerable and hard to reach legal and global projects. It targets various areas including food banks, research & development and low income families. Help offered includes impact assessment, monitoring and</p>	<p>No detailed information on eligibility.</p>	<p>Applications can be made by filling out the questionnaire at: https://maanch.typeform.com/to/hlko2e</p>	

No.	Funding Category	Brief Details	Eligibility	How to apply	Comments
		evaluation, reporting and benchmarking.			
25	BBC Children in Need Covid-19 Response Grant Programmes 	<ul style="list-style-type: none"> The COVID-19 Next Steps programme will offer grants of between £5,000 and £80,000 for projects commencing in September 2020. The grants can last up to 18 months. The funding is intended to benefit not-for-profit organisations working with disadvantaged children and young people aged 0-18 years. Booster Grants programme : current BBC Children in Need grant-holders can apply for additional funding of up to £5,000 over a 6 month period. 	<p>The Next Steps programme is for not-for-profit organisations within the UK who meet BBC Children in Need's 'Minimum Standards for Grantmaking'. Organisations must be registered with the appropriate regulatory body (unless the applicant organisation currently holds a BBC Children in Need grant).</p> <p>Priority will be given to organisations that:</p> <ul style="list-style-type: none"> Target children and young people disproportionately affected by the COVID-19 pandemic; Have mission statements which focus on supporting and empowering a particular group or community experiencing disadvantage; Respond confidently in a local area and are best placed to do so. The programme wants to fund organisations that have the reach and trust of the communities/communities of interest they serve; and <p>Can prove a track record of engaging disadvantaged children and young people over the last two years.</p>	<p>The Booster Grants programme opened on 18 May 2020.</p> <p>The Next Steps programme is open until 1 July 2020. Applications will be assessed in the order received.</p> <p>Applications for both programmes can be made here: https://www.grantrequest.co.uk/Login.aspx?ReturnUrl=%2faccountmanager.aspx%3fSA%3dAM%26sid%3d107&SA=AM&sid=107</p>	
26	The Community Justice Fund 	<p>This is a joint initiative to help social welfare legal advice organisations cope with the impact of COVID-19. It is a joint initiative with Advice UK, Law Centres Network, Citizens Advice and a number of independent funders. It is also supported by Linklaters and Allen & Overy.</p> <p>The size of grant awarded will depend on a number of factors such as the size of the organisation and the costs and scale of support needed. Initially,</p>	<p>It is focused on the needs of specialist social welfare legal advice organisations.</p> <p>An organisation must be:</p> <ul style="list-style-type: none"> Registered with the Charity Commission and working in the UK; Demonstrate a track record of delivering legal advice; and Demonstrate a track record of delivering advice at a specialist 	<p>Wave one is now open. This will provide flexible grants which can be used towards the costs of work from 1 April 2020. Applications can be made here: https://www.communityjusticefund.org.uk/apply/</p> <p>Wave two will open in autumn.</p>	<p>More information can be found here: https://www.communityjusticefund.org.uk/guidance/</p>

