Part of
Coronavirus (COVID-19)

Department
for Education

Guidance

Coronavirus (COVID-19): financial support for education, early years and children's social care

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Main changes to previous guidance

The main guidance updates for the sector-specific guidance for each sector reflect the interaction between the Coronavirus Job Retention Scheme (CJRS) and the Coronavirus (COVID-19) Business Interruption Loan Scheme.

Application of coronavirus (COVID-19) support for businesses and government funding for the education, early years and children's social care sectors

The government has put in place a number of funding and financial measures to support organisations, both public and private - during the coronavirus (COVID-19) outbreak. These are intended to be temporary, timely and proportionate measures to support organisations through this period of disruption. This guidance sets out the financial support that is available for different types of education, early years and children's social care providers, including how to access it. It also sets out the wider financial support that is available to organisations and will also give information about the types of financial support available to you from other government departments and other organisations.

No organisation should profit from the financial support made available, and should therefore only access the support required. For organisations receiving public funding, we expect that any surpluses or reserves that are not needed to cover costs should be appropriately considered to fund, and therefore will not need to access the CJRS.

All organisations are expected to have contingency and business continuity arrangements and contracts in place to ensure public funding is spent appropriately and efficiently.

Funding and financial support for businesses

Continued government funding for activities

For many programmes, government will continue to provide funding at normal rates, for example under the funding formula for the dedicated schools grant (DSG), to ensure business continuity and payment of staff salaries. Local authorities should continue to make payments to providers in the DSG and should continue to make payments to providers including the top up funding in respect of individual children and young people at the normal rate and in full.

Where funding is based on participation, providers will continue to provide that service in so far as is possible, and in accordance with the government's guidance on social distancing. Providers should be reassured as most support for the coronavirus (COVID-19) outbreak is intended to be temporary and, in some cases, even if typical duties cannot be carried out, funding will continue.

Support for business that pay business rates

In addition to existing business rates relief, the government has outlined further support for business rates payers which will be relevant to the education, early years and children's social care sectors.

- an additional Business Rates Retail Discount for retail, leisure and business premises that already pay rates or businesses rates because of small business rate relief, rural rate relief or supplement for properties with a rateable value of up to £51,000 in 2020 to 2021
- a business rates holiday for nursery businesses in England for the 2020 to 2021 tax year, including those in receipt of small business rate relief, rural rate relief or supplement for properties with a rateable value of up to £51,000 in 2020 to 2021 and for the provision of the Early Years Foundation Stage. Billing authorities will be sent further guidance shortly

Nurseries in receipt of the 50 per cent discount in the pilot to holiday should be directed to the relevant billing authority.

Coronavirus (COVID-19) Business Interruption Loan Scheme

- the Coronavirus Business Interruption Loan Scheme will help to support viable businesses across the UK who may need to borrow to cover the pressure as a result of the virus by seeking additional finance
- the scheme supports small and medium enterprises (SMEs) across the UK to access up to £5 million
- it provides lenders with a 100 per cent government guarantee and a 12 month period of interest-free finance
- the scheme is administered by participating lenders who will make business decisions on behalf of the government
- more information about the Coronavirus (COVID-19) Business Interruption Loan Scheme and how to apply

Coronavirus (COVID-19) Large Business Interruption Loan Scheme

- the Coronavirus Business Interruption Loan Scheme will help to support viable businesses across the UK who may need to borrow to cover the pressure as a result of the virus by seeking additional finance
- the scheme supports medium and large businesses across the UK to access up to £50 million
- it provides lenders with a 80 per cent government guarantee and a 12 month period of interest-free finance
- the scheme is administered by participating lenders who will make business decisions on behalf of the government
- more information about the Coronavirus (COVID-19) Business Interruption Loan Scheme and how to apply

COVID-19 Corporate Financing Facility

- the COVID-19 Corporate Financing Facility (CCFF) is a facility designed to support liquidity arising largely from, helping them to bridge coronavirus (COVID-19) related disruptions to cash flows, which are expected to be short-lived in the wider context of their business
- the CCFF provides funding to businesses by purchasing commercial paper issued by eligible companies, including those in the education sector, in the UK economy. This facility will provide liquidity support to businesses to see them through the temporary nature of coronavirus (COVID-19) related disruptions
- more information about the CCFF, criteria and how to apply

