

Factsheet: Financial Help for Museums during Coronavirus Closure

To help your organisation understand • What financial help you can get •
When you can expect this to happen • What will happen automatically (✓) •
What you need to do

Buildings and Property

B1 Business

Rates Holiday ✓

A Business Rates holiday for businesses in England for the 2020-2021 tax year.

[Read more here](#)

B2 Cash Flow Support via Tax System

VAT payments due 30 March 2020 CAN be deferred ✓

Museums should cancel VAT Direct Debits due soon.

Income tax payments due 31 July CAN be deferred to 31 Jan 2021

[Read more here](#)

B3 Ban on evictions for commercial tenants who miss rent payments ✓

[Read more here](#)

B4 Rural Rate Relief ✓

Only available to businesses that receive Small Business Rate Relief (SBRR) or Rural Rate Relief (RRR)

[Read more here](#)

WARNING:

Be aware of fraudsters – out to scam or present themselves as government.

See www.gov.uk/report-suspicious-emails-websites-phishing

Do not give out private information (such as bank details and passwords), reply to text messages, click on links or download attachments from unknown sources.

People and Employment

P1 SSP (Statutory Sick Pay) for Sick Pay Relief

Legislation to allow small and medium-sized businesses and employers to reclaim statutory sick pay (SSP), Paid For Sickness Absence due to COVID-19.

[Read more here](#)

P2 Coronavirus Job Retention Scheme

HMRC will reimburse 80% of furloughed PAYE employees' wages, up to £2,500 per month. Will be backdated to 1st March. For 3 months, may be extended.

[Read more here](#)

P3 Self-Employment Income Support Scheme

A taxable grant worth 80% of your trading profits up to a maximum of £2,500 per month for the next 3 months. This may be extended. Check the position if you are a limited company.

[Read more here](#)

P4 Deferment of July 2020 Self-employed Income Tax payment.

[Read more here](#)

P5 Increased amounts of Universal Credit

Self-employed people may be eligible for increased amounts of Universal Credit.

[Read more here](#)

Cash Grants & Loans

GL1 Coronavirus Business Interruption Loan Scheme CBILS

For organisations which generate more than 50% income through trading.

[Read more here](#)

GL2 Cash Grants for Retail, Hospitality & Leisure Businesses

[via Local Authority] Cash grants for businesses with a property that has a rateable value up to £15,000 may be eligible for a grant of up to £10,000. Businesses with a property that has a rateable value of £15-51,000 may be eligible for a grant of £25,000

[Read more here](#)

GL3 Arts Council Grants: Emergency Relief Package

£160m of emergency funding available for those organisations and individuals who will need it during this crisis.

- £90m to National Portfolio Organisations
- £50m to organisations not in receipt of regular funding from the Arts Council
- £20m of financial support available to individuals

[Read more here](#)

GL4 National Lottery Heritage Fund: Heritage Emergency Fund

£50 million emergency funding available in grants of between £3,000 and £50,000. Open for organisations in receipt of Lottery project funding (of over £10,000), which have completed within the past 10 years. Applications opened 15th April and will close on 30th June 2020.

[Read more here](#)



To Do List **URGENT!**

It is very important that you keep clear written records of all meetings, including on-line, email or by phone, and all decisions taken by Trustees about the museum.

1 

If your museum is Accredited (Full or Provisional) check your museum's Applicant Profile on the Arts Council England's Grantium portal

Accredited museums which may not have been through the renewal process recently may not have an Applicant Profile yet. Register ASAP

<https://www.artscouncil.org.uk/welcome-grantium>

Museums which are Working Towards Accreditation are not eligible for the Arts Councils Emergency Relief Package. Has your museum registered on Grantium (e.g. if applying for Accreditation or a grant)? If so, do you know the museum's password? Who is registered as a User for the museum's Applicant profile? You may want to add more people as Users to enable several people to access the profile, so that you are not dependent on a very small team, and they will need to know the museum's Applicant Profile details. If you have problems registering, you can email the Arts Council enquiries@artscouncil.org.uk as the phone service has been temporarily disconnected. You can also email SWMD museum.development@bristol.gov.uk for advice.