		the fund expects to make grants in the range of £25,000 - £75,000.	level including carrying out end-to-end casework.		
27	Capability and Innovation Fund “Pool E” 	<p>The UK’s Banking Competition Remedies Ltd has launched the application process for the new £100m “Pool E” of its Capability and Innovation Fund. It aims to promote competition in the market for banking services for SMEs.</p> <p>The £100m has been divided into £80m for firms which would be eligible for Pools A-C of the Capability and Innovation Fund (incumbent and challenger current account providers and lenders) and £20m for firms which would be eligible for Pool D (financial technology businesses).</p>	<p>To be eligible for Pools A-C, a firm must:</p> <ul style="list-style-type: none"> • Offer (or plan to offer) a business current account offering in the UK which derive the majority of their revenue from the provision of financial services and which plan to expand their business to include lending and payment services to SMEs in the UK; • Be authorised to take deposits; • Have gross assets in the UK of less than £350bn; and • Be domiciled in the UK, the EU, the EEA, or Switzerland. <p>To be eligible for Pool D, a firm must:</p> <ul style="list-style-type: none"> • Provide or develop financial products and services predominately to or for SMEs in the UK (or products and services to businesses which do so); • Have raised capital of at least £1m in the three years prior to the submission of their business case; and • Be domiciled in the UK, the EU, the EEA or Switzerland. 	<p>Applications for the £80m sub-pool open on 22 June and close on 31 July.</p> <p>BCR expects to announce awards under the £20m sub-pool in the week commencing 17 August 2020, and awards under the £80m sub-pool in the week commencing 21 September 2020.</p>	<p>HSF recommendations for applying can be found here.</p>
28	Independent Age Grants Fund 	<p>Independent Age has released £2 million of funding to help smaller organisations across the UK working with older people hardest hit by the virus. The Fund will comprise of four separate funding rounds. In each round, £500,000 will be available and each organisation can apply to receive up to £15,000.</p> <p>The fund will prioritise organisations that:</p> <ul style="list-style-type: none"> • Help older people living in particularly complex and challenging situations; or 	<p>To be eligible, the organisation must:</p> <ul style="list-style-type: none"> • Be a UK registered charity; • Have at least one paid member of staff (part-time is fine) • Have an annual income of £1 million or less (averaged across the last three financial years) • Be already working with older people in one or both of the priority areas. 	<p>Round 2 applications opened on 8 June and close on 2 July 2020. The application form can be found here:</p> <p>https://www.independentage.org/community/grants-fund</p> <p>Organisations can only apply once. If unsuccessful, it is not possible to re-apply in a later funding round.</p>	

		<ul style="list-style-type: none"> Help older people in danger of being out of sight and out of mind. 			
29	Youth Futures Foundation 	<p>Funding will go to organisations working with young people aged 14-24 to help overcome barriers to finding meaningful work. There are two forms of grant available to frontline organisations: development grants and impact grants.</p> <p>Development grants range between £30,000 and £100,000 whereas impact grants range between £100,000 - £800,000.</p> <p>A third 'Resilience' fund will support infrastructure organisations that play a pivotal role in responding to rising youth unemployment. It aims to build resilience given significant income shortfalls and support future planning and delivery. The initial commitment is 12 months and grants could be up to 30% of annual income.</p>	<p>To apply for a frontline grant, the business must:</p> <ul style="list-style-type: none"> Have been operating for at least 3 years – with a track record of working with young people who are, or are at risk of, becoming NEET (Not in Education Employment or Training) and face barriers to finding and keeping decent jobs; Offer an existing or new solution to youth unemployment; Have clearly outlined planned activities, which link to getting young people into work; Be committed to an independent evaluation; Have an annual turnover of over £100,000; and Not be at risk of financial crisis <p>To apply for resilience funding, infrastructure bodies must:</p> <ul style="list-style-type: none"> Be a registered charity or other not-for-profit, voluntary or community-sector infrastructure organisation; Support frontline organisations in England working with young people aged 14-24 at risk of becoming NEET; Have more than 20 organisations in your network, membership or movement; Have been operating for at least 3 years, with a good track record of delivery and impact; and Be able to demonstrate the impact on their finances as a result of Covid-19. 	<p>Applications can be made online here: https://youthfuturesfoundation.org/grants/</p> <p>Applications for infrastructure funding can be made online here: https://youthfuturesfoundation.org/infrastructure-grants/</p>	<p>There is further information here: https://youthfuturesfoundation.org/wp-content/uploads/2020/04/YFF_Grants_FINAL_2.pdf and here: https://youthfuturesfoundation.org/wp-content/uploads/2020/03/F AQ-Final-v.10-18.03.20 -v2.pdf</p>
30	The Albert Hunt Trust	The fund will support organisations that:	Applicants should have an annual income of below £250,000.	Apply at:	

