

## **Item: 11**

**Policy and Resources Committee: 24 November 2020.**

**Review of the Council's COVID-19 Business Response Grants.**

**Report by Executive Director of Development and Infrastructure.**

### **1. Purpose of Report**

To review and consider amendments to the Council's COVID-19 related business response grants.

### **2. Recommendations**

The Committee is invited to note:

#### **2.1.**

That, on 16 April 2020, the Council established a Coronavirus Response Fund, with an opening balance of £5,000,000.

#### **2.2.**

That the Council has established several financial support measures drawing from the Coronavirus Response Fund during the response phase to the coronavirus pandemic, including the following:

- Business Hardship Support Grant (BHSG), launched on 1 May 2020.
- COVID-19 Response Grant – Orkney Islands Council 10% Top-up grant, launched 19 August 2020.
- Protective Equipment Grants (PEG), launched 19 August 2020.
- COVID-19 Recovery Development Grant (CRDG), launched 19 August 2020.

#### **2.3.**

That, as at 31 October 2020, the Economic Development service has processed:

- 73 successful applications for the BHSG, amounting to a total of £445,000, with 10% top-up supplement payments totalling £44,500.
- 11 successful applications for the PEG, amounting to a total of £5,284.
- 21 successful applications for CRDG, amounting to £131,728.

#### **2.4.**

That, although a wide range of UK and Scottish Government support mechanisms have been, and continue to be, available to businesses, Orkney businesses continue to be impacted by COVID-19 and associated government restrictions and face the threat of job losses and financial hardship.

## **2.5.**

That the Business Hardship Support Grant scheme has been reviewed and an amended Phase 2 of the scheme is now proposed.

## **2.6.**

That most businesses are now assumed to have purchased protective screens or other public safety equipment required to comply with guidance, so it is not anticipated there is a continued need for the COVID-19 Protective Equipment Grant, for which demand has been low.

## **2.7.**

That the CRDG scheme has been reviewed and awards totalling £131,728 have been committed against the approved financial ceiling of £300,000 within the Coronavirus Response Fund.

**It is recommended:**

## **2.8.**

That the Business Hardship Support Grant be closed to new applications on 8 December 2020.

## **2.9.**

That the Business Hardship Support Grant Phase 2 be launched on 9 December 2020.

## **2.10.**

That the Protective Equipment Grant scheme be closed at 17:00 on 18 December 2020.

## **3. Introduction**

### **3.1.**

On 16 April 2020, when considering options to assist local businesses to survive the economic downturn that had arisen as a result of the Coronavirus Pandemic, the Council resolved, inter alia:

#### **3.1.1.**

To establish a Coronavirus Response Fund, to be used for Business Hardship Support Grants and Business Loans, with an opening balance of £5,000,000.

#### **3.1.2.**

That applications be accepted from businesses that were ineligible for a Scottish Government Coronavirus Business Support grant.

### **3.1.3.**

That grants from the Coronavirus Response Fund be initially restricted to:

- £5,000 per applicant for businesses employing 1 to 5 full time equivalent employees.
- £10,000 per applicant for businesses employing 6 to 10 full time equivalent employees.
- £15,000 per applicant for businesses employing 11 or more full time equivalent employees.

### **3.2.**

On 23 June 2020, when considering options for additional funding support to Orkney businesses and to help protect jobs as part of the Council's contribution to supporting Economic Recovery, the Council resolved, inter alia:

#### **3.2.1.**

That Option 2, namely that the Council should make available an additional grant for Orkney businesses who qualified for support from any of the Scottish Government funded Coronavirus Grant schemes administered by the Council or the Council's Coronavirus Business Support Grant scheme, equal to an additional 10% of sums paid or due to each business, be approved.

#### **3.2.2.**

That any Orkney business which was not eligible for the 10% supplement available under Option 2, referred to above, should be eligible for a support payment, up to a maximum sum of £500, redeemable against evidence of expenditure on protective screens or other public safety equipment purchased since 23 March 2020 in respect of individual properties, with multiple property owners qualifying for multiple payments.

## **4. Business Hardship Support Grant**

### **4.1.**

The Council's Business Hardship Support Grant (BHSG) was launched on 1 May 2020 with applications invited from businesses that were ineligible for the Scottish Government's Coronavirus Business Support grant.

### **4.2.**

The Council subsequently agreed that the Business Hardship Support Grants be 'topped-up' by a subsequent 10% supplementary grant.