2 

Find and read your museum's governance documents, e.g.:

Constitution / Memorandum & Articles / Trust Deed / Declaration of Trust / Rules / Scheme

• **There are 4 types of Charitable Organisations. If your museum is a charity, is it one of these?**

- o Charitable Company
- o Charitable Incorporated Organisation (CIO)
- o Unincorporated Charitable Association
- o Unincorporated Charitable Trust

• **Check:**

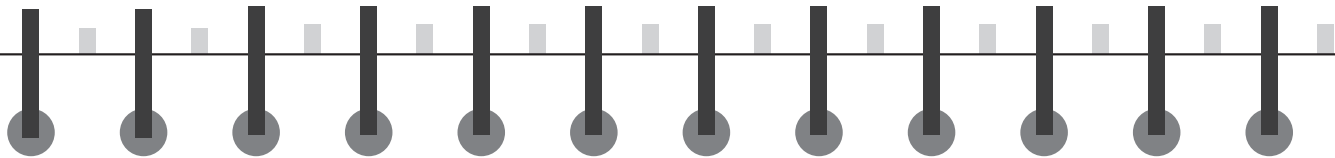
- o Insolvency/winding up clauses
- o Trustees' powers to use reserves
- o Responsibility for delegated decisions
- o Use of technology for holding meetings and making decisions – even if it doesn't include these, it is still possible to transact business remotely - <https://bateswells.co.uk/2020/03/charity-trustee-meetings-a-coronavirus-guide/>
- o Holding the AGM – you may need to postpone it and notify your members
- o Retirement and appointment/election of trustees – if you are unable to hold the AGM, you need to formally minute retiring Trustees' co-option for a further period

• **What other reports do you need to make (e.g. Company accounts, Annual Accounts, Annual Report)?**

- o If you are due to submit your annual report and accounts, the Charity Commission is allowing for a delay, but you must notify them.
- o The Charity SORP (Statement of Recommended Practice for charity accounting) has issued a COVID-19 update at <https://www.charitysorp.org/about-the-sorp/covid-19/>
- o 'Serious Incident Report'- trustees must use their judgement in deciding whether an incident is significant in the context of their charity and should be reported to the Charity Commission www.gov.uk/guidance/how-to-report-a-serious-incident-in-your-charity

• **Forward or Business Plan**

- o You need to update your budget and cash flow projections to take account of the closure of your museum and the impact on its income and expenditure. More detailed guidance available from SWMD soon, alternatively see <https://bateswells.co.uk/charity-governance-and-solvency-a-coronavirus-guide/>



To Do List **URGENT!** (Contd)

It is very important that you keep clear written records of all meetings, including on-line, email or by phone, and all decisions taken by Trustees about the museum.



Find and read your museum's Insurance documents

- You may need to notify your insurer if the building is unoccupied for extended periods.
- You should check the policy regarding Business Interruption.
- Do you have Trustees indemnity insurance? Check what is covered.

Keep up to date with Charity Commission guidance: <https://www.gov.uk/government/news/coronavirus-covid-19-guidance-for-the-charity-sector> and at <https://bateswells.co.uk/2020/03/charity-trustee-duties-a-coronavirus-guide/>



Keep clear written records of all meetings, including on-line or by phone, and all decisions taken by Trustees about the museum. This is important to show how the organisation operated using due diligence and abided by its governing rules as much as possible during the emergency.



Keep records of anything that shows that the museum has lost money

This could include emails, contracts and bank statements. It will be needed to support funding applications such as the Arts Council's Emergency Relief package. Records from previous years showing the usual ticket sales, shop sales, donations during this period to compare with the income during the emergency will be very useful.

Further information

Buildings & Property

B1 Business Rates Holiday

A Business Rates holiday for businesses in England for the 2020-2021 tax year.

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19#support-for-retail-hospitality-and-leisure-businesses-that-pay-business-rates>

The government guidance on eligibility: <https://www.gov.uk/government/publications/business-rates-retail-discount-guidance> specifically includes "Hereditaments that are being used for the provision of sport, leisure and facilities to visiting members of the public (including for the viewing of such activities)

- Museums and art galleries
- Stately homes and historic houses
- Tourist attractions"

The organisation should not have to take any action. The Local Authority may issue a new bill to reflect the change.



B2 Cash Flow Support via Tax System

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19#support-for-businesses-through-deferring-vat-and-income-tax-payments>

VAT payments due between 20th March and 30th June can be deferred if the organisation is unable to pay. VAT must be paid by 31st March 2021. If your organisation had a Direct Debit for VAT due 30th March, you should check if it was paid and if necessary cancel the Direct Debit. The organisation does not need to tell HMRC that it is deferring the VAT payment. The organisation should submit VAT returns as normal.