		<ul style="list-style-type: none"> • Provide Hospice Care; • Provide support for the Homeless; or • Promote health and well-being and include physical and learning disability, physical and mental health, plus social challenge and deprivation. <p>Purposes of the grant can include single awards for capital projects, core funding and ongoing running costs for specific projects.</p> <p>The size of grant will depend on the perceived 'difference' the organisation makes, but homeless project awards are in the range of £3,000 to £5,000.</p>	<p>The majority of recipients will be registered charities, however the Trust will, from time to time, consider applications from other types of organisations which are pursuing charitable causes and where aims and objectives are 'not for profit'.</p>	<p>https://www.grantrequest.co.uk/FormQuiz.aspx?sid=129&aid=33407</p>	
31	<p>Access – The Foundation for Social Investment Fund</p> 	<ul style="list-style-type: none"> • Access is set to receive £30 million from dormant accounts to create new blended finance solutions for charities and social enterprises in England impacted by the COVID-19 crisis. • The £30 million will be split between enabling existing emergency lending programmes to offer blended loan and grant projects, and to help create new flexible forms of social investment. 	<ul style="list-style-type: none"> • Charities and social enterprises in England which have been impacted by the COVID-19 crisis. 	<p>Access will make the funds available through social investors, not directly to charities and social enterprises. The process for partnering with social investors to access this funding is to be announced in due course.</p>	<p>Further details can be accessed here: https://access-socialinvestment.org.uk/blended-finance/covid-19-related-emergency-support/.</p>
32	<p>The Austin and Hope Pilkington Trust</p> 	<ul style="list-style-type: none"> • The Trust awards grants to UK registered charities or organisations that are exempt from registration. The next round of funding will be aimed at supporting disadvantaged and vulnerable people aged 60 and over affected by the crisis. It will offer grants of £1,000. 	<ul style="list-style-type: none"> • UK registered charities with an income and expenditure between £100,000 and £1,000,000. 	<p>The next round of funding will be open for applications from the 1st of July 2020 through to the 31st July 2020.</p> <p>Updates can be found here: https://austin-hope-pilkington.org.uk/how-to-apply/</p>	
33	<p>The Foyle Foundation</p> 	<p>The Foyle Foundation has re-opened its Small Grants Scheme to support smaller, grass-roots and local charities across the UK during the Covid-19 crisis. It will offer grants of between £1,000 and £10,000.</p>	<ul style="list-style-type: none"> • Charities with a turnover of less than £150,000 per annum. 	<p>Apply at: http://www.foylefoundation.org.uk/how-to-apply/</p>	

		<p>Funding can be used to cover core costs or essential equipment, to enable outgoing service provision, homeworking or delivery of online digital services.</p> <p>The fund will support organisations that deliver services to:</p> <ul style="list-style-type: none"> • The young; • The vulnerable; • The elderly; • The disadvantaged; and • The general community. 			
34	<p>Covid-19 Emergency Heritage at Risk Response Fund</p> 	<p>Historic England will use its £3 million temporary funding stream to offer grants of up to £25,000 (plus any irrecoverable VAT) per property. The funding is for work that is urgently required and cannot proceed in the next 12 months without this funding. The work funded must be started before 31 October 2020 and completed by 30 September 2021.</p> <p>Funding will be prioritised for:</p> <ul style="list-style-type: none"> • Work required to address damage or deterioration exacerbated by the Covid-19 crisis and not fully covered by insurance; • Work required to address damage or deterioration exacerbated by the Covid-19 crisis and not fully covered by insurance; or • Maintenance or minor repairs required prior to reopening a building or monument to the public following a period of closure due to lockdown. 	<p>Applications will be accepted from owners, leaseholders and charitable bodies and trustees responsible for the maintenance and repair of:</p> <ul style="list-style-type: none"> • Buildings and structures listed at Grade I and II, that are publicly accessible for a minimum of 28 days per year; or • Scheduled monuments that are publicly accessible for a minimum of 28 days per year. 	<p>There is a two-stage application process. The deadline for Expressions of Interest is 28 June 2020.</p> <p>The application form can be found here: https://historicengland.org.uk/coronavirus/covid-19-har-fund/</p>	
35	<p>Sylvia Waddilove Foundation UK – COVID-19 Emergency Fund</p> 	<ul style="list-style-type: none"> • The Sylvia Waddilove Foundation UK will help small to medium sized organisations who are struggling to manage the financial impact of COVID-19 either because of increased demand for their services or loss of income. 	<p>Eligible organisations must:</p> <ul style="list-style-type: none"> • Be a charity, CIC or registered society; • Have an income of £500,000 or less; and 	<p>The application form can be accessed here: https://www.pwvsolicitors.co.uk/charity-grants/13-the-sylvia-waddilove-foundation-uk</p>	