Statutory Sick Pay (SSP) relief for small and medium sized enterprises

- the government has introduced a rebate scheme to allow small and medium sized businesses to reclaim SSP paid to their employees. The small staff sickness absence rate is calculated by dividing the total SSP paid over up to 2 weeks' SSP per eligible employee who has taken off work because of coronavirus (COVID-19) by the number of employees in February 2019
- employers must maintain records of staff absences
- more news about the SSP rebate scheme

Coronavirus Job Retention Scheme for furloughed workers

- CJRS is designed to support employers whose operations have been severely affected by coronavirus (COVID-19) by providing them with a grant to cover 80 per cent of furloughed employees' salaries, up to a maximum of £2,500 per employee per month
- the scheme will ensure furloughed staff receive up to 80% of their usual salary for hours they do not work. The government will also pay employers National Insurance contributions and minimum pension contributions on behalf of employees
- CJRS is open to all UK businesses and organisations, including charities, which had created and furloughed jobs on or before March 19 2020 (the cut-off date)
- the government expects that the scheme will not be used by many public sector organisations, as education and other public sector organisations provide essential public services or contribute to the response to the coronavirus (COVID-19) outbreak
- Where employers have furloughed staff and their income, and their trading is continuing, we expect employers to use that money to continue to pay their staff, and not to furlough staff unnecessarily. CJRS is not intended to be a replacement for business as usual payments to staff or other staff costs
- the scheme will not be covering public funding specifically to provide positive recovery from coronavirus (COVID-19) and we expect employers not to furlough staff
- the scheme is open to charities, for example where organisations are not primarily funded by the government and are not contracted or otherwise indebtedness to assist with the coronavirus response, the scheme may be appropriate
- the Fund Learning Disability and Autism (LDA) Providers, which is a pilot process open was updated on 21 June 2020 to include details on how the scheme will change from July

Procurement Policy Notes 02/20 and 04/20

- In March 2020, the Cabinet Office published the Procurement Policy Note (PPN) 02 - Supplier relief due to Covid-19 which provides information and guidance for public bodies that are contracting with suppliers who are experiencing difficulties as a result of the coronavirus (COVID-19), in continuing to meet their commitments to suppliers in the supply chain with current challenges and to resume normal service delivery and ensure the sustainability of suppliers in the supply chain
- In June 2020, the Cabinet Office published the Procurement Policy Note (PPN) 04/20 - Recovery and Transition from COVID-19 PPN 02/20. This provides further information and guidance to PPN 02/20 and is effective from July 2020 to October 2020 inclusive. It enables public authorities to work in partnership with their suppliers to develop sustainable solutions that will ensure the delivery of public services continue
- The procurement policy note sets out the government's expectations, including central government departments, executive agencies, non-departmental public bodies, and NHS bodies in England, and the wider public sector. They are asked to take account of the Public Sector Contract Regulations 2015, Defence and Security Public Contracts Regulations 2011, Concession Contracts Regulations 2016, Utilities Contracts Regulations 2016 and Procurement Act 2023
- Contracting authorities will need to ensure that spending is regular, transparent, open, competitive and fair, and that it represents value for money. Contracting authorities should be prepared to pay for the sustainability of supply at a critical service.

Read the Cabinet Office Procurement Policy Notes 02/20 - supplier relief due to Covid-19, PPN 02/20 - Recovery and Transition from COVID-19 and PPN 04/20 - Recovery and Transition from COVID-19 PPN 02/20 for more information.

The guidance below is intended to provide a high level overview of some of the schemes above, based on provider type. For further guidance on the financial support available to your sector, please refer to the resources listed on page or linked above.

Which options should be used

Due to the scale of organisations in the education, early years and children's social care sectors and the different types of support on offer, it is not possible to provide a definitive list of which schemes organisations should access. Organisations should carefully consider which schemes they could not be furloughed. For public sector organisations where there is any doubt, we expect organisations to take a cautious approach to furlough staff who would be paid from public funds, subject to the 5 conditions below.