### **4.3.**

The grant scheme is discretionary with no absolute entitlement to any grant award and is administered by the Economic Development service. The following table summarises decisions on applications received, as at 30 October 2020:

Total Applications Received.	108.
Approved:	
£5,000.	63.
£10,000.	4.
£15,000.	6.
Rejected.	15.
Withdrawn.	5.
Still to be determined.	15.
Total awarded.	£445,000.

#### 4.4.

The pace of applications received since the scheme opened has been:

May.	50.
June.	28.
July.	24.
August.	2.
September.	3.
October.	1.

#### 4.5.

The table below outlines which industry sectors have been awarded BHSG to date:

Crafts.	2.
Accommodation.	10.
Horticulture.	2.
Food production.	1.
Primary Production (Dairy, Fishing).	4.
Professional services.	5.
Trades and construction/maintenance.	25.
Tourism and recreation.	14.
Others.	9.

#### **4.6.**

Businesses that were eligible for a Scottish Government Coronavirus Business Support Grant linked to non-domestic rates were ineligible for a Business Hardship Support Grant. This scheme closed on 10 July 2020, and for some businesses the benefit provided by these Small Business Grants (£10,000) or the Retail, Hospitality and Leisure Grant (£25,000) will have passed.

#### **4.7.**

The level of grant support to Orkney businesses to date has been considerable, nevertheless substantial uncertainty remains over the winter period for many Orkney businesses, with the significant long-term threat to the state of the wider Orkney economy and the community that depend on it.

#### **4.8.**

Many businesses will have relied on reserves or credit, which may be becoming more limited for some as time progresses and the winter season approaches. It was therefore felt an appropriate time to review the Business Hardship Support Grant scheme, informed by views of businesses expressed at meetings with officers, and the experience of officers delivering the scheme, which has proved challenging.

#### **4.9.**

Subsequently, to widen the scheme to more businesses in hardship and to improve the application and assessment, a Phase 2 of the scheme has been proposed and draft guidance to applicants is set out in Appendix 1 to this report.

#### **4.10.**

The guiding principles for Phase 2 of the Business Hardship Support Grant, are as follows:

- Make a meaningful contribution to the survival of viable Orkney businesses that are directly impacted by COVID-19 and associated government restrictions, to help them to stay open and continue to serve their customers.
- Provide hardship grant based on need, aimed at those businesses who are facing demonstrable working capital pressures.
- Provides a grant of last resort.
- Is entirely discretionary with no absolute entitlement to any grant award.

#### **4.11.**

In summary, the key amendments proposed are:

##### **4.11.1.**

Applications will be open to businesses who previously received £10,000 or £25,000 Scottish Government Coronavirus Business Support Grants and can demonstrate financial need.

#### **4.11.2.**

To be responsive to businesses' immediate cashflow needs whilst ensuring that grants are not in excess of need, businesses may apply more than once, but grant levels are amended to:

- £2,500 per applicant for businesses employing 1 to 5 full time equivalent employees.
- £5,000 per applicant for businesses employing 6 to 10 full time equivalent employees.
- £7,500 per applicant for businesses employing 11 or more full time equivalent employees.

#### **4.11.3.**

Business can opt to apply for the level of assistance they feel is closest to their working capital requirement but must meet the minimum FTE requirement for that level of assistance.

#### **4.11.4.**

Businesses are required to support their application and demonstrate need by providing a 6-month cashflow forecast (support for this will be available if required through Business Gateway).

## **5. COVID-19 Protective Equipment Grant**

### **5.1.**

The Council's COVID-19 Protective Equipment Grant, launched on 19 August 2020, provides a one-off grant up to £500 for local businesses that serve the public but who did not qualify for a 10% top-up grant of any qualifying schemes. This grant is paid against evidence of expenditure on safety screens or other personal safety equipment purchased since 23 March 2020.

### **5.2.**

As at 31 October 2020, decisions on applications for this grant are as follows:

Total Applications Received.	20.
Approved.	11.
Rejected.	4.
Withdrawn.	2.
Still to be determined (applications incomplete).	3.
Total awarded.	£5,284.

### **5.3.**

The pace of applications received since the scheme opened has been:

August.	14.
September.	4.
October.	2.