		<ul style="list-style-type: none"> Grants are for a maximum of £1,000 and can be used for staff costs and other overheads; increased demand to services; changes to working practices and deep cleaning of premises because of a confirmed case of COVID-19. The application must relate to the financial impact of COVID-19, starting no earlier than 1 March 2020. 	<ul style="list-style-type: none"> Have free reserves of no more than £100,000. <p>Organisations must operate in one of the following categories:</p> <ul style="list-style-type: none"> Education (relating to non-domestic animals, such as organic farming, animal husbandry, veterinary science, animal welfare and surgery); Visual and performing arts; Medical research; The relief of disability or severe illness; or The accommodation of those in need. 		
36	7 Stars Foundation Charity Support Fund 	<ul style="list-style-type: none"> 7 Stars Foundation will offer unrestricted grants of up to £2,500 for those who are working with at-risk young people affected by the Covid-19 crisis. The funding can be used for overheads, salary costs, and/ or wherever else the organisation needs to ensure its survival and sustainable services in the future.. 	<ul style="list-style-type: none"> Eligible organisations must have a turnover of less than £1.5 million per year. 	<p>To apply, please email alexandra@the7starsfoundation.co.uk with the following information:</p> <ul style="list-style-type: none"> Charity name Summary on the support offered to young people (16 yrs and under) challenged by abuse/addiction/homelessness of those as child carers Financial and staffing summary Circumstance summary Amount needed Amount purpose <p>Bank details (inc. proof of bank account ownership)</p>	<p>Further information can be found here https://the7starsfoundation.co.uk/</p>
Global Support for Social Enterprises and Charities					
37	Open Road Loans and Charitable Grants	<p>Offering four loan products to organisations affected by COVID-19:</p> <ul style="list-style-type: none"> Lost Event Revenue; Accelerating Incoming Emergency Funds; Co-investing to Support Social Enterprises; 	<p>Only available to organisations that are:</p> <ol style="list-style-type: none"> Otherwise fully funded, then Hit an unexpected, external roadblock (COVID-19), where Open Road's loan can fully solve the problem at hand and Demonstrate the potential to create catalytic impact. 	<p>Apply on: https://openroadalliance.org/covid-19/</p>	<p>Open Road has published an update saying that it will adapt its grant programme to focus on its four main criteria for situations that are eligible for an investment:</p>

