



ADVANCED PUBLICATION OF REPORTS

This publication gives five clear working days' notice of the decisions listed below.

These decisions are due to be signed by individual Cabinet Members
and operational key decision makers.

Once signed all decisions will be published on the Council's
Publication of Decisions List.

- 1. APPROVAL TO ENTER INTO A SALE AGREEMENT FOR 27 HOMES
WITH VISTRY PARTNERSHIPS (Pages 1 - 26)**
- 2. COVID-19 ADDITIONAL RELIEF FUND SCHEME (Pages 27 - 84)**

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Please note Part 2 report is now confidential appendix.

London Borough of Enfield

Operational Report

Report of **Joanne Drew**

Subject: **Approval to enter into a Sale Agreement for 27 homes with Vistry Partnerships**

Executive Director: **Sarah Cary**

Ward **Upper Edmonton**

Key Decision: **KD 5472**

Purpose of Report

1. To approve the acquisition of 27 newbuild homes on Meridian Water (Phase 1a) by entering into a Land and Build contract (Sale Agreement) with Vistry Partnerships.

Proposal(s)

2. Authorise expenditure to be committed in 2022/2023 for the acquisition of 27 newbuild homes on Meridian Water Phase 1a for London Affordable Rented.
3. Delegate authority to the Director for Housing and Regeneration in consultation with the Acting Director of Law and Governance, Director of Development (Meridian Water) and Executive Director for Resources to agree the purchase and ancillary documents related to the purchase.
4. Approve associated bid and acceptance of grant under the GLA Building Council Homes for Londoners affordable housing grant programme.
5. Submit claim for 100% relief in respect of Stamp Duty Land Tax to HM Revenue & Customs together with appropriate Options to Tax to maximise tax reliefs as these are assumed in the financial modelling.

Reason for Proposal(s)

6. On 24th April 2019, Cabinet approved the appointment of Vistry Partnerships as developer for Meridian One (KD 4864). Vistry submitted planning applications for 977 homes across Phase 1, of which 50% will be affordable. Phase 1a was approved under Reserved Matters Application (20/03821/RM) for 300 new homes and Phase 1b submitted as a full planning application is currently under determination (21/04742/FUL) and subject to planning committee later in the year.
7. Phase 1a works have commenced on site and the build for Block E2 where the 27 shared ownership units are located achieved "Golden Brick" stage on 30 June 2022,

which means the first course of bricks are now laid above the foundation and residential build is fully underway. The Council is also considering acquiring an additional 92 units (B1) for Shared Ownership within Phase 1B, subject to grant and a separate authority. The anticipated grant of headlease of the relevant Block (B1) in Phase 1B is expected by September 2022, subject to planning.

8. The Council will be acquiring Shared Ownership units outside of the mechanics of the Development Agreement. These homes were expected to be acquired by a Registered Provider(s) (also known as Housing Association) but following a marketing process, only one block (A1) was acquired which enabled the Council to make an offer on the shared ownership homes adjacent to the Council's homes already under contract. Block E2 is currently shared ownership but as the majority are large family homes (3bed and 4beds) the Council has secured additional grant to convert these to social housing. An application for a Non-Material Amendment to the planning permission will be submitted by the Council to change the tenure from shared ownership to social housing, noting the homes remain affordable in perpetuity. Block B1 is subject to a grant bid and if approved, these will be brought into the housing development programme as affordable home ownership and offered in line with the Intermediate Housing Policy.
9. Phase 1a is 93% affordable of which the Council has the majority ownership and this decision seeks to secure more affordable housing for the Borough. Block E2 (Phase 1a) will deliver 27 new homes to be provided as social housing units, which remains a priority tenure in the borough. If authorised under this report, Block E2 will be owned and managed by the Council which alongside the existing Council housing homes, secures a significant stake in the long-term management of Meridian Water Phase 1.
10. The Council is acquiring the 27 shared ownership units to provide as social housing outside of the Development Agreement mechanism, which already contains provision for the Council to acquire affordable housing units. Pursuant to the terms of the development agreement the Council may acquire 242 affordable housing units on Phase 1 which will transfer from the General Fund to Housing Revenue Account by appropriation on completion. This will be the subject to a separate cabinet report at the time.
11. The Council has negotiated a competitive price for the newbuild homes and subject to contract to purchase 27 homes on Phase 1a (Block E2), is also able to seek SDLT relief on the purchase price, if grant is used to acquire the properties.
12. The Council entered into contract under the Building Council Homes for Londoners (BCHFL) programme in 2019. The BCHFL contract requires that any slippage has to be replaced with substitute units and deliver starts as per the original allocation. The 27 homes are proposed as substitutions for Dendridge Close, which was earmarked for development of underutilised land in 2021. Following a procurement exercise last year, Dendridge had a limited tender response with a single bid received for 23 homes. The tender was above the approved budget.
13. Through negotiations with the GLA, the Council has secured additional grant to secure 27 additional council owned homes on Meridian Water. As the 27 units, are currently designated as Shared Ownership under the planning consent, a non-material amendment will be required to change the tenure as the Council intends to let the homes as social housing. This application is anticipated to be submitted by the Council and approved before the first let, next year.

Relevance to the Council's Plan

14. The decision will enable the Council to steward the residential placemaking, support delivery of much needed affordable homes and create a new neighbourhood.

Background

15. Vistry Partnerships were appointed as the developer on Phase 1 and Meridian 2 at Meridian Water. They are currently on site and building homes at pace.

Main Considerations for the Council

16. The Council will secure the delivery of much needed social housing for people on the housing register and affordable home ownership options for those who cannot afford to buy and are ineligible for social housing.
17. The homes offer a range of bedroom sizes and wheelchair adapted homes which will help to address specific needs for those who are on the waiting list. Homes will be practically complete from November 2023 onwards.
18. The Council has negotiated affordable housing grant to support the purchase of the 27 shared ownership homes on Phase 1a, which will help to reduce the overall call on borrowing. The current price is within the borrowing limits set within the HRA Business Plan.
19. The payments will be made as per the Heads of Terms provided in the Confidential Appendix, which requires the Council to make a payment on the following basis:
- **Golden Brick Price - (30%)**
Definition of Golden brick to be first rising column from foundation slab
 - **Works Price - (70%)**
Works price to be paid via monthly valuations in agreement with Employer's Agent.
20. A scheme appraisal was completed using ProVal which assessed the life-cycle costs and includes contingency. The acquisition meets the hurdle rates set for the HRA. Any acquisition must comply with the Property Procedure Rules and the content of this report complies with those rules. An independent valuation by a RICS surveyor was undertaken to assess the potential market value of the newbuild homes.

Safeguarding Implications

21. None

Public Health Implications

22. No direct public health implications identified but affordable and healthy homes are prerequisite for the health and wellbeing of our residents.

Equalities Impact of the Proposal

23. The Public Sector Equality Duty requires all public bodies to have due regard to the need to
- Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.

- Advance equality of opportunity between people who share a protected characteristic and those who do not.
 - Foster good relations between people who share a protected characteristic and those who do not.
24. The broad aim of the duty is to integrate equality considerations into general policy and decision making and we do this using the process of equality impact assessment.
25. An equalities impact assessment (EqIA) of the proposals has been carried out and is attached at Appendix B. The EqIA has not identified negative impacts on any equalities group. The Council recognises that providing good quality, affordable housing within the Borough helps those most in need of a home and least able to afford property on the open market. There is a need for more family housing and 50% of the 27 homes will be 3- and 4-bedroom homes. The acquisition is likely to benefit families with children and young people among other household characteristics on the housing register. The purchase of larger homes will also enable us to deliver on our commitments to provide appropriate social housing and reduce overcrowding.

Environmental and Climate Change Considerations

26. The development will implement significant energy efficiency measures, to achieve the required carbon emission reductions by the Local Authority. The residential units in Phase 1a have been calculated to achieve as much as 86% improvement in CO2 emissions over the baseline requirements within Building Regulations Approved Document Part L1A 2020 through the use of enhanced building fabric, connection to a heat network and low and zero carbon technologies.
27. The Reserved Matters Application (20/03821/RM) was also submitted with a Green Procurement Plan which outlined how the development will seek to minimise the environmental impact of the scheme through responsible sourcing of materials, minimising construction site impacts, local procurement and employment strategies and the minimisation of construction and demolition waste.

Risks that may arise if the proposed decision and related work is not taken

28. The potential risk if the decision is not taken is that the Council will not be able to acquire affordable housing to let as social housing and this will negatively impact ability to deliver the much needed social housing to those in need in the borough.
29. There also is a risk that should the Council not acquire these units Vistry Partnerships will not be able to secure an Affordable Housing Provider for the affordable provision which could impact on cashflow for the main construction and delay the programme. The development agreement will set out assumptions relating to land value which is usually predicated on sale of any units

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

30. A non-material amendment application will need to be made to the Local Planning Authority to change the tenure, which will remain affordable. The 27 shared ownership units which are intended to be let as London Affordable Rented homes. There is a risk that permission may not be forthcoming. However, as the proposal is a minor amendment, does not reduce the overall affordable housing and is replacing one tenure with another affordable tenure in line with the Local Authority housing

need, this is a low risk. Additionally, the acquisition of the 27 homes secures earlier provision of council housing if approved as converting from Shared Ownership to social housing.

Financial Implications

Summary

31. This report is proposing to commit to the acquisition of 27 affordable units with Vistry Partnerships (the Developer) as part of Phase 1 Meridian Water development at a total cost (including fees) as set out in the Confidential Appendix for further details.
32. This report is also proposing to acquire a further 92 shared ownership units, however this is still at the negotiation stage and will require a separate key decision and subject to contract and GLA grant being allocated.

Legal Implications

33. Section 8 of the Housing Act 1985 requires the Council to consider the housing conditions and needs of their area with respect to the provision of housing accommodation. Section 9 of that Act empowers the Council to provide housing accommodation by erecting houses, or converting buildings into houses, on land acquired by them or by acquiring houses. Section 17(1)(b) of the Housing Act 1985 empowers the Council to acquire dwellings for housing purposes and section 120(1) Local Government Act 1972 gives the Council the power to acquire any land where it is for the purposes of (a) any of its statutory functions or (b) for the benefit, improvement or development of its area. Accordingly, taken together, these provisions give the Council power to acquire the shared ownership units as proposed in this report.
34. In acquiring the units the Council must comply with its Constitution including its Property Procedure Rules.
35. The acquisition of shared ownership properties proposed in this report is in addition to and separate from the right to acquire affordable housing units as set out in the Council's Development Agreement with the Meridian Water Phase 1 Developer. It is proposed that the Council will "flip" the shared ownership units it acquired to London Affordable Rent housing. This will require planning approval.
36. The Council must comply with any conditions of grant funding set out in the grant agreement with the GLA. Failure to do so may result in a demand for any grant advanced to be repaid or a withholding of future grant.
37. All legal documents arising from the matters approved in this report must be approved in advance of commencement by Legal Services on behalf of the Director of Law and Governance.
38. The Council must comply with its obligations set out in the grant agreement with the GLA.

Workforce Implications

39. None

Property Implications

40. HRA property implications: these are to be found throughout the report.
41. Corporate property implications: the transaction that is described in this report has the indirect effect of supporting property values that are used within the business case of the Council's Meridian Water project, thus helping to underpin the continuing viability of the scheme.

Other Implications

42. None

Options Considered

43. The council has promoted the opportunity on Meridian Water to a range of Registered Providers, to acquire the homes, prior to expressing an interest in acquiring Block E2 and B1. As Phase 2 is a 100% affordable scheme owned and managed by a Housing Association and a private registered provider is purchasing the shared ownership units on Phase 1 (A1), there was little interest from other Registered Providers. By the Council being the "RP" for the affordable homes on Phase 1 it is minimising the risk of multi-landlord estate management strategy which can see conflicts in standards arise and overall will enable the high quality of housing management and place shaping.

Conclusions

44. By purchasing the homes, the Council is able to fulfil it's grant obligations under the Mayor's Affordable Housing Programme, secure ownership and management of the whole affordable housing on Phase 1a and potentially take a stake on Phase 1b to manage the long-term stewardship of this significant regeneration scheme.

