

Assessing Covid-19 cost pressures on England's schools

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Summary

This report summarises the results of an online survey completed by over 700 primary, secondary and special schools looking into the financial implications for schools of the Covid-19 pandemic.¹ Further details of the survey and resulting sample of schools can be found in Annex 1.²

Additional school expenditure due to Covid-19

Nearly all schools reported incurring additional expenditure as a direct result of the pandemic and a need to make their schools 'Covid-safe'. All but a few reported additional spending on PPE and cleaning supplies, a large majority faced costs in signage, digital equipment and handwashing facilities, and over half faced costs in relation to catering. There were some differences in phases of education with secondary schools more likely to face additional costs in catering than primary schools, and special schools almost twice as likely as secondary schools and ten times as likely as primary schools, to face additional transport costs.

Since the start of the national lockdown in March, primary schools have had to meet additional, non-staff, costs that averaged just under £13,000. Special schools have faced additional non-staff costs averaging just under £18,000 and secondary schools nearly £43,000. Schools are expecting to spend a similar amount during the rest of the academic year. On a per pupil basis there was little difference between primary and secondary schools (around £40 per pupil), but special schools spent over three times that amount (£126).

Schools have also been spending more on teaching staff (including teaching assistants) and other support staff, such as cleaners and caterers. For now, additional expenditure on teaching staff has been much lower than on non-staff related expenditure (around £27 per pupil in primary, £14 per pupil in secondary and £95 in special schools). But schools anticipate significant increases in these amounts (broadly double) over the coming months in addition to increased costs of other support staff. The survey did not explore the reasons for these changes, but it may be that school leaders are anticipating increased absence as a result of the pandemic over the winter months.

Additional expenditure on teaching staff was greatest in schools with the highest levels of disadvantage (eligibility for free school meals) which may reflect the fact that these schools tend to spend more on teaching staff more generally.

Wider impact of Covid-19 on school income and expenditure

Schools have also had to manage a situation in which incomes have fallen – almost nine in ten schools have seen a reduction in incomes. Amongst secondary schools, there was a

¹ A further 170 schools provided responses to some aspects to the survey and have been included where possible.

² Note, in particular, that the sample of special schools amounted to around 30 schools and therefore results for these schools should be treated as indicative of scale rather than precise estimates.

social gradient to this loss with schools serving more affluent communities experiencing the greatest reductions – amongst the least disadvantaged schools this averaged around £127,000 and in the most disadvantaged around £33,000. Whilst the survey did not explore which areas of income have fallen it is likely that schools have missed out on voluntary contributions, income from catering and wrap-around care, and have been unable to hire out facilities for community use.

Additional expenditure and losses in income have been offset to a limited degree by savings elsewhere. Around a quarter of primary schools, and half of secondary schools reported making at least some savings. Amongst secondary schools, savings averaged around £19,000. The most frequent source of savings was on utilities costs with schools making savings in maintenance, staffing, and capital far less prevalent. Financial support to schools from Department for Education (DfE).

Funding available to schools from the Department for Education to aid additional Covid-19 costs

The DfE exceptional costs fund has been available to schools that are unable to meet their additional spending needs from existing resources but is restricted to covering specific costs. Around three-quarters of primary schools, two-thirds of secondary schools and just over half of special schools applied to DfE for support in meeting exceptional costs.

Where additional funding has been awarded it has generally been below what was needed to meet the cost. Around 60 per cent of schools received additional funding that amounted to less than half of the costs that they incurred. In a third of schools the additional funding amounted to less than fifth of their expenditure.

Based on responses to this survey, we estimate that once all funding has been made available through this channel, the additional funding will have covered about 42 per cent of additional spending incurred by schools that applied to the fund, but only 31 per cent of additional spending incurred across all schools.

Over the course of the 2020/21 academic year schools will be managing the educational effects of the pandemic including addressing any learning loss. Primary schools are expecting to spend, on average, £23,000 over the course of the year, special schools £22,000, and secondary schools £71,000. Around one in three indicated that they would be applying to the National Tutoring Programme.

On average, schools reported spending on catch-up that was in excess of the funding they are expecting via the catch-up premium. It should be noted that the funding amounts they reported as expecting are below the rates announced by DfE. Amongst most breakdowns (by phase and disadvantage) the expected expenditure would be similar to, or below, the per pupil amounts announced by the Department. But schools with higher levels of disadvantage are expecting to have to spend more than other schools on catch-up. This again raises questions as to the appropriateness of allocations based simply on pupil numbers.

Financial health of schools

Nearly half of schools drew on existing in-year surpluses to meet at least some of their additional expenditure due to Covid-19. Over half of schools have used their reserves to cover at least some of their additional costs caused by Covid-19, and, worryingly, a quarter of schools reported entering or extending a deficit balance.

Around half of all primary, secondary and all-through schools in the survey expect to end the financial year with an in-year deficit. This would represent an increase of around ten percentage points against the latest year for which data is available (2018/19). Most strikingly, it is academies where we find the largest changes in the proportion expecting to end the year with an in-year deficit, in recent years these schools have tended to be less likely to be in this position. There is, however, a great deal of uncertainty amongst school leaders. Around one in seven said they did not know, or were unsure, of the financial position they will be in at the end of the year.

Conclusion

Despite recent increases in school funding, school budgets are likely to be under increased pressure as a result of the Covid-19 pandemic.

Very broadly, the additional expenditure incurred between March and November amounts to a 1 per cent pressure on the core school budgets of secondary and special schools, and around 2 per cent in primary schools.³ The pressure over the financial year as a whole is anticipated to be greater still, with a higher rate of expenditure on staffing costs.

The Department for Education has attempted to ease some of this pressure through the exceptional cost fund. However, we estimate that this amounts to about a third of the additional costs that schools have faced. This shortfall is equivalent to over £40 per pupil and will have to be met from other sources.

The results of this survey suggest that the pressure of this additional expenditure will be felt most in schools with high levels of disadvantage. This comes at a time when recent funding announcements have been less generous for schools serving disadvantaged communities, and the responses to this survey suggest schools may now also be facing a shortfall in terms of funding for catch-up.

But the challenges are not unique to such schools, nor are schools just having to manage an increase in expenditure. The majority of schools also reported a loss in income, with schools serving affluent communities disproportionately affected by such losses. Where schools have seen a loss in income, they have not been able to apply to the exceptional cost fund to meet those losses.

³ Based on indicative allocations under the National Funding Formula for 2020-21 (available from <https://www.gov.uk/government/publications/national-funding-formula-tables-for-schools-and-high-needs-2020-to-2021>). Funding for special schools is not published in a directly comparable way but we have estimated based on historic patterns of government funding as reported in Consistent Financial Reporting data. <https://schools-financial-benchmarking.service.gov.uk/Help/DataSources>

The debate about school funding in recent years has been characterised as being one of funding pressures and real-terms cuts. In last year's spending round, confirmed again in the November 2020 Spending Review, the government committed to significant additional funding in schools. But even in the absence of the Covid-19 pandemic, school budgets were in a period of transition and were below historic levels. The evidence collected through this survey suggests that schools are now facing fresh challenges in both income and expenditure.

Note: all of the results in this report are drawn from a survey and as such there is a degree of uncertainty in the results. In particular, the number of cases is small for special schools, and when we provide breakdowns by level of disadvantage in primary and secondary schools.

To aid interpretation we have provided 95 per cent confidence intervals when reporting monetary values. For interpreting differences in percentages, we provide guidance in the Annex.

Broadly, headline figures for primary and secondary schools come with confidence intervals of around +/-5 percentage points. For special schools this can be as much as +/- 18 percentage points, and as such we include a much more limited set of analyses for these schools.

Part 1: Additional school spending due to Covid-19

The first section of the survey examined the ways and extent to which schools had incurred additional expenditure as a result of the Covid-19 pandemic and asked separately about non-staff and staff costs. As well as considering expenditure incurred to date, the survey also asked about expected expenditure for the rest of the academic year.

In what areas schools have incurred additional non-staff costs?

Figure 1.1 shows the proportion of schools in the survey that had incurred additional expenditure in eight areas of non-staff costs. Figure 1.2 breaks this analysis down by phase of school.

Almost all schools incurred additional expenditure on PPE and cleaning supplies from March 2020. More than four in five incurred additional expenditure on digital equipment and a similar proportion on signage, barriers and traffic cones, to comply with Covid-19 safety measures. Only a minority of schools – around one in four – incurred additional expenditure creating temporary classrooms in their schools, and just one in nine incurred additional costs for transport.

While there was no difference in the propensity to incur additional expenditure on PPE and cleaning supplies, there were other differences between phases in other areas of expenditure.

Secondary schools were more likely to have incurred additional costs for signage and barriers than either primary or special schools. Secondary schools and special schools were also more likely to have incurred expenditure on temporary rooms and on school food and catering costs, than primary schools.

While the sample size is relatively small, the survey suggests that special schools were far more likely to have incurred additional costs for transport than other schools. A third of special schools reported incurring additional expenditure on transport, compared with just under a fifth of secondary schools and just three per cent of primary schools.

Beyond these categories of additional spend, the survey invited respondents to specify other areas not covered by the options. The most common other areas mentioned in the comments were improvement of outdoor and break spaces to accommodate pupils in bubbles – including additional play equipment, dining tables and marquees. Many schools had also experienced additional outlay on purchasing individual stationery packs and equipment for pupils who are no longer able to share. Additional costs had also been incurred for paper, photocopying, postage and compiling of home-learning resources, particularly where online learning was not available or not preferred at home. School leaders also mentioned additional utility costs, especially heating due to keeping windows and doors open for ventilation and refuse collection due to increased waste. Water bills and maintenance were also mentioned as contributing to increased utility costs.

Figure 1.1: Proportion of schools that incurred additional expenditure between March and November 2020 (not including staff costs, all schools)

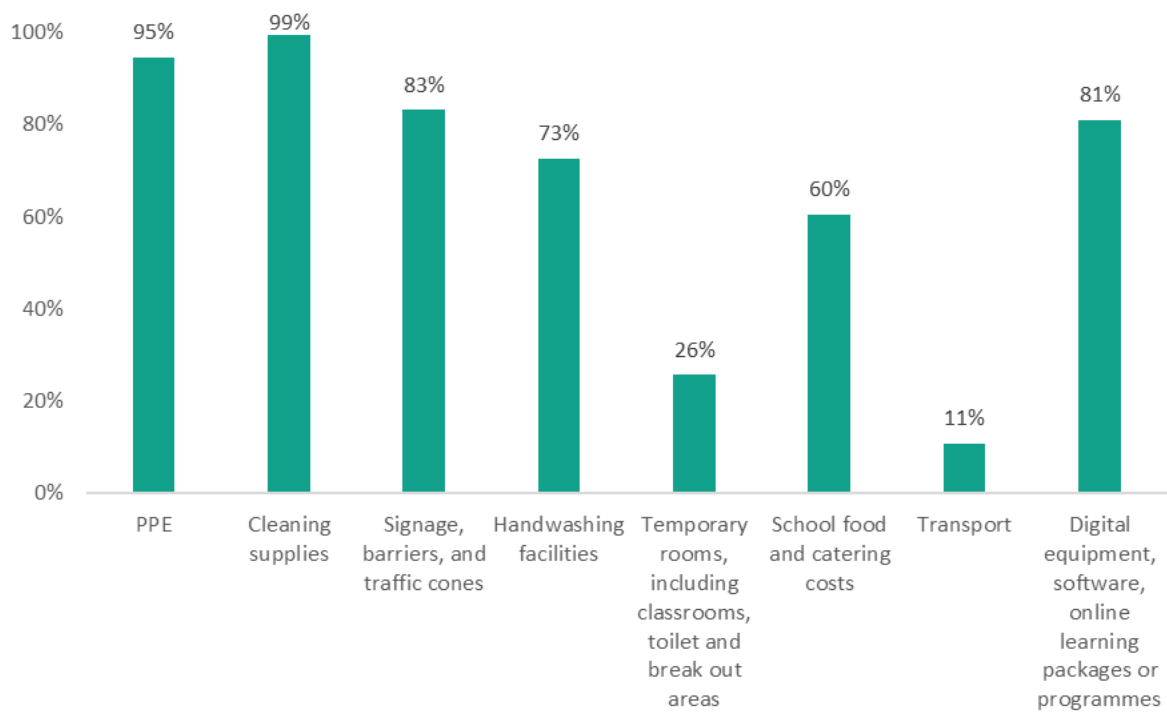
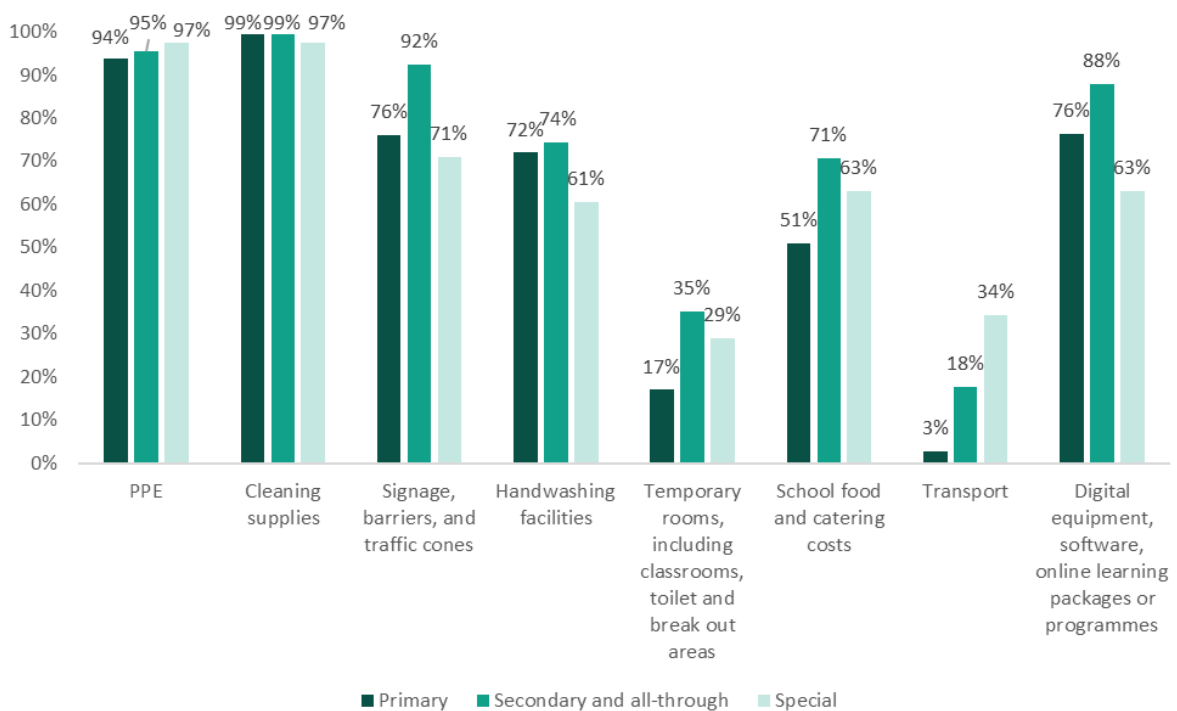