		<ul style="list-style-type: none"> • Deep Impact Loans; and • Charitable Grants. 	<p>Charitable Grants</p> <ul style="list-style-type: none"> • One-time cash need; • Up to \$100,000 USD; • Any geography and any sector, providing the organisation can demonstrate that they are directly contributing to ‘flattening the curve’ in their community; and • Prioritising clear, demonstrable, and deep impact. <p>Lost Event Revenue</p> <p>Open Road will offer a one-time, fixed, low-interest, \$50,000 loan to organisations that are rescheduling/postponing their fundraising events until later this year. Loan criteria and terms include:</p> <ul style="list-style-type: none"> • \$50,000 loan to organisations with annual revenues of \$1 million or less • 1-2% simple interest • Final principal repayment due by December 31, 2020 <p>To be eligible, the event in question must:</p> <ul style="list-style-type: none"> • Be postponed – not cancelled • Have a new, confirmed date with appropriate confirmations from venue, host committee, etc.; and • Have a track record of successful fundraising performance in the past two years. <p>Accelerating Incoming Emergency Funds.</p> <ul style="list-style-type: none"> • Low-interest, 3-6 month loans up to \$1 million with an average loan size of \$500,000. • The bridge loans aim to accelerate incoming funds from other investors 		<ul style="list-style-type: none"> • Mid-Implementation: If not for this roadblock your organization wouldn’t need funding – all of the necessary operating funds for the year/period/grant were secured, and then something unexpected occurred necessitating additional funding. • Unexpected: The roadblock experienced must be unexpected – it cannot be the result of an internal error or pivot but rather something external to the organization. • Discrete: The solution to your roadblock must be discrete, requiring a one-time infusion of funds that is not recurring, and does not “kick the can down the road.” We want to fully solve the problem at hand. • Catalytic: The organization’s impact model must have the potential to be
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			<p>or donors. Funds can be provided in 48 hours following approval.</p> <p>Co-Investing to Support Social Enterprises</p> <ul style="list-style-type: none"> • Low interest, 1-12 month loans up to \$500,000. • Fund will take referrals from existing investors and expects to share the risk of keeping portfolio companies afloat through a co-investment strategy. <p>Deep Impact Loans</p> <ul style="list-style-type: none"> • Low-interest, 1-18 month loans up to \$250,000 • Organisations that deliver vital community services (eg, health care supplies, safety of food chains, or critical communication services that allow frontline workers to share information). 		<p>system-changing, either in design or scale, creating an amplifier or multiplier effect.</p>
38	PRACE support to mitigate impact of COVID-19	<p>Project proposals requesting computing resources to contribute to the mitigation of the impact of the COVID-19 pandemic. This applies, without being exhaustive, to the following topics:</p> <ul style="list-style-type: none"> • Biomolecular research to understand the mechanisms of the virus infection • Bioinformatics research to understand mutations, evolution, etc. • Bio-simulations to develop therapeutics and/or vaccines • Epidemiologic analysis to understand and forecast the spread of the disease • Other analyses to understand and mitigate the impact of the pandemic 	<p>Researchers from academia, from research centres and from commercial organisations in Europe.</p>	<ul style="list-style-type: none"> • Short description of the scientific goals and objectives (1 page) • Required resources • Description of the research methods, algorithms and tool chain • Description of special needs (if any). <p>Application forms can be found on the website:</p> <p>https://prace-ri.eu/prace-support-to-mitigate-impact-of-covid-19-pandemic/</p>	<p>Decisions are typically given within one week of applying.</p>
39	Sam Altman	<p>Funding startups/projects helping with COVID-19.</p>	<p>Anyone helping with the following:</p> <ul style="list-style-type: none"> • Producing a lot of ventilators or masks/gowns very quickly. This 	<p>Application by email to Sam Altman</p> <p>https://blog.samaltman.com/funding-for-covid-19-projects</p>	