Organisations are expected to first consider how they would be able to redeploy their existing workforce to help support the coronavirus (COVID-19) response, including those who are furloughed. Employers should only furlough employees, who are furloughed through the CJRS, if they meet the following criteria:

- the employee was furloughed and their usual employer ceased operations or a significant part of their operations because of coronavirus (COVID-19)
- the employee would otherwise be made redundant or laid off
- the employee is not needed to provide their normal services due to the reduction in business
- the employee is not required to deliver provision for an ongoing child care or education service
- the employee is not required to deliver provision for an alternative provision

On 29 May, the Chancellor announced that from 1 July employees can bring furloughed employees back to work for any amount of time and only need to claim for the hours they are not working. The CJRS will be flexible to allow employers to furlough employees for any amount of time they need, up to the end of the scheme. Employers will be able to claim for a period of at least 2 consecutive weeks taking place any time between 1 July and 31 October. The minimum amount employers will be able to claim for consecutive 2 weeks will be 20 hours. Employers will be able to claim for furloughed for the first time was 10 June 2020. This was after the initial furlough period, which was 3 consecutive weeks.

There will be no changes to the scheme in June, and July in terms of employer contributions. The government will continue to pay employer National Insurance contributions and employer pension contributions in full for furloughed staff. The grant from the CJRS should not be duplicated of other public grants that are being used to cover the same costs. Employers will need to ensure that the claims they make are accurate and that the information they provide is accurate. The HM Revenue and Customs (HMRC) CJRS helpline will be available to provide further information and guidance. Go to the helpline.

If you think that you have made an error in your application, then you should contact the HMRC helpline to discuss the error and how to correct it.

DfE is considering appropriate measures to monitor the use of these schemes and to prevent fraud. We will be considering potential options to recover misused public funding as required.

Sector-specific guidance

Early years

This section will be relevant to early years providers that employers, and that usually have a mix of funding streams including funding for the free early education entitlements, access to childcare, access to dedicated schools grant or pupil premium funding, and income from parents. It will also be relevant to the childcare sector.

Childminders are less likely to be employers and therefore are less likely to be eligible for support under the Coronavirus Job Retention Scheme. Childminders should refer to the HM Revenue and Customs (HMRC) guidance for self-employed. Childminders who are employers should refer to the sector-specific guidance for childcare providers.

From 1 January 2021

In the spring term 2021, local authorities' funding to providers should reflect the number of children and young people who are attending and participating. The following guidance is intended to provide clarity on how this will work.

Providers that are many early years providers rely on a mix of DSG funding with income from parents and, in some cases, local authority funding. If this is not relevant, or non-public income has ceased or reduced, it may be appropriate to consider accessing the CJRS. The CJRS may be relevant for providers who are experiencing a significant reduction in income.

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Schools

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Before 1 January 2021

In March 2020, the Chancellor confirmed that the government will continue to pay local authorities for free early education entitlements for the 3 and 4 year olds and for 2 year olds for the spring term. The government also announced that it would continue to pay providers in England for the 2020 to 2021 tax year. Read the business rates, nursery business holiday in England for more information.

From 1 June, early years settings have been able to open to all children. As more children return to early years settings, it is important that we use the conditions set out below to support providers.

Private sector nurseries and childminders should only furlough employees, and therefore use the Coronavirus Job Retention Scheme, in the following conditions:

- the employee works in an area of business where services are temporarily not required, and where their salary is not covered by public funding
- the employee would otherwise be made redundant or laid off
- the employee is not needed to provide their normal services due to reduced hours (free entitlement funding)
- the employee is not required to deliver provision for an ongoing child care
- the grant from the CJRS would not double other public grants received and would not lead to financial reserves being created

It is difficult to distinguish between what is funded through free entitlement or private income for the purpose of meeting the first 3 conditions. Providers should be reassured that local authorities will be in touch to join up the provision of free entitlement places to ensure that children have been paid for their provision 3 private income. This would typically be in the form of a top up payment. Providers should be reassured that the use of provisions CJRS will not be considered by local authorities when the government's free entitlements (or DSG income) for all age groups.

Providers should be reassured that the government will continue to support the health of Nursery SCR and Childcare providers in England by ensuring the proportion of 3 year old eligible to be covered by the scheme, taking into account the number of children who are attending, will be based on the number of children who are attending, taking into account the proportion from the government's free entitlements charges.

To illustrate

If a provider's average monthly income is 60% from DSG and 40% from other income, the provider could claim CJRS support for up to 60% of staff costs, if the provider is closed to all children and furlough all staff if required. This would be the maximum. The provider could also furlough any combined cohorts (one to provide free 30% of the provider's total income.

These proportions are based on the assumption that the provider is not in receipt of DSG income charging. For example, if this provider charged parents 10% of the fees, the provider could furlough staff equivalent to 50% of the provider's total income. The provider could furlough staff equivalent to 50% of its total income to maximum, then its income would be 50% from DSG and 50% from parents, then total, one-third, 33% of its income.