Figure 1.2: Proportion of schools that incurred additional expenditure between March and November 2020 by school phase (not including staff costs)



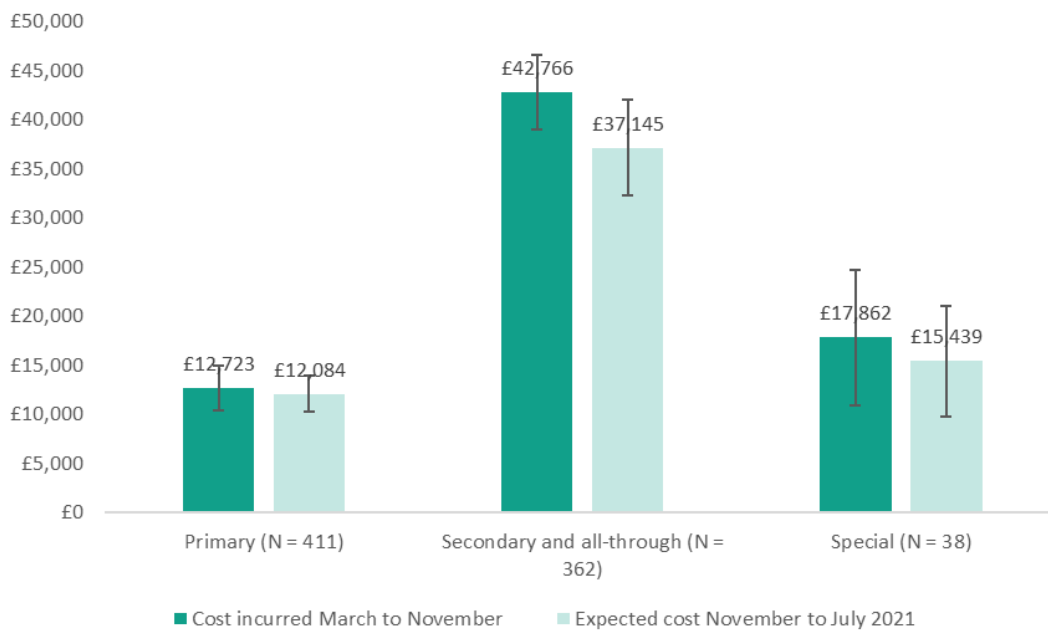
How much additional expenditure on non-staff costs have schools incurred?

Figure 1.3 shows the average additional expenditure on non-staffing costs between March and November 2020 and expected additional expenditure between then and July 2021 (the end of the academic year) by phase.

The average additional expenditure in primary schools was about £13,000, compared with £43,000 in secondary schools and £18,000 in special schools. Importantly, school leaders indicate that they expect to incur a similar cost again in the following period between November 2020 and July 2021. This indicates that these additional costs were not one-off sources of expenditure but rather schools expect these to be ongoing costs during the next academic year.

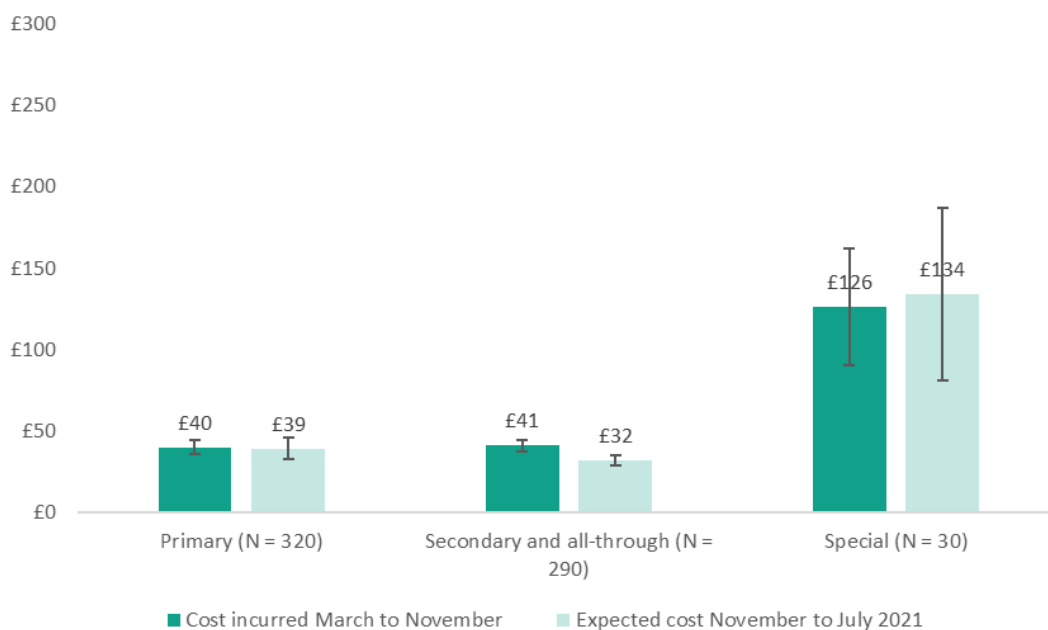
Figure 1.4 shows the average expenditure on a per pupil basis. Primary and secondary schools incurred similar additional expenditure per pupil (around £40 per pupil). Special schools, however, had considerably higher per pupil spends, at over £120 per pupil.

Figure 1.3: Average total additional spend to comply with Covid-19 safe measures, excluding staff costs – by phase⁴



⁴ Error bars on all charts represent 95 per cent confidence intervals. See Annex 1 for more details.

Figure 1.4: Average additional spend per pupil to comply with Covid-19 safe measures, excluding staff costs – by phase



How much additional expenditure on teaching staff costs have schools incurred?

Figure 1.5 shows the average additional expenditure on teaching staff costs between March and November 2020 and expected additional expenditure between then and July 2021 (the end of the academic year) by phase. The survey considered teaching staff as including teachers, supply teachers and teaching assistants.

In the period between March and November 2020 primary schools incurred additional expenditure of £9,000 on teaching staff, compared with £15,000 in secondary schools and £11,500 in special schools. The data indicates that school leaders expect the additional staff spending between November 2020 and next July to be considerably higher. A possible explanation for this is that this period includes the winter months where school leaders may be anticipating the need for more cover staff as a higher infection rate in cold months leads to more staff being absent.

When we consider expenditure on a per pupil basis (Figure 1.6), primary schools have incurred higher costs than secondary schools – around twice as much. Again, special school spends per pupil are significantly higher, with expected costs for November to July 2021 higher still.

Figure 1.5: Average total additional costs of teaching staff (e.g. supply teachers, extending teacher contracts, teaching assistants) – by phase

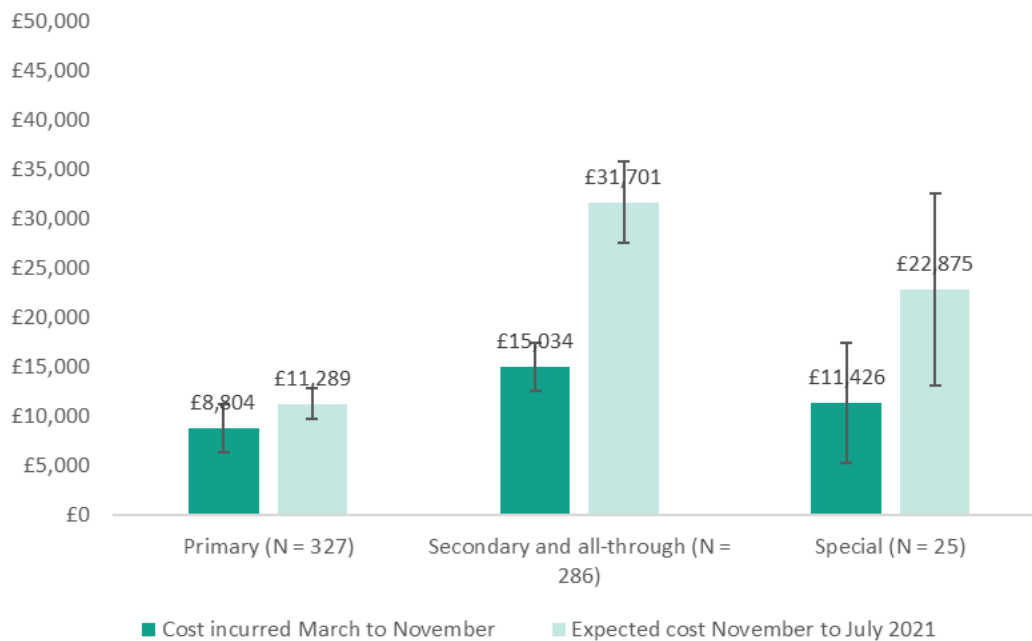
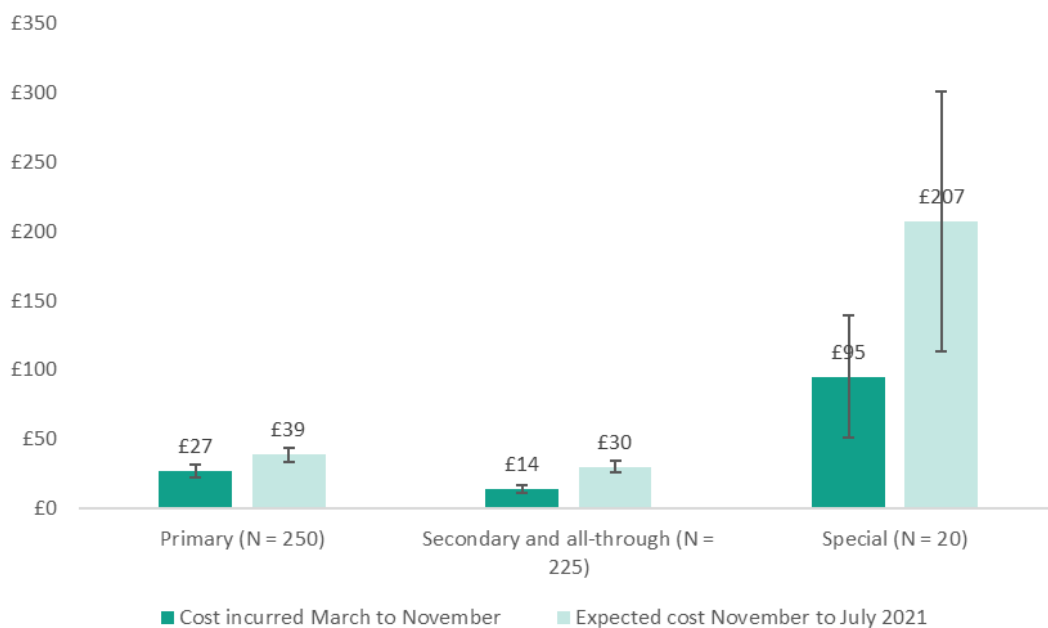


Figure 1.6: Average additional costs per pupil of teaching staff (e.g. supply teachers, extending teacher contracts, teaching assistants) – by phase



How much additional expenditure on support-staff costs have schools incurred?