			<p>will require a lot of repurposing and creativity but thankfully is an engineering problem not a scientific one;</p> <ul style="list-style-type: none"> • Screening existing drugs for effectiveness; • Novel approaches to vaccines (i.e., not doing what the big pharma companies are already doing); and • Novel therapeutics that the big pharma companies are unlikely to work on. 		
40	Vital Impact Relief	<ul style="list-style-type: none"> • Vital Impact Relief Facility will offer businesses immediate access to capital in anticipation of a severe economic crisis that could result from the rapid spread of COVID-19 in the region. These loans, which seek risk-adjusted returns, will help fundamentally sound African businesses providing impactful services to weather the economic consequences of the virus and put them in a position to thrive when the pandemic has ended. • The Vital Impact Relief Facility will start with an initial US\$10 million in capital and will issue roughly 10 loans on favourable terms of approximately \$1 million each with a duration of up to four years. Vital also plans to open the facility to other investors to extend the available pool of capital. 	<p>The vehicle will primarily target companies involved in agro-industry and processing, healthcare, sustainable infrastructure and education, and is initially launching in Kenya and Uganda.</p> <p>It will then expand into Vital's target geographies including Ghana, Democratic Republic of Congo, Ivory Coast, Angola and Senegal.</p>	<p>Further information on the website: https://disrupt-africa.com/2020/04/impact-investor-vital-capital-launches-debt-fund-to-help-african-companies-survive-covid-19-crisis/ and https://www.vital-capital.com/vital-impact-relief-facility/.</p>	<p>Further information on the website: https://disrupt-africa.com/2020/04/impact-investor-vital-capital-launches-debt-fund-to-help-african-companies-survive-covid-19-crisis/</p>
41	Peace First	<ul style="list-style-type: none"> • Peace First is a non-profit organisation dedicated to helping young people around the world to become powerful peacemakers by investing in their ideas; providing them with tools and skills; connecting them with other inspiring young people around the world; and sharing their stories and impact with the world. 	<p>No strict eligibility criteria, but should be targeted at tackling the secondary effects of COVID-19, including:</p> <ul style="list-style-type: none"> • Xenophobia; and • Social isolation. 	<p>Application form can be found at: https://docs.google.com/forms/d/e/1FAIpQLSeNF4BiLNELUko02kURAjKYGfjNbQnqfggRhUje4T3vRzTipA/viewform.</p>	

		<ul style="list-style-type: none"> • Peace First has launched a rapid response grant process. The aim is to help young people around the world lead projects that address community impacts of COVID-19, from providing meals to elderly neighbours to launching digital mental health campaigns to support youth feeling isolated. The global fund will support youth (13-25) anywhere in the world who want to create projects to deal with the secondary effects of the virus, such as social isolation, xenophobia, etc. • Grants will be of up to \$250 and will be accompanied by mentorship and project support for the young people involved. 			
42	Action against Corona initiative	<ul style="list-style-type: none"> • Applicants can apply for up to €1m from the Action Against Corona initiative, which has been set up by Sweden's Norrsken Foundation – an independent foundation that backs both for-profit businesses and nonprofit organisations – and finance newspaper Dagens Industri. 	The fund is open to efforts supporting victims of the virus, improving the health care system or otherwise helping the “billions of people whose lives are, or will be, affected” around the world.	<p>Submit an initiative: https://actionagainstcorona.org/submit-initiative/</p> <p>Those applying for funding will be published on a public list, so that other funding bodies can contact them if Action Against Corona chooses not to fund them. There are also plans for a volunteer platform to match people who want to support organisations working in this field.</p>	

Other Guidance and Advice

Source	Topic
HSF COVID-19 Hub	<p>People: This post discusses the key issues for UK employers to consider, not only relating to employment contracts (holiday, short-time work, redundancies), but also covering issues such as "best practice" for homeworking, and employee health data. We know that the issues facing small businesses can often be broader than those covered in this note, and staffing arrangements may be more ad hoc. Please let us know if there is any particular guidance we can provide to you or the organisations you work with in this regard.</p>
	<p>Striving towards "business as usual": Some of these topics are drawn out in more detail through the other links shared, but this post is a great starting point on what the key considerations should be from a legal perspective on how to keep "business as usual" as much as possible. We would be happy to discuss any of these with you in more detail if helpful.</p>
	<p>Agreements with your suppliers, service providers, etc.: This post outlines some of the key contractual provisions to consider when looking to reframe your contracts. If useful, we can discuss key contractual relationships you have, and how best to manage them going forwards (including, for example, entering into standstill agreements). We have also published a post on spotting supplier distress, and managing it.</p>
	<p>Corporate governance (here and here): These posts outline some of the regulatory guidance being issued by e.g. Companies House regarding timings for AGMs, filing of accounts etc. We appreciate these kinds of issues are unlikely to be a high priority for you or the organisations you work with right now so do let us know if you need us to cut through the noise and advise on what to do regarding these corporate governance matters.</p>
	<p>You can also check out our global COVID-19 webinar series covering a range of topics.</p>

