

# **Covid-19: Information for private and third sector childcare providers about business support**



**Scottish Government**  
Riaghaltas na h-Alba  
gov.scot

Published 25 March 2020

This guidance applies to private and third sector childcare providers and sets out the range of business support that is available.

Private and third sector providers, including nurseries and out of school care services, should now be closed unless they are involved in the provision of emergency childcare for key workers and vulnerable children.

## Overview of Available Support

- All private and third sector providers who provide funded ELC in their settings will continue to receive payments from their local authority for these funded ELC hours. Your local authority will be in contact with you to confirm local arrangements for these payments.
- Private and third sector providers will be able to access the following support measures:
  - [Coronavirus Job Retention Scheme](#);
  - [Business Support Fund](#);
  - [Coronavirus Business Interruption Loan Scheme](#); and
  - [Statutory Sick Pay Rebate](#).
- Under the [Coronavirus Job Retention Scheme](#) all UK employers with a PAYE scheme can access support to safeguard workers from being made redundant. The Scheme:
  - applies to employees who have been asked to stop working, but who are being kept on the pay roll, otherwise described as ‘furloughed workers’;
  - can be accessed even if you are remaining open to deliver emergency childcare (but have had to ask some members of staff to stop working);
  - will reimburse, through HMRC, 80% of furloughed workers wages, up to £2,500 per month; and
  - will cover the cost of wages backdated to 1 March. It is initially open for 3 months, but will be extended if necessary. The online system for reimbursement is currently being set up by the HMRC and payments are expected to be made from the end of April.
- If you are a small business ratepayer then through the [Business Support Fund](#) you can claim a one-off grant for £10,000. You need to be a ratepayer in receipt of the Small Business Bonus Scheme (SBBS) or Rural Relief on 17 March 2020, or eligible for SBBS but in receipt of Nursery Relief or Disabled Relief on that date, and with a rateable value up to £18,000. More information on how to apply is available [here](#).

- If you are experiencing short-term cash-flow challenges, in particular ahead of receiving payments from the Coronavirus Job Retention Scheme, then you can access support through the [Coronavirus Business Interruption Loan Scheme](#). This allows small and medium sized businesses to access a loan which is interest free for the first 12 months and has no upfront fees. The scheme is being delivered through commercial lenders. To apply, you should talk to your bank or one of the [40 accredited finance providers](#) offering the scheme as soon as possible to discuss your business plan with them.
- Small and medium-sized businesses, those with fewer than 250 employees as of 28 February 2020 can reclaim Statutory Sick Pay paid for staff sickness absence due to coronavirus through the [Statutory Sick Pay Rebate](#). This refund will cover up to 2 weeks' Statutory Sick Pay per eligible employee who has been off work because of coronavirus.
- In addition, [Value Added Tax \(VAT\) payments](#) will be deferred for 3 months, whilst, if you are in financial distress, you may be able to receive support with your tax affairs through HMRC's [Time to Pay](#) service.
- If you're struggling to pay your non-domestic rates bill then you may be able to defer payment. You should contact your local council and ask them about your payment options, and can find more information [here](#).
- Third sector providers may also be able to access support through the Scottish Government's [Third Sector Resilience Fund](#).

This document is available from our website at [www.gov.scot](http://www.gov.scot)