

**Research Briefing**

Number CBP 8938

By Georgina Hutton and

Matthew Keep

16 December 2021

# Coronavirus business support schemes: Statistics

1	Employment schemes	2
2	Business loans	4
3	Future Fund	11
4	Covid Corporate Financing Facility (CCFF)	14
5	Eat Out to Help Out Scheme	15
6	Business Rates relief and grants	16
7	VAT deferrals	21

This paper provides data on support provided under UK Government coronavirus business support schemes.

**The attached excel contains lookup tables that allows users to view data available by Parliamentary constituency.**

For information about the support schemes, see the Library briefing paper, [Coronavirus: Support for businesses](#).

## 1

## Employment schemes

### Coronavirus Job Retention Scheme (CJRS)

In total, **£70.0 billion** was claimed under the [Coronavirus Job Retention Scheme \(CJRS\)](#), for claims up to 21 November 2021.<sup>1</sup> In total **11.7 million jobs** were furloughed since the scheme began and **1.3 million employers** had claimed under the scheme. The CJRS ended on 30 September 2021.

The **excel sheet attached** to this briefing provides the total number of jobs that have been furloughed by Parliamentary constituency.

The Library briefing, [Coronavirus Job Retention Scheme: statistics](#) provides more detailed analysis of CJRS claims.

Coronavirus Job Retention Scheme (CJRS)	
Claims up to 14 October 2021	
Total jobs furloughed	11.7 million
Total employers furloughing	1.3 million
Total claimed (£)	£70.0 billion

Jobs furloughed does not necessarily correspond to individuals, as individuals may be furloughed from more than one job. Employers furloughing is the number of distinct PAYE schemes that have made a claim.

Source: HMRC, [Coronavirus Job Retention Scheme Statistics: 16 December 2021](#)

### Self-Employment Income Support Scheme (SEISS)

**£28.11 billion** had been claimed across the five rounds of the Self-Employment Income Support Scheme (SEISS) up to 28 October 2021. Applications for the final round of grants closed on 30 September 2021.

The table below shows a breakdown for each round. The **excel sheet attached** to this briefing paper provides SEISS claims data by Parliamentary constituency.

<sup>1</sup> Note this figure is provisional for claims made in February and may be revised. Source: HMRC, [Coronavirus Job Retention Scheme Statistics: March 2021](#).

## Coronavirus Self-Employment Income Support Scheme (SEISS)

Claims up to 28 October 2021

<b>First grant (closed 13 July)</b>	
Total number of claims	2.61 million
Total amount claimed	£7.59 billion
<b>Second grant (opened 19 October)</b>	
Total number of claims	2.35 million
Total amount claimed	£5.93 billion
<b>Third grant (closed 29 January 2021)</b>	
Total number of claims	2.19 million
Total amount claimed	£6.22 billion
<b>Fourth grant (closed 1 June 2021)</b>	
Total number of claims	1.96 million
Total amount claimed	£5.52 billion
<b>Fifth grant (closed 30 September)</b>	
Total number of claims	1.26 million
Total amount claimed	£2.85 billion
<b>All SEISS grants</b>	
Number of individuals	2.90 million
Value of claims	£28.1 billion

Source: HMRC, [Self-Employment Income Support Scheme statistics: December 2021](#)

## 2

# Business loans

## Loans schemes: a summary

There were three main Government-backed financial loan schemes for businesses of different sizes affected by coronavirus:

1. **Bounce Back Loans Scheme (BLS)** offered all businesses loans of up to £50,000 or 25% of turnover. The scheme offers streamlined application procedures and loans are 100% backed by the Government. Although open to all businesses the scheme has been presented as particularly helpful for small businesses.
2. The **Coronavirus Business Interruption Loan Scheme (CBILS)** offered loans of up to £5 million for businesses with an annual turnover under £45 million. The loans are 80% backed by the Government.
3. The **Coronavirus Larger Business Interruption Loan Scheme (CLBILS)** extended the standard CBILS approach to larger businesses (turnover more than £45 million).

The loans themselves are financed by commercial lenders and closed to new applications on 31 March 2021.

A new **Recovery Loan Scheme (RLS)** opened on 6 April 2021 and is open to applications until 30 June 2022.

For further discussion about the loan schemes, see the Library briefing paper, [Coronavirus: business loan schemes](#).

In addition, the **Future Fund** provided convertible loans to UK-based start-ups (see section 3) and the Covid Corporate Financing Facility (CCFF) provided finance to large companies (see section 4).

## How much loan funding has been awarded?

Overall, **£80.37 billion worth of loans were approved** across the CBILS, BLS, CLBILS and Recovery Loan schemes as of 25 October 2021. The table and chart below provide a breakdown by each scheme.