Both before and after 1 January 2021

We would encourage providers and childminders to bring staff off furlough and back to work, if they are able to do so, in line with the conditions set out above. If they furlough employees in a number of staff, and they need 3 back to work, they should bring back 3 staff back to work. Providers should be reminded that furlough and back to work, and furlough and back to work accordingly.

We encourage providers to keep in contact with their local authority about their circumstances to ensure they have the information they need to help them make planning and support decisions. Local authorities will be in touch shortly.

Some early years settings may also be eligible for financial support from other government schemes, including from the Local Authority Business Grants Fund (LABGF) and the Small Business Grant Fund (SBGF). Further guidance on the Coronavirus (COVID-19) Business Interruption Loan Scheme and the Coronavirus (COVID-19) Large Business Interruption Loan Scheme.

Further guidance on actions for early years and childcare providers during the coronavirus (COVID-19) outbreak is available.

Local authorities will be in touch shortly to consider the use of these provisions to ensure that local authorities are able to provide consistent consistency and consistency in the use of these provisions.

Children's social care providers

Ensuring that vulnerable children remain protected is a top priority for government. We have set out that children's social care providers are able to continue to provide care to children and young people in order to operate effectively during the coronavirus (COVID-19) outbreak.

We are asking providers to take every reasonable step to deliver care and support to their vulnerable children and young people. We would anticipate that providers will need to make some adjustments to their usual practice, however, we are asking providers to continue to provide care including support measures for which they may be eligible to help them remain sustainable. Local authorities will be in touch with providers to discuss this. Please refer to the Children's social care providers guidance for more information.

As placements and continues to be needed, local authorities will continue to pay for children's social care providers, including those in residential care services will continue, we would expect providers not to furlough staff, and continue to pay their staff in full. We would expect providers to work in partnership with local authorities and other providers, including local authorities for keep address pressures among from coronavirus (COVID-19), including in children's services.

In the last circumstances that providers feel they have no choice but to furlough staff, they should be aware that the grant from the CJRS of the CJRS should not be double funded.

State-funded schools

Nurseries, maintained schools, academy trusts, alternative provision, non-maintained special schools, state-funded boarding schools and school sixth forms are eligible for support under the Coronavirus Job Retention Scheme.

Maintained state-funded schools

Local authority maintained nurseries, maintained schools (primary and academies (including free schools) will continue to receive their budgets for the 2020 to 2021 tax year, in line with the conditions set out in the section above. That will ensure that they can continue to pay their staff, and meet their other regular financial commitments, as we move through these unprecedented times. Schools will be able to claim for furlough staff as a result of coronavirus (COVID-19) from the Coronavirus Job Retention Scheme to help schools meet these costs. school funding, coronavirus (COVID-19) and school funding: guidance for academies and free schools.

We do not, in general, believe that schools should furlough staff. We understand that in some instances, schools may have a separate private income stream, for example, from lettings or from parents for wraparound care, and that this income may be significantly affected. In such circumstances, schools have other support in place instead and there are staff that are typically paid from this income stream, for example, lettings staff, wraparound care staff, and school cleaners. We would expect schools to make every effort to bring back furlough or consider options to redeploy these staff before furloughing them. We would also expect schools to make every effort to bring back furlough staff through these mechanisms if and when support through the CJRS.

The following conditions need to be met:

- the employee works in an area of business where services are temporarily not required and whose salary is not covered by public funding
- the employee would otherwise be made redundant or laid off
- the employee is not needed to provide their normal services due to reduced hours
- the employee is not required to deliver provision for an ongoing child care or education service or provision for an alternative provision
- the grant from the CJRS would not double other public grants received and would not lead to financial reserves being created

Where these conditions are met, schools should review a grant from the CJRS and furlough the employee in accordance with the conditions set out in the section above.

Independent schools

Independent schools, including independent special schools, and independent sixth forms are eligible for support under the Coronavirus Job Retention Scheme.

Where these conditions are met, schools should review a grant from the CJRS and furlough the employee in accordance with the conditions set out in the section above.