Report Author: Amena Matin
Head of Regeneration and Growth
Amena.Matin@enfield.gov.uk
0208 1484384

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Appendices

Appendix A - Confidential Appendix
Appendix B – Equalities Impact Assessment (EqIA)

Background Papers

The following documents have been relied on in the preparation of this report:

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

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Enfield Equality Impact Assessment (EqIA)

Introduction

The purpose of an Equality Impact Assessment (EqIA) is to help Enfield Council make sure it does not discriminate against service users, residents and staff, and that we promote equality where possible. Completing the assessment is a way to make sure everyone involved in a decision or activity thinks carefully about the likely impact of their work and that we take appropriate action in response to this analysis.

The EqIA provides a way to systematically assess and record the likely equality impact of an activity, policy, strategy, budget change or any other decision.

The assessment helps us to focus on the impact on people who share one of the different nine protected characteristics as defined by the Equality Act 2010 as well as on people who are disadvantaged due to socio-economic factors. The assessment involves anticipating the consequences of the activity or decision on different groups of people and making sure that:

- unlawful discrimination is eliminated
- opportunities for advancing equal opportunities are maximised
- opportunities for fostering good relations are maximised.

The EqIA is carried out by completing this form. To complete it you will need to:

- use local or national research which relates to how the activity/ policy/ strategy/ budget change or decision being made may impact on different people in different ways based on their protected characteristic or socio-economic status;
- where possible, analyse any equality data we have on the people in Enfield who will be affected eg equality data on service users and/or equality data on the Enfield population;
- refer to the engagement and/ or consultation you have carried out with stakeholders, including the community and/or voluntary and community sector groups you consulted and their views. Consider what this engagement showed us about the likely impact of the activity/ policy/ strategy/ budget change or decision on different groups.

The results of the EqIA should be used to inform the proposal/ recommended decision and changes should be made to the proposal/ recommended decision as a result of the assessment where required. Any ongoing/ future mitigating actions required should be set out in the action plan at the end of the assessment.

Section 1 – Equality analysis details

Title of service activity / policy/ strategy/ budget change/ decision that you are assessing	Approval to enter into a Sale Agreement for 119 homes with Vistry Partnerships
Team/ Department	Housing and Regeneration
Executive Director	Sarah Cary
Cabinet Member	Cllr Nesil Caliskan
Author(s) name(s) and contact details	Cem Erkmén
Committee name and date of decision	n/a

Date the EqIA was reviewed by the Corporate Strategy Service	6 July 2022
Name of Head of Service responsible for implementing the EqIA actions (if any)	Karen Lucas
Name of Director who has approved the EqIA	Joanne Drew

The completed EqIA should be included as an appendix to relevant EMT/ Delegated Authority/ Cabinet/ Council reports regarding the service activity/ policy/ strategy/ budget change/ decision. Decision-makers should be confident that a robust EqIA has taken place, that any necessary mitigating action has been taken and that there are robust arrangements in place to ensure any necessary ongoing actions are delivered.

Section 2 – Summary of proposal

Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision

Please summarise briefly:

What is the proposed decision or change?

What are the reasons for the decision or change?

What outcomes are you hoping to achieve from this change?

Who will be impacted by the project or change - staff, service users, or the wider community?

The Council is looking to acquire 27 shared ownership units in Block E2 of Meridian Phase 1a from Vistry Partnership and subject to grant, an additional 92 new Shared Ownership homes on (Phase 1b) will be acquired and entered into the Sale Agreement with Vistry Partnerships on the same contractual basis.

The decision seeks authority for expenditure to be committed in 2022/2023 for the acquisition of 119 newbuild homes on Meridian Water Phase 1, of which 27 will be acquired for London Affordable Rented (social housing) and 92 are proposed for Shared Ownership (subject to contract and GLA grant being allocated).

The reason for this decision is that subsequent to the planning permission covering Phase 1a of Meridian Water a marketing process was carried out. These homes were expected to be acquired by Registered Providers (also known as Housing Association) but following the marketing process, only one block (A1) was acquired. This enabled the Council to make an offer on the shared ownership homes adjacent to the Council's homes already under contract. Block E2 is currently being built as shared ownership homes but as the majority are large family homes (3bed and 4beds) the Council has secured additional grant to convert these to social housing. With this change the Council will allow for the early delivery of much needed affordable accommodation to people on the housing needs register.

Enfield's Housing Register is a local register of housing need. All applicants seeking social housing in Enfield must apply through its Housing Register. The demand for housing exceeds supply and the Housing Register exists to enable the Housing Allocations Policy to prioritise those households that are in greatest need and to maximise their opportunities for rehousing.

There are two primary routes onto the Housing Register:

- Homeless applicants to whom the Council has accepted a main housing duty are automatically entered onto the register
- Other residents can apply to join the Housing Register via an online portal

The decision to let 27 shared ownership homes as London Affordable Rented homes will have a positive impact on those who are eligible for social housing, reduce the cost of temporary accommodation and provide a stable home for an Enfield resident.

The council will retain 100% nomination rights to the London Affordable Rented units and ensure that properties are allocated fairly and transparently in line with the current allocations policy.

This EQIA has not identified negative impacts on any equalities group.

The council will meet its equality duties through the allocation of tenancies.

Section 3 – Equality analysis

This section asks you to consider the potential differential impact of the proposed decision or change on different protected characteristics, and what mitigating actions should be taken to avoid or counteract any negative impact.

According to the Equality Act 2010, protected characteristics are aspects of a person's identity that make them who they are. The law defines 9 protected characteristics:

1. Age
2. Disability
3. Gender reassignment.
4. Marriage and civil partnership.
5. Pregnancy and maternity.
6. Race
7. Religion or belief.
8. Sex
9. Sexual orientation.

At Enfield Council, we also consider socio-economic status as an additional characteristic.

“Differential impact” means that people of a particular protected characteristic (eg people of a particular age, people with a disability, people of a particular gender, or people from a particular race and religion) will be significantly more affected by the change than other groups. Please consider both potential positive and negative impacts, and provide evidence to explain why this group might be particularly affected. If there is no differential impact for that group, briefly explain why this is not applicable.

Please consider how the proposed change will affect staff, service users or members of the wider community who share one of the following protected characteristics.

Detailed information and guidance on how to carry out an Equality Impact Assessment is available here. (link to guidance document once approved)

Age

This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people of a specific age or age group (e.g. older or younger people)?

Please provide evidence to explain why this group may be particularly affected.

There are currently 6,234 applicants on the Housing Need Register waiting to be housed. Three of the applicants are at 0-18 age group, 372 are over 65 and 5,859 people are aged 18-65. The decision is bringing in the acquisition of new build social housing homes which will help 27 applicants and their household who are most in need in the Borough to be housed by the Council. As the proportion of homes include three and four bedrooms the acquisition is likely to have a positive impact on families with children or dependents on the housing register.

However, the acquisition of these homes will not have a differential impact (positive or negative) on a specific age group. The acquired homes will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

No mitigating action identified. We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Disability

A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.

This could include: physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.

Will the proposed change to service/policy/budget have a **differential impact**

[positive or negative] on people with disabilities?

Please provide evidence to explain why this group may be particularly affected.

This will have a positive impact as residents with high vulnerabilities will be assessed for social housing within the 27 acquired homes.

Currently 570 applicants on the Council's Housing Needs Register indicated that they have a disability but not all will require accessible home. Although the acquisition of these homes may help house people with disabilities that are currently on the Housing Need Register, the acquisition will not have a differential impact (positive or negative) on people with disabilities as the acquired homes will be allocated on the basis of need rather than household characteristics

Mitigating actions to be taken

No mitigating action identified. We will continue to monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Gender Reassignment

This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on transgender people?

Please provide evidence to explain why this group may be particularly affected.

We do not have robust local data with regard to gender reassignment, however GIRES estimates that around 650,000 people in the UK, 1% of the population, are estimated to experience some degree of gender non-conformity. If GIRES' estimates are correct and the distribution among Enfield's population were typical of their national research, this would equate to around 3,350 individuals with some

degree of gender non-conformity.

Although there is lack of available local data in this area, we do not believe that the acquisition of these homes for the purpose of letting them as London Affordable Rented homes will have a differential impact (positive or negative) on transgender people. Properties will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

No mitigation action identified. However, we will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Marriage and Civil Partnership

Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, where-as a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people in a marriage or civil partnership?

Please provide evidence to explain why this group may be particularly affected.

The acquisition of these homes will not have a differential impact (positive or negative), because of marital status. Properties will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

No mitigation action identified. We will continue to monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Pregnancy and maternity

Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on pregnancy and maternity?

Please provide evidence to explain why this group may be particularly affected.

A significant proportion of the Housing Register is made up of single female parent families. The proposed increase in affordable rental family sized homes will help lone female parents who have made successful homeless applications, and their children, find much needed stability after likely spending years in temporary accommodation. It is therefore possible that the decision will have a positive impact on people who fall within the pregnancy and maternity category.

The homes however will be allocated on the outcome of need assessment rather than household characteristics which may or may not include people who have these characteristics.

Mitigating actions to be taken

No mitigation action identified. We will continue to monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Race

This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people of a certain race?

Please provide evidence to explain why this group may be particularly affected.

Enfield Housing Register

There is a disproportionate number of people from BAME backgrounds on the

housing register. There are approximately 1,494 Black applicants (African, Caribbean and Other) on the housing register waiting to be housed, in comparison to just 779 White UK applicants. There are 3,724 housing register applicants with ethnicities data recorded. Applicants with a Black background make up 40.1% of the applicants that provided their ethnicity whereas White UK group make up 20.9%. When comparing the demographics with the borough of Enfield, White UK group make up 40.5% of the total population.

Homeless Applicants

People from BAME backgrounds are more likely to approach our homelessness service for help. During 2018-19, we assessed 2,918 households under the Homelessness legislation.

Applicants identifying as Black make up the largest single group with 33% with 57% of applicants identifying as being from a non-white background. A full breakdown is set out below:

Ethnicity	%
White	30
Black / African / Caribbean / Black	
British	33
Asian / Asian British	4
Mixed / Multiple ethnic groups	3
Other ethnic groups	17
Not known	13

Overcrowding and Covid

The impact of the Covid pandemic on BAME communities has been profound. Research by UCL into mortality rates from Covid has demonstrated that there is an increased risk of death with BAME communities being nearly twice as likely to die than the white population. Many of the overcrowded households in the borough are from BAME communities. For BAME households this has meant an increased risk as it is far more difficult to maintain lockdown measures when the household do not have enough space to live in.

Although, the lettings will be in line with the housing allocations scheme which may have a positive impact on people from minority ethnic backgrounds, we do not believe that the increase in social housing will have a differential impact (positive or negative) on people of certain race. Properties will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristic.

Religion and belief

Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who follow a religion or belief, including lack of belief?

Please provide evidence to explain why this group may be particularly affected.

The most reliable estimates on percentages of Enfield residents of different religions are those from the 2011 Census; Christianity (all denominations) was the most common religion in the borough (53.6%) at that time. 16.7% of residents were of the Muslim faith, and 15.5% hold no religion or belief at all. Sikhs were the smallest group in the borough, composing 0.3% of the population, and people of 'other religion' made up 0.6%.

We do not believe that the increase in social housing will have a differential impact (positive or negative), because of religion or belief. Properties will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Sex

Sex refers to whether you are a female or male.

<p>Will this change to service/policy/budget have a differential impact [positive or negative] on females or males?</p> <p>Please provide evidence to explain why this group may be particularly affected.</p>
<p>There is a disproportionate number of female applicants on the housing register representing 74.6% of 6,216 applicants that have indicated their sex. Male applicants make up 25.3% of the applicants. Females are more likely to be single parents – 94% of single parents on Enfield’s Housing Register are mothers. Therefore, the increased provision of more family homes, which are available to residents on the housing register, will help lone female parents who have made successful homeless applications, and their children, find much needed stability after likely spending years in temporary accommodation.</p>
<p>Mitigating actions to be taken</p>
<p>We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.</p>

<p>Sexual Orientation</p>
<p>This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual.</p>
<p>Will this change to service/policy/budget have a differential impact [positive or negative] on people with a particular sexual orientation?</p> <p>Please provide evidence to explain why this group may be particularly affected.</p>
<p>There is very little boroughwide reliable data on sexual orientation, however the ONS 2019 Annual Population Survey predicted that 92.1% of the UK population</p>

identified as heterosexual while 2.9% identified as lesbian, gay or bisexual. 2,595 applicants in the housing register specified their sexual orientation whereby 97.1% identified themselves as heterosexual, less than 1% as gay/lesbian and 2% as other.