Figure 1.7 shows the average additional expenditure on support staff costs between March and November 2020 and expected additional expenditure between then and July 2021 (the end of the academic year) by phase. In this survey support staff includes cleaners, caterers, site staff and similar other support staff.

Schools had an average additional expenditure of between £5,500 for primary schools and £10,600 for secondary schools on support staff in the period between March and November. As with teaching staff, school leaders indicate that they expect to spend as much, if not more, between November 2020 and July 2021.

On a per pupil basis (Figure 1.8) primary schools have a slightly higher additional spend than secondary schools on support staff costs. Additional expenditure in special schools was, again, considerably higher.

Figure 1.7: Average total additional cost incurred of support staff (e.g. cleaners, caterers, site staff etc.) – by phase

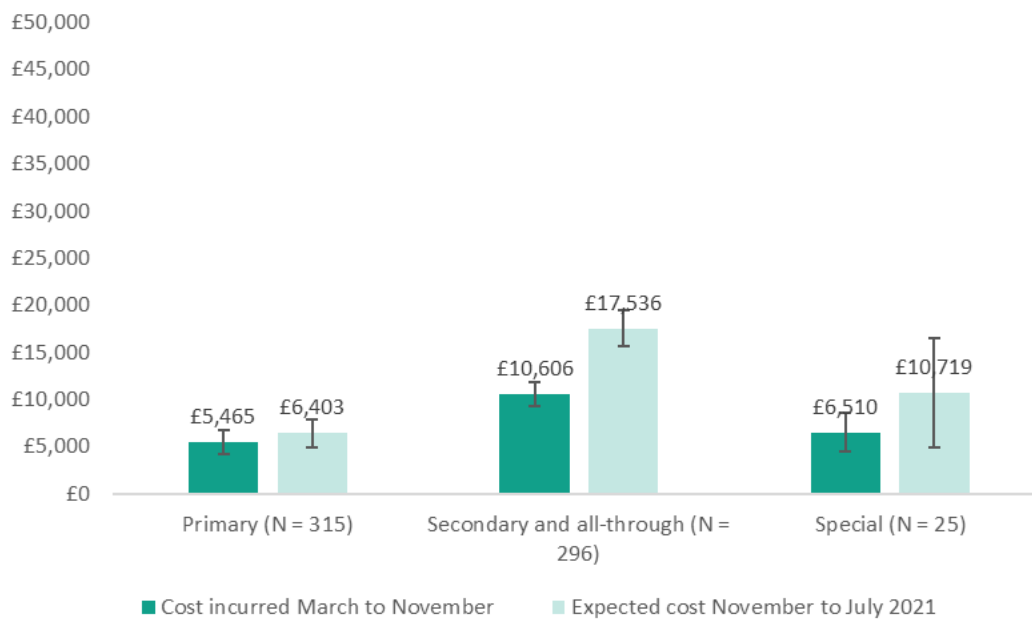
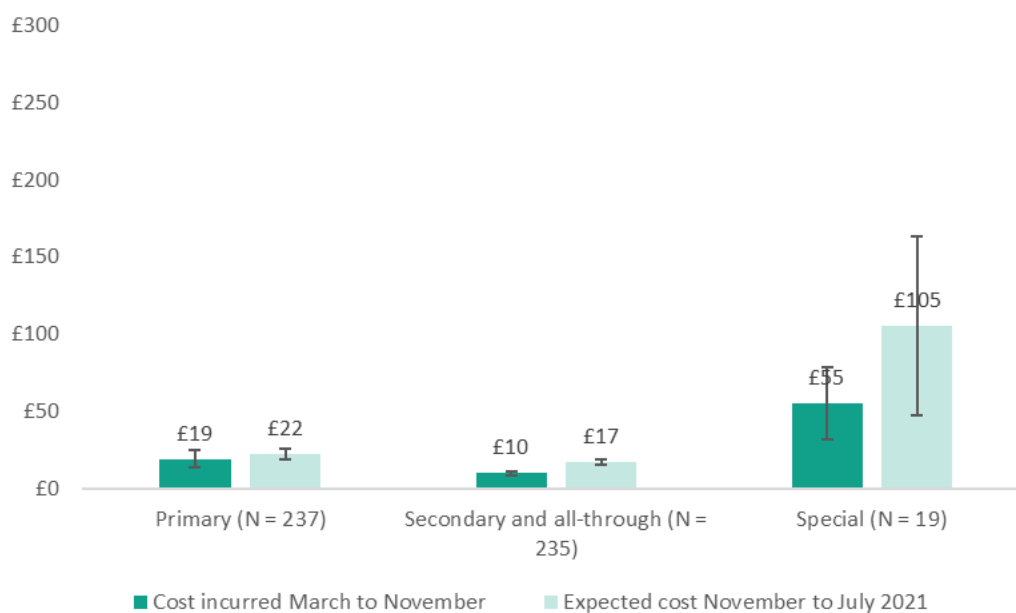


Figure 1.8: Average additional cost per pupil of other support staff (e.g. cleaners, caterers, site staff etc.) – by phase



Has additional expenditure varied by level of disadvantage in the school?

This section looks at whether there are differences in levels of additional spending in schools with different levels of disadvantage. Level of disadvantage refers to the percentage of pupils in a school who are eligible for free school meals. Schools are divided into disadvantage quintiles with primary and secondary schools (including all-through schools) treated separately.⁵

When we break analysis down by level of disadvantage the sample sizes are small and any estimates come with a wide degree of uncertainty. Therefore, rather than drawing direct comparisons between simple averages of groups, we present boxplots to illustrate the distribution of responses and to identify any broad trends without drawing definitive conclusions.⁶

Amongst primary schools we find no evidence of substantial differences between schools with different levels of disadvantage in terms of their additional expenditure on non-staff costs and support staff costs. There appears to be some relationship between level of disadvantage and additional expenditure on teaching staff – though note that the range of expenditure within each group is substantially larger than any differences between them.

Amongst secondary schools we find evidence of a relationship between level of disadvantage and additional expenditure in all three areas of spending, though again, note that the range of expenditure within each group is substantially larger than any differences between them.

The findings in additional expenditure on teaching staff are consistent with wider patterns of expenditure within schools, where schools with high levels of disadvantage tend to spend more per pupil on teachers and teaching assistants.⁷ Therefore, these differences *may* be explained by having a more expensive workforce generally rather than different responses to the Covid-19 pandemic.

⁵ For Figures 1.9 and 1.10, the variation in counts in brackets is due to a drop off in the number of responses between non-staff spending estimates and the following questions on teaching staff spending and other support staff. In addition, a number of respondents gave incomplete responses: providing answers for some but not all of the questions included in these figures. Due to generally low numbers in the survey sample, we have chosen to prioritise maximising the number of responses to each question, as opposed to prioritising consistency in response numbers between questions.

⁶ The boxplots here show schools between the 25th and 75th percentile – i.e. the middle 50 per cent of responses.

⁷ See, for example, our series of posts “Understanding school revenue expenditure” <https://epi.org.uk/research-area/education-funding/>

Figure 1.9: Distribution of additional expenditure between March and November 2020 on non-staff costs, teaching staff costs, and support staff costs, by level of disadvantage in the school – primary schools

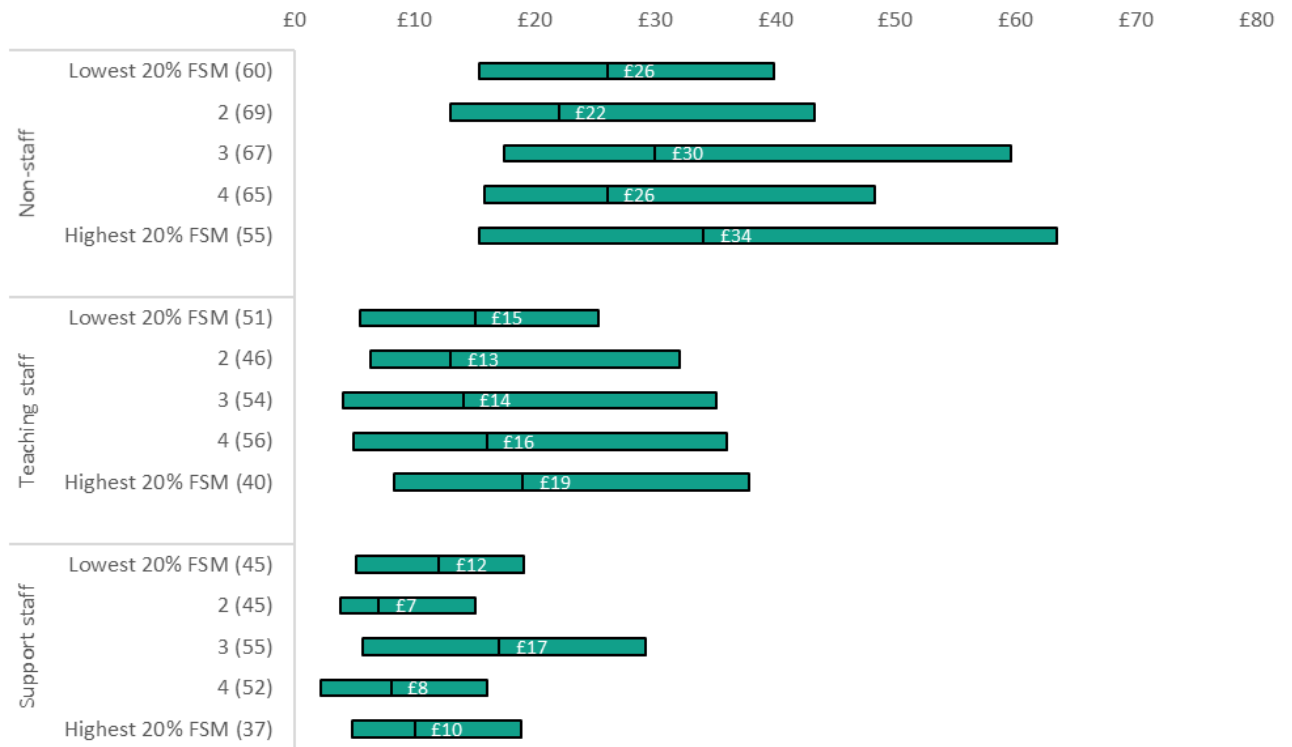


Figure 1.10: Distribution of additional expenditure between March and November 2020 on non-staff costs, teaching staff costs, and support staff costs, by level of disadvantage in the school – secondary and all-through schools



Part 2: Wider impact of Covid-19 on school income and expenditure

Beyond the direct financial costs of the Covid-19 pandemic the survey examined whether schools had experienced a loss of income but also whether they had made savings.

To what extent have schools seen a reduction in income?

The survey asked school leaders whether their school's income had been negatively affected as a result of the Covid-19 pandemic. The survey did not ask about the types of income that may have been reduced but these may have been, for example, voluntary contributions, income from the provision of school meals, payments for school trips and the hiring of community facilities.

Figures 2.1 and 2.2 show the proportion of primary and secondary schools who reported that their income has been negatively affected as a result of the Covid-19 pandemic, split by level of disadvantage (proportion of pupils eligible for free school meals).

In both primary and secondary schools there seems to be an association between level of disadvantage and changes in school income. Ninety-one per cent of the least disadvantaged primary schools and 96 per cent of the least disadvantaged secondary schools said their income had been negatively affected, compared with 79 per cent and 74 per cent of the most disadvantaged primary and secondary schools – though note that these are based on relatively small samples.

The differences may reflect the fact that schools serving more affluent communities typically raise around twice as much income from voluntary contributions than those serving disadvantaged communities.⁸

⁸ J. Andrews, 'Understanding school revenue expenditure – Part 2: Which types of school spend the most', October 2019.