There were **1.67 million loans approved**, equivalent to around 28% of UK businesses receiving a loan.<sup>2</sup>

Bounce back loans form the largest proportion, representing 93% of loans approved, and 59% of the total amount loaned.

Note that these figures are based on summary data published by HM Treasury. These data differ from figures published by the Department for Business Energy and Industrial Strategy (BEIS) and the National Audit Office (NAO) which source data directly from the British Business Bank portal of loans data. The BEIS and NAO figures are slightly lower.<sup>3</sup>

## Over 1.6 million businesses received loans worth over £80 billion

Coronavirus business loan schemes, 31 May 2021

	Total value of loans (billion)	Number of loans approved	Total number of applications
Coronavirus Business Interruption Loan Scheme (CBILS)	£26.39	109,877	251,342
Coronavirus Large Business Interruption Loan Scheme (CLBILS)	£5.56	753	1,152
Bounce Back Loan Scheme (BBLs)	£47.36	1,560,309	2,094,858
Recovery Loan Scheme (RLS)	£1.06	6,190	–
<b>TOTAL</b>	<b>£80.37</b>	<b>1,677,129</b>	<b>2,347,352</b>

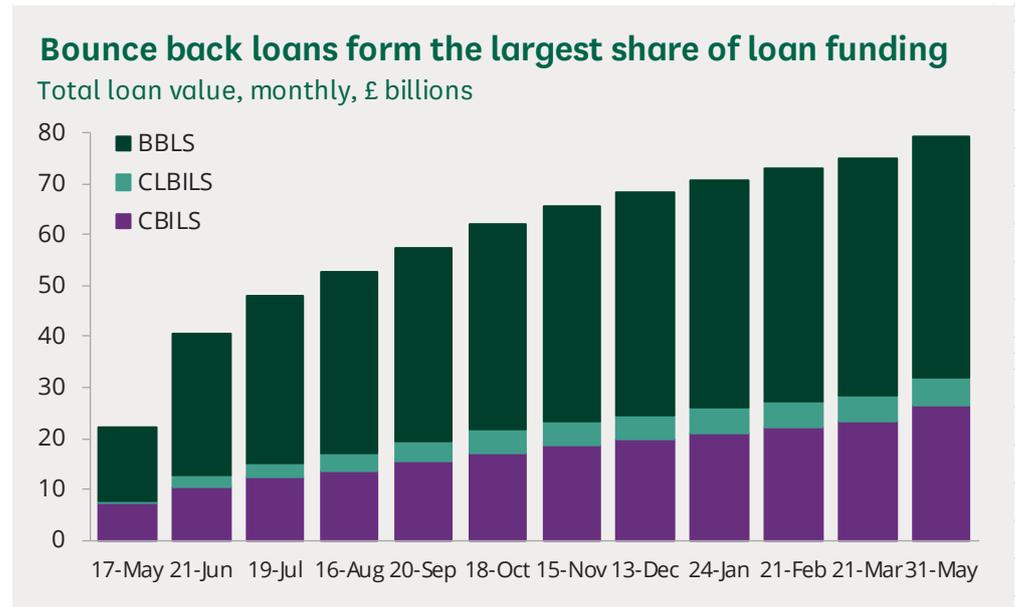
### Notes:

- Figures for the Recovery Loan Scheme are for loans offered as at 25 October: £822.8 million in value had been drawn down through 5,137 facilities. The number of applications has not been published.
- Figures for BBLs, CBILS and CLBILS are based on management information supplied to HM Treasury by accredited lenders and does not include data from all lenders.
- The value of BBLs loans approved includes extra value from BBLs loans which have subsequently been ‘topped-up’ to a higher amount. As of 31 May, 106,660 BBLs top-ups had been approved worth £0.95 billion.

Sources: [HM Treasury coronavirus \(COVID-19\) business loan scheme statistics](#), accessed 8 July 2021; British Business Bank, [Recovery Loan Scheme offers over £1bn to smaller businesses](#), 25 October 2021.

<sup>2</sup> Businesses could only apply for one loan. Calculated using BEIS, [Business population estimates: 2020](#).

<sup>3</sup> See, Department for Business Energy and Industrial Strategy, [Annual Report and Accounts 2020-21](#), page 252; National Audit Office, [The Bounce Back Loan Scheme: an update](#), 3 December 2021, Appendix 3.



Source: [HM Treasury coronavirus \(COVID-19\) business loan scheme statistics](#), 8 July 2021

## What type of businesses have accessed loans?

The following sections provide data on the number of loans by region, industry sector and business size. <sup>4</sup> Sector and regional data has not been published for CLBILS loans due to “data protection and commercial considerations”. <sup>5</sup>

**The attached excel provides the number of loans by parliamentary constituency.**

Researchers at the Bank of England have [analysed businesses using both the CJRS and the business loans schemes](#). <sup>6</sup> They found that small, labour-intensive businesses in the sectors most vulnerable to social distancing (such as accommodation and food) were most likely to have received support from the CJRS and business loan schemes. They found that micro businesses (with less than £100,000 in assets) were most likely to have used the schemes and very large businesses were the least likely. Businesses that had been established for a few years and/or had existing relationships with banks were more likely to use the schemes than very new businesses that had not accessed bank finance before.