### **5.4.**

It is assumed that most businesses have now purchased protective screens or other public safety equipment required to comply with guidance. Accordingly, it is not anticipated there is a continued need for the COVID-19 Protective Equipment Grant, for which demand has been low.

### **5.5.**

It is therefore proposed that a closing date is put on applications this grant of 17:00 on 18 December 2020.

## **6. COVID-19 Recovery Development Grant Review**

### **6.1.**

The Council's COVID-19 Recovery Development Grant (CRDG) was launched on 19 August 2020. Based on flexed criteria of the Council's existing Flexible Business Development Grant, the CRDG offers a 50% grant of up to £10,000 targeted towards projects that address the existing and ongoing challenges of COVID-19 to businesses located in Orkney.

### **6.2.**

The aim of the grant is to support businesses to invest in new developments that increase efficiency, enhance access to new markets and improve competitiveness leading to future and sustainable business growth. Businesses capable of adapting to the challenges of COVID-19 are seen as pivotal in contributing to the recovery and ongoing sustainable development of rural communities.

### **6.3.**

Since the fund's launch, awards totaling £131,728 has been committed to 21 business development projects. This makes the average grant award to date as £6,273. The following table provides further details regarding applications submitted up to 31 October 2020:

Application progress.	Numbers.
Applications received.	31.
Projects approved.	21.
Rejected.	1.
Withdrawn.	1.
Applications to be determined.	16.

#### **6.4.**

The table below outlines which industry sectors have applied to CRDG to date:

Crafts.	6.
Accommodation.	4.
Restaurants and Cafes.	4.
Retail.	4.
Food production.	3.
Professional services.	2.
Trades and construction/maintenance.	2.
Tourism and recreation.	2.
Others.	4.
Total.	31.

#### **6.5.**

Some general trends have been observed, for example, the majority of craft businesses have been looking to invest in new and bespoke ways to market themselves online due to the loss from retail sales. Also, retail and food production are looking to invest in new equipment or additional space in order to deal with more online sales and less footfall.

#### **6.6.**

A key element to the CRDG is the requirement of 50% match funding being provided by the applicant. This has ensured that businesses who apply provide a focused development proposal, as a result of the impact of COVID-19, and in line with the grant criteria. It is also providing the opportunity to support businesses who are willing to invest in new ways to earn income and promote sustainability.



## **6.7.**

As noted above, 16 applications are currently notified, with the majority awaiting supporting documentation to enable assessment. Based on the average award noted above, it is estimated that there could be over £100,300 of potential commitment against a residual budget of £168,272 from the £300,000 originally ringfenced from the Council's £5 million COVID Response Fund.

## **6.8.**

Following the launch of the CRDG, officers received two enquiries asking if the grant could be retrospectively claimed in cases where a business had proactively invested in COVID-19 related development prior to the launch of the scheme.

## **6.9.**

As an economic development grant based on the Council's Flexible Business Development Grant model, retrospective claims are not allowed. This is because businesses committing the full funds do not demonstrate the need for public funding. Amending policy could have potentially wide-ranging implications for other grant schemes in setting a precedent and could conflict with State Aid regulations.

## **6.10.**

The proposed BHSG-2 Guidelines, attached as Appendix 1 to this report, do however note the following:

### **6.10.1.**

In exceptional circumstances applications could be accepted from businesses who incurred significant expenditure early in lockdown/restrictions to mitigate the negative impact of the pandemic, which they have not recovered through increased/maintained sales. This will apply only to exceptional cases and will relate to expenditure prior to 19 August 2020 when the Council introduced its COVID-19 Recovery Development Grant.

## **7. Human Resource Implications**

Economic Development service staff are already processing the BHSG scheme, so are well placed to continue administering this scheme. The service is however under significant strain responding to ever changing circumstances, including new Government schemes, and so if there is an initial 'glut' of applications from previously ineligible business, this will create additional pressure.

## **8. Links to Council Plan**

The proposals in this report support and contribute to improved outcomes for communities as outlined in the Council Plan strategic priority of Enterprising Communities.

## **9. Links to Local Outcomes Improvement Plan**

The proposals in this report support and contribute to improved outcomes for communities as outlined in the Local Outcomes Improvement Plan priority of a Vibrant Economy.

## **10. Financial Implications**

### **10.1.**

The Council has established a Coronavirus Business Hardship Support Fund with an opening balance of £5,000,000.