Figure 2.1: Percentage of schools whose income has been negatively affected as a result of Covid-19 by level of disadvantage – primary schools

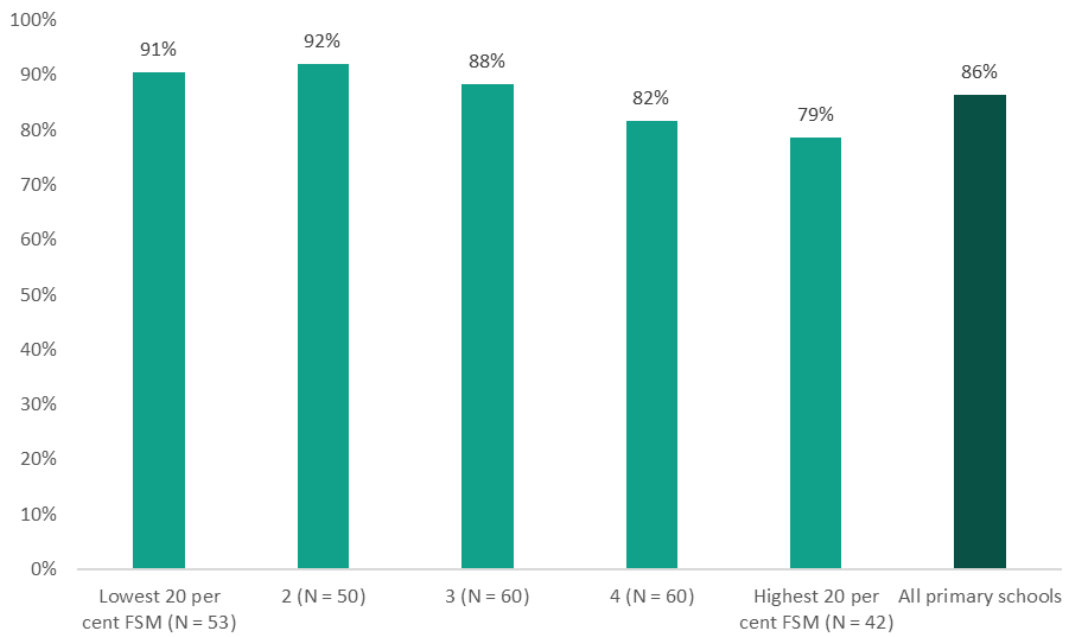
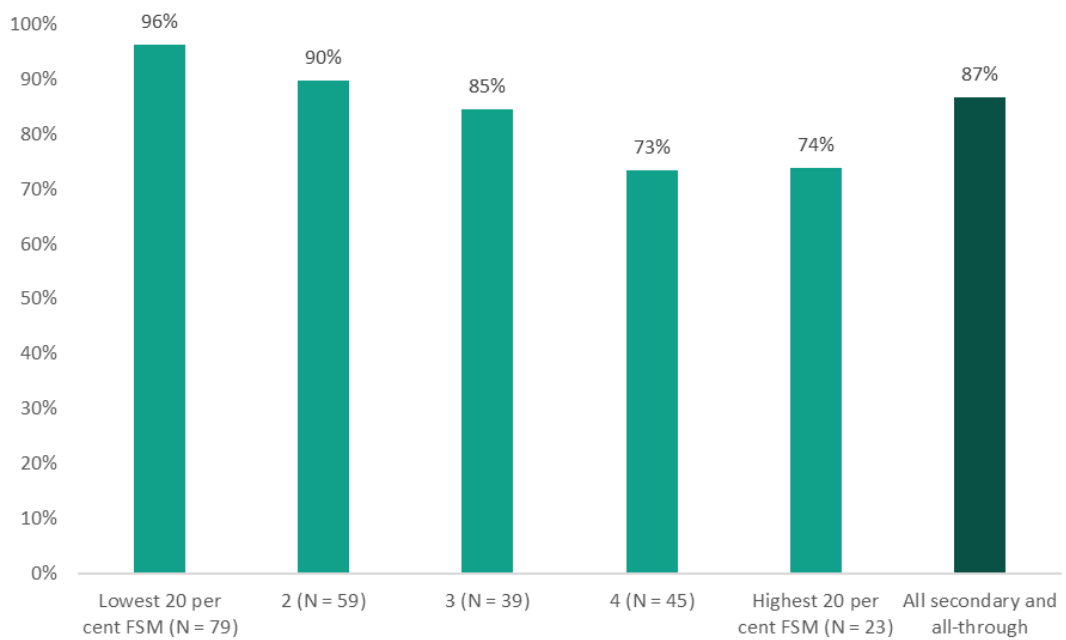


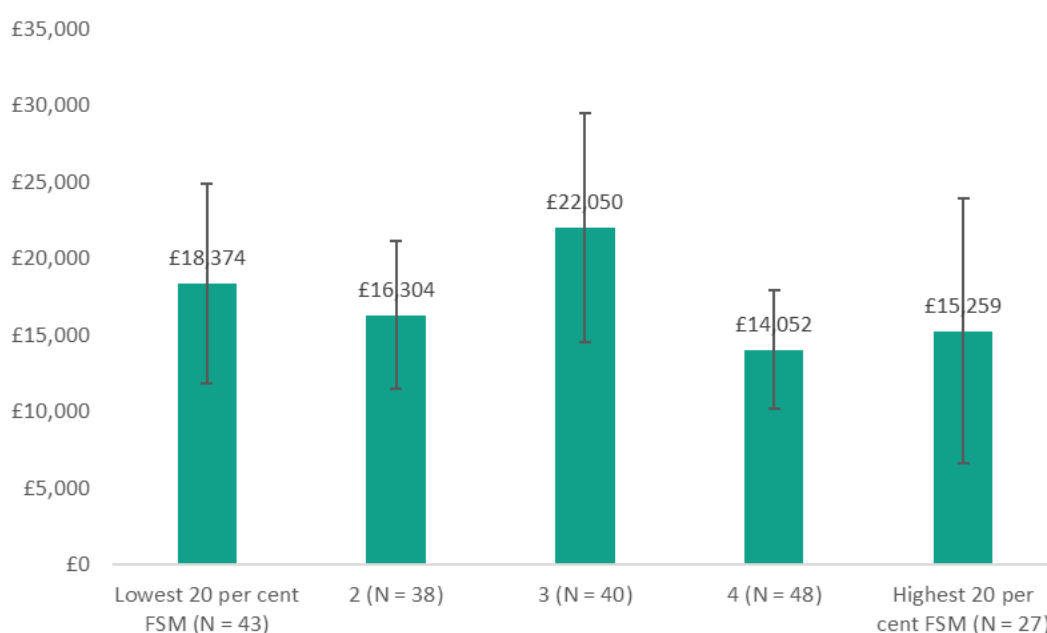
Figure 2.2: Percentage of schools whose income has been negatively affected as a result of Covid-19 by level of disadvantage – secondary and all-through schools



Figures 2.3 and 2.4 show the average amounts of lost income by primary and secondary schools split by level of disadvantage.⁹

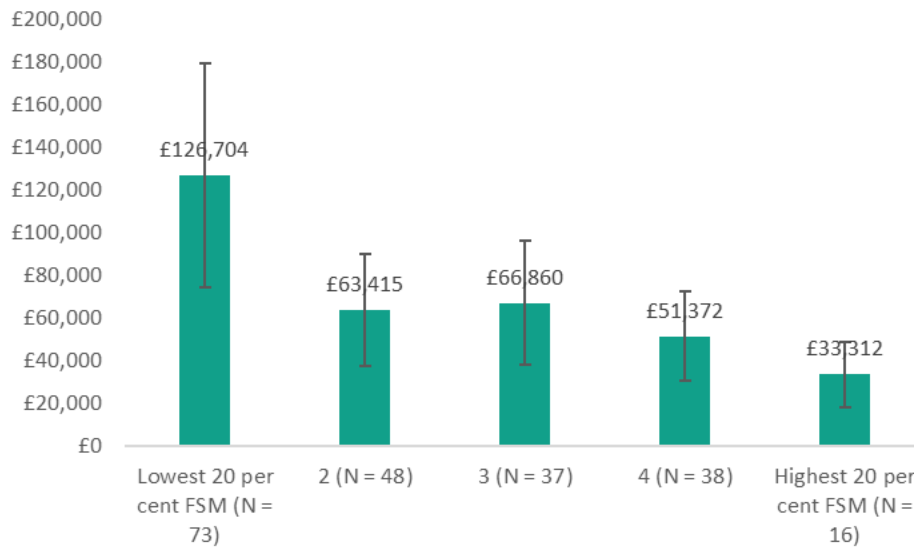
Small sample sizes make it difficult to draw definitive conclusions about the results but there does appear to be a difference between primary and secondary schools. Among primary schools, whilst schools among the higher tiers of disadvantage are less likely to have had their income negatively affected, the average actual amount lost is similar between levels of disadvantage at between £14,000 and £18,000. Among secondary schools on the other hand there appear to be differences in the average amount of income lost between the highest and the lowest disadvantage groups. The least disadvantaged schools estimate an average loss of around £127,000 compared with £33,000 in the most disadvantaged schools.

Figure 2.3: Estimated lost income as a result of Covid-19, primary schools, by level of disadvantage



⁹ The analysis underlying Figures 2.3 and 2.4 includes responses from school leaders who stated their income had not been negatively affected by the pandemic. Lost income for these schools is set to zero. The results reported here may therefore be an underestimate of lost income, because school leaders who reported losing no income have been automatically included, whilst school leaders who do report losing income can only be included if they provided a figure for how much income was lost.

Figure 2.4: Estimated lost income as a result of Covid-19, secondary and all-through schools, by level of disadvantage



Have schools made any savings as a result of the Covid-19 pandemic?

Figure 2.5 shows the proportion of schools that reported making savings as a result of the Covid-19 pandemic. It shows that secondary schools were much more likely than primary schools to have made savings, but that this does not appear to be linked to level of disadvantage. This is borne out in estimates of savings made in secondary schools split by level of disadvantage (Figure 2.6). The most frequent source of savings was on utility costs with schools making savings in maintenance, staffing, and capital far less prevalent. Furthermore, many school leaders indicated that their schools had *both* been negatively affected financially *and* made savings as a result of Covid-19.

Figure 2.5: Proportion of schools that have made savings as a result of Covid-19, by phase and by level of disadvantage

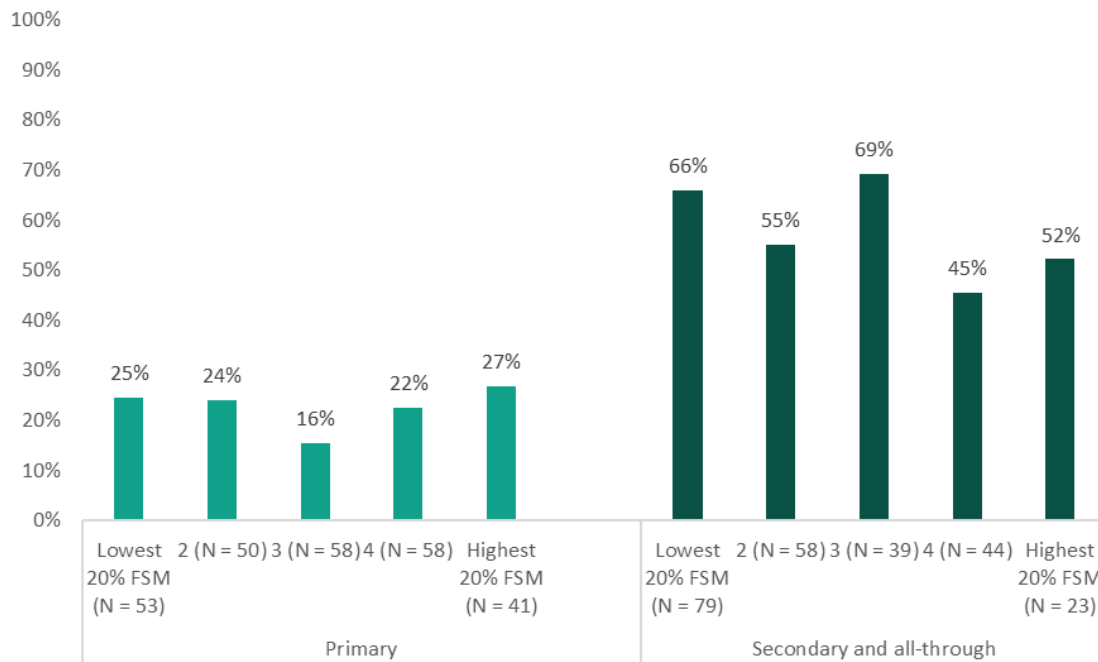
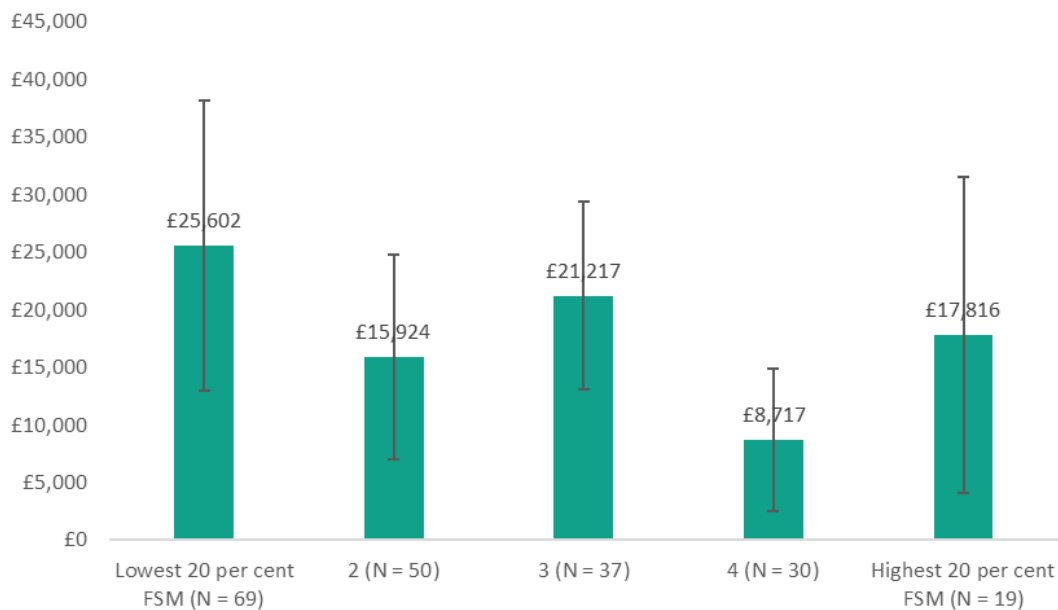


Figure 2.6: Estimated savings as a result of Covid-19, secondary and all-through schools, by level of disadvantage¹⁰



¹⁰ Like Figures 2.3 and 2.4, the analysis underlying Figure 2.6 includes responses from school leaders who stated they had made no savings during the pandemic. Savings for these schools is set to zero. The results reported here may therefore be an underestimate of savings made, because school leaders who reported making no savings have been automatically included, whilst school leaders who do report making savings can only be included if they provided a figure for how much savings were made.