<https://www.gov.uk/guidance/deferral-of-vat-payments-due-to-coronavirus-covid-19>

Income tax payments due 31st July CAN be deferred to 31st Jan 2021. If an organisation can pay the Income Tax, it should still pay it in July. <https://www.gov.uk/understand-self-assessment-bill/payments-on-account>

If an organisation is experiencing financial difficulties more help is available from HMRC's Time to Pay scheme <https://www.gov.uk/difficulties-paying-hmrc>

B3 Ban on evictions for commercial tenants who miss rent payments

<https://www.gov.uk/government/news/extra-protection-for-businesses-with-ban-on-evictions-for-commercial-tenants-who-miss-rent-payments>

Commercial tenants who cannot pay their rent because of coronavirus will be protected from eviction. No business will be forced out of their premises if they miss a payment in the next 3 months. Commercial tenants will still be liable for the rent after this period.

B4 Rural Rate Relief

Only available to businesses that receive Small Business Rate Relief (SBRR) or Rural Rate Relief (RRR) as of 11th March 2020. The organisation should not need to do anything. The local authority should get in touch. <https://www.gov.uk/apply-for-business-rate-relief/rural-rate-relief>

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People & Employment

P1 SSP (Statutory Sick Pay) for Sick Pay Relief

Legislation to allow small and medium-sized businesses and employers to reclaim statutory sick pay (SSP), Paid For Sickness Absence due to COVID-19.

This refund will cover up to 2 weeks' SSP per eligible employee who has been off work because of COVID-19. Employers with fewer than 250 employees will be eligible. Employers should maintain records of staff absences and payments of SSP, but employees will not need to provide a GP fit note. If evidence is required by an employer, those with symptoms of coronavirus can get an isolation note from NHS 111 online and those who live with someone that has symptoms can get a note from the NHS website

<https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-employees-due-to-coronavirus-covid-19>



P2 Coronavirus Job Retention Scheme

HMRC will reimburse 80% of furloughed PAYE employees' wages, up to £2,500 per month. The scheme will be backdated to 1st March. It will run for 3 months and may be extended.

The organisation must have started a PAYE payroll scheme on or before 28 February 2020 and have a UK bank account. Furloughed employees must have been on the PAYE payroll on 28 February 2020, and can be on any type of contract, including:

- full-time employees
- part-time employees
- employees on agency contracts
- employees on flexible or zero-hour contracts

The scheme also covers employees who were made redundant since 28 February 2020, if they are rehired by their employer. To be eligible for the subsidy employers should write to their employee confirming that they have been furloughed and keep a record of this communication.

To be eligible for the subsidy, when on furlough, an employee can not undertake work for or on behalf of the organisation.

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19>

P3 Self- Employment Income Support Scheme

A taxable grant worth 80% of a self-employed person's trading profits up to a maximum of £2,500 per month for the next 3 months. This may be extended. Check the position if you are a limited company.

<https://www.gov.uk/guidance/claim-a-grant-through-the-coronavirus-covid-19-self-employment-income-support-scheme>

P4 Deferment of July 2020 Self-employed Income Tax payment

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19#support-for-businesses-through-deferring-income-tax-payments>

P5 Increased amounts of Universal Credit

Self-employed people may be eligible for increased amounts of Universal Credit

<https://www.gov.uk/universal-credit>

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Cash Grants & Loans

GL1 Coronavirus Business Interruption Loan Scheme CBILS

For organisations which generate more than 50% income through trading. The trading arm of a museum might be eligible.

<https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-scheme-cbils-2/for-businesses-and-advisors/>

<https://www.british-business-bank.co.uk/ourpartners/coronavirus-business-interruption-loan-scheme-cbils-2/cbils-faqs-for-smes/>



GL2 Cash Grants for Retail, Hospitality & Leisure Businesses [via Local Authority]

Cash grants for businesses with a property that has a rateable value up to £15,000 may be eligible for a grant of up to £10,000

Businesses with a property that has a rateable value of £15,000 to less than £51,000 may be eligible for a grant of £25,000. Local authorities should contact eligible businesses.

<https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19#support-for-retail-hospitality-and-leisure-businesses-that-pay-business-rates>

GL3 Arts Council Grants Emergency Relief Package

£160m of emergency funding available for those organisations who will need it during this crisis.