The increase in social housing however will not have a differential impact (positive or negative), because of sexual orientation. Properties will be allocated on the basis of need rather than household characteristics.

Mitigating actions to be taken

We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Socio-economic deprivation

This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who are socio-economically disadvantaged?

Please provide evidence to explain why this group may be particularly affected.

Enfield is the 9th most deprived London borough and has the 11th highest rate of child poverty in the country.¹ Enfield's median household income is £35,300, which is the 9th lowest of the 33 London boroughs and lower than the London average. Within the borough, there are clear differences in household income between the western and eastern parts. Median incomes in the most affluent neighbourhoods are twice those of the least affluent.

The median rent charge in the year ending March 2021 was £1,300. This is 44% of the median household income per month. As at March 2020, 3,497 households were in temporary accommodation – the second highest number of all English authorities. Enfield has a higher total number of households in temporary

¹ <https://new.enfield.gov.uk/services/your-council/equality-and-diversity-report-2020-your-council.pdf>

accommodation per thousand, (26.29), than the England, (4.03), and London, (16.05), average.²

The increase in affordable homes will increase provision in the borough and provide more affordable rental family sized homes to residents on the housing register.

Mitigating actions to be taken.

We will monitor the implementation of the decision to ensure that it is not having a differential impact on people or households with protected characteristics.

Section 4 – Monitoring and review

How do you intend to monitor and review the effects of this proposal?

Who will be responsible for assessing the effects of this proposal?

Equalities data on ethnicity and disability is currently captured for some applicants but is not comprehensive. Equalities data is not currently collated on religion, sexual orientation or gender reassignment.

In future, applicants will be asked the Council's standard monitoring questions in relation to religion, sexuality and gender reassignment, as well as the standard Council equalities questions on age, gender, ethnicity and whether the applicant or household has a disability.

The Head of Housing Management will have overall responsibility for the implementation of the mitigating actions.

Section 5 – Action plan for mitigating actions

² <https://new.enfield.gov.uk/services/your-council/equality-and-diversity-report-2020-your-council.pdf>

Any actions that are already completed should be captured in the equality analysis section above. Any actions that will be implemented once the decision has been made should be captured here.

Identified Issue	Action Required	Lead officer	Timescale/By When	Costs	Review Date/Comments

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London Borough of Enfield**Portfolio Report**

Subject: Covid-19 Additional Relief Fund Scheme**Executive Director: Fay Hammond****Key Decision: KD 5491**

Purpose of Report

1. To seek approval of the proposals outlined within this report that detail how to distribute the £6,337,949 Covid-19 Additional Relief Fund (CARF) allocation to the London Borough of Enfield funded by the Department for Levelling Up, Housing and Communities (DLUHC). The grant must be spent by 30 September 2022.

Proposal(s)

2. The Council proposes to award this relief to all office, business units, and non-retail hereditaments that qualify for the relief based on the government eligibility criteria. In addition to the legislated ineligible types of property this report proposes that advertising hoardings, cash ATM's and banks are also excluded because these types of hereditaments were not subject to the level of adverse effects of the pandemic that were suffered by the other business types. The following options were considered based on the eligible groups of businesses.
3. **Option 1:** Office Premises. The CARF relief came about because large offices requested a reduction in their rateable value claiming it was a material change of circumstances (MCC). As a result of this an option to only award to offices was considered. The combined rateable value of offices in Enfield eligible for this relief is £9,879,850.
4. **Option 2:** There is clear evidence that factories, warehouses, and other such premises constitute a large part of the business rates base in Enfield. These businesses were also adversely affected by the pandemic while being ineligible for any other government grants or discounts. The rateable value of such businesses in Enfield eligible for this relief is £79,742,940.
5. **Option 3:** The third and recommended option is to award relief to both groups as described in 3 and 4 above as it seemed each group was as badly affected as the other. Local authorities can award the relief without an application process. It is therefore proposed to automatically award the relief to all those eligible properties. The Council will at the time of award write to each business requiring them to confirm if they have not been adversely affected by the pandemic and / or have exceeded the Subsidy Control limitation. This process will avoid the resource and time implications of trying to administer

some 2000 applications. The proposed scheme enables an accurate assessment of relief to be granted, therefore ensuring that our funding allocation is fully utilised and not exceeded (any excess cost would need to be met by the Council).

6. The options in paragraphs 3 and 4 above to award relief to either the warehouse and factory type businesses OR to offices were considered. This was based on the reasoning that each group individually would get a larger amount of relief if they were the only group awarded relief. No further funding is being provided from the government. Therefore, as the government left it to the discretion of Local Authorities to design schemes that would benefit businesses in their local areas it is considered that in the Enfield Council area the businesses defined above would find this relief most beneficial.

Reason for Proposal(s)

7. The government has provided business rate relief of over £66m and grants totalling more than £120m to businesses in the retail, hospitality, and leisure sectors over the past two years of the pandemic. The businesses described here have largely been ineligible for any of this assistance.
8. The allocation of £6,337,949 has been provided to the Council to distribute based on specific eligibility criteria. All the businesses in the proposals above would qualify based on the government criteria.
9. The recommended option is to award relief to offices and other non-retail businesses since both groups have been impacted adversely by the pandemic and have not qualified for any of the previously provided government reliefs and grants. The guidance makes it clear that local authorities can award the relief without an application process. It is therefore proposed to automatically award the relief to all the eligible properties. The Council will at the time of award write to each business requiring them to confirm if they have not been adversely affected by the pandemic and / or have exceeded the Subsidy Control limitation. This process will avoid the resource and time implications of trying to administer some 1,500 applications. The proposed scheme enables an accurate assessment of relief to be granted, therefore ensuring that our funding allocation is fully utilised and not exceeded (any excess cost would need to be met by the Council).

Relevance to the Council Plan

10. This scheme supports the work the Council is doing with various partners in responding to the challenges ratepayers faced during the pandemic and supports their survival in a dynamic local economy.

Background

11. At the start of the pandemic, several rating agents made proposals to the Valuation Office Agency (VOA) to reduce the rateable value of their client's properties (mainly offices) on the basis that the effect on businesses caused by the pandemic could be regarded as a Material Change of Circumstances (MCC). An MCC is a valid reason for a reduction in rateable value of the office premises. It became public that the VOA intended to accept this

argument and issue RV reductions of between 20% and 65% on all different property types, including office and retail properties.

12. Business rates is a key component of local authority income and is administered through the government's Business Rate Retention scheme. Reductions of the level suggested by the rating agents would have required local authorities to set aside large rateable value appeal provisions and if the rateable value reductions were subsequently agreed by the VOA would have resulted in there being insufficient income within the Rate Retention system to support local government funding.
13. Following representations from Local Authorities including some London boroughs Central government decided that the pandemic could not be regarded as a Material Change of Circumstance (MCC) and the proposed rateable value reductions would not go ahead. The government indicated that alongside the requisite legislative change to put this into effect, it would provide a separate national discretionary funding scheme of £1.5bn to mitigate the effect on businesses.
14. The Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 was passed in December 2021 followed by guidance on implementing the new discretionary relief. The discretionary scheme was entitled "Covid19 Additional Relief Fund (CARF)".

Item	Relevant Date
Key Decision ref 5491 published	29/06/22
28 day notice period expires	28/07/22
DAR to be submitted to Democratic Services with signatures and Legal / Financial Implications	15/07/22 (no later than 5 days before the notice expiry date)
Allow for call-ins	05/08/22 (5 days after the notice expiry date)
Decision to be implemented if no call-ins	08/08/2022

15. The relief will be applied to the relevant accounts and letters sent to the ratepayers after the call-in period expires on 05/08/2022.

Main Considerations for the Council

16. The Council, like other London boroughs have seen most businesses impacted negatively by the pandemic. The provision of this relief fund will alleviate the difficulties faced by the ratepayers.
17. The Council should spend all the funding and do so in a fair and transparent manner and in line with the government guidelines.
18. It is assumed that the businesses considered in this proposal will have in some way been adversely affected by the pandemic.

Safeguarding Implications

19. There are no safeguarding implications in relation to this report.

Public Health Implications

20. There are no public health implications in relation to this report.

Equalities Impact of the Proposal

21. Having considered and reviewed the CARF guidance and policy proposal, it has no relevant impact on any of the protected characteristics.

Environmental and Climate Change Considerations

22. There are no environmental or climate change implications in relation to this report.

Risks that may arise if the proposed decision and related work is not taken

23. The funds allocated to the Council by government must be utilised for this purpose, otherwise they will be returned to central government. If this work is not undertaken and in a timely manner i.e., completed by September 2022 the funds will be forfeited and the businesses in the area would lose out on this government support.

Risks that may arise if the proposed decision is taken and actions that will be taken to manage these risks

24. It is possible that some eligible ratepayers may have been inadvertently excluded, possibly due to liability changes or other reasons. A small amount of funds will be held to award relief in these cases after the bulk of the relief has been awarded. In these cases, or where ratepayers opt out of the scheme one month prior to the deadline for returning the funds to government, all available funds will be distributed as a top-up to those who previously received the relief.

Financial Implications

25. The Council has received grant funding of £6,337,949 from central government for the CARF scheme, the funding must be allocated by 30 September 2022 and in accordance with the criteria set by government. The Council is required to report the outcome of the scheme to central government and any unallocated grant funding will have to be repaid
26. The grant will be used to reduce business rates arrears outstanding for 2021/22. In some cases, payments made in 2021/22 will be used reduce the 2022/23 liability where the ratepayer has already paid the 2021/22 liability in full prior to the award of the relief.

27. New Burdens funding will be provided by central government to support the Council's costs in administering the scheme.

Legal Implications

28. In implementing this scheme, the Council will be using its discretionary relief powers under section 47 of the Local Government Finance Act 1988. It will be for individual billing authorities to adopt a local scheme and determine in each individual case whether, having regard to government guidance and their own local scheme, to grant relief under section 47.

29. Officers must be familiar with and must ensure that the operation and delivery of the policy is in accordance with, the 'COVID-19 Additional Relief Fund (CARF): Local Authority Guidance' issued by the Department for Levelling Up, Housing and Communities ('the Guidance'). When making an award for CARF, the Council should ensure in the conditions of the award that the relief is subject to the property's continuing eligibility.

30. Officers must also be mindful of subsidy control rules when implementing the scheme. To quote from paragraph 19 of the Guidance: 'Providing discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities under the CARF Scheme will need to comply with the UK's domestic and international subsidy control obligations. There are three subsidy allowances for the CARF scheme:

- Small Amounts of Financial Assistance Allowance (325,000 Special Drawing Rights to a single economic actor over any period of three fiscal years, which is the equivalent of £343,000 as at 9 December 2021);
- The COVID-19 Additional Relief Fund Allowance (permits an economic actor to receive additional relief of up to a further £1,900,000 for COVID-19 related losses - so a limit of £2,243,000 when combined with the above);
- COVID-19 Additional Relief Fund Further Allowance (where an economic actor has reached the £2,243,000 limit set out above, then it may still be able to receive up to a further £10 million as a COVID-19 Additional Relief Fund Further Allowance under the CARF Scheme provided certain conditions are met).

The Guidance goes on to say that local authorities will wish to ask ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the above allowances. Where authorities are delivering CARF via applications then this declaration can be requested as part of the application process (and there are sample paragraphs provided in the Guidance). As part of awarding the relief, local authorities should ask businesses to keep necessary documentation to evidence this.