Part 3: Funding available to schools from the Department for Education to aid additional Covid-19 costs

In April 2020 the Department for Education announced funding to support schools with exceptional costs associated with the Covid-19 pandemic for the period between March and July 2020.¹¹ This funding could be applied for by all state-funded mainstream schools, special schools, and alternative provision. Schools could apply for funding where they were unable to meet additional costs from their existing resources or where meeting the costs would impact on their long-term financial sustainability.

The funds were specifically meant to cover increased premises-related costs, support for free school meals and additional cleaning. The grant did not cover lost self-generated income. Allowances for funding amounts were capped at £50,000 for special schools and between £25,000 and £75,000 for mainstream schools depending on their pupil numbers.

A second source of additional funding made available to schools due to Covid-19 is the catch-up premium.¹² This fund provides a total of £80 per pupil to those in mainstream schools in reception to year 11, and £240 per pupil to special schools (as well as AP and hospital schools) to aid educational catch-up for lost learning time due to school closure. This funding is to be paid out in three tranches, the first in Autumn 2020 and two additional tranches in 2021. The DfE website states that schools “are expected to use this funding for specific activities which will help pupils catch up on missed education.” The government has also allocated £350 million to a National Tutoring Programme (NTP). This programme is specifically intended to provide schools, particularly those with the most disadvantaged pupils, with access to tuition (subsidised for schools at 75 percent) and academic mentors (free to schools except for on-costs). It was developed by a collaboration of five existing charities in partnership with DfE.

Have schools applied for the exceptional costs funding?

The survey asked school leaders whether they had applied for this exceptional cost funding and, if yes, approximately what proportion of their school’s additional expenditure due to Covid-19 had been reimbursed by the funding received.

Figure 3.1 shows the proportion of schools that applied for exceptional costs funding from DfE. It shows that 68 per cent of all schools applied for exceptional costs funding with slight differences between phases. Primary schools were slightly more likely to apply for this fund (72 per cent) than secondary schools (65 per cent). A smaller proportion of special schools in our sample (54 per cent) indicated having applied for the exceptional costs funding – though the small sample size for special schools means there is considerable uncertainty around this estimate.

¹¹ <https://www.gov.uk/government/publications/coronavirus-Covid-19-financial-support-for-schools/school-funding-exceptional-costs-associated-with-coronavirus-Covid-19-for-the-period-march-to-july-2020>

¹² <https://www.gov.uk/government/publications/catch-up-premium-coronavirus-Covid-19/catch-up-premium>

Figure 3.2 provides estimates of these proportions by level of disadvantage. Secondary schools in the lowest 40 per cent of disadvantage were least likely to apply for funding, however more than 60 per cent of them did. In general, schools with higher levels of FSM were more likely to apply for exceptional costs funding. Again, small sample sizes make it difficult to distinguish whether there are genuine differences between groups of schools.

Figure 3.3 provides estimates by type of school. There appear to be differences between academies and local authority-maintained schools in terms of their likelihood to have applied for exceptional costs funding. Fifty-four per cent of primary academies applied for exceptional costs funding compared with 77 per cent of local authority maintained primary schools. Where we previously saw that primary schools were more likely than other phases to have applied for this funding, this may be due to the fact that the majority of primary schools remain as local authority maintained schools, whereas a minority of secondary schools are.

Figure 3.1: Percentage of schools that applied for exceptional costs funding from DfE, by phase

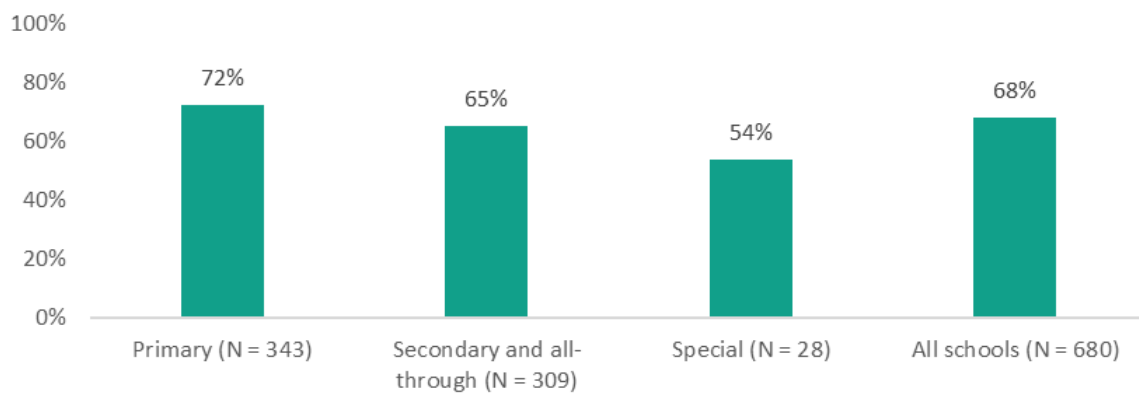


Figure 3.2: Percentage of schools that applied for exceptional costs funding from DfE, by level of disadvantage and by phase

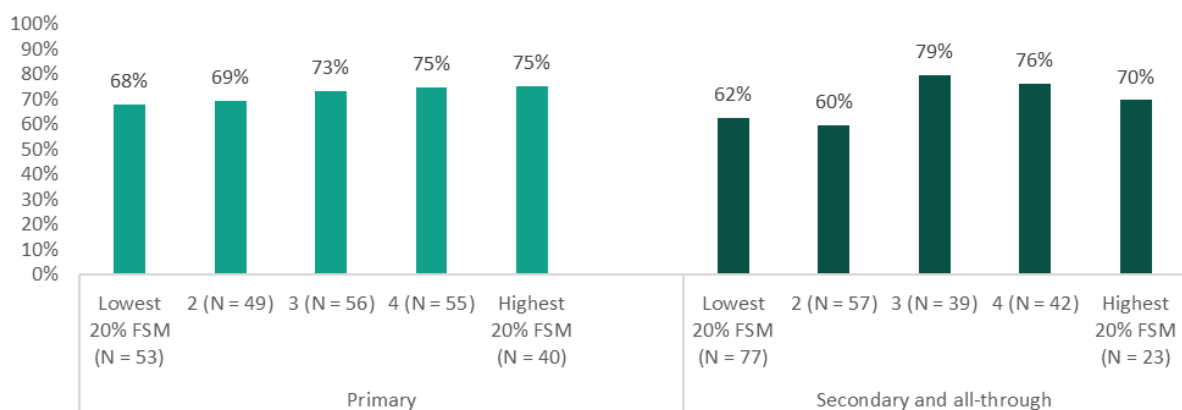
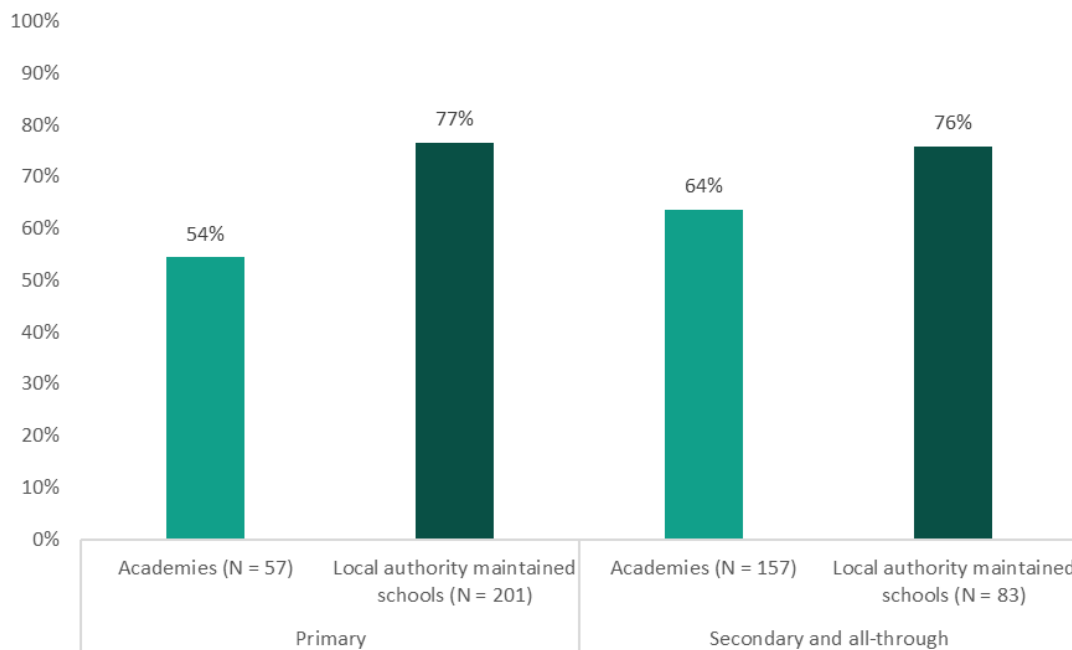


Figure 3.3: Percentage of schools that applied for exceptional costs funding from DfE, by school type and by phase



Where schools have received funding, what proportion of additional expenditure has been met by exceptional costs funding?

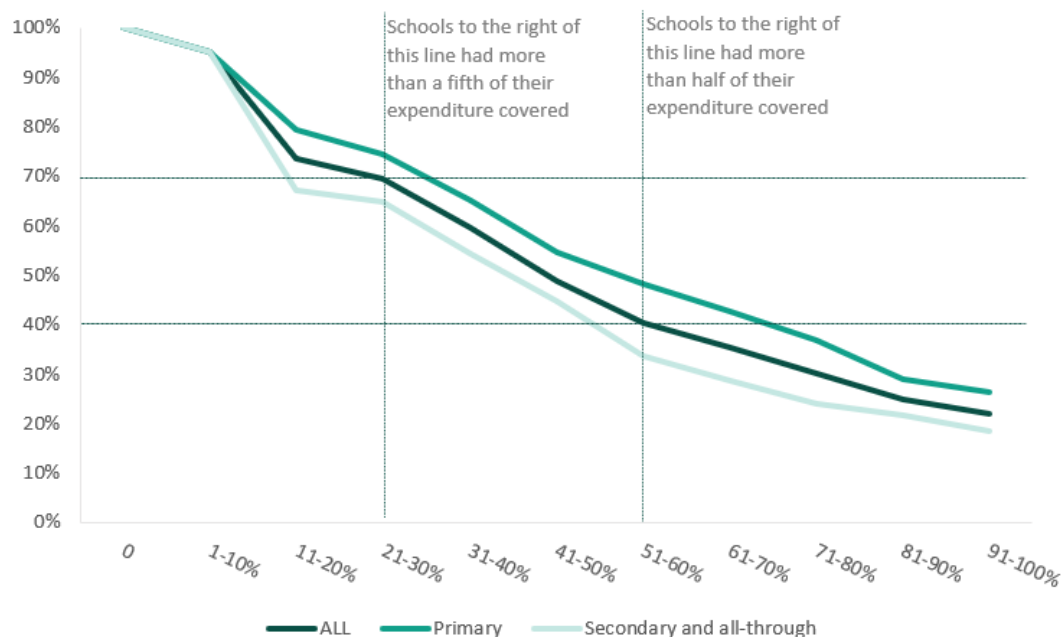
At the time of the survey (November 2020), thirty-five per cent of school leaders who had applied for exceptional costs funding from DfE were still waiting to hear how much funding they would be awarded.