### **10.2.**

As of 1 November 2020, payments totalling £1,497,651 have been paid to businesses in Orkney from the fund, including of £445,000 in Business Hardship Support Grants with 10% top-up supplement payments totalling £44,500, and £5,284 paid under the Protective Equipment Grant.

### **10.3.**

As of 31 October 2020, a total of £131,728 has been paid or committed towards CRDG projects. Initial approval made by delegated authority during Council recess established the CRDG scheme with a ring-fenced cap of £300,000 from within the Coronavirus Response Fund.

### **10.4.**

Future commitments from a second phase of the Business Hardship Support Grant scheme will continue to be drawn from Council's Coronavirus Business Support Fund with regular update reports to the Council.

### **10.5.**

It is proposed that the amended grant levels will not be subject to a 10% top-up supplement payment by the Council, as was applied retrospectively to the Business Hardship Support Grant, Phase 1 scheme.

## **11. Legal Aspects**

### **11.1.**

Section 95 of the Local Government (Scotland) Act 1973, as amended, obliges the Council to make arrangements for the proper administration of its financial affairs.

### **11.2.**

In terms of Section 20 of the Local Government in Scotland Act 2003, the Council has power to do anything which it considers is likely to promote or improve the well-being of its area and persons within it, or either of these. This includes power to give financial assistance.

## **12. Contact Officers**

Gavin Barr, Executive Director of Development and Infrastructure, Email [gavin.barr@orkney.gov.uk](mailto:gavin.barr@orkney.gov.uk)

Roddy MacKay, Heading of Planning, Development and Regulatory Services, Email [roddy.mackay@orkney.gov.uk](mailto:roddy.mackay@orkney.gov.uk).

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## **13. Appendix**

Appendix 1: Draft Coronavirus – Business Hardship Support Grant Scheme: Phase 2, November 2020 – Guidelines.

# ORKNEY ISLANDS COUNCIL



## CORONAVIRUS - BUSINESS HARDSHIP SUPPORT GRANT SCHEME: Phase 2

November 2020

### **GUIDELINES**

Contact: [economic.development@orkney.gov.uk](mailto:economic.development@orkney.gov.uk)

## PLEASE READ THIS GUIDANCE CAREFULLY BEFORE MAKING AN APPLICATION

This document details the eligibility criteria for assistance under the Coronavirus Business Hardship Support Grant Phase 2, replacing the first phase of this grant, and covers:

1. BACKGROUND	2
2. PRINCIPLES OF GRANT SUPPORT	3
3. WHAT CAN I APPLY FOR?	4
4. WHO CAN APPLY?	4
5. HOW DO I APPLY?	6
6. WHAT CONDITIONS APPLY?	6
7. STATE AID	7

### 1. BACKGROUND

Orkney Islands Council is committed to supporting the local business community affected by the Coronavirus outbreak and has established a Coronavirus Response Fund. Since 1 May 2020 this has included access to direct and urgent financial support for businesses experiencing financial difficulty as a result of the crisis, through the Business Hardship Support Grant scheme. This scheme was subsequently reviewed and taken forward from XX November 2020 as a Phase 2, which these guidelines now describe.

It is an unfortunate fact that the Coronavirus crisis will mean that some businesses will fail. It is not possible for the Council to stop the structural changes to the economy which will cause this, and the Business Hardship Support Fund cannot compensate for all problems created by the crisis. However, it is intended and hoped that it will make a meaningful contribution to the survival of normally viable Orkney businesses at risk of permanent closure due to the impact of the Coronavirus and restrictions, and sustain jobs.

**It must be emphasised that this fund is designed as an economic intervention and cannot compensate for lost income or turnover. Individuals in hardship as a result of personal/household expenses should seek support through the welfare system.** It is targeted at businesses in most need, with applications considered on a case-by-case basis due to the many individual scenarios businesses are facing in Orkney. This fund has limited resources, so please act responsibly and have consideration for businesses in Orkney who are suffering extreme and immediate financial hardship, and in dire need of financial help.

The Business Hardship Support Fund is entirely discretionary by the Council, with no entitlement to any grant. Due to the constantly changing picture of emerging Government grant schemes, the eligibility criteria for Business Hardship Support Fund and/or policy may still be altered.

The Business Hardship Support Fund is a grant and not loan, and a financial award in respect of a valid application therefore will not normally need to be repaid by the recipient. However, if a business should subsequently become eligible for Government support (which is possible as Government schemes evolve and new schemes emerge), the Council shall require the grant to be returned in order that the funding can be re-purposed to support other business needs/economic challenges arising from COVID.