31. Officers must also ensure compliance with the transparency obligations under the subsidy control regime and the relief must be declared on the BEIS transparency database within six months of it being awarded in the following circumstances:

- If the relief is awarded under the Small Amounts of Financial Assistance, and the business has received more than 325,000 Special Drawing Rights (approx. £343,000) over a 3 year period.
 - If the relief is awarded under the COVID-19 Additional Relief Fund Allowance, and, when cumulated with any other support received under the allowances, the recipient has received more than £500,000.
32. If relief is awarded under the COVID-19 Additional Relief Fund Further Allowance (which will by its nature be in excess of £500,000).

Workforce Implications

33. This will impact on additional tasks for the existing team but will be managed within the current team resources

Property Implications

34. There are no property implications from the proposals outlined within this report.

Other Implications

35. It is not believed that there are other implications that need to be considered as part of the proposals outlined within this report.

Conclusion

36. The recommendation is to approve the scheme as described above. This will provide £6,337,949 relief to around 1,500 businesses.

Report Authors: **Bridgette Cowley**
Head of Income and Debt
bridgette.cowley@enfield.gov.uk
02045267091

Heather Adeyemi
Interim Income & Debt Team Manager
Heather.Adeyemi@enfield.gov.uk
020 8132 0403

Date of report: 29/06/22

Appendices

Table of Payment Scenarios

Background Papers

The following documents have been relied on in the preparation of this report:

Government Guidance on CARF Relief

Sample Calculations				
	Approximate Number of Properties	RV	Amount per £ of RV	Charge is about 0.5 of RV
Offices only	548	9,879,850	0.64	this means 100% relief will be awarded and there will be money left over, however if this is the only group to get relief we have to return the surplus to DLUHC
Non Office Only	980	79,742,940	0.08	This will give about 16% of the charge
Both	1528	89,622,790	0.07	This will give about 14% of the charge
CARF Allocation to Enfield			£6,337,949.00	
				It is possible to award around 14%. The calculation is based on the rateable value but some ratepayers are in receipt of other reliefs. They will get the awarded percentage of the actual amount payable.
				e.g. If already in receipt of 80% relief will get 14% of the amount outstanding
Examples				
Rateable Value	Charge	Other Relief	CARF Relief	
13,750	6,861.25	Nil	960.58	
141,000	72,192.00	Nil	10,106.88	
51,000	26,112.00	20,889.60	731.14	
5,000	874.96	Nil	122.49	only in occupation for part of the year. No relief on void periods is allowed.

For ratepayers who have already paid 2021/22 liability in full, their payments will either be refunded or used to reduce their 2022/23 liability.

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Department for Levelling Up,
Housing & Communities

COVID-19 Additional Relief Fund (CARF): Local Authority Guidance



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Department for Levelling Up, Housing and Communities
Fry Building
2 Marsham Street
London
SW1P 4DF
Telephone: 030 3444 0000

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December 2021

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About this guidance

1. This guidance is intended to support local authorities in administering the COVID-19 Additional Relief Fund (CARF). This guidance applies to England only.
2. This guidance sets out the scope of CARF and the criteria which local authorities should have regard to when determining awards from the fund. The guidance does not replace existing legislation.
3. Enquiries on this measure should be addressed to: ndr@communities.gov.uk

Introduction

4. COVID-19 has presented a significant and unprecedented challenge for businesses. Since the start of the pandemic the Government's response to support businesses has been of a similarly unprecedented scale. The Government has provided over £400 billion of direct support to the economy during this financial year and last, which has helped to safeguard jobs, businesses and public services in every region and nation of the UK through the pandemic. The Government's support has included making £16 billion available to provide business rates relief for retail, hospitality and leisure properties, given the direct impact of COVID-19 and the Government's interventions on businesses in these sectors.
5. On 25 March the Government announced a new COVID-19 Additional Relief Fund (CARF) of £1.5 billion. The fund will be available to support those businesses affected by the pandemic but that are ineligible for existing support linked to business rates.
6. The £1.5 billion will be allocated to local authorities based upon the estimated rateable value in each local authority rating list which falls within the scope of the fund, weighted for the Gross Value Added (GVA) impacts of COVID-19 per sector. An explanation of the allocation methodology, categories and definitions is at Annex A to F. Individual local authority allocations are published alongside this guidance.
7. This document provides guidance to authorities about the operation and delivery of the policy.

The COVID-19 Additional Relief Fund (CARF)

How will the relief be provided?

8. The Government is not changing the legislation relating to the business rates reliefs available to properties. Instead, the Government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities where relief is granted using discretionary relief powers under section 47 of the Local Government Finance Act 1988. It will be for individual billing authorities to adopt a local scheme and determine in each individual case whether, having regard to this guidance and their own local scheme, to grant relief under section 47. The relief is available to reduce chargeable amounts in respect of 2021/22.
9. Central government will fully reimburse local authorities for discretionary relief awards which comply with this guidance up to the maximum level of the allocations. Because billing authorities have completed their NNDR1s for 2021/22 already, payments to major precepting authorities will be unaffected by the award of the relief. Therefore, within the year billing authorities only will be provided with “on account” section 31 payments covering the full amount of relief awarded to ensure that their cashflow is not affected.
10. After the end of the year, billing authorities will also be asked to provide outturn data on the actual total cost of providing the relief via the NNDR3 forms for 2021/22. The loss of income resulting from the relief for each billing authority and major precepting authority will be reconciled against the on-account payments made over the course of the year and any difference will be paid or recovered.
11. The Department for Levelling Up, Housing and Communities will undertake a regular DELTA collection exercise. This will be used to monitor implementation progress. Authorities should therefore ensure they put in place arrangements to support this data collection process. Billing authorities should ensure that they are able to monitor and report the take-up of the scheme at Parliamentary constituency level and local authority level, and by the Special Category code of the hereditaments.

Which properties will benefit from relief?

12. Billing authorities will be responsible for designing the discretionary relief schemes that are to operate in their areas. However, in developing and implementing their schemes local authorities must, if they are funding the relief from the section 31 grant:
 - a. not award relief to ratepayers who for the same period of the relief either are or would have been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS),
 - b. not award relief to a hereditament for a period when it is unoccupied (other than hereditaments which have become closed temporarily due to the government's advice on COVID-19, which should be treated as occupied for the purposes of this relief), and
 - c. direct their support towards ratepayers who have been adversely affected by the pandemic and have been unable to adequately adapt to that impact.

13. In line with the legal restrictions in section 47(8A) of the Local Government Finance Act 1988, billing authorities may not grant the discount to themselves, certain precepting authorities (e.g. a parish or county council) or a functional body, within the meaning of the Greater London Authority Act 1999.

How much relief will be available?

14. It will be for local authorities to determine the level of relief for individual hereditaments.

15. The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, excluding those where billing authorities have provided relief using their wider discretionary relief powers introduced by the Localism Act 2011 which are not funded by section 31 grants. As required in the NNDR3 guidance notes, the former categories of discretionary relief prior to the Localism Act should be applied first in the sequence of discretionary reliefs and, therefore, before any relief provided under the COVID-19 Additional Relief Fund (CARF). Billing authorities may wish to use their discretionary powers to offer further discounts outside this scheme. However, where an authority applies a locally funded relief, this must be applied after CARF.

Recalculation of relief

16. Depending upon how local authorities choose to award CARF, the amount of relief awarded may need to be recalculated in the event of a change of circumstances. This could include, for example, a backdated change to the rateable value or the hereditament. This change of circumstances could arise during the year in question or during a later year.
17. Under regulations made under section 47 of the Local Government Finance Act 1988 authorities must give at least 12 months' notice of a revocation or variation of a rate relief scheme the effect of which would be to increase rate bills (other than to comply with any international agreement). Such a revocation or variation can only take effect at the end of a financial year but, within these regulations, local authorities may still make decisions which are conditional upon eligibility criteria. If a change in circumstances renders a property ineligible or reduces the value of the award, the relevant bill can be amended in the year to reflect the loss of the relief.
18. Therefore, when making an award for CARF, local authorities should ensure in the conditions of the award that the relief are subject to the property's continuing eligibility.

Subsidy Control

Trade and Co-operation Agreement

19. Providing discretionary relief to ratepayers is likely to amount to a subsidy. Any relief provided by Local Authorities under the CARF Scheme will need to comply with the UK's domestic and international subsidy control obligations (see the [BEIS guidance for public authorities](#) which explains the subsidies chapter of the UK-EU Trade and Cooperation Agreement (TCA), World Trade Organisation rules on subsidies, and other international subsidy control commitments).

Small Amounts of Financial Assistance Allowance

20. To the extent that a Local Authority is seeking to provide relief that falls within the Small Amounts of Financial Assistance Allowance, Article 364 of the TCA allows an economic actor (e.g. a holding company and its subsidiaries) to receive up to 325,000 Special Drawing Rights (£343,000 as at 9 December 2021) in a three-year period (consisting of the current financial year and the two previous financial years). To administer a subsidy under the Small Amounts of Financial Assistance Allowance it is necessary for the Local Authority to establish that the award of subsidy will not result in the economic actor having received more than £343,000 of subsidy under the Small Amounts of Financial Assistance Allowance.

The COVID-19 Additional Relief Fund Allowance

21. Where the Small Amounts of Financial Assistance Allowance has been reached, additional relief may be awarded in compliance with the principles set out in Article 366 of the TCA and in compliance with Article 364.3 of the TCA. For the purposes of this scheme, the COVID-19 Additional Relief Fund Allowance, permits an economic actor to receive additional relief of up to a further £1,900,000 for COVID-19 related losses.

22. This may be combined with the Small Amounts of Financial Assistance Allowance to permit an economic actor to receive up to £2,243,000 from the CARF Scheme (or less if they have already used some of their Small Amounts of Financial Assistance limit or claimed other COVID-19 related subsidies). It should be noted that Extended Retail Discount granted in either 2020/21 or 2021/22 does not count towards these allowances, but BEIS business grants (throughout the 3 years) and any other subsidies claimed under the Small Amounts of Financial Assistance limit (such as the Retail Relief in 2019/20), or under the EU State aid de minimis limit, in the last three years, should be counted.

COVID-19 Additional Relief Fund Further Allowance

23. If an economic actor has reached the £2,243,000 limit set out above, then it may still be able to receive up to a further £10 million as a COVID-19 Additional Relief Fund Further Allowance under the CARF Scheme, if it satisfies the following conditions:
 - a. the relief relates to uncovered fixed costs (i.e. costs not covered by profits or insurance etc) during the period of COVID-19 (commencing 1 March 2020). An economic actor may benefit from relief up to 70% of their uncovered costs (although this 90% limit does not apply to small businesses with fewer than 50 employees and less than £9 million turnover), and
 - b. the enterprise has shown a decline in turnover during the eligible period of at least 30% compared to the same period in 2019.

24. Therefore, local authorities will wish to ask ratepayers, on a self-assessment basis, to inform the authority if they are in breach of the above allowances. Where authorities are delivering CARF via applications then this declaration can be requested as part of the application process – sample paragraphs for which are below. As part of awarding the relief, local authorities should ask businesses to keep necessary documentation to evidence this.

Transparency

25. Local Authorities must also ensure the transparency obligations under Article 369 of the TCA are complied with. The transparency database can be found at <https://manageuksubsidies.beis.gov.uk/>
26. If the relief is awarded under the Small Amounts of Financial Assistance Allowance, LAs must ask the recipient whether, when cumulated with any de minimis EU State Aid or Small Amounts of Financial Assistance under the TCA that the business has received in the last three years, the relief will mean that the recipient has received more than 325,000 Special Drawing Rights (approximately £343,000 as at 9 December). If it has, then the relief must be declared on the BEIS transparency database within six months of it being awarded.
27. If the relief is awarded under the COVID-19 Additional Relief Fund Allowance, Local Authorities must ask the recipient whether, when cumulated with any other support received under the allowances, the recipient has received more than £500,000. If it has, then the relief must be declared on the BEIS transparency database within six months of it being made. Awards made under the COVID-19 Additional Relief Fund Further Allowance, which by their nature will be in excess of £500,000, must also be declared on the BEIS transparency database within six months of it being made.
28. For access to and any further questions on the database, please contact the BEIS subsidy control team at subsidycontrol@beis.gov.uk.
29. Where Local Authorities have further questions about subsidy control or any of the above allowance and obligations, they should seek advice from their legal department in the first instance.