Figure 3.4 shows the cumulative percentage of schools that had received given levels of reimbursement through the exceptional costs fund. It shows that:

- 69 per cent of schools had more than a fifth of their expenditure reimbursed;
- 40 per cent of schools had more than half of their expenditure reimbursed; and
- 22 per cent of schools had more than 90 per cent of their expenditure reimbursed.

To look at that the other way, 60 per cent of schools received additional funding that at most amounted to half of the costs that they incurred, and in a third of schools, the additional funding amounted to less than fifth of their expenditure. Primary schools tended to have a higher proportion of their costs met through the exceptional costs than secondary schools, though the differences were small.

Figure 3.4: Cumulative percentage of schools who have applied for and received exceptional costs funding, showing the proportion of their additional spending due to Covid-19 reimbursed by the funding received



Across all schools, what proportion of additional expenditure has been met by exceptional costs funding?

Figure 3.4 is limited to the 272 schools in the sample that applied for and have received DfE funding through the exceptional costs fund. This is just over half of the schools that applied to the funding scheme and only about a third of the total sample in this survey. As outlined above, not all schools were eligible to apply to the scheme: eligibility was restricted to schools that were unable to meet additional costs from existing resources or where meeting the costs would impact on their long-term financial sustainability. Furthermore, some schools will not have applied to the fund even if they were eligible.

This section gives an estimate for the proportion of additional Covid-19-related expenditure faced across the school system that has been covered by the DfE exceptional costs fund to date at the time of the survey (November 2020).

To do this we create an estimate of total additional spending due to Covid-19 for each responding school by totalling the amounts given for non-staff, teaching staff, and other staff costs as set out in Part 1. We then estimate the funding made available to each school through the DfE exceptional costs fund, based on the percentage that schools report being reimbursed through the scheme.¹³

We produce three estimates:

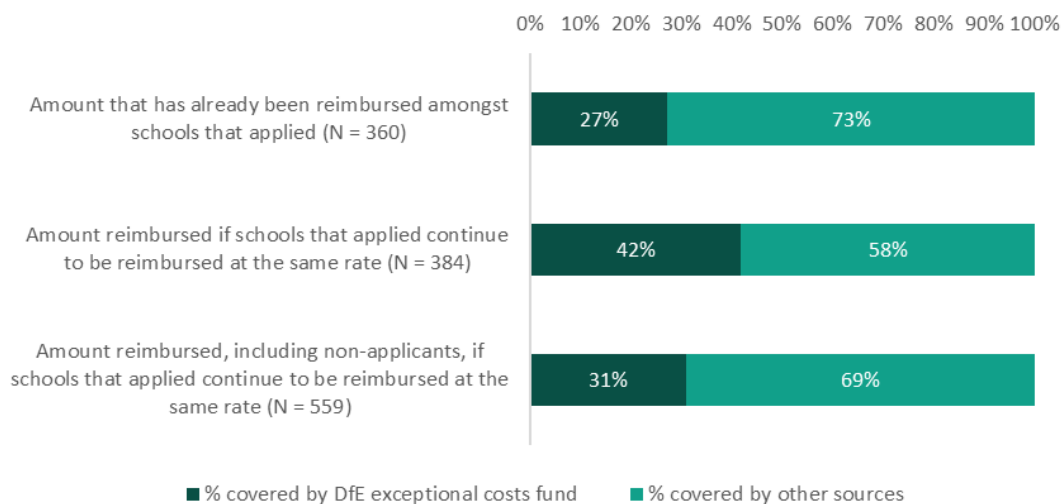
¹³ We restrict analysis to those schools that provided a valid response in each expenditure category and also answered “yes” or “no” when asked if they had applied to the exceptional costs fund.

- **The amount that has already been reimbursed amongst schools that applied** – across all schools that answered ‘yes’ to having applied to the fund, what percentage of expenditure has been reimbursed?¹⁴
- **Amount reimbursed if schools that applied continue to be reimbursed at the same rate** – many schools that have applied do not yet know what amount will be reimbursed, for these schools we assume that they will be reimbursed at the same level as schools that have already been reimbursed.
- **Amount reimbursed, including non-applicants, if schools that applied continue to be reimbursed at the same rate** – for schools that applied and have been reimbursed we take their actual allocation, for schools that are still awaiting confirmation we assume they are reimbursed at the same rate as other schools, and for schools that did not apply we set the reimbursed amount as zero.

The results are presented in Figure 3.5.

We find that, for the 360 schools that were eligible for and applied to the DfE exceptional costs fund, the fund has at the time of the survey covered 27 per cent of spending required due to Covid-19 to cover additional staff costs and other non-staff costs to make schools Covid-safe. Amongst schools that knew the amount that they were to be reimbursed, the exceptional costs fund covered 42 per cent of their additional expenditure. Therefore, in our final analysis we assume that all schools that have applied to the fund but do not yet know the amount will in fact receive 42 per cent of their costs. If we assume that schools that did not apply will receive nothing, then across all schools in our sample we estimate that the exceptional cost funding will cover 31 per cent of additional costs incurred.

Figure 3.5 Proportion of additional spending due to Covid-19 covered by the DfE exceptional costs fund



For a subset of this sample we are able to translate this into a per pupil amount. We find that on average, schools have faced additional costs that are equivalent to around £68 per

¹⁴ We included schools that responded “still waiting” to the question about amount received as having received zero but excluded schools that replied “don’t know / not sure”.

pupil, and the amount reimbursed by the exceptional cost funding amounts to around £22 per pupil. In other words, schools have had to meet costs amounting to over £40 per pupil from sources other than the exceptional cost funding.

How much are schools planning to spend on catch-up?

The survey asked school leaders how much they are planning to spend on catch-up provision between September 2020 and July 2021, over and above their usual school budget spend. The survey also asked school leaders whether they are planning to spend catch-up funding on buying in tuition from the National Tutoring Programme (NTP), on buying in tuition from elsewhere, or on other provision.

Only 31 per cent of all school leaders indicated that they are planning to buy in tuition from the National Tutoring Programme. A quarter of primary school leaders are planning to buy in to the NTP, compared with two-fifths of secondary and all-through school leaders, and just seven per cent of special school leaders. Forty per cent of all school leaders, still a minority, indicated that they intended to buy in tuition from elsewhere.

School leaders were invited to comment to specify what other provision they intended to spend their catch-up premium on. Many are planning to spend the premium on extended hours for their additional staff including supply teachers for release time or on employing part-time teachers and teaching assistants. Other school leaders are planning to spend on wellbeing support and counselling for their pupils. Other planned spending includes staff training, interventions, and testing and assessment software.

Figure 3.6 shows the average amount that schools are planning to spend on catch-up by the end of the 2020/21 academic year. On average, secondary schools are expecting to spend just over £70,000 on catch-up provision over the course of this academic year. Primary schools are expecting to spend, on average, £23,000 and special schools £22,000.

In Figure 3.7 we examine this on a per-pupil basis. Primary schools are expecting to spend slightly more than secondary schools (£84 versus £68), but special schools are expecting to spend considerably more (£172). The survey also asked how much schools expected to receive via the catch-up premium. Amongst secondary schools, respondents expected around 90 per cent of costs to be met via the catch-up premium. This fell to about 80 per cent in primary and special schools.

Figures 3.8 and 3.9 show these figures split by level of disadvantage. They suggest that schools with high levels of disadvantage are expecting larger discrepancies between their expected expenditure on catch-up provision and the level of funding available. In the most disadvantaged secondary schools, funding was expected to meet around three-quarters of costs. This is compared to around 90 per cent of costs in the least disadvantaged schools. In the most disadvantaged primary schools, the additional funding was expected to meet around two-thirds of the cost of catch-up funding, while this is around 80 per cent in the least disadvantaged primary schools.

But this analysis comes with two important caveats.

Firstly, it is not clear from the survey responses the extent to which schools are planning catch-up spending to match the amount of additional funding available. In many responses, the planned expenditure was the same as the funding available. In other words, it is a comparison of income and planned expenditure, not income and need.

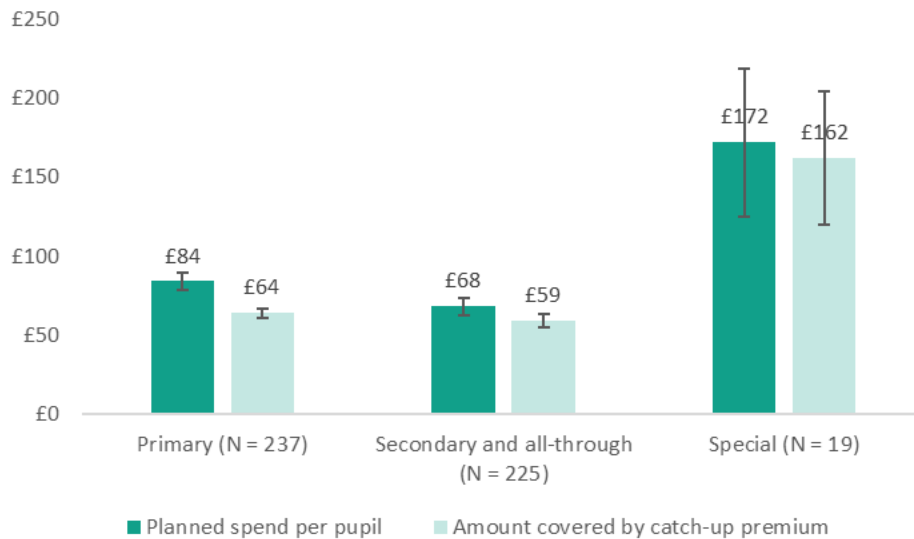
Secondly, the expected levels of catch-up funding reported in the survey are in fact lower than the allocations announced by the Department for Education. The £650m catch-up premium is based on allocations of £80 per pupil in primary and secondary schools and £240 per place in special schools. In all break downs presented here, the expected funding is lower than these amounts. It seems unlikely that school leaders are unaware of the per-pupil amounts that have been announced and may instead be reporting something other than the funding available across the whole year. For example, the catch-up premium is being allocated at stages during the academic year and so school leaders may be reporting the amounts already announced.

It is still the case that schools with higher levels of disadvantage are expecting to have to spend more on catch-up provision than those with lower levels, but the catch-up premium is being allocated on a per-pupil basis rather than by need. If we assume per-pupil funding of £80 in primary and secondary schools, we would still see a short-fall in the most disadvantaged schools and a risk of 'over-funding' in the least disadvantaged schools.

Figure 3.6: Planned spend on catch-up provision between September 2020 and July 2021, over and above usual school budget spend, by phase



Figure 3.7: Planned spend per pupil on catch-up provision between September 2020 and July 2021, over and above usual school budget spend, and amount covered by the catch-up premium, by phase¹⁵



¹⁵ The underlying analysis for Figures 3.8-3.10 is restricted to respondents who gave an answer for both planned spend and expected funding.