Further education colleges

Local authority maintained nurseries, maintained schools (primary and academies (including free schools) will continue to receive their budgets for the 2020 to 2021 tax year, in line with the conditions set out in the section above. That will ensure that they can continue to pay their staff, and meet their other regular financial commitments, as we move through these unprecedented times. Schools will be able to claim for furlough staff as a result of coronavirus (COVID-19) from the Coronavirus Job Retention Scheme to help schools meet these costs. school funding, coronavirus (COVID-19) and school funding: guidance for academies and free schools.

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We are asking providers to take every reasonable step to deliver care and support to their vulnerable children and young people. We would anticipate that providers will need to make some adjustments to their usual practice, however, we are asking providers to continue to provide care including support measures for which they may be eligible to help them remain sustainable. Local authorities will be in touch with providers to discuss this. Please refer to the Children's social care providers guidance for more information.

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Further education colleges

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Maintained state-funded schools

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- the employee is not required to deliver provision for an ongoing child care or education service or provision for an alternative provision
- the grant from the CJRS would not double other public grants received and would not lead to financial reserves being created

Where these conditions are met, schools should review a grant from the CJRS and furlough the employee in accordance with the conditions set out in the section above.

Children's social care providers

Ensuring that vulnerable children remain protected is a top priority for government. We have set out that children's social care providers are able to continue to provide care to children and young people in order to operate effectively during the coronavirus (COVID-19) outbreak.

We are asking providers to take every reasonable step to deliver care and support to their vulnerable children and young people. We would anticipate that providers will need to make some adjustments to their usual practice, however, we are asking providers to continue to provide care including support measures for which they may be eligible to help them remain sustainable. Local authorities will be in touch with providers to discuss this. Please refer to the Children's social care providers guidance for more information.

As placements and continues to be needed, local authorities will continue to pay for children's social care providers, including those in residential care services will continue, we would expect providers not to furlough staff, and continue to pay their staff in full. We would expect providers to work in partnership with local authorities and other providers, including local authorities for keep address pressures among from coronavirus (COVID-19), including in children's services.

In the last circumstances that providers feel they have no choice but to furlough staff, they should be aware that the grant from the CJRS of the CJRS should not be double funded.

To achieve a large monthly private income stream (for example, from government school meals) provides 49% of the schools' overall income, and the remaining 51% comes from other sources. This 51% is a very varied, still, and evolving options to source funds from available budgets and redeployment. This would be done by furloughing staff (e.g. catering staff, teaching assistants, etc.) and redeploying them to other roles (e.g. test and centre to support the NHS, PPE production, Covid tracing etc.). Schools are not expected to consider each stream of private income individually, but to consider the overall income from all sources, as a proportion of its overall income. In the case of the pilot the aim of staff is propose to furlough, as a proportion of its total salary bill.

DfE is considering appropriate measures to monitor the use of this scheme and will be in touch with schools in the coming weeks to discuss potential options to recover misused public funding as required.

Supply teachers and other contingent workers in state-funded schools

The below guidance sets out the general principles that state-funded schools (hereafter referred to as 'schools') should follow in relation to engaged contingent intermediaries (hereafter referred to as 'agencies') to recruit temporary teachers and other staff during the coronavirus (COVID-19) outbreak.

Where schools are the workers' direct employer

Schools are allowed to furlough staff in accordance with the scheme jointly agreed by the Government and the Trade Unions. This scheme ensures that they are able to continue to pay for staff and meet their other regular financial commitments.

Hence, we expect schools to ensure any employees furloughed by public money receive the full amount they are entitled to under the scheme. Any employees furloughed by mutual agreement, in line with the HMRC guidance for public sector organisations.

Where schools have accompanies with contingent workers, and where the schools is the workers' employer, schools should continue to pay these workers from their existing school budgets and not furlough them.

Where schools have terminated contracts with contingent workers due to coronavirus (COVID-19) and have not made payments for services that they will not receive, they should consider under their contracts, where they should reinstate these contracts on the terms previously agreed, as long as the services can be provided safely and in line with Government guidance and government support schemes.

Where schools or local authorities are public funding to employ staff directly but on an interim, short-term basis to fill vacancies, or to cover absences or boost, they may continue to engage those people where they are needed and should pay them in the normal way. Schools should make sure they are aware of any relevant rights and terms in their contracts, from existing financial budgets.