Sample paragraph to include in CARF applications.

The CARF scheme is subject to the subsidies chapter within the UK-EU Trade and Cooperation Agreement (TCA). However, for CARF there is an exemption for subsidies under the value of approximately £2,243,000 per economic actor (broadly speaking, for example, a holding company and its subsidiaries). This allowance comprises 325,000 Special Drawing Rights (at current exchange rates about £343,000) for Small Amounts of Financial Assistance and a further £1,900,000 for COVID-19 related subsidy.

Therefore, to be awarded CARF you must not have claimed over the period 2019/20 to 2021/22 more than £2,243,000 from schemes which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances. COVID-19 business grants you have received from local government and the

2019/20 Retail Relief should count towards this limit, but you should not count any Extended Retail Discount you have received since 1 April 2020. Further details of subsidy control can be found at:

<https://www.gov.uk/government/publications/covid-19-additional-relief-fund-carf-local-authority-guidance>

In your application for CARF you must indicate:

if you have not to date received any subsidy which fell within the Small Amounts of Financial Assistance or COVID-19 related allowances, confirm this in your application, or

if you have received other such subsidies, then you should provide the name and total value of those subsidies.

You must not apply for CARF using this form if you have already exceeded the £2,243,000 allowance. However, we will still consider applications for support under the CARF scheme if you have reached this limit provided you can evidence that you:

Intend to use the support to fund uncovered fixed costs (costs not covered by profits for insurance etc) during the period of COVID-19. Economic actors may claim for up to 90% of their uncovered costs (although this 70% limit does not apply to small businesses with less than 50 employees and less than £9 million turnover), and

have shown a decline in turnover of at least 30% within the April 2020 to March 2021 period, compared to the same 2019 to 2020 period.

You may claim up to a further £10 million of additional allowance (on top of the £2,243,000) if you meet the above tests and you have not claimed any other support from the additional allowance up to an aggregate £10 million limit (such as from the COVID-19 business grants).

The Government and [*name of local authority*] will not tolerate any business falsifying their records or providing false evidence to gain this discount, including claiming support above these thresholds. A ratepayer who falsely applies for any relief, or provides false information or makes false representation in order to gain relief may be guilty of fraud under the Fraud Act 2006.

New Burdens

30. The Government recognises that the implementation of this policy will place an additional burden on local authorities. In accordance with the New Burdens doctrine the Government will conduct an assessment of the expected reasonable additional costs associated with the implementation of the policy, working closely with local government in doing so.

Annexes A-F: CARF Allocation methodology, categories and definitions

Annex A: COVID-19 Additional Relief Fund Allocation methodology

Introduction

1. This document sets out the methodology used to calculate each English local authority's allocation of the £1.5bn COVID-19 Additional Relief Fund. Allocations will be paid to the authorities responsible for billing business ratepayers, known as billing authorities, which includes Shire Districts, Unitary Authorities, Metropolitan Districts and London Boroughs.

Proxy for impact of COVID-19

2. The allocation methodology uses the change in Gross Value Added (GVA) as a proxy for the economic impacts of COVID-19 on each business sector. The GVA data used is available here:

<https://www.ons.gov.uk/economy/grossdomesticproductgdp/datasets/monthlygrossdomesticproductbygrossvalueadded>

3. The calculation uses the change in GVA compared to Feb-20 for the period April 2020 to March 2021. This data is split by business sector according to the first level Standard Industrial Classification (SIC), apart from in two cases:
 - a. Category H (Transport and Storage) has been split into two separate categories, given the large variance in Covid-19 impact between the transport and storage sectors. Details of this split are provided in Annex B.
 - b. Category X is used where a property type doesn't fit into a specific business sector (e.g. Offices) but the most common uses are likely fall into SIC categories J, K, L, M or N.
4. The allocation method uses the average of the twelve datapoints. Each month compared to Feb-20 is weighted equally. This data is for the United Kingdom.

SIC Code	Definition	Average GVA Reduction
A	Agriculture, Forestry and Fishing	-13%
B	Mining and Quarrying	-8%

C	Manufacturing	-9%
D	Energy	-1%
E	Water and Waste Management	0%
F	Construction	-14%
G	Wholesale and Retail	-8%
I	Hospitality	-55%
J	Information and Communication	-6%
K	Financial Services	-2%
L	Real Estate Activities	-2%
M	Professional Services	-7%
N	Administrative Services	-21%
O	Public administration	1%
P	Education	-20%
Q	Health	-10%
R	Arts, Entertainment and Recreation	-34%
S	Other Services	-32%
X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services	-6%
Y	Transport	-32%
Z	Storage and Distribution	-1%

Table 1: Average GVA reduction by SIC category

Property stock and COVID-19 impact

- For each local authority's allocation, we use information on the property stock in that area. We use the Valuation Office Agency (VOA) Ratings List as at October 2021.
- The VOA data contains information about the rateable value (RV), location and type of property for all properties liable for business rates. The type of property is determined by its Special Category Code, or SCat code.
- To account for the differing severity of Covid-19 impacts on sectors, we weight the RV of each hereditament by GVA impact. In order to do this, we have worked with the VOA to develop a mapping from SCat codes to SIC codes. This is shown in Annex C.

Calculation of allocation

- An authority's allocation is calculated by summing RV in each SIC category and weighting it by GVA change. We then sum across each sector to get an authority's total GVA-weighted RV. Each authority's share of the total GVA-weighted RV in England is applied to the £1.5bn funds available to calculate their allocation. This can alternatively be represented as:

$$(1) \quad RV_{i,j}^w = GVA_i * RV_{i,j}$$

Calculate GVA-weighted RV change for sector i and authority j .

$$(2) \quad RV_j^w = \sum_{i=1}^n RV_{i,j}^w$$

Calculate sum of GVA-weighted RV for all sectors $i = 1$ to n , where n is the number of sectors.

$$(3) \quad RV_{Eng}^w = \sum_{j=1}^m RV_j^w$$

Calculate sum of GVA-weighted RV for all authorities $j = 1$ to m , where m is the number of authorities.

$$(4) \quad Allocation_j = \frac{RV_j^w}{RV_{Eng}^w} * 1,500,000,000$$

Calculate authority j 's share of the total GVA-weighted RV and multiply by the total funds available.

9. Where sectors have seen a positive change to their GVA over the relevant period, the sector RV has been given a zero weighting, as opposed to a negative weighting, in order to avoid a detrimental impact on properties within other sectors within that authority. This applies to SIC code O (Public Administration).
10. In accordance with the guidance that local authorities should not award relief to properties that have already been eligible for the Extended Retail Discount (covering Retail, Hospitality and Leisure), the Nursery Discount or the Airport and Ground Operations Support Scheme (AGOSS), the following property types have been given a zero weighting in the allocation: retail, hospitality, leisure, nurseries, and airports. For the purposes of this allocation, retail, hospitality, leisure and nursery properties are defined in Annex D, and airports are defined in Annex E.
11. In order to ensure consistency with the Central Ratings List and the fact that these industries have been relatively insulated from the adverse impacts of COVID-19, the following sectors have been deemed out of scope of the relief and given a zero weighting: networks supplying utilities and associated properties. These are defined at Annex F.
12. Allocations are rounded to the nearest pound.

Annex B: Split of the Transport and Storage SIC1 Category

Category	SIC2 Components	Description
Transport	49.1-2	Rail transport
	49.3-5	Land transport
	50	Water transport
	51	Air transport
Storage and Distribution	52	Warehousing/transport support activities
	53	Postal and Courier Activities

This split, and subsequent GVA weighting, uses data from:

<https://www.ons.gov.uk/economy/economicoutputandproductivity/output/datasets/indexofservices>

Annex C: Mapping of SIC to Special Category Code

SCat code	Special category description	SIC code	SIC definition
	RETAIL SECTOR		
	Retail - Financial & Professional Services Sub-sector		
021	Banks/Insurance/Building Society Offices and Other A2 Uses	K	Financial Services
	Retail - Shops Sub-sector		
008	Airport Let Outs	G	Wholesale and Retail
024	Betting Offices	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
086	Departmental and Walk Round Stores (Large)	G	Wholesale and Retail
097	Factory Shops	G	Wholesale and Retail
098	Farm Shops	G	Wholesale and Retail
106	Convenience Stores	G	Wholesale and Retail
139	Hypermarkets/Superstores (over 2500m ²)	G	Wholesale and Retail
152	Large Food Stores (750 - 2500m ²)	G	Wholesale and Retail
154	Large Shops (750 - 1850m ²)	G	Wholesale and Retail
155	Large Shops (Over 1850m ²)	G	Wholesale and Retail
210	Pharmacies	G	Wholesale and Retail
235	Retail Warehouses and Foodstores	G	Wholesale and Retail
243	Sales Kiosks	G	Wholesale and Retail
249	Shops	G	Wholesale and Retail
251	Showrooms	G	Wholesale and Retail
417	Hairdressing/Beauty Salons	S	Other Services
425	Pharmacies Within/Adjacent to Surgery/Health Centre	Q	Health
429	Post Offices	G	Wholesale and Retail
442	Takeaway Food Outlet (Predominantly Off Premises)	I	Hospitality
504	Kiosks Within/Part of Specialist Property	G	Wholesale and Retail
507	Salons/Clinics Within/Part of Specialist Property	S	Other Services

508	Shops Within/Part of Specialist Property	G	Wholesale and Retail
710	Residual Malls	G	Wholesale and Retail
738	Builders Merchant	G	Wholesale and Retail
011	Amusement Arcades	R	Arts, Entertainment and Recreation
165	Markets (Other Than Livestock)	G	Wholesale and Retail
	OTHER SECTOR		
	Assembly And Leisure Sub-sector		
004	Agricultural Showgrounds (National Scheme)	R	Arts, Entertainment and Recreation
012	Amusement Parks	R	Arts, Entertainment and Recreation
014	Arenas	R	Arts, Entertainment and Recreation
022	Beach Huts	I	Hospitality
025	Bingo Halls (National Scheme)	R	Arts, Entertainment and Recreation
026	Bird Sanctuaries	R	Arts, Entertainment and Recreation
028	Bowling Alleys	R	Arts, Entertainment and Recreation
029	Bowling Centres (Indoor)	R	Arts, Entertainment and Recreation
030	Bowling Greens (Outdoor)	R	Arts, Entertainment and Recreation
047	Caravan Parks (Leisure) (National Scheme)	I	Hospitality
048	Caravan Sites and Pitches (National Scheme)	I	Hospitality
049	Casinos and Gambling Clubs	R	Arts, Entertainment and Recreation
054	Chalet Parks (National Scheme)	I	Hospitality
056	Cinemas (National Scheme)	R	Arts, Entertainment and Recreation
060	Clubhouses	R	Arts, Entertainment and Recreation
061	Clubs and Institutions	R	Arts, Entertainment and Recreation
070	Concert Halls (National Scheme)	R	Arts, Entertainment and Recreation
074	Conference and Exhibition Centres	R	Arts, Entertainment and Recreation
075	Conference Centres in Country Houses	N	Administrative Services
081	Cricket Centres	R	Arts, Entertainment and Recreation

082	Cricket Grounds (County)	R	Arts, Entertainment and Recreation
083	Cricket Grounds/Pitches (Non-County)	R	Arts, Entertainment and Recreation
084	Dance Schools and Centres	R	Arts, Entertainment and Recreation
091	Drive-In Restaurants	I	Hospitality
092	Drive-Thru Restaurants	I	Hospitality
104	Food Courts	I	Hospitality
107	Football Grounds	R	Arts, Entertainment and Recreation
108	Football Pitches	R	Arts, Entertainment and Recreation
109	Football Stadia	R	Arts, Entertainment and Recreation
116	Go Kart Rinks	R	Arts, Entertainment and Recreation
117	Golf Courses	R	Arts, Entertainment and Recreation
118	Golf Driving Ranges	R	Arts, Entertainment and Recreation
121	Greyhound Racetracks	R	Arts, Entertainment and Recreation
125	Health Farms	R	Arts, Entertainment and Recreation
128	Heritage Railways	R	Arts, Entertainment and Recreation
132	Horse Racecourses	R	Arts, Entertainment and Recreation
140	Ice Rinks	R	Arts, Entertainment and Recreation
145	Lakes With Water Sport Facilities	R	Arts, Entertainment and Recreation
164	Marinas (National Scheme)	R	Arts, Entertainment and Recreation
188	Model Villages	R	Arts, Entertainment and Recreation
191	Motor Racetracks	R	Arts, Entertainment and Recreation
195	Museums and Art Galleries (Contractors)	R	Arts, Entertainment and Recreation
196	Museums and Art Galleries (Non-Contractors)	R	Arts, Entertainment and Recreation
199	Night Clubs and Discotheques	R	Arts, Entertainment and Recreation
208	Pavilions	R	Arts, Entertainment and Recreation
213	Pleasure Piers	R	Arts, Entertainment and Recreation