## 2. PRINCIPLES OF THIS GRANT SUPPORT

The key aim is to make a meaningful contribution to the survival of viable Orkney businesses that are directly impacted by COVID-19 and associated government restrictions, to help them to stay open and continue to serve their customers.

Businesses applying for assistance under Business Hardship Support Fund will be expected to demonstrate that the following outcomes can realistically be achieved:

- the business has viable plans and can continue to trade profitably post-COVID-19;
- safeguard business operations;
- safeguard existing jobs;
- direct economic benefit to Orkney.

The OIC Business Hardship Support Grant scheme is a support measure aimed at providing some relief to businesses facing immediate and pressing working capital issues, by providing funding towards the cost of running the business, with the intention of giving the owner/manager(s) better opportunity to focus on other objectives and measures to mitigate the impact of this pandemic.

It must be emphasised that, at present, this is a hardship grant solely aimed at those businesses who are facing working capital problems as a result of a current cashflow gap as a direct result of COVID-19 or associated government restrictions (financial information is required to demonstrate this).

### **This scheme will:**

- Provide a grant payment as a contribution towards normal, unavoidable, 'everyday' overheads and expenses associated with the operation of the business, that are causing financial pressures due to a significant fall in income as a direct result of COVID-19 and Scotland's evolving precautionary measures.
- Be needs-based and accept applications from businesses who are in a vulnerable financial position due to expenses it is facing.
- Be based on current cashflow.

### **This scheme will not:**

- Compensate for lost turnover/sales
- Compensate for lost personal income derived from a business
- Cover personal/household expenses
- Cover expenses covered by other grant funds - details of all other COVID-19 related funds awarded must be declared in any application.
- Cover expenses relating to new developments (please see the [Council's COVID-19 Recovery Development Grant](#) for potential financial support)
- Accept applications from businesses currently not in need, for example are not currently experiencing cashflow hardship, or who have cash reserves that would cover more than 6 months of fixed costs.
- Accept applications from businesses who have been permitted to reopen within Government restrictions, but which have remained entirely closed for the majority of time since the lockdown of March 2020, unless in exceptional circumstances.

- Accept applications from businesses that are a 'side' business rather than a primary occupation (please discuss with officers if you have a number of separate businesses that, combined, make up your primary source of income).

### 3. WHAT CAN I APPLY FOR?

The key aim of the Business Hardship Support Fund is to enable viable businesses to survive the Coronavirus outbreak and prosper in future years by providing working capital to help meet a current cashflow gap. Businesses must be able to demonstrate current financial vulnerability and that the grant will support the business's viability.

These grants are determined by the number of staff currently employed in the business (including non-productive hours supported by the Government's Job Support Scheme).

- £2,500 per applicant for businesses employing 1 to 5 full-time equivalent employees
- £5,000 per applicant for businesses employing 6 to 10 full-time equivalent employees
- £7,500 per applicant for businesses employing 11 or more full-time equivalent employees

\*Business can opt to apply for the level of assistance they feel is closest to their working capital requirement, but must meet the minimum FTE requirement for that level of assistance. This is based on a 35-hour week and can include the owner(s), and seasonality of trade may be accommodated. Please discuss with officers before submitting an application if you have a number of separate businesses that, combined, make up your primary source of income).

Some examples of the type of unavoidable business costs that may be causing hardship could be (businesses are expected to have first endeavoured to negotiate more flexible terms with any lenders):

- Premise costs – rent, mortgage, insurance, maintenance;
- Materials
- Transport
- Non-government supported staff costs;
- Payments on equipment and assets;
- Unavoidable maintenance of assets;
- Finance costs;
- Business utilities – energy costs, wi-fi etc.
- In exceptional circumstances applications could be accepted from businesses who incurred significant expenditure early in lockdown/restrictions to mitigate the negative impact of the pandemic, which they have not recovered through increased/maintained sales. This will apply only to exceptional cases, and will relate to expenditure prior to 19 August when the Council introduced its [COVID-19 Recovery Development Grant](#). Please discuss with officers before submitting an application.

In normal circumstances, applicants who have previously received BHSG funding will not be able to re-apply within 6 months of the previous application date, although the Council reserves the right to exercise its discretion in this regard.