Figure 3.8: Planned spend per pupil on catch-up provision between September 2020 and July 2021, over and above usual school budget spend, and amount covered by the catch-up premium, primary schools by level of disadvantage

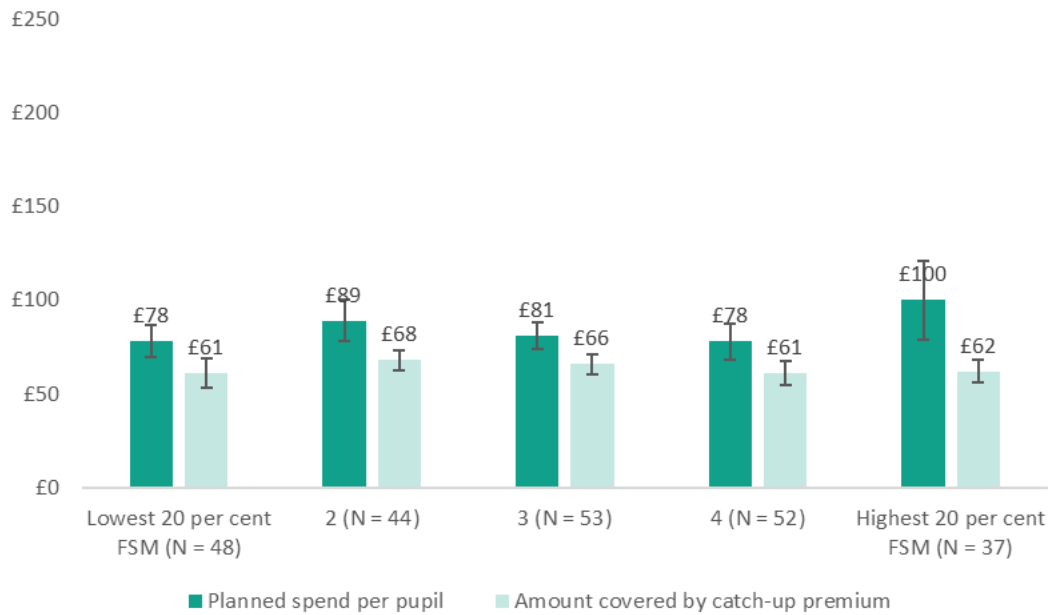
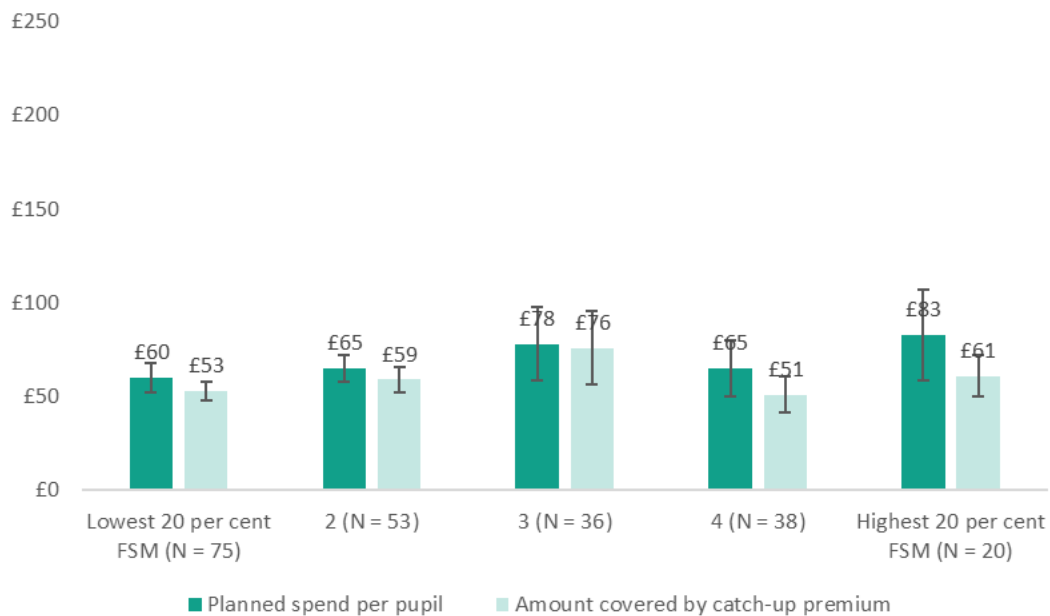


Figure 3.9: Planned spend per pupil on catch-up provision between September 2020 and July 2021, over and above usual school budget spend, and amount covered by the catch-up premium, secondary and all-through schools by level of disadvantage



Part 4: Financial health of schools

The final section of the survey considered how schools have met the costs incurred through additional spending due to the Covid-19 pandemic, and an assessment of the position they expect their school finances to be in at the end of the financial year.

How have schools met the financial costs of the Covid-19 pandemic?

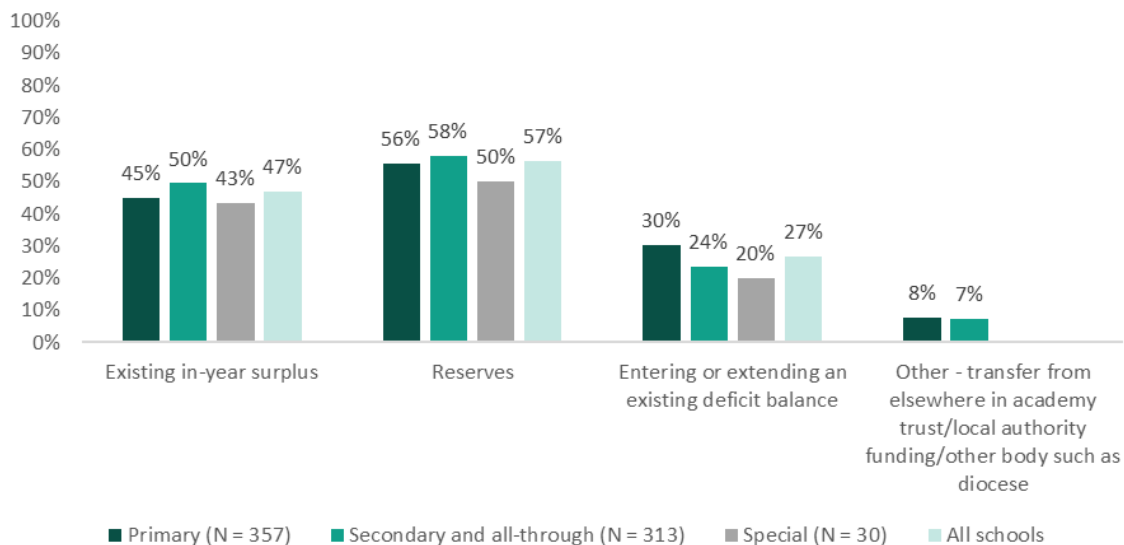
Figure 4.1 shows how schools have met the costs associated with the Covid-19 pandemic by phase. Schools were able to select multiple ways of meeting these costs.

Nearly half of schools were able to draw on existing in-year surpluses to meet at least some of the costs (43 per cent of special schools, 45 per cent of primary schools, and 50 per cent of secondary schools). Over half of schools have used their reserves to cover at least some of their additional costs caused by Covid-19, and, worryingly, a quarter of schools reported entering or extending a deficit balance.

We know from Part 3 that schools have also met costs from the DfE exceptional costs fund, though most schools reported that this only met part of their additional expenditure.

Primary schools were slightly more likely to apply for this funding (72 per cent) than secondary schools (65 per cent) and special schools (54 per cent – though this is based on a small sample).¹⁶

Figure 4.1: How schools have covered the costs of additional spending due to Covid-19, by phase¹⁷



¹⁶ The question in this part of the survey allowed schools to say that they had covered the costs of additional spending through the DfE fund. However, the results were very inconsistent with the results reported earlier in the survey and we believe the question here has been misinterpreted, we have therefore not included these results (the responses would imply only a handful of schools had accessed that funding.)

¹⁷ Some figures have been suppressed due to small numbers in the underlying data.

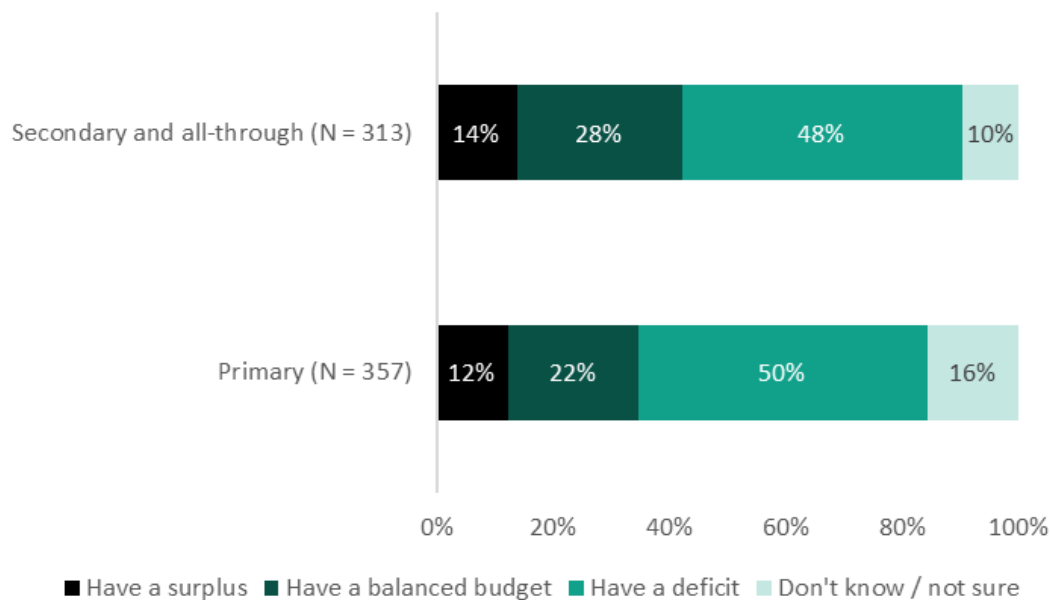
What are schools' anticipated positions by the end of the financial year?

The survey asked school leaders to identify what they expect their financial status to be by the end of the financial year. Figure 4.2 shows that around a half of primary, secondary, and all-through schools expect to be in deficit by the end of the year. Figure 4.3 shows this by school type, and indicates that a greater proportion of academies (53 per cent) expect to have a deficit by the end of the financial year in comparison with local-authority maintained schools (44 per cent).

The most recent income and expenditure data at school-level is from 2018/19. It shows that in that year, 38 per cent of primary schools, 36 per cent of secondary schools, and 40 per cent of special schools, reported an in-year deficit (i.e. in that year their expenditure exceeded their income). The responses in this survey suggest that that proportion will increase. There is however a degree of uncertainty for schools with around one in seven reporting that they do not know or are unsure what their financial position will be at the end of the year.

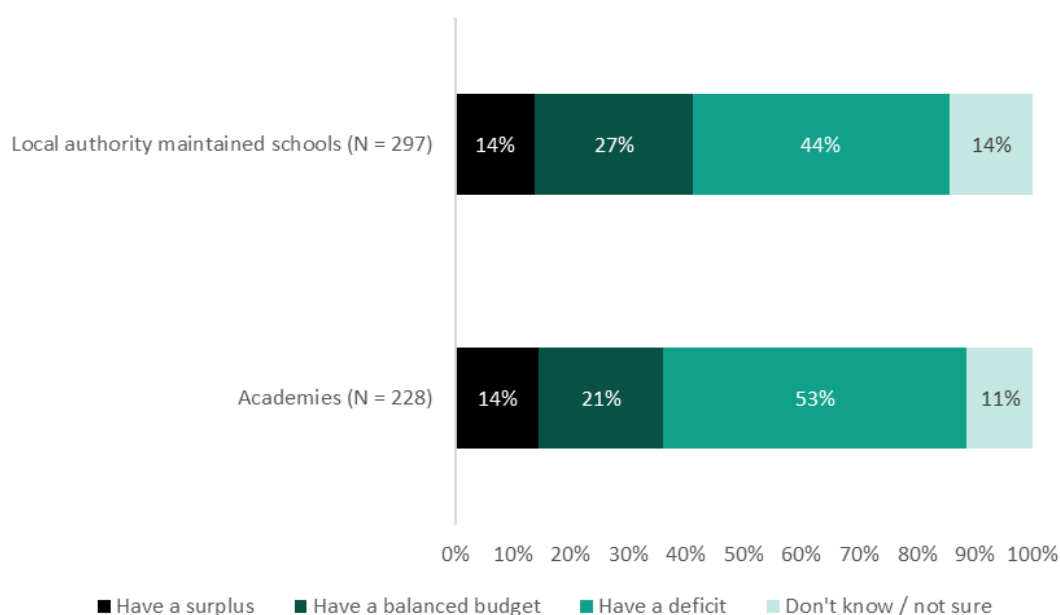
There are some large differences by school type. Figure 4.3 shows results for local authority maintained schools and academies. Forty-four per cent of local authority maintained schools reported expecting an end of year deficit, and this increases to 53 per cent of academies. The result is particularly striking as, in recent years, academies have tended to be less likely to have in-year deficits than maintained schools, particularly in larger trusts.¹⁸

Figure 4.2: Expected status by end of financial year, by phase



¹⁸ J. Andrews, 'School revenue balances in England', January 2019.

Figure 4.3: Expected status by end of financial year, by school type



The sample sizes are too small to present analysis by size of school trust, as we have done in previous publications. However, the results suggest that, at least in terms of in-year budgets, being in a larger school group has not necessarily offered the same protection against running a deficit. This may be explained by the fact that all schools within a group would be incurring additional costs, thus reducing the capacity to transfer funding between schools in a trust in response to need.

Additional comments from respondents

In the final comments in this section, some school leaders outline their expectations to move into a deficit within the next three years – suggesting that some school leaders expect to feel the financial effects of Covid-19 for years to come. Where respondents have indicated an expected surplus, many have accompanied this with the comment that their surpluses are greatly reduced compared to what was expected prior to Covid-19.

In many cases schools have had to make staff redundancies. A particular case of redundancies mentioned by a number of school leaders is those involved in wrap-around care in before- and after-school provision, for which demand has greatly dropped due to Covid-19. Loss of wrap-around care and other forms of income generation are mentioned as a particular worry to school budgets.

Another theme that emerges from these comments is the level of uncertainty faced by schools as future budget challenges due to Covid-19 are unknown. Some school leaders also questioned the decision of the government to make eligibility for exceptional funding conditional on their current financial position.