214	Point to Point and Eventing Courses	R	Arts, Entertainment and Recreation
216	Polo Grounds	R	Arts, Entertainment and Recreation
225	Public Halls	R	Arts, Entertainment and Recreation
226	Public Houses/Pub Restaurants (National Scheme)	I	Hospitality
227	Public Houses/Pub Restaurants (Inc. Lodge) (National Scheme)	I	Hospitality
229	Racing Stables (National Scheme)	R	Arts, Entertainment and Recreation
234	Restaurants	I	Hospitality
236	Riding Schools and Livery Stables (National Scheme)	R	Arts, Entertainment and Recreation
237	Rifle and Weapons Ranges	R	Arts, Entertainment and Recreation
238	Roadside Restaurants (National Scheme)	I	Hospitality
239	Roller Skating Rinks	R	Arts, Entertainment and Recreation
240	Royal Palaces	R	Arts, Entertainment and Recreation
241	Rugby League Grounds	R	Arts, Entertainment and Recreation
242	Rugby Union Grounds	R	Arts, Entertainment and Recreation
252	Ski Centres	R	Arts, Entertainment and Recreation
253	Snooker Halls/Clubs	R	Arts, Entertainment and Recreation
254	Speedway Racetracks	R	Arts, Entertainment and Recreation
256	Sporting Rights	R	Arts, Entertainment and Recreation
257	Sports and Leisure Centres (LA) (Dry Only) (National Scheme)	R	Arts, Entertainment and Recreation
258	Sports and Leisure Centres (LA) (Wet and Dry) (National Scheme)	R	Arts, Entertainment and Recreation
259	Sports and Leisure Centres (Private)(Dry Only)	R	Arts, Entertainment and Recreation
260	Sports and Leisure Centres (Private)(Wet and Dry)	R	Arts, Entertainment and Recreation
261	Sports Grounds	R	Arts, Entertainment and Recreation
262	Sports Stadia	R	Arts, Entertainment and Recreation

263	Squash Courts	R	Arts, Entertainment and Recreation
264	Stables and Loose Boxes	R	Arts, Entertainment and Recreation
265	Stately Homes and Historic Houses (National Scheme)	R	Arts, Entertainment and Recreation
272	Swimming Pools (Local Authority)	R	Arts, Entertainment and Recreation
273	Swimming Pools (Private)	R	Arts, Entertainment and Recreation
277	Tennis Centres	R	Arts, Entertainment and Recreation
278	Tennis Courts/Clubs	R	Arts, Entertainment and Recreation
279	Theatres (National Scheme)	R	Arts, Entertainment and Recreation
280	Theme Parks	R	Arts, Entertainment and Recreation
283	Totalisators On Horse Racecourses	R	Arts, Entertainment and Recreation
284	Tourist Attractions	R	Arts, Entertainment and Recreation
293	Village Halls Scout Huts Cadet Huts etc	R	Arts, Entertainment and Recreation
296	War Games Courses/Misc Ag. Use	R	Arts, Entertainment and Recreation
303	Bars (valued on floorspace)	I	Hospitality
304	Zoos and Safari Parks	R	Arts, Entertainment and Recreation
403	Aquaria	R	Arts, Entertainment and Recreation
405	Boathouses	R	Arts, Entertainment and Recreation
409	Cafes	I	Hospitality
410	Changing Rooms	R	Arts, Entertainment and Recreation
416	Gymnasia/Fitness Suites	R	Arts, Entertainment and Recreation
421	Miniature Railways	R	Arts, Entertainment and Recreation
426	Pitch and Putt/Putting Greens	R	Arts, Entertainment and Recreation
431	Religious Retreats/Study Centres (Residential)	R	Arts, Entertainment and Recreation
500	Cafes/Restaurants Within/Part of Specialist Property	I	Hospitality
503	Gymnasia/Fitness Suites Within/Part of Specialist Property	R	Arts, Entertainment and Recreation

509	Sports and Leisure Centres Within/Part of Specialist Property	R	Arts, Entertainment and Recreation
715	Football Training Grounds	R	Arts, Entertainment and Recreation
739	Soccer Centres	R	Arts, Entertainment and Recreation
993	Leisure Miscellaneous	R	Arts, Entertainment and Recreation
	Education Sub-sector		
065	Colleges of Further Education (National Scheme)	P	Education
085	Day Nurseries/Play Schools	P	Education
159	Local Authority Schools (National Scheme)	P	Education
206	Oxbridge Colleges	P	Education
223	Public and Independent Schools (National Scheme)	P	Education
288	Universities (Excluding Oxbridge) (National Scheme)	P	Education
440	University Occupation Within Hospitals	P	Education
505	Nurseries/Creches Within/Part of Specialist Property	P	Education
995	Educational Miscellaneous	P	Education
	Health Sub-sector		
134	Hospitals and Clinics NHS (National Scheme)	Q	Health
135	Hospitals and Clinics (Private) (National Scheme)	Q	Health
436	Surgeries Clinics Health Centres (Contractors Valuation)	Q	Health
437	Surgeries Clinics Health Centres (Rental Valuation)	Q	Health
	Hotels, Guest & Boarding, Self Catering etc Sub-sector		
062	Coaching Inns	I	Hospitality
077	Country House Hotels	I	Hospitality
099	Field Study Activity and Adventure Centres	R	Arts, Entertainment and Recreation
122	Guest and Boarding Houses	I	Hospitality
130	Holiday Centres	I	Hospitality
131	Holiday Homes (Self Catering)	I	Hospitality
136	Hostels	I	Hospitality
137	Hotels (3 Star and Under)	I	Hospitality
138	Hotels (4 Star and Above) and Chain Op. 3 Star (National Scheme)	I	Hospitality
160	Lodges (National Scheme)	I	Hospitality

281	Timeshare Complexes (National Scheme)	I	Hospitality
722	Serviced Apartments	I	Hospitality
	Non Residential Institutions Sub-sector		
067	Community Day Centres	Q	Health
156	Libraries	O	Public administration
	Other - Offices Sub-sector		
057	Civic and Public Buildings (Local Authority Occupations)	O	Public administration
411	Coastguard Stations	O	Public administration
415	Courts (Rental Valuation)	O	Public administration
414	Courts (Contractors Valuation)	O	Public administration
215	Police Stations	O	Public administration
418	Information/Visitor Centres	N	Administrative Services
506	Offices Within/Part of Specialist Property	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	Other - Other Sub-sector		
001	AA/RAC Service Centres and Boxes	Y	Transport
003	Advertising Right	J	Information and Communication
010	Ambulance Stations	O	Public administration
013	Animal Boarding	I	Hospitality
015	Army Hereditaments	O	Public administration
039	Car Parks (NCP and Multi-Storey)	Y	Transport
040	Car Parks (Surfaced Open)	Y	Transport
041	Car Parks (Unsurfaced Open)	Y	Transport
043	Car Spaces	Y	Transport
053	Cemeteries (National Scheme)	S	Other Services
058	Civic Amenity Sites	E	Water and Waste Management
076	Contractors Huts and Compounds	F	Construction
080	Crematoria (With and Without Cemeteries) (National Scheme)	S	Other Services
100	Film and TV Studios	J	Information and Communication
101	Fire Stations	O	Public administration
102	Fish Farms	A	Agriculture, Forestry and Fishing
111	Funeral Parlours/Chapels Of Rest	S	Other Services
112	Game Farms	R	Arts, Entertainment and Recreation
123	Gypsy Camp Sites (Short Stay)	I	Hospitality
124	Hatcheries/Poultry Farms	A	Agriculture, Forestry and Fishing
141	Interactive Telephone Kiosks	J	Information and Communication

		X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
143	Kennels and Catteries		
144	Laboratories	M	Professional Services
146	Land Used For Advertising	J	Information and Communication
147	Land Used For Car Boot Sales	G	Wholesale and Retail
150	Landfill Sites	E	Water and Waste Management
189	Moorings (Floating Hereditaments)	I	Hospitality
190	Mortuaries	O	Public administration
197	Navy Hereditaments	O	Public administration
202	Observatories	M	Professional Services
224	Public Conveniences (National Scheme)	O	Public administration
228	Public Telephone Kiosks (National Scheme)	J	Information and Communication
230	RAF Hereditaments	O	Public administration
232	Recording Studios	J	Information and Communication
269	Stud Farms	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
270	Studios	R	Arts, Entertainment and Recreation
285	Training Centre (Non Residential)	Q	Health
292	Veterinary Clinics / Animal Clinics	M	Professional Services
294	Vineyards/Wineries	C	Manufacturing
298	Waste Recycling Plants	E	Water and Waste Management
302	Windmills	C	Manufacturing
420	Lifeboat Stations	O	Public administration
424	Pet Grooming Parlours	M	Professional Services
428	Police Training Colleges	P	Education
438	Telescope Sites	O	Public administration
439	University - Ancillary Land or Buildings	P	Education
501	Car Parking Within/Part of Specialist Property	Y	Transport
513	Miscellaneous Within/Part of Specialist Property	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
725	Park and Ride Car Parks	Y	Transport
992	Commercial Miscellaneous	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services

998	Crown Miscellaneous	O	Public administration
		X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
999	Miscellaneous		
	Other - Retail Sub-sector		
018	ATMs	K	Financial Services
019	Auction Rooms	G	Wholesale and Retail
038	Car Auction Buildings/Sites	G	Wholesale and Retail
042	Car Showrooms	G	Wholesale and Retail
044	Car Supermarkets	G	Wholesale and Retail
045	Car Washes (Stand Alone)	G	Wholesale and Retail
046	Car/Caravan Sales/Display/Hiring Sites	G	Wholesale and Retail
114	Garden Centres	G	Wholesale and Retail
757	Plant Nurseries	G	Wholesale and Retail
133	Hospital Let Outs	G	Wholesale and Retail
193	Motorway Service Area Let Outs	G	Wholesale and Retail
194	Motorway and Major Road Service Areas	G	Wholesale and Retail
209	Petrol Filling Stations (National Scheme)	G	Wholesale and Retail
211	Photographic Booths	G	Wholesale and Retail
250	Showhouses (National Scheme)	G	Wholesale and Retail
266	Station Let Outs	G	Wholesale and Retail
419	Land Used for Display	G	Wholesale and Retail
427	Pitches for Stalls Sales or Promotions	G	Wholesale and Retail
432	Sales Offices	L	Real Estate Activities
	Residential Institutions Sub-sector		
201	Nursing Homes (Inc. Old Peoples Homes)	Q	Health
220	Prison Service Hereditaments	O	Public administration
286	Training Centre (Residential)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	Storage & Distribution Sub-sector		
119	Grain Silos	Z	Storage and Distribution
120	Granaries and Intervention Stores	Z	Storage and Distribution
157	Liquid Bulk Storage (Incl Petrol and Oil) (National Scheme)	Z	Storage and Distribution
404	Archives	O	Public administration
412	Cold Stores (Contractors Valuation)	Z	Storage and Distribution