Sources of information for charities



1. The [Charity Commission](#) has updated its guidance issued on COVID-19 for the charity sector, including an [FAQ](#) page on charity governance. The Commission has also published a specific [guide](#) for charities on managing financial difficulties caused by COVID-19, as well as publishing [responses](#) to select committee questions.
2. [ACAS](#) provides comprehensive employer and employee guidance on its website on a wide range of issues facing employees and employers.
3. The [National Council for Voluntary Organisations](#) has set up a knowhow portal tailored for voluntary organisations.
 - a. [NVCO Volunteers](#) provides advice on involving and managing volunteers during the coronavirus outbreak. They have recently published further guidance specifically on volunteering and furloughing [here](#).
4. [Good Finance](#) has published information, resources and tools designed to support charities navigating COVID-19.
5. [Charity Bank](#) provides updates and information regarding government funding and third party funding during COVID-19 for social enterprises and charities.
6. [Financial reporting](#): The Charities Statement of Recommended Practice (SORP) has issued some guidance on the implications on charity financial reporting.
7. [Charity tax](#): The Charity Tax Group has created an information hub providing useful links to people across the charities sector.
8. [Data protection](#): The UK's regulator on data protection issues, the Information Commissioner's Office, has issued guidance on how to deal with data protection issues related to COVID-19 (for example, on whether you can tell staff that a colleague may have contracted the virus). They have issued [guidance](#) on their regulatory approach and have created a [hub](#) for both individuals and organisations.
9. [Business continuity](#): the **Charities Facilities Management Group** has prepared a short guide on business continuity management for charities, including links to other resources.
10. [Mental health](#): Rethink Mental Illness has some COVID-19 specific advice on managing mental health.
11. [Fundraising Regulator](#): COVID-19 advice for charities on fundraising.
12. [Institute of Fundraising](#): Information for fundraisers to help everyone in the fundraising community have the right information to guide any action you might need to take.
13. [Childcare entitlements](#): The Government will continue to pay funding to local authorities for the free entitlements for two, three and four-year-olds, and local authorities are to continue passing on the funding to providers.
14. [Hostels/day centres](#): The Government will be issuing guidance for hostel or day centre providers of services for people experiencing rough sleeping.
15. [Employment Tribunal](#): the Presidential Guidance issued by the Employment Tribunal has confirmed that all hearings will be converted to telephone or other electronic means.
16. [Cybersecurity](#): The Cranfield Trust has produced a short guide for charities to maintain their cybersecurity during lockdown.
17. Further resources are available through legal pro bono brokerages and membership organisations, including the Public Interest Law Network ([PILnet](#)), the Thomson Reuters Foundation ([TrustLaw](#)) and the Association of Pro Bono Counsel ([APBCo](#)).