Annex 1: Survey methodology

The analysis in this report is based on responses to an online survey developed by the Education Policy Institute and carried out between the 3rd and 16th November 2020. The survey was promoted via membership emails from ASCL and NAHT. A transcript of the questions is provided at the end of this annex.

Response rates

The survey was accessed a total of 2,773 times.

- A total of 715 users completed the survey in full. Of these, we excluded 15 responses because: either there were duplicated school unique reference numbers (URNs) and in these instances we have used the latest response, or else they were non-state-funded schools. Three of the removed responses were pupil referral units or alternative provision – see the note on phase below for further explanation.
- This means that we had a total of **700** full and valid responses.
- By examining partial responses (i.e. where people have answered some questions) we were able to identify up to **870** valid responses for some questions.

Sample characteristics

Where URNs were provided, we linked the survey data to publicly available information on school-level characteristics from DfE's *Get information about schools* (GIAS, formerly Edubase). 690 URNs were accurately matched to GIAS.¹⁹

Using GIAS we identified the school type, regional location, level of disadvantage and number of pupils for each school.²⁰ We also used GIAS to fill in any missing data on school phase. In a handful of cases, the phase provided by respondents did not match the phase recorded within GIAS. In these cases, we have used the respondent's given phase. Using this method we were able to identify the phase of all 870 survey respondents.

School phase

We received responses from primary schools, secondary schools, special schools, and pupil referral units (PRUs) and alternative provision (AP). Figure A.1 shows the number of schools by phase of education and the number of responses as a percentage of all schools within each phase. As a proportion of all schools, the highest response rate was from secondary

¹⁹ We used 'links data' and a manual search of GIAS where successor or predecessor URNs had been provided to ensure as complete information as possible.

²⁰ Level of disadvantage is defined in this report as the percentage of pupils in the whole school who are school eligible for free school meals. For the analysis we organised schools into disadvantage quintiles at national level and then matched this to the schools in our sample using their URN. Primary schools were treated separately from secondary and all-through schools.

schools (11 per cent of all secondary schools) with lower response rates in primary (3 per cent) and special schools (4 per cent).

We also received responses from a small number of PRU/AP – three schools in total. Unfortunately, this does not pass the threshold for which publishing results would provide reliable estimates and would not risk disclosing information about those individual schools. We have therefore had to exclude them from our analysis.

Figure A.1: Number of schools by phase

Phase of school	Number with at least a partial response... (percentage of all schools of that phase²¹)	...of which have full responses (percentage of all schools of that phase)
Primary schools (including first, infant, junior and middle-deemed primary schools)	442 (3%)	357 (2%)
Secondary schools (including middle-deemed secondary schools and all-through schools)	390 (11%)	313 (9%)
Special schools	38 (4%)	30 (3%)
Total	870	700

Disadvantage

We measure disadvantage as the proportion of pupils within a school who are eligible for free school meals (FSM).

Figure A.2 shows the distribution of primary schools by level of disadvantage for our sample of primary schools and all primary schools nationally. The level of disadvantage in our sampled primary schools is broadly similar to the national distribution of disadvantage. However, figure A.3 shows the number of schools by quintile of disadvantage. If the sample was fully representative, we would expect 20 per cent of schools to be in each quintile. The most disadvantaged schools are slightly under-represented (17 per cent of schools in our sample are amongst the most disadvantaged 20 per cent of primary schools).

Figure A.2 also shows the distribution of secondary schools by level of disadvantage for our sample of secondary schools and all secondary schools nationally. The level of disadvantage in our sampled secondary schools, is slightly lower than the national distribution. Figure A.3 shows the number of schools by quintile of disadvantage. If the sample was fully representative, we would expect 20 per cent of schools to be in each quintile. The most disadvantaged schools are under-represented (11 per cent of schools in our sample are amongst the most disadvantaged 20 per cent of secondary schools) and the least

²¹ The total number of schools in each phases is taken from DfE 'Schools, pupils and their characteristics, January 2020', <https://explore-education-statistics.service.gov.uk/find-statistics/school-pupils-and-their-characteristics>

disadvantaged schools are over-represented (31 per cent of schools in our sample are amongst the least disadvantaged 20 per cent of secondary schools).

Figure A.2: Eligibility for free school meals in sampled schools (green), compared with all schools nationally (black) – primary schools (left) and secondary schools (right)

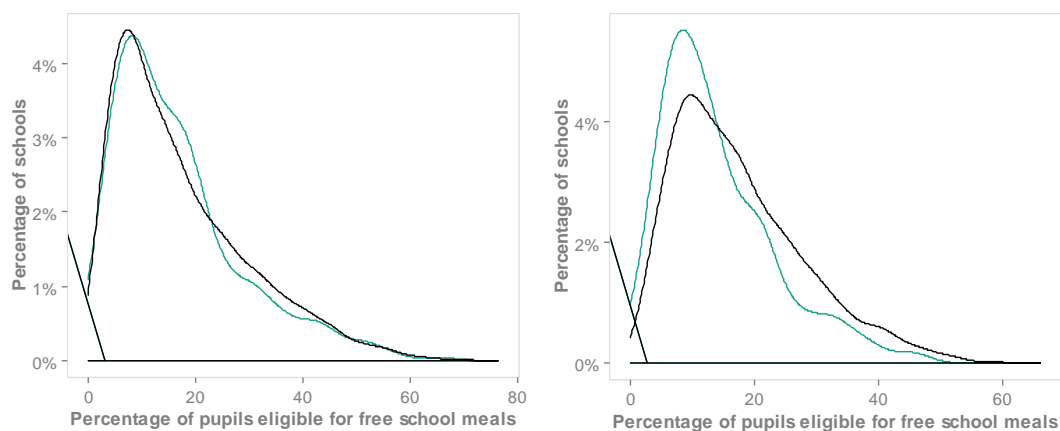


Figure A.3: Number of sampled schools by quintile of disadvantage²²

	Primary schools		Secondary schools	
	Number	Percentage	Number	Percentage
	of schools	of sample	of schools	of sample
20% of schools with lowest level of FSM	64	19%	96	31%
Next 20% of schools	72	21%	73	24%
Next 20% of schools	74	22%	51	17%
Next 20% of schools	69	20%	53	17%
20% of schools with highest level of FSM	58	17%	35	11%

School Type

The analysis also summarises the survey responses by school type. As with region, the survey received a sufficient number of responses to allow school type to be further split by school phase. The 'other' category includes nurseries and service children's education centres. These establishment types have been grouped together due to small numbers and will not be used in the analysis.

Figure A.4: Number of sampled schools by school type

	Primary	Secondary and all-through	Special	Total
Academies	78	212	11	301
Local authority-maintained schools	265	101	18	384
Other	1	1	1	3

²² The quintile values have been calculated separately for primary and secondary schools since, on average, primary schools have higher levels of eligibility for free school meals.

Limitations and uncertainty in our estimates

As the results in this report are from a sample rather than all schools in the country, there will be uncertainty in the estimates (i.e. if we had drawn a different sample we may have achieved different results). The level of uncertainty in any estimate is a combination of the number in the sample, the number in the population from which the sample is drawn, and the distribution of what is being measured (e.g. the amount of expenditure) in the population. Confidence intervals are used in the main report to illustrate the level of uncertainty around estimates based on monetary values. Figure A.5 gives illustrative confidence intervals for a combination of characteristics for estimates of proportions.

Figure A.5: Confidence intervals (95 per cent) by characteristic and measure

	Primary schools		Secondary schools		Special schools
	All schools	By FSM quintile	All schools	By FSM quintile	All schools
Assumed population	16,800	3,360	3,500	700	993
Number in CI calculation illustration	350	70	300	60	30
5 or 95%	+/-2.3%	+/-5.1%	+/-2.4%	+/-5.3%	+/-7.7%
25 or 75%	+/-4.5%	+/-10.0%	+/-4.7%	+/-10.5%	+/-15.3%
50%	+/-5.2%	+/-11.6%	+/-5.4%	+/-12.1%	+/-17.6%

There is also uncertainty that we cannot account for. The sample is drawn from a sampling frame comprising members of either ASCL or NAHT, and in addition the sample is self-selecting. As with any similar survey, whilst we can make an assessment of the representativeness in terms of known school characteristics – phase, school type, region, and level of disadvantage – there may be biases in terms of propensity to be a member of either of these organisations, or the propensity to answer the survey (for example, if their school has been particularly affected by the pandemic).

Question transcript

1. Introduction

Thank-you for taking part in this survey which examines how the Covid-19 pandemic has affected the income and expenditure of schools in England.

This survey is being managed by the Education Policy Institute, working in partnership with ASCL and NAHT. Information about the institute and a copy of our privacy policy is available from our [website](#).

If you have any questions about this survey or how we manage your data then please contact us via info@epi.org.uk

2. About your school

In order to draw meaningful comparisons we would like to know the phase of education that your school covers.

We would also like to link your responses to other basic characteristics about your school such as location, measures of disadvantage, and school type to enable us to get a better understanding of how Covid-19 has affected schools operating in different circumstances and in different parts of the country. In order to do this we would be grateful if you are able to provide us with your school URN.

Your school will not be identified in any analysis and your data will not be shared outside of the Education Policy Institute research team. If you would prefer not to provide this information then please leave this field blank, your responses to this survey will still provide valuable evidence.

Please note that while we are fully conscious of the financial impact on nurseries and colleges, this survey relates to schools (in England).

Phase of school

- Primary (including first, infant, junior, and middle deemed primary schools)
- Secondary (including middle deemed secondary schools)
- All-through
- Special
- Alternative provision / PRU

School URN

3. Additional expenditure as a result of Covid-19 (non-staff costs)

Since the beginning of lockdown (March 2020), in which areas have you incurred additional expenditure in order to comply with Covid-19 "safe measures"? (not including staff costs)

- PPE
- Cleaning supplies
- Signage, barriers, and traffic cones
- Handwashing facilities

- Temporary rooms, including classrooms, toilet and break out areas
- School food and catering costs
- Transport
- Digital equipment, software, online learning packages or programmes
- Other (please specify):

In total, how much additional expenditure have you incurred during the period from March to November in order to comply with Covid-19 safe measures? (not including staffing costs)

In total, how much additional expenditure do you expect to incur during the period November 2020 to July 2021 in order to comply with Covid-19 safe measures? (not including staffing costs)

4. Additional expenditure as a result of Covid-19 (staffing)

Since the beginning of lockdown (March), how much have you spent on additional Covid-related:

Teaching staff costs (e.g. supply teachers or extending contracts of teachers or teaching assistants)

Other support staff costs (e.g. cleaners, caterers, site staff, or other support staff)

How much additional expenditure do you expect to incur during the period from November 2020 to July 2021 on Covid-related:

Teaching staff costs (e.g. supply teachers or extending contracts of teachers or teaching assistants)

Other support staff costs (e.g. cleaners, caterers, site staff, or other support staff)

5. School income as a result of Covid-19

Has your school’s income been negatively affected as a result of Covid-19? *

- Yes

- No
- Don't know / not sure

If yes, what is your estimate of the amount of income lost? If you cannot provide an estimate then leave this answer blank.

6. School savings as a result of Covid-19

Has your school made any savings as a result of Covid-19? *

- Yes
- No
- Don't know / not sure

If yes, what is your estimate of the amount of savings made? If you cannot provide an estimate then leave this answer blank.

7. School savings as a result of Covid-19

Where you have made savings as a result of Covid-19 how have these arisen? (tick all that apply)

	Yes	No	Don't know / not sure
Utility costs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Maintenance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Staffing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Capital	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

8. Exceptional costs funding

Has your school applied for any of the exceptional costs funding announced by the DfE? *

- Yes
- No
- Don't know / not sure

If so, approximately what percentage of your school's additional expenditure due to Covid-19 was reimbursed by the exceptional costs funding received?

- Still waiting
- 0%
- 1-10%
- 11-20%
- 21-30%
- 31-40%
- 41-50%
- 51-60%
- 61-70%
- 71-80%
- 81-90%
- 91-100%
- Don't know / Not sure

9. Catch-up provision

How much do you plan to spend on catch up provision between September 2020 and July 2021, over and above your usual school budget spend?

Of this spending, what amount is likely to be covered by the catch-up premium?

How do you plan to spend the additional catch up funding from the DfE?

- Buying in tuition from the National Tutoring Programme
- Buying in tuition from elsewhere
- Other (please specify):

10. Meeting the additional costs of Covid-19

How have you met additional costs from Covid-19? Tick all that apply.

- Existing in-year surplus
- Reserves
- Entering or extending a deficit balance
- Transfer from elsewhere in an academy trust, including central donation from MAT
- Local authority
- Other body such as diocese or foundation
- DfE emergency fund
- N/A
- Other (please specify):

By the end of this financial year, are you expecting to: *

- Have a surplus
- Have a balanced budget
- Have a deficit
- Don't know / not sure

If you have any further comments on your financial position then please add them here