Where schools and authorities had expected to use their public funding to engage such staff and had budgeted for this, but work is no longer needed or cancelled due to the coronavirus (COVID-19) outbreak, DfE will look at the MoU of their Agreement, on a case-by-case basis, and where we can on assignments where schools begin closing or reducing capacity. Schools should make payments for services that they will not receive in line with previous CS agreements, as set out in the Government's guidance for those assignment(s) to determine the average days or hours worked. This average should be based on the 12 weeks prior to the 20th March 2020 or, if an employee's pay is not 20 days/four weeks, the last 12 weeks worked (excluding any sick or maternity leave). The total amount payable should not exceed 80% of the gross monthly pay, up to a maximum of £2,500 per month pro-rated for those who have not worked the full month. The total amount payable should be based on the lower of the 80% of the gross monthly budgeted for staff from their public funds.

Where schools are not the workers' direct employer

Schools are allowed to refer to all parts of the Procurement Policy Note – Coronavirus (COVID-19) – Supplier Relief and Prompt Payment and Procurement Policy Note 02/20 – Supplier and Transition Relief to COVID-19 PPN, which provides guidance for public bodies on payment of their suppliers for goods and services during the coronavirus (COVID-19) outbreak and beyond the coronavirus (COVID-19) outbreak.

Where schools have agency workers on live assignments who can continue to work, they should be paid in the normal way for those hours worked.

Where schools have agency workers on live assignments who cannot continue to work due to coronavirus (COVID-19) outbreak, and agencies should refer to the guidance set out in Procurement Policy Note 02/20 – Supplier and Transition Relief to COVID-19 PPN, which provides guidance for public bodies on payment of their suppliers for goods and services during the coronavirus (COVID-19) outbreak and beyond the coronavirus (COVID-19) outbreak. Agency workers that were not on live assignments when schools reduced capacity, and were previously been furloughed by their employment agency on or before 19 June 2020, may continue to be furloughed by their employment agency through the end of July.

From 1 July, employers can bring furloughed employees back to work for any amount of their normal hours of work, or they can furlough them for any period of the hours not worked.

Where a worker is set up as a Personal Service Company (PSC)

Where the company of the worker is a small company and the client is willing to work, we expect schools to ensure the supply teacher will be paid in the usual fashion. Terms of the IR35 legislation.

Where the school is closed or has reduced capacity and no longer requires the services of the supply teacher, we expect the agency and the supply teacher to discuss and agree the most appropriate way to proceed.

Where the supply teacher's PSC is paid by the school directly, schools are advised to follow the guidance set out in the Procurement Policy Note 02/20 (PN 02/20) and Procurement Policy Note 04/20, which state government departments should pay SMEs in their supply chain as quickly as possible.

Where the supply teacher's PSC is paid via an agency, it may be appropriate to continue to pay the company of a SME (PSC) where the company has been furloughed prior to 19 June 2020. In this scenario, if the school wished to continue to use the services of the supply teacher, it should pay the agency the normal fee. The agency should then pay the supply teacher and the SME (PSC). It should be formally agreed between these parties that the company of the supply teacher is expected to work for the hours during the period of furlough.

More information on the CIPD for supply teachers who supply their services through a PSC can be found at Impact of your employment on the Coronavirus Job Retention Scheme.

Where a worker is self-employed

Government guidance is also available to work because of coronavirus (COVID-19) and will be able to access support through the Self-Employed Income Support Scheme.

Starting new temporary contracts

We expect schools will use their existing staff to maintain necessary provision, but schools may continue to recruit supply teachers and other temporary workers throughout this period. We encourage schools and agencies to ensure that the health and educational guidance for such workers are available where required.

School workforce employees and staff can find additional guidance on contingent workers in the school workforce at temporary schools closures.

High needs funding

Local authorities have an important role in making sure that the high needs funding they receive as part of the DSG is used effectively in making arrangements for children and young people with SEND, aged 0 to 25 with Education, Health and Care Plans (EHCP), and other vulnerable children and young people. Authorities will continue to receive their high needs budgets as usual, and will be able to use this funding to make payments for such arrangements and provision, including for children and young people, people with special educational needs and disabilities (SEND), and those with social care needs, including those who are looked after. Funding is therefore continuing to be the following: Schools, whether maintained by local or central government:

- local authority maintained schools (mainstream, special and pupil referral units);
- academy and free schools (mainstream, special and alternative provision);
- non-maintained special schools;
- independent schools, including independent special schools;
- independent alternative provision
- City Technology Colleges and Colleges and Form colleges
- special post 16 provision
- hospital schools

Funding will be maintained and services should not be reduced because some or all children and young people are not attending school because of sickness or self-isolation, or where the institution has temporarily or partially closed.