	<ol style="list-style-type: none"> 18. The Coronavirus Tech Handbook is a crowd-sourced library being constantly updated by experts and interested parties alike to provide a huge spectrum of information around the impact of COVID-19. 19. Adult social care: The Coronavirus Act 2020 has made significant changes to the Care Act 2014 so that the majority of local authority duties are suspended for the emergency period. 20. The UK government has created a support finder tool for charities and businesses to determine what financial support may be available to them. 21. The Ethical Property Foundation has published a short list of tips for charities on managing their property during the COVID-19 pandemic. 22. Companies House has released announced additional support for companies to meet their filing obligations during the COVID-19 pandemic, including 3 month extensions for filing and pause to the strike off process. 23. Social Ventures Australia has released a guide outlining key opportunities available to not-for-profits and charities during COVID-19. 24. NVCO has produced a wide range of guidance for charities to assist them in dealing with the impacts of COVID-19 on their operations and finances, including guides on protecting staff and volunteers, contingency planning and the financial implications of COVID-19.o. 25. CAF has prepared an online hub supporting the charity sector during COVID-19, featuring useful links and guidance. 26. Charity Excellence has published an online database with resources and guidance for charities in response to COVID-19. 27. Charity Times has produced a round-up of available funding in response to COVID-19.
<p>Sources of information for social enterprises</p> 	<ol style="list-style-type: none"> 1. Good Finance has published information, resources and tools designed to support social enterprises navigating COVID-19. 2. Charity Bank provides updates and information regarding government and other sources of funding through its Resource Hub for Charities and Social Enterprises. 3. The CIC Regulator has issued guidance stating that CICs affected by COVID-19 may be eligible to apply for an extension to their filing deadline - please note, you must apply for this extension before your filing deadline has passed. 4. Mental health: Rethink Mental Illness has some COVID-19 specific advice on managing mental health. 5. Social Enterprise UK has compiled a helpful summary of support available for social enterprises and have set up an email address to help them respond to concerns and issues raised by UK-based social enterprises: covid19@socialenterprise.org.uk. 6. Social Investment Business has collated summaries of the government measures applicable to social enterprises, and also listed some financial support available at this time, including a fund. 7. ACAS has comprehensive employer and employee guidance on its website on a wide range of issues facing employees and employers. 8. MaRS has a dedicated business toolkit for responding to commercial issues. 9. Pioneers Post has a list of support schemes for small businesses and social enterprises, which it is updating periodically.

10. **Data protection:** The UK's regulator on data protection issues, the Information Commissioner's Office, has issued guidance on how to deal with data protection issues related to COVID-19 (for example, on whether you can tell staff that a colleague may have contracted the virus). They have issued [guidance](#) on their regulatory approach and have created a [hub](#) for both individuals and organisations.
11. **Public Procurement:** The Cabinet Office has published a note on the existing Procurement Policy in response to COVID-19, drawing attention to the existing provisions dealing with exceptional circumstances.
12. **Audits:** The Financial Reporting Council has published guidance on audit issues arising from the COVID-19 pandemic.
13. Further resources are available through legal pro bono brokerages and membership organisations, including the Public Interest Law Network ([PILnet](#)), the Thomson Reuters Foundation ([TrustLaw](#)) and the Association of Pro Bono Counsel ([APBCo](#)).
14. The **UK's Competition and Markets Authority (CMA)** has issued [guidance](#) on permissible cooperation between competing organisations in the context of COVID-19 and the supply and delivery of essential goods and services.
15. The [UK government](#) has created a support finder tool for charities and businesses to determine what financial support might be available to them.
16. **UnLtd** has issued a joint letter to the Chancellor asking for extended support to be made available for social enterprises. You can add your name to the letter [here](#).
17. **Companies House** has released announced additional support for companies to meet their filing obligations during the COVID-19 pandemic, including 3 month extensions for filing and pause to the strike off process.
18. **Social Ventures Australia** has produced a [note](#) with support and guidance for social enterprises in response to COVID-19.
19. **Impact Institute's** [resources](#) cover funding opportunities for SMEs.
20. **Resonance Limited** has put together a business support oversight [document](#) highlighting key government initiatives during COVID-19.
21. **The World Economic Forum** has produced an [alliance](#) to help social enterprises respond to COVID-19.
22. **Covid Cap** has a comprehensive, searchable [database](#) which includes grants, loans, and other cash equivalents that can help entrepreneurs, non-profits, and businesses anywhere in the world.