<sup>4</sup> The British Business Bank has published four data releases providing a breakdown of loans data, see press releases dated [15 October 2020](#); [7 August 2020](#); [18 January 2021](#) and [6 July 2021](#).

<sup>5</sup> British Business Bank, [Coronavirus loan schemes continue to support businesses evenly across the UK, new analysis shows](#), 18 January 2021.

<sup>6</sup> [What types of businesses have used government support during the Covid-19 pandemic?](#), Will Banks, Sudipto Karmakar and Danny Walker, Bank Underground blog, 5 July 2021.

The names of businesses accessing support above €100,000 have been published on the [EU state aid transparency database](#).<sup>7</sup>

## CBILS and BBLs by region

The following chart and table show the breakdown of the total value of CBILS and BBLs loans by region and the estimated proportion of UK businesses in that region.

The relative amount loaned in each region broadly follows the proportion of businesses in that region. The number of loans offered follow a similar trend.

Businesses in London were offered the largest amount in loans, worth £16.31 billion. This represents 22% of the total loan value across all businesses; 19% of UK businesses are based in London.



Note: Business population estimates are for 1 January 2020; businesses are counted in the region where the head office is located.

Source: [British Business Bank](#), 6 July 2021; BEIS, [Business population estimates 2020](#).

<sup>7</sup> Or above €10,000 if in agriculture or fisheries sector. Only loans made before 1 January 2021 (unless within scope of Article 10 of the Northern Ireland Protocol) will be reported on the database. See further: BEIS, [COVID-19 loan schemes: data reporting to the European Commission and the UK government](#), 30 April 2021.

## Government-backed loans offered by region

CBILS and BBLs, 31 May 2021

	Number of loans	Value of loans (£ billion)	% total loan value	% business population
London	337,347	16.31	22%	19%
South East	231,801	10.37	14%	16%
North West	174,509	7.58	10%	9%
East of England	159,698	7.04	10%	10%
West Midlands	132,424	5.85	8%	8%
South West	135,145	5.62	8%	9%
Yorks & The Humber	116,825	5.02	7%	7%
East Midlands	105,995	4.69	6%	7%
Scotland	99,792	4.14	6%	6%
Wales	62,820	2.36	3%	3%
North East	51,181	2.04	3%	3%
Northern Ireland	44,573	2.07	3%	2%
UK Total	1,654,459	73.26		

Notes: some loans could not be assigned to a region; these are included in the total but are not shown separately. Figures are for loans offered and may differ from aggregate figures published by Treasury. Source: [British Business Bank](#), 6 July 2021; BEIS, [Business population estimates 2020](#).

## CBILS and BBLs by industry sector

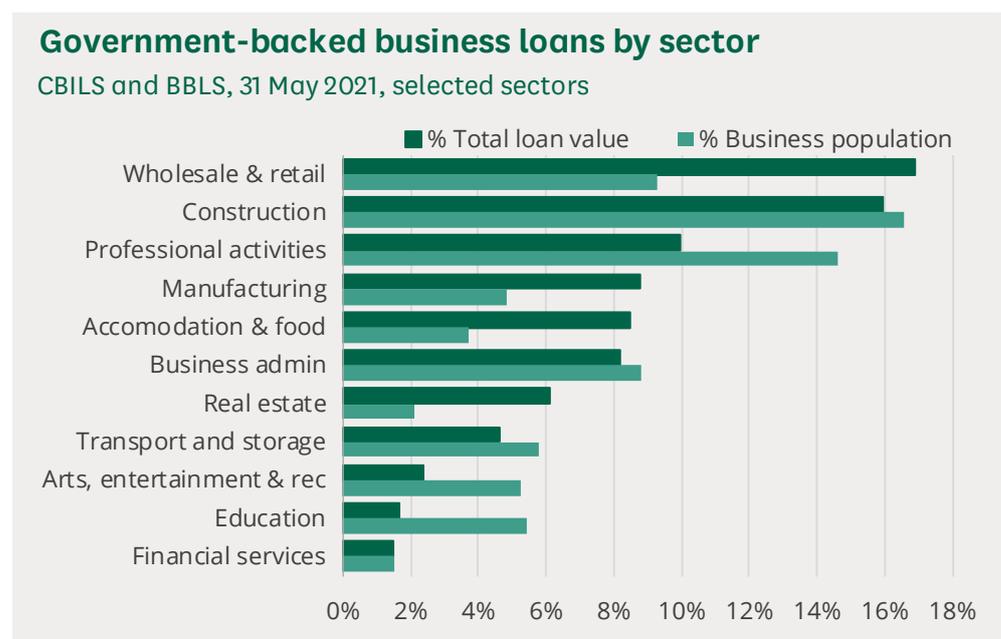
The following chart and table show the breakdown of loans offered by industry sector.<sup>8</sup>

Unlike the regional breakdown, the sector breakdown of loans is not proportional to the business population in each sector.