413	Cold Stores (Rental Valuation)	Z	Storage and Distribution
	Transport Sub-sector		
005	Air Ports (Minor) (National Scheme)	Y	Transport
006	Air Strips (National Scheme)	Y	Transport
036	Bus Stations	Y	Transport
059	Civil Airports	Y	Transport
089	Docks and Harbours (Non-Statutory)	Y	Transport
126	Heliports	Y	Transport
161	Lorry Parks	Y	Transport
231	Railways and Tramways (Non Leisure)	Y	Transport
282	Tolls (Ferries Roads and Bridges)	Y	Transport
287	Truck Stops	G	Wholesale and Retail
712	Rail Freight Depots	Y	Transport
714	Rail Maintenance Depots	Y	Transport
737	Ferry Terminal	Y	Transport
	Utilities Sub-sector		
066	Communication Stations (National Scheme)	J	Information and Communication
088	District Heating Undertakings and Networks	D	Energy
090	Domestic Fuel Installations	O	Public administration
094	Electricity Undertakings (Non-Statutory)	D	Energy
115	Gas Processing Plants	D	Energy
149	Landfill Gas Generator Sites	D	Energy
219	Power Generators	D	Energy
246	Sewage Works (National Scheme)	E	Water and Waste Management
275	Telecommunications Cable Networks (National Scheme)	J	Information and Communication
276	Telecommunications Switching Centres	J	Information and Communication
300	Water Undertakings (Non-Statutory)	E	Water and Waste Management
726	Telecommunications Large Broadcast Sites	J	Information and Communication
729	Renewable Generators – Mixed Technologies	D	Energy
733	Battery Storage	D	Energy
741	Independent Gas Transporter	D	Energy
742	Independent Distribution Network Operator	D	Energy
743	Renewable Power Generator - Photovoltaic	D	Energy

744	Renewable Power Generator - Wind	D	Energy
745	Renewable Power Generator - Other	D	Energy
746	Renewable Power Generator - Hydro	D	Energy
747	Fossil Fuel Power Station	D	Energy
748	Nuclear Power Station	D	Energy
	OFFICE SECTOR		
	Offices Sub-sector		
203	Offices (Inc Computer Centres)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
204	Offices (Headquarters/Institutional)	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
	INDUSTRY SECTOR		
	General Industrial Sub-sector		
105	Food Processing Centres	C	Manufacturing
110	Foundries	C	Manufacturing
289	Vehicle Repair Workshops and Garages	G	Wholesale and Retail
408	Business Units	X	J-N: Information, Communication, Financial Intermediation, Real Estate and Business Services
512	Workshops Within/Part of Specialist Property	C	Manufacturing
096	Factories Workshops and Warehouses (Incl Bakeries and Dairies)	C	Manufacturing
153	Large Industrials (Over 20 000m ²)	C	Manufacturing
192	Motor Vehicle Works	C	Manufacturing
198	Newspaper Printing Works (National Scheme)	C	Manufacturing
207	Paper Mills	C	Manufacturing
	Industry - Storage & Distribution Sub-sector		
034	Bullion/Money Stores (National Scheme)	Z	Storage and Distribution
129	High Tech Warehouses	Z	Storage and Distribution
148	Land Used For Storage	Z	Storage and Distribution
151	Large Distribution Warehouses	Z	Storage and Distribution
217	Post Office Sorting Centres	Z	Storage and Distribution
267	Storage Depots	Z	Storage and Distribution
268	Stores	Z	Storage and Distribution

301	Wholesale Warehouses	G	Wholesale and Retail
510	Stores Within/Part of Specialist Property	Z	Storage and Distribution
511	Warehouses Within/Part of Specialist Property	Z	Storage and Distribution
721	Self Storage Facility	Z	Storage and Distribution
	Industry Other Sub-sector		
068	Computer Centres (Non-Purpose Built)	N	Administrative Services
069	Computer Centres (Purpose Built)	N	Administrative Services
007	Aircraft Works With Airfields	C	Manufacturing
009	Aluminium Smelting Works	C	Manufacturing
016	Artificial Fibre Works	C	Manufacturing
017	Asphalt Plants	C	Manufacturing
020	Baling Plant	C	Manufacturing
023	Beet Sugar Factories	C	Manufacturing
027	Boat Yards	C	Manufacturing
031	Breweries (National Scheme)	C	Manufacturing
032	Brickworks (Traditional) Clay Tile/Pipe Works	C	Manufacturing
033	Bulk Cement Storage Depots	C	Manufacturing
037	Cable Head End Buildings	J	Information and Communication
050	Cattle Breeding Centres	A	Agriculture, Forestry and Fishing
051	Cement Tile Works	C	Manufacturing
052	Cement Works	C	Manufacturing
055	Chemical Works	C	Manufacturing
063	Coking and Carbonising Plants	C	Manufacturing
071	Concrete Batching Plants	C	Manufacturing
072	Concrete Block Works	C	Manufacturing
073	Concrete Product Works	C	Manufacturing
079	Creameries	C	Manufacturing
087	Distilleries	C	Manufacturing
093	Effluent Minewater Treatment Plant and Premises	E	Water and Waste Management
095	Exhaust and Tyre Centres	G	Wholesale and Retail
103	Flour Mills (National Scheme)	C	Manufacturing
113	Garages (Transport and Commercial)	Y	Transport
127	Hereditas Used For Primary Treatment/Processing Of Minerals	B	Mining and Quarrying
142	Iron and/or Steel Works	C	Manufacturing
158	Livestock Markets (National Scheme)	C	Manufacturing
162	Maltings - Non Trad	C	Manufacturing
163	Maltings - Trad	C	Manufacturing
166	Mechanised Handling Depots	Z	Storage and Distribution

167	Mineral Producing Hereditament - Blockstone	B	Mining and Quarrying
168	Mineral Producing Hereditament - Brine	B	Mining and Quarrying
169	Mineral Producing Hereditament - Chalk	B	Mining and Quarrying
170	Mineral Producing Hereditament - China Clay	B	Mining and Quarrying
171	Mineral Producing Hereditament - Clay	B	Mining and Quarrying
172	Mineral Producing Hereditament - Coal	B	Mining and Quarrying
173	Mineral Producing Hereditament - Fluorspar	B	Mining and Quarrying
174	Mineral Producing Hereditament - Gas	B	Mining and Quarrying
175	Mineral Producing Hereditament - Hardrock	B	Mining and Quarrying
176	Mineral Producing Hereditament - Inert	E	Water and Waste Management
177	Mineral Producing Hereditament - Oil	B	Mining and Quarrying
178	Mineral Producing Hereditament - Other Mineral Category	B	Mining and Quarrying
179	Mineral Producing Hereditament - Putrescible	E	Water and Waste Management
180	Mineral Producing Hereditament - Sand and Gravel	B	Mining and Quarrying
181	Mineral Producing Hereditament - Shale Burnt	B	Mining and Quarrying
182	Mineral Producing Hereditament - Shale Unburnt	B	Mining and Quarrying
183	Mineral Producing Hereditament - Slate	B	Mining and Quarrying
184	Mineral Producing Hereditament With Batching Plant	B	Mining and Quarrying
186	Mineral Producing Hereditament With Tunnel Kiln	B	Mining and Quarrying
187	MOD Hereditaments	O	Public administration
200	Nuclear Establishments	E	Water and Waste Management
205	Oil Refineries	C	Manufacturing
212	Pipelines	Y	Transport
218	Potteries	C	Manufacturing
221	Properties Involving Extraction Of Materials For Profit	B	Mining and Quarrying
222	Provender Mills (National Scheme)	C	Manufacturing
233	Refuse Destructor Plants/Disposal Sites	E	Water and Waste Management

244	Scrap Metal/Breakers Yard	E	Water and Waste Management
245	Sea Dredged Aggregate Processing Plants and Depots	B	Mining and Quarrying
247	Ship Building Yards	C	Manufacturing
248	Ship Repair Yards	C	Manufacturing
255	Spoil Heap Workings	B	Mining and Quarrying
274	Tanneries	C	Manufacturing
290	Vehicle Testing Centres (With Test Tracks)	C	Manufacturing
291	Vehicle Testing Centres (Without Test Tracks)	O	Public administration
295	Wafer Fabrications (National Scheme)	C	Manufacturing
297	Waste Incinerator Plants	E	Water and Waste Management
299	Waste Transfer Stations	E	Water and Waste Management
400	Abattoirs and Slaughter Houses (Contractors Valuation)	C	Manufacturing
401	Abattoirs and Slaughter Houses (Rental Valuation)	C	Manufacturing
402	Agricultural Research Centres	M	Professional Services
406	Bus Garages (Contractors Valuation)	Y	Transport
407	Bus Garages (Rental Valuation)	Y	Transport
422	Pack Houses	A	Agriculture, Forestry and Fishing
423	Peat Fields	B	Mining and Quarrying
430	Pumping Mines	B	Mining and Quarrying
433	Statutory Docks and Harbours (Formula)	Y	Transport
434	Statutory Docks and Harbours (Non-Formula Prescribed)	Y	Transport
435	Statutory Docks and Harbours (Other)	Y	Transport
441	Weighbridges	Y	Transport
502	Garages Within/Part of Specialist Property	Y	Transport
994	Industrial Miscellaneous	C	Manufacturing
997	Minerals Miscellaneous	B	Mining and Quarrying

Annex D: Definition of Retail, Hospitality and Leisure properties

SCat Code	Special category description
4	Agricultural Showgrounds (National Scheme)
8	Airport Let Outs
11	Amusement Arcades
12	Amusement Parks
14	Arenas
19	Auction Rooms
22	Beach Huts
24	Betting Offices
25	Bingo Halls (National Scheme)
26	Bird Sanctuaries
28	Bowling Alleys
29	Bowling Centres (Indoor)
30	Bowling Greens (Outdoor)
38	Car Auction Buildings/Sites
42	Car Showrooms
44	Car Supermarkets
45	Car Washes (Stand Alone)
46	Car/Caravan Sales/Display/Hiring Sites
47	Caravan Parks (Leisure) (National Scheme)
48	Caravan Sites and Pitches (National Scheme)
49	Casinos and Gambling Clubs
54	Chalet Parks (National Scheme)
56	Cinemas (National Scheme)
60	Clubhouses
61	Clubs and Institutions
62	Coaching Inns
70	Concert Halls (National Scheme)
74	Conference and Exhibition Centres
75	Conference Centres in Country Houses
77	Country House Hotels
81	Cricket Centres
82	Cricket Grounds (County)
83	Cricket Grounds/Pitches (Non-County)
84	Dance Schools and Centres
85	Day Nurseries/Play Schools
86	Departmental and Walk Round Stores (Large)
91	Drive-In Restaurants
92	Drive-Thru Restaurants
97	Factory Shops
98	Farm Shops
99	Field Study Activity and Adventure Centres

104	Food Courts
106	Convenience Stores
107	Football Grounds
108	Football Pitches
109	Football Stadia
114	Garden Centres
116	Go Kart Rinks
117	Golf Courses
118	Golf Driving Ranges
121	Greyhound Racetracks
122	Guest and Boarding Houses
125	Health Farms
128	Heritage Railways
130	Holiday Centres
131	Holiday Homes (Self Catering)
132	Horse Racecourses
136	Hostels
137	Hotels (3 Star and Under)
138	Hotels (4 Star and Above) and Chain Op. 3 Star (National Scheme)
139	Hypermarkets/Superstores (over 2500m2)
140	Ice Rinks
145	Lakes With Water Sport Facilities
152	Large Food Stores (750 - 2500m2)
154	Large Shops (750 - 1850m2)
155	Large Shops (Over 1850m2)
160	Lodges (National Scheme)
164	Marinas (National Scheme)
165	Markets (Other Than Livestock)
188	Model Villages
191	Motor Racetracks
195	Museums and Art Galleries (Contractors)
196	Museums and Art Galleries (Non-Contractors)
199	Night Clubs and Discotheques
208	Pavilions
209	Petrol Filling Stations (National Scheme)
210	Pharmacies
211	Photographic Booths
213	Pleasure Piers
214	Point to Point and Eventing Courses
216	Polo Grounds
225	Public Halls
226	Public Houses/Pub Restaurants (National Scheme)
227	Public Houses/Pub Restaurants (Inc. Lodge) (National Scheme)
229	Racing Stables (National Scheme)
234	Restaurants
235	Retail Warehouses and Foodstores