<https://www.artscouncil.org.uk/covid-19/covid-19-more-information>

- **£90m available to National Portfolio Organisations (NPOs)**

<https://www.artscouncil.org.uk/covid-19/financial-support-national-portfolio-organisations>

All organisations within the Arts Council's 2018-22 National Portfolio of Organisations (including Bands 1-3, and Sector Support Organisations) will be eligible to apply. ACE will contact the relevant organisations. The extent of government support that will be available to help the culture sector is not yet clear, so the Arts Council is retaining some flexibility in how organisations should use this funding. It is hoped that the main focus of this fund will be helping NPOs to quickly reboot their programmes of creative work – but some may have to be used to support their ability to operate. There will be a further update on this before Easter. ACE will expect NPOs who benefit from any such funding to show how they will support the freelance creative practitioners on whom they rely.

- **£50m available to organisations not in receipt of regular funding from the Arts Council**

<https://www.artscouncil.org.uk/funding/financial-support-organisations-outside-national-portfolio>

Up to £35,000 each is available to organisations "with a track record in publicly funded culture". This means an organisation must have experience of delivering work that was funded (directly or indirectly) by bodies such as Arts Council England, National Lottery Heritage Fund, National Lottery Community Fund, local authorities, universities, public sector bodies, trusts and foundations, libraries, etc. The organisation needs to have been part of the delivery of publicly funded work, even if they didn't directly apply for the funding themselves. This includes Arts Council England funded Museum Development grants (e.g. SGBI Small Grant Big Improvement, Small Scale Capital Grant - Ready 2 Borrow, Business Diagnostic Development Fund). You should state clearly the relevant funding that the museum received. If it was funding via SWMD it is important to include the wording "Arts Council England funded Museum Development grant (specify which grant).

There will be two rounds; organisations can apply to one of these rounds. Round 1 is open from 9 -16 April 2020. Round 2 is open from 16 -30 April 2020. Unsuccessful applicants cannot apply again.

- **£20m of financial support available to individuals, so they can better sustain themselves, and their work, in the coming months**

<https://www.artscouncil.org.uk/funding/financial-support-artists-creative-practitioners-and-freelancers>

This includes creative practitioners whose main work is focused on museums practice and includes choreographers, writers, translators, producers, editors, freelance educators in the disciplines and artforms the Arts Council supports, composers, directors, designers, artists, craft makers and curators. The Arts Council is exploring reasonable adjustments that will ensure applicants with access requirements have an equal chance of benefiting from this fund. This would include anyone ill due to Covid-19.

There will be two rounds; individuals can apply to one of these rounds. Round 1 is open from 9 -16 April 2020. Round 2 is open from 16 -30 April 2020. Unsuccessful applicants cannot apply again. Potential applicants will need to register for Grantium in early April. There will be support for people to do this.

<https://www.artscouncil.org.uk/welcome-grantium>



GL4 National Lottery Heritage Fund: Heritage Emergency Fund

The £50m Fund will be open to organisations currently or previously supported by the National Lottery Heritage Fund (or HLF) for grants of between £3,000 and £50,000. It is available to organisations across the full breadth of heritage, including historic sites, industrial and maritime heritage, museums, libraries and archives, parks and gardens, landscapes and nature.

Priority within the Fund will be given to organisations:

<https://www.heritagefund.org.uk/funding/heritage-emergency-fund#overview>

- Managing or caring for at-risk heritage or those working to meet NLHF priority outcomes around economic regeneration, inclusion and wellbeing – as defined within the NLHF Strategic Funding Framework.
- Working within one or more of the 13 Areas of Focus in the NLHF Strategic Funding Framework. These are communities experiencing social deprivation which are central to place-making within these neighbourhoods.
- Which are not eligible for or in receipt of other emergency funding either from Government and/or other National Lottery distributors.
- Which have limited alternative options of emergency support and are already mitigating risks through other measures e.g. putting projects on hold, rephasing milestones, repurposing other funding to support day-to-day operations.
- Which are at greatest financial risk from coronavirus (COVID-19) due to a reliance on trading or community fundraising income streams.
- Are at greatest financial risk due to having limited reserves i.e. less than three months and limited access to the short-term liquidity needed for essential activity.

Museums eligible for this fund which are at risk of permanent closure should contact the NLHF South West office: Email: southwest@heritagefund.org.uk Tel: 01392 304006 (Mon to Fri, 9.00am–5.00pm) Third Floor, The Senate, Southernhay Gardens, Exeter, EX1 1UG