Wholesale and retail sector businesses were offered the most in loans, worth £12.37 billion in total. This represents 17% of the total loaned across all sectors, but wholesale and retail businesses only represent 9% of the total business population. Similarly, the accommodation and food service, real estate and manufacturing sectors were offered a higher proportion of loan finance compared to their proportion of the UK business population.

Professional services businesses (lawyers, architects, scientists etc), arts and entertainment and education businesses received a lower proportion of loans relative to their proportion of the business population

<sup>8</sup> A more detailed sector breakdown (2-digit SIC code) can be downloaded from the British Business Bank press release: [Final Future Fund data shows scheme completed £1.14bn of Convertible Loan Agreements](#), 6 July 2021



Note: Business population estimates are for 1 January 2020.

Source: [British Business Bank](#), 6 July 2021; BEIS, [Business population estimates 2020](#).

### Government-backed loans offered by sector

CBILS and BBLs, 31 May 2021

Sector	Number of loans	Value of loans (£ billion)	% total loan value	% business population
Wholesale & retail	247,816	12.37	17%	9%
Construction	275,600	11.69	16%	17%
Professional activities	182,196	7.28	10%	15%
Manufacturing	102,990	6.43	9%	5%
Accommodation & food	125,873	6.22	8%	4%
Business admin	123,850	5.99	8%	9%
Real estate	93,675	4.47	6%	2%
Transport and storage	91,476	3.37	5%	6%
IT & communications	75,838	3.25	4%	6%
Other services	111,159	2.82	4%	6%
Health and social work	67,544	2.76	4%	6%
Arts, entertainment & rec	43,900	1.74	2%	5%
Agriculture and fishing	46,892	1.67	2%	3%
Education	35,513	1.22	2%	5%
Financial services	14,034	1.10	1%	2%
Mining and utilities	13,341	0.81	1%	1%
All industries	1,654,459	73.26		

Notes: Some loans could not be assigned to a sector, they are included in the total but not shown separately. Figures are loans offered so may differ to figures published by HM Treasury.

Source: [British Business Bank](#), 6 July 2021; BEIS, [Business population estimates 2020](#).

## Bounce back loans: by business size

The following table shows a breakdown of Bounce Back Loans offered by business size as of 13 September 2021.

More than 90% of Bounce Back Loans by number went to micro-businesses with turnover less than £632,000.

Bounce Back Loans by business size		
As at 13 September 2021		
Business Size	Number of loans	Value
Micro	1,393,506	£37.65 billion
Small	140,572	£6.81 billion
Medium	3,235	£138 million
Mid-sized	3,427	£148 million
Large	176	£7 million
Total	1,540,916	£44.75 billion

Categories based on turnover as follows: Micro businesses: turnover less than £632,00; Small: turnover between £632,000 and 10.2 million; Medium: Turnover between £10.2 million and £24.9 million; Mid-Sized: Turnover between £25 million and £500 million; Large: Turnover > £500 million.

Source: NAO, [The Bounce Back Loan Scheme: an update](#), 3 December 2021, Figure 3, page 18.

## Bounce back loans: Size of loans

58% of the total value loaned under the Bounce Back Loan Scheme was through loans at the maximum value allowed by the scheme, £50,000. The average (mean) loan was £30,340.

Bounce back loans: Value of loans by loan size		
As at 13 September 2021		
Loan size	Loan value (£ bn)	% Total loan value
Less than or equal to £5,000	0.3	0.6%
£5,001-£10,000	1.7	3.6%
£10,001-£20,000	5.4	11.6%
£20,000-£30,000	5	10.7%
£30,001-£40,000	3.8	8.1%
£40,001-49,999	3.3	7.1%
£50,000	27.2	58.2%

Source: NAO, [The Bounce Back Loan Scheme: an update](#), 3 December 2021, Figure 1, page 16.

## 3

## Future Fund

The [Future Fund](#) provided convertible loans to UK start-ups (companies that rely on equity investment and are pre-revenue or pre-profit). The loans must be matched by funding from private investors. The loans will convert into shares in the company in certain circumstances.