## 4. WHO CAN APPLY?

### Eligible Businesses

Businesses registered and located in Orkney may be eligible for support where all of the following applies:

- a) the business is permanently based in Orkney;
- b) the business was actively trading before the impact of the coronavirus/COVID19 pandemic;
- c) the business was not in financial difficulty (risk of bankruptcy or closing down) prior to the Coronavirus pandemic (before 31 December 2019);
- d) the business normally employs at least 1 full-time equivalent (based on a 35-hour week) this can include the owner(s) - seasonality of trade may be accommodated;
- e) the business intends to continue trading if possible;
- f) the business is experiencing financial hardship as a direct result of the impact of Coronavirus and Scotland's precautionary measures;
- g) the business has applied for all Government COVID-19 related support the business is eligible for, but awards have proved insufficient to help a current cashflow gap. (the OIC Business Hardship Support Grant can be in addition to, but not instead of other funding from Government or other sources). All awards must be declared in any application;
- h) the intervention is to sustain a business (individuals in hardship should apply for support through the welfare system);
- i) the intervention will help support the business to survive impact of Coronavirus and Scotland's precautionary measures;

The following established business forms can apply:

- sole trader;
- partnership;
- limited company;
- social enterprise; or
- any other legal business structure.

### Ineligible Businesses

A business will be considered ineligible under the Business Hardship Support Fund where:

- it has not accessed all other Coronavirus Government assistance it may be eligible for (details of which can be found at: <https://www.bgateway.com/coronavirus-business-support-across-scotland>);
- it was already 'in difficulty' before the Coronavirus outbreak;
- it has been permitted to reopen within Government restrictions, but has remained entirely closed for the majority of time since the lockdown of March 2020, unless in exceptional circumstances.
- the business has the potential to bring Orkney Islands Council into disrepute and cause harm to the reputation of Orkney.

Awards under the Business Hardship Support Fund will be at the sole discretion of the Council.



## **5. HOW DO I APPLY?**

Application is via an online form on the Council's website, and you will not be able to apply if you do not meet all of the eligibility criteria. You will then be sent an email instructing you to submit evidence/additional information in support of your application.

Once the Council has received your completed application form and supporting evidence, officers will review your application as soon as possible and may contact you by email to request further information in order for a decision to be made.

Payment of successful grant applications will be made directly to the nominated bank account.

### **Supporting Evidence/Additional Information Required**

After you have completed your online application, you will receive a follow up email requesting you to submit required supporting evidence/additional information – this is mandatory.

You can digitally copy the required evidence/information in different ways, but please remember, whatever way you copy them, be it a scan, photo or screenshot, officers must be able to see all of the information in the document.

The evidence/information required is:

- a) 6-month cashflow projections (a template and support from Business Gateway is available if required).
- b) Most recent accounts, e.g. year-end accounts, tax return
- c) Recent proof of enterprise
- d) Supporting evidence of numbers of employees
- e) Bank statement

## **6. WHAT CONDITIONS APPLY?**

This section details the conditions that will apply to all grant awards prior to applicants receiving and accepting an offer of grant assistance. A breach of any of the conditions described below may lead to the Council seeking repayment of the grant in full.

- a) The applicant must be authorised to make the application on behalf of the business;
- b) Any grant awarded should be repaid to the Council if the applicant can make a claim from changes to existing government schemes or the introduction of new ones. Should the applicant be eligible for either, they should make a claim and repay the Council grant so that it can be reallocated to other applicants.
- c) Any relief awarded in contravention of State Aid rules irrespective of whether there was a deliberate or otherwise deception or error, or as a result of any misleading statements submitted by application will be recoverable in full and that legal action to be taken.
- d) Applicants must be prepared to submit to the Council details of the benefits and impacts which have been achieved by the support provided for monitoring and evaluation.
- e) Any payment received must be declared to HMRC as appropriate as part of the tax return for the business.
- f) By making this application, whilst the information will be confidential from a public perspective, applicants are agreeing to all information being shared within the Council.

## **7. STATE AID**

Grant assistance will normally be given as de minimis aid as defined by the European Commission. If the applicant has been in receipt of any previous de minimis grants they will be asked to provide details to the Council of such aid received in the three-year period prior to submission of their application.

For further information, please see: <http://www.scotland.gov.uk/Topics/Government/State-Aid/if-its-aid/deminimis>