236	Riding Schools and Livery Stables (National Scheme)
237	Rifle and Weapons Ranges
238	Roadside Restaurants (National Scheme)
239	Roller Skating Rinks
240	Royal Palaces
241	Rugby League Grounds
242	Rugby Union Grounds
243	Sales Kiosks
249	Shops
250	Showhouses (National Scheme)
251	Showrooms
252	Ski Centres
253	Snooker Halls/Clubs
254	Speedway Racetracks
256	Sporting Rights
257	Sports and Leisure Centres (LA) (Dry Only) (National Scheme)
258	Sports and Leisure Centres (LA) (Wet and Dry) (National Scheme)
259	Sports and Leisure Centres (Private)(Dry Only)
260	Sports and Leisure Centres (Private)(Wet and Dry)
261	Sports Grounds
262	Sports Stadia
263	Squash Courts
264	Stables and Loose Boxes
265	Stately Homes and Historic Houses (National Scheme)
266	Station Let Outs
272	Swimming Pools (Local Authority)
273	Swimming Pools (Private)
277	Tennis Centres
278	Tennis Courts/Clubs
279	Theatres (National Scheme)
280	Theme Parks
281	Timeshare Complexes (National Scheme)
283	Totalisators On Horse Racecourses
284	Tourist Attractions
293	Village Halls Scout Huts Cadet Huts etc
296	War Games Courses/Misc Ag. Use
303	Bars (valued on floorspace)
304	Zoos and Safari Parks
403	Aquaria
405	Boathouses
409	Cafes
410	Changing Rooms
416	Gymnasia/Fitness Suites
417	Hairdressing/Beauty Salons
421	Miniature Railways
425	Pharmacies Within/Adjacent to Surgery/Health Centre

426	Pitch and Putt/Putting Greens
431	Religious Retreats/Study Centres (Residential)
432	Sales Offices
442	Takeaway Food Outlet (Predominantly Off Premises)
500	Cafes/Restaurants Within/Part of Specialist Property
503	Gymnasia/Fitness Suites Within/Part of Specialist Property
504	Kiosks Within/Part of Specialist Property
505	Nurseries/Creches Within/Part of Specialist Property
507	Salons/Clinics Within/Part of Specialist Property
508	Shops Within/Part of Specialist Property
509	Sports and Leisure Centres Within/Part of Specialist Property
710	Residual Malls
722	Serviced Apartments
738	Builders Merchant
739	Soccer Centres
757	Plant Nurseries
993	Leisure Miscellaneous

Annex E: Definition of airports

SCat code	Special category description
005	Air Ports (Minor) (National Scheme)
059	Civil Airports

Annex F: Definition of network supplying utilities and associated properties

SCat code	Special category description
094	Electricity Undertakings (Non-Statutory)
115	Gas Processing Plants
212	Pipelines
275	Telecommunications Cable Networks (National Scheme)
276	Telecommunications Switching Centres
300	Water Undertakings (Non-Statutory)
726	Telecommunications Large Broadcast Sites
729	Renewable Generators – Mixed Technologies
741	Independent Gas Transporter
742	Independent Distribution Network Operator
743	Renewable Power Generator - Photovoltaic
744	Renewable Power Generator - Wind
745	Renewable Power Generator - Other
746	Renewable Power Generator - Hydro
747	Fossil Fuel Power Station
748	Nuclear Power Station

Enfield Equality Impact Assessment (EqIA)

Introduction

The purpose of an Equality Impact Assessment (EqIA) is to help Enfield Council make sure it does not discriminate against service users, residents and staff, and that we promote equality where possible. Completing the assessment is a way to make sure everyone involved in a decision or activity thinks carefully about the likely impact of their work and that we take appropriate action in response to this analysis.

The EqIA provides a way to systematically assess and record the likely equality impact of an activity, policy, strategy, budget change or any other decision.

The assessment helps us to focus on the impact on people who share one of the different nine protected characteristics as defined by the Equality Act 2010 as well as on people who are disadvantaged due to socio-economic factors. The assessment involves anticipating the consequences of the activity or decision on different groups of people and making sure that:

- unlawful discrimination is eliminated
- opportunities for advancing equal opportunities are maximised
- opportunities for fostering good relations are maximised.

The EqIA is carried out by completing this form. To complete it you will need to:

- use local or national research which relates to how the activity/ policy/ strategy/ budget change or decision being made may impact on different people in different ways based on their protected characteristic or socio-economic status;
- where possible, analyse any equality data we have on the people in Enfield who will be affected eg equality data on service users and/or equality data on the Enfield population;
- refer to the engagement and/ or consultation you have carried out with stakeholders, including the community and/or voluntary and community sector groups and consider what this engagement showed us about the likely impact of the activity/ policy/ strategy/ budget change or decision on different groups.

The results of the EqIA should be used to inform the proposal/ recommended decision and changes should be made to the proposal/ recommended decision as a result of the assessment where required. Any ongoing/ future mitigating actions required should be set out in the action plan at the end of the assessment.

The completed EqIA should be included as an appendix to relevant EMT/ Delegated Authority/ Cabinet/ Council reports regarding the service activity/ policy/ strategy/ budget change/ decision. Decision-makers should be confident that a robust EqIA has taken place, that any necessary mitigating action has been taken and that there are robust arrangements in place to ensure any necessary ongoing actions are delivered.

SECTION 1 – Equality Analysis Details

Title of service activity / policy/ strategy/ budget change/ decision that you are assessing	Covid-19 Additional Relief Fund Scheme
Lead officer(s) name(s) and contact details	Heather Adeyemi Heather.adeyemi@enfield.gov.uk
Team/ Department	Resources
Executive Director	Fay Hammond
Cabinet Member	Cllr Leaver
Date of EqIA completion	4 July 2022

SECTION 2 – Summary of Proposal

Please give a brief summary of the proposed service change / policy/ strategy/ budget change/project plan/ key decision

Please summarise briefly:

What is the proposed decision or change?
 What are the reasons for the decision or change?
 What outcomes are you hoping to achieve from this change?
 Who will be impacted by the project or change - staff, service users, or the wider community?

The decision is to seek approval of the proposals to distribute the £6,337,949 Covid-19 Additional Relief Fund (CARF) allocation to the London Borough of Enfield funded by the Department for Levelling Up, Housing and Communities (DLUHC). The grant must be spent by 30 September 2022.

The reason for the decision is authorisation to distribute the funds as described in the proposals.

The outcome will be to support eligible businesses in the borough that have so far not received any support from government in respect of their business rates.

The qualifying businesses will be impacted positively by the awarding of this relief.

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SECTION 3 – Equality Analysis

This section asks you to consider the potential differential impact of the proposed decision or change on different protected characteristics, and what mitigating actions should be taken to avoid or counteract any negative impact.

According to the Equality Act 2010, protected characteristics are aspects of a person's identity that make them who they are. The law defines 9 protected characteristics:

1. Age
2. Disability
3. Gender reassignment.
4. Marriage and civil partnership.
5. Pregnancy and maternity.
6. Race
7. Religion or belief.
8. Sex
9. Sexual orientation.

At Enfield Council, we also consider socio-economic status as an additional characteristic.

“Differential impact” means that people of a particular protected characteristic (eg people of a particular age, people with a disability, people of a particular gender, or people from a particular race and religion) will be significantly more affected by the change than other groups. Please consider both potential positive and negative impacts, and, where possible, provide evidence to explain why this group might be particularly affected. If there is no differential impact for that group, briefly explain why this is not applicable.

Please consider how the proposed change will affect staff, service users or members of the wider community who share one of the following protected characteristics.

Age

This can refer to people of a specific age e.g. 18-year olds, or age range e.g. 0-18 year olds.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people of a specific age or age group (e.g. older or younger people)?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on people of any age group. Age is not a consideration in awarding the relief.

Mitigating actions to be taken

None required

Disability

A person has a disability if they have a physical or mental impairment which has a substantial and long-term adverse effect on the person's ability to carry out normal day-day activities.

This could include:

Physical impairment, hearing impairment, visual impairment, learning difficulties, long-standing illness or health condition, mental illness, substance abuse or other impairments.

Will the proposed change to service/policy/budget have a **differential impact [positive or negative]** on people with disabilities?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on people with any disabilities. Disability is not a consideration in awarding the relief. The relief will be applied transparently to businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required

Gender Reassignment

This refers to people who are proposing to undergo, are undergoing, or have undergone a process (or part of a process) to reassign their sex by changing physiological or other attributes of sex.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on transgender people?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on transgender people The relief will be applied transparently to businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required

Marriage and Civil Partnership

Marriage and civil partnerships are different ways of legally recognising relationships. The formation of a civil partnership must remain secular, where-as a marriage can be conducted through either religious or civil ceremonies. In the U.K both marriages and civil partnerships can be same sex or mixed sex. Civil partners must be treated the same as married couples on a wide range of legal matters.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people in a marriage or civil partnership?

Please provide evidence to explain why this group may be particularly affected

This policy will have no differential impact on people because they are either married or in a civil partnership. The relief will be applied to all businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required

Pregnancy and maternity
Pregnancy refers to the condition of being pregnant or expecting a baby. Maternity refers to the period after the birth and is linked to maternity leave in the employment context. In the non-work context, protection against maternity discrimination is for 26 weeks after giving birth, and this includes treating a woman unfavourably because she is breastfeeding.
Will this change to service/policy/budget have a differential impact [positive or negative] on pregnancy and maternity?
Please provide evidence to explain why this group may be particularly affected
This policy will have no differential impact on people who are pregnant or on maternity leave The relief will be applied to businesses that meet the eligibility criteria
Mitigating actions to be taken
None required

Race
This refers to a group of people defined by their race, colour, and nationality (including citizenship), ethnic or national origins.
Will this change to service/policy/budget have a differential impact [positive or negative] on people of a certain race?
Please provide evidence to explain why this group may be particularly affected
This policy will have no differential impact on people of any race. Race is not a consideration in awarding the relief. The relief will be applied to businesses that meet the eligibility criteria.
Mitigating actions to be taken
None required

Religion and belief

Religion refers to a person's faith (e.g. Buddhism, Islam, Christianity, Judaism, Sikhism, Hinduism). Belief includes religious and philosophical beliefs including lack of belief (e.g. Atheism). Generally, a belief should affect your life choices or the way you live.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who follow a religion or belief, including lack of belief?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on people of any faith, no faith or all faiths. Faith is not a consideration in awarding the relief. The relief will be applied to the businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required.

Sex

Sex refers to whether you are a man or woman.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on men or women?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on whether a business is run by a man or a woman. A person's sex is not a consideration in awarding the relief. The relief will be applied transparently to businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required

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Sexual Orientation

This refers to whether a person is sexually attracted to people of the same sex or a different sex to themselves. Please consider the impact on people who identify as heterosexual, bisexual, gay, lesbian, non-binary or asexual.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people with a particular sexual orientation?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on people's sexual orientation. Sexual orientation is not a consideration in awarding the relief. The relief will be applied transparently to the businesses that meet the eligibility criteria.

Mitigating actions to be taken

None required.

Socio-economic deprivation

This refers to people who are disadvantaged due to socio-economic factors e.g. unemployment, low income, low academic qualifications or living in a deprived area, social housing or unstable housing.

Will this change to service/policy/budget have a **differential impact [positive or negative]** on people who are socio-economically disadvantaged?

Please provide evidence to explain why this group may be particularly affected.

This policy will have no differential impact on people who are disadvantaged socio-economically. The relief will be applied transparently to businesses that meet the eligibility criteria.

Mitigating actions to be taken.
None required

None required

SECTION 4 – Monitoring and Review

How do you intend to monitor and review the effects of this proposal?

Who will be responsible for assessing the effects of this proposal?

The Department for Levelling Up, Housing and Communities (DLUHC) is undertaking a monthly DELTA collection exercise to monitor the implementation of the scheme. Once the agreed scheme is authorised the funding will be allocated. The business rates team will assess the effects of the relief as either reducing debt or providing credits for the impacted ratepayers.



SECTION 5 – Action Plan for Mitigating Actions.

Identified Issue	Action Required	Lead officer	Timescale/By When	Costs	Review Date/Comments
There were no issues identified.					

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