The scheme is administered by the government-owned British Business Bank and closed to new applications on 31 January 2021. A new Future Fund scheme opened in July (called Future Fund: Breakthrough).<sup>9</sup>

**In total** by 31 May:

- 2,206 applications had been made to the fund
- 1,140 convertible loans had been approved
- The total value of loans was £1.12 billion.<sup>10</sup>

56% of Future Fund loan funding was awarded to firms in London and 10% to firms in the South East of England. The British Business Bank Small Business Finance Market report stated that London-based firms received 66% of equity investment by value in 2019.<sup>11</sup>

<b>Future fund: regional breakdown</b>			
30 June 2021			
	Number of loans	Total loan value (£m)	% Total value
London	660	673.0	56%
South East	132	125.7	10%
East of England	89	95.7	8%
North West	84	61.6	5%
Yorks and the Humber	35	39.0	3%
South West	47	30.8	3%
North East	31	28.0	2%
West Midlands	33	27.2	2%
Wales	25	18.7	2%
East Midlands	18	17.1	1%
Northern Ireland	13	11.6	1%
Scotland	23	8.3	1%
<b>Total</b>	<b>1,236</b>	<b>1,203.7</b>	<b>100%</b>

<sup>9</sup> HM Treasury, [Final Covid loans data reveals £80 billion of government support through the pandemic](#), 6 July 2021.

<sup>10</sup> HM Treasury, [HM Treasury coronavirus \(COVID-19\) business loan scheme statistics](#), accessed 25 February 2021.

<sup>11</sup> British Business Bank, [Small Business Finance Markets Report 2020](#), year to Q3 2019, page 54.

Notes: based on where the company headquarters are based.

Source: British Business Bank, [Final Future Fund data shows scheme completed £1.14bn of Convertible Loan Agreements](#), 6 July 2021, [accessed 8 July 2021]

75% of convertible loan funding approved had been to businesses with mixed gender senior management teams; 52% had been to teams with mixed ethnicity.

### Future Fund: management team diversity

30 June 2021

	Number of loans	Total loan value (£ m)	% Total value
<b>Gender</b>			
Mixed gender	811	850.2	75%
All male	314	219.1	19%
All female	16	15.1	1%
Not disclosed	49	52.2	5%
<b>Ethnicity</b>			
White & minority ethnic	553	590.8	52%
All white	481	403.7	36%
Solely minority ethnic	62	55.7	5%
Not disclosed	94	86.5	8%

Notes: Data is self-reported by companies applying. Minority ethnic group was defined as “Black, Asian or other ethnic minority background”; a breakdown by minority ethnic groups was not provided.

Source: British Business Bank, [Final Future Fund data shows scheme completed £1.14bn of Convertible Loan Agreements](#), 6 July 2021, [accessed 8 July 2021]

The following tables show a breakdown of Future Fund loan agreements broken down by sector and size of agreement. Business and professional services firms received the highest proportion of Future Fund investment (41%) followed by technology and IP-based businesses (24%). Almost half of all Future Fund agreements were in the range of £125,000 to £500,000.

### Future fund: sector breakdown

30 June 2021

	% Future Fund agreements	% Future Fund investment	% wider market investment
Technology/ IP-based businesses	38%	34%	46%
Business and Professional services	35%	41%	29%
Industrials	11%	9%	10%
Leisure and Entertainment	3%	4%	2%
Retail	5%	4%	2%
Personal Services	5%	4%	2%
Media	2%	2%	2%
Other	1%	1%	6%

Source: British Business Bank, [Final Future Fund data shows scheme completed £1.14bn of Convertible Loan Agreements](#), 6 July 2021, [accessed 8 July 2021]

Future fund: breakdown by size of investment	
30 June 2021	
Investment range	Number of companies
£125,000–£500,000	600
£500,001–£1,000,000	260
£1,000,001–£2,500,000	190
£2,500,001–£5,000,000	140

Source: British Business Bank, [Final Future Fund data shows scheme completed £1.14bn of Convertible Loan Agreements](#), 6 July 2021, [accessed 8 July 2021]

### Future fund loans converted to equity

The British Business Bank has published the names of the [159 businesses](#) for which future fund loans have converted into equity stakes as at 31 August 2021.<sup>12</sup> 57% of these businesses were based in London, 11% in the South East.

---

<sup>12</sup>

## 4

## Covid Corporate Financing Facility (CCFF)

The Covid Corporate Financing Facility (CCFF) is a joint HM Treasury and Bank of England lending facility. Under the CCFF, the Bank of England bought short-term unsecured debt from large companies in the form of a [commercial paper](#) (CP) of up to 1-year maturity. The CCFF closed to new purchases on 23 March 2021.

At its peak in May 2020, £18.98 billion commercial paper was held under the scheme.<sup>13</sup> As at 8 December 2021, **£2.24 billion remained held under the CCFF.**<sup>14</sup>

The following table shows the 14 companies with outstanding loans. An archive of companies using the CCFF can be downloaded from the Bank of England webpage: [Results and usage data: Covid corporate financing facility](#).

Businesses with outstanding commercial paper held by the CCFF		
As at 8 December 2021		
	Business	Nominal Value (£ million)
1	London & Quadrant Housing Trust	300
2	SSP Financing Ltd	300
3	Stagecoach Group PLC	300
4	Wizz Air	300
5	Gatwick Airport Limited	275
6	Jet2 Plc	200
7	OPTIVO	150
8	Flight Centre UK Limited	115
9	Peabody Trust	100
10	London School of Economics & Political Science	80
11	University of Leicester	60
12	AnSCO Arena Limited	45
13	Thames Valley Housing Association	20
14	Roehampton University	5

Source: Bank of England, [Results and usage data](#), accessed 13 December 2021

<sup>13</sup> As at 27 May 2020; Bank of England, [Results and usage data](#), accessed 29 May 2020.

<sup>14</sup> Bank of England, [Results and usage data](#), accessed 14 September 2021.

## 5

## Eat Out to Help Out Scheme

Under the Eat Out to Help Out (EOHO) scheme the Government provided 50% off the cost of food and/or non-alcoholic drinks eaten-in at participating establishments on Monday to Wednesday from 3 to 31 August 2020.<sup>15</sup> Participating restaurants provided the discount to customers and claimed the discount back from HMRC.

In total, over 160 million individual meals (covers) were claimed under the Scheme. This corresponds to approximately 1.5 meals per head of the population. The average claim per cover was £5.24, just over half the £10 maximum per person.

Overall, £849.24 million was claimed under the Scheme. The total amount paid under the scheme was £840 million (slightly lower due to some rejected claims or errors in payment details).<sup>16</sup> This exceeds the £500.0 million forecast by the Treasury at the time of the Scheme announcement.<sup>17</sup>

For further discussion on the Scheme's impact, see the [Library briefing on the Eat Out to Help Out Scheme](#).

Data on EOHO claims by Parliamentary constituency for businesses with fewer than 25 outlets is available in the **excel sheet attached** to this briefing paper. Local data is only available for businesses with fewer than 25 outlets because larger businesses were not required to provide address details for every participating establishment.

Eat Out to Help Out Scheme	
Total claims (up to 30 September 2020)	
Number of participating businesses	49,353
Number of participating outlets	78,116
Total amount claimed (£ million)	£849
Total meals claimed	161,934,000
Average meal claim (£)	£5.24

Notes Figures represent claims not payments; the amount paid is lower (£840 million) due to some rejected claims. Total meals and discount claimed are rounded to nearest 1000; number of participating outlets are those that made at least one claim.

Source: HMRC, [Eat Out to Help Out statistics](#), 25 November 2020; accessed 10 December 2020.

<sup>15</sup> Inclusive of VAT but does not include service charge. Examples are provided in the Government's guidance: [Get more information about the Eat Out to Help Out Scheme](#), 9 July 2020.

<sup>16</sup> HM Treasury, [Spending review 2020](#), 25 November 2020, Table 1.1, line 15.

<sup>17</sup> HM Treasury, [Plan for Jobs \(PDF\)](#) 8 July 2020. This figure is based on the 2018 ONS Annual Business Survey turnover data for the relevant sectors along with the Spring Budget consumption forecast.

## 6 Business Rates relief and grants

### 6.1 Business rates relief

#### Expanded retail relief

Retail, hospitality and leisure businesses in England received a 100% business rates holiday through the expanded retail relief in 2020/21. The holiday has been extended for the first three months of 2021/22. A 66% relief follows from 1 July 2021 to 31 March 2022. The relief will be capped with the level depending on whether the property was closed on 5 January 2021.

English local authorities estimate that around 374,200 business premises were eligible for the expanded retail relief as at 5 July 2020.<sup>18</sup> These businesses were estimated to receive around £10.8 billion in relief.<sup>19</sup>

The excel spreadsheet accompanying this briefing includes estimates for each English local authority and parliamentary constituency.

The Institute for Fiscal Studies' report [COVID-19 support through the business rates system: how does the pattern of support vary across England?](#) provides a detailed statistical analysis of the relief.

#### Relief for nurseries

Childcare nurseries in England have also received a business rates holiday similar in duration to the retail relief. Nurseries are defined as properties “occupied by providers on Ofsted’s Early Years Register and wholly or mainly used for the provision of the Early Years Foundation Stage and which are subject to business rates in the year 2020/21”.<sup>20</sup>

An estimated £94 million of relief was be provided to 8,000 nurseries in England in 2020/21.<sup>21</sup>

---

<sup>18</sup> Legally known as hereditaments. A hereditament is a unit of non-domestic property that is, or may become, liable to national non-domestic rates. These can include pylons, telephone boxes, advertising hoardings as well as offices, shops, warehouses, factories, and public buildings like hospitals and schools.

<sup>19</sup> MHCLG. [COVID-19: business rates reliefs by parliamentary constituency](#), 7 August 2020

<sup>20</sup> MHCLG, [Business rates: nursery \(childcare\) discount 2020 to 2021: coronavirus response – local authority guidance](#), 2 April 2020, p3

<sup>21</sup> MHCLG. [COVID-19: business rates reliefs by parliamentary constituency](#), 7 August 2020

## Funding for the devolved administrations

The devolved administrations have received additional funding through the Barnett formula because of the UK Government's spending on the expanded retail relief and relief for nurseries.

Each nation has set up their own coronavirus business rates relief schemes. Details are available on their respective websites:

- Scottish Government, [Coronavirus in Scotland](#)
- Welsh Government, [Business and employers: coronavirus](#)
- NI Direct, [Coronavirus \(COVID-19\): Support for businesses](#)

## 6.2

## Grants

### England

#### Small Business Grants Fund and the Retail, Hospitality and Leisure Business Grants Fund

Approaching 1 million business properties in England were eligible for grants in 2020/21 from either the Small Business Grants Fund or the Retail, Hospitality and Leisure Business Grants Fund. Eligibility for both funds was linked to the business rates system:

- all business properties eligible for Small Business Rates Relief or Rural Rate Relief were eligible for a small business grant of £10,000 in 2020/21;
- business properties eligible for the expanded retail relief, and which occupy properties with a rateable value of £51,000 or under, were entitled to a retail, hospitality and leisure business grant. A grant of £10,000 was available to those with a rateable value below £15,000. Those qualifying with a rateable value over £15,000 were entitled to grant of £25,000.
- Once the schemes closed, £11.1 billion had been paid out to over 906,600 business.<sup>22</sup>

The excel accompanying this briefing includes estimates for each English local authority and parliamentary constituency.

The Institute for Fiscal Studies' report [COVID-19 support through the business rates system: how does the pattern of support vary across England?](#) provides a detailed statistical analysis of the grants.

---

<sup>22</sup> BEIS. [Coronavirus grant funding: local authority payments to small and medium businesses](#) [accessed on 13 December 2021]

## Small Business and Retail, Hospitality & Leisure Grants, England as at 5 Oct

Properties identified as eligible	960,112
Initial funding allocated	£12.3 billion
Number of grants paid	906,620
Value of grants paid	£11.1 billion

Notes: figures include both the Small Business Grants Fund and the Retail, Hospitality and Leisure Business Grants Fund

Source: BEIS, [Coronavirus grant funding: local authority payments to small and medium businesses](#) [accessed on 30 June 2021]

### Local Authority Discretionary Grants Fund

Small and micro businesses with fixed property costs that are not eligible for the Small Business Grant Fund or the Retail, Hospitality and Leisure Grant Fund may have been eligible for the [Local Authority Discretionary Grants Scheme](#). Once the scheme closed, grants of over £562 million had been paid out to over 93,000 businesses.<sup>23</sup>

The excel accompanying this briefing includes estimates for each English local authority and parliamentary constituency.

### Grants for periods of restrictions

Other grants have been brought in to, broadly speaking, support businesses in England during national lockdown periods and periods of local restrictions. As was the case in earlier schemes, eligibility is related to the rateable value of the property a business occupies. The Library briefing [Coronavirus: Support for businesses](#) has further information about the grants.

### Local Restrictions Support Grant

As at 17 May 2021, over 204,500 grants totalling more than £205 million had been paid through the Local Restrictions Support Grant (Open). These grants were paid to businesses still open but severely impacted by the Covid-19 local restrictions.<sup>24</sup>

As at 4 July 2021, nearly 2.8 million grants totalling close to £5.1 billion had been paid through the Local Restrictions Support Grant (Closed). These

<sup>23</sup> BEIS. [Local Authority Discretionary Grant Fund: total payments to businesses by council / region](#), 24 February 2021

<sup>24</sup> BEIS. [Coronavirus grant funding: local authority payments to small and medium businesses](#) [accessed on 13 December 2021]

grants were paid to businesses required to close due to Covid-19 restrictions.<sup>25</sup>

The excel accompanying this briefing includes estimates for each English local authority.

### **Christmas Support Grant**

As at 11 April 2021, over 23,000 grants totalling over £23 million had been paid through the Christmas Support Payment. These grants were paid to eligible wet-led pubs subject to Tier 2, 3 or 4 restrictions in December 2020.<sup>26</sup>

The excel accompanying this briefing includes estimates for each English local authority.

### **Additional Restrictions Support Grant**

This is a one-off grant of £20 per head to each district or unitary council. The ARG emerged from the deals negotiated with individual areas during September and October when they were required to move into Tier 3. The funding can be used in financial years 2020/21 and 2021/22. It can be used for general “business support activities”, so eligibility is at the discretion of local authorities.

The ARG became available to all local authority areas of England on 4 November.

As at 29 August 2021, close to 650,000 grants totalling over £1.7 billion had been paid through the Additional Restrictions Support Grant.<sup>27</sup>

The excel accompanying this briefing includes estimates for each English local authority.

### **Restart Grants**

Restart Grants will support businesses in the 2021/22 financial year. Grants will be available to retail businesses and to businesses in the hospitality and leisure sectors, together with gyms, accommodation premises, and personal care premises.

Grants will be available in respect of each property occupied by a business, and the amounts will be dependent on each property’s rateable value.

As at 1 August 2021, 395,200 grants totalling over £3 billion had been paid through the Restart Grants scheme.<sup>28</sup>

---

<sup>25</sup> *ibid*

<sup>26</sup> *ibid*

<sup>27</sup> *ibid*

<sup>28</sup> *ibid*

The excel accompanying this briefing includes estimates for each English local authority.

## Funding for the devolved administrations

The devolved administrations have received additional funding through the Barnett formula as a result of the UK Government's spending on the grants.<sup>29</sup> Each nation is providing grants to businesses. Details are available on their respective websites:

- Scottish Government, [Coronavirus in Scotland](#)
- Welsh Government, [Business and employers: coronavirus](#)
- NI Direct, [Coronavirus \(COVID-19\): Support for businesses](#)

---

<sup>29</sup> House of Commons Library. [Main Estimates: Government spending plans for 2020-21](#), May 2020

## 7

## VAT deferrals

Generally, businesses are required to submit a VAT return and pay the VAT they owe on a quarterly basis. The Government allowed a deferral of VAT payments that were due in the second quarter of 2020 until the end of 2020/21. The deferral applied from 20 March to 30 June 2020 and was offered automatically so that businesses will not be required to make an application.

Between 31 March and 30 June, 599,500 of payments had been deferred. A total of £33.5 billion was deferred over the period.

VAT payments deferral scheme				
Filing and payment due date	Payments eligible for deferral	Payments deferred by businesses	VAT deferred during period £ billion	Cumulative amount deferred £ billion
31 March or 7 April	360,400	165,400	£5.4bn	£5.4bn
30 April or 7 May	583,800	287,000	£17.8bn	£23.2bn
31 May or 7 June	375,100	143,700	£5.5bn	£28.6bn
30 June 2021	7,900	3,400	£4.8bn	£33.5bn

Notes: figures are based on payments due between 20 March 2020 and 30 June 2020 for return liability periods ending February 2020 through to July 2020, in line with the scheme criteria.

Number of payments eligible is based on payment returns submitted by 31 December 2020.

Number and amount of VAT deferred are based on taxpayers with outstanding return payment liabilities at 30 June.

Source: [HMRC coronavirus \(COVID-19\) statistics](#) [accessed 13 September 2021]

### Disclaimer

The Commons Library does not intend the information in our research publications and briefings to address the specific circumstances of any particular individual. We have published it to support the work of MPs. You should not rely upon it as legal or professional advice, or as a substitute for it. We do not accept any liability whatsoever for any errors, omissions or misstatements contained herein. You should consult a suitably qualified professional if you require specific advice or information. Read our briefing [‘Legal help: where to go and how to pay’](#) for further information about sources of legal advice and help. This information is provided subject to the conditions of the Open Parliament Licence.

### Feedback

Every effort is made to ensure that the information contained in these publicly available briefings is correct at the time of publication. Readers should be aware however that briefings are not necessarily updated to reflect subsequent changes.

If you have any comments on our briefings please email [papers@parliament.uk](mailto:papers@parliament.uk). Please note that authors are not always able to engage in discussions with members of the public who express opinions about the content of our research, although we will carefully consider and correct any factual errors.

You can read our feedback and complaints policy and our editorial policy at [commonslibrary.parliament.uk](https://commonslibrary.parliament.uk). If you have general questions about the work of the House of Commons email [hcenquiries@parliament.uk](mailto:hcenquiries@parliament.uk).

The House of Commons Library is a research and information service based in the UK Parliament. Our impartial analysis, statistical research and resources help MPs and their staff scrutinise legislation, develop policy, and support constituents.

Our published material is available to everyone on [commonslibrary.parliament.uk](https://commonslibrary.parliament.uk).

Get our latest research delivered straight to your inbox. Subscribe at [commonslibrary.parliament.uk/subscribe](https://commonslibrary.parliament.uk/subscribe) or scan the code below:



 [commonslibrary.parliament.uk](https://commonslibrary.parliament.uk)

 [@commonslibrary](https://twitter.com/commonslibrary)