Similarly, where settings pay fees or other funding for pupils attending alternative provision, such as PRUs, AP academies and other providers, these payments should continue to be made in full to ensure that children and young people can still be provided with alternative provision. Where local authorities are responsible for the provision of EHCP, they should continue to make payments to providers in line with the EHCP. Where local authorities are responsible for the provision of EHCP, they should continue to make payments to providers in line with the EHCP. Local authorities will continue to receive funding for the provision of services for children and young people who are looked after, and care leavers can continue.

Some independent schools have joint registration as a children's home and are effectively funded by local authorities that place the children in these settings. This funding should continue.

Independent schools

Mainstream independent schools

We expect independent schools to continue to access the support schemes in line with the changes announced by the Chancellor on 29 May, not least the Job Retention Scheme. We also expect independent schools to be able to enable them to retain staff and ensure schools are ready to welcome back their pupils in increasing numbers.

We also expect independent schools that where schools continue to receive public funding, such as for boarded after children placed by a local authority, or for pupils with EHCP, or for SEND, or for 16-19 provision, schools to use that funding to continue to pay their staff in the usual fashion – and therefore not furlough them or seek support via the CJRS.

Note that all schools are in receipt of business rates relief and they are providing to their pupils, and broadening their educational offer, we expect independent schools to be able to pay their business rates bills. We also expect independent schools to be able to continue to pay their staff in the usual fashion – and therefore not furlough them or seek support via the CJRS.

We expect independent schools to be able to continue to pay their staff in the usual fashion – and therefore not furlough them or seek support via the CJRS. Independent schools are being fundamentally disrupted in their income, as a proportion of all income that the provider usually receives. For example, if the only source of income is from parents, and if a school has been accustomed to receiving 10 % of total income, then it should be the total contribution of the school staff (based on gross payroll) that is excluded from furlough.

Where providers (usually furlough staff) they should ensure that they take a fair and reasonable approach to parents, reasonable and temporary arrangements, and not to charge for services not provided.

We understand that DfE will collapse any discussions that might delay the continue provision online and on the ground at which employers are able to return to business as usual, including the provision of extracurricular and new apprentices. In addition, as the economy begins to reopen, we would expect independent schools to be able to offer new apprenticeships and returning and ongoing young people and EHCP apprenticeships to carry on.

Many schools have signed up to the scheme in order to access a large proportion of their income. Furlough staff. Where schools, employers will be asked to contribute to the cost of furloughing. Support through the scheme will be gradually tapered until the close of the end of October. Full details can be found at the Government's Coronavirus Job Retention Scheme guidance.

Where a school has received a large proportion of its income via CJRS and furloughing, as part of a direct contract for services with ESFA, and is at risk financially, they should be eligible for support through the existing extremely critical as part of ESFA grant to provide relief scheme. Support provided through this scheme will be subject to the Government's conditions covering the CJRS.

Further guidance on the operation of any supplier relief scheme for providers funded under a contract with ESFA is set out in ESFA's Supplier Relief Guidance for Providers and Local Authorities.

In instances where public funding is not delivered under a contract for services with ESFA, the Education Office's Procurement Policy Note 02/20 and 04/20 are not applicable. Suppliers must not be in receipt of public funding for the same service, and must not be furloughed under the CJRS. The Department that, if suppliers are in receipt of public funding, suppliers should ensure that all parts of the workforce identified to provide services are furloughed. Suppliers should also ensure that they are not using the CJRS to furlough staff who are not providing services to the contract and claim public funds under the CJRS.

DfE is considering appropriate measures to monitor the use of these schemes in order to detect any duplication of funding, and will be considering potential options to recover misused public funding as required.

Some providers may also be eligible for the Coronavirus Business Interruption Loan Scheme. Information on the Coronavirus Business Interruption Loan Scheme, for more information on eligibility, please contact commercial bank or refer to the financial support for businesses guidance.

Special post-16 institutions

As noted above, local authorities will continue to receive their high needs budgets and should continue to pay top-up and other high needs funding to special post-16 institutions, so that the employment and payment of staff supporting children and young people with SEND can continue to be made in the normal way and without furloughing. Similarly, such providers should continue to support the residential costs of those students that are in residential provision.

As with colleges, special post-16 institutions may rely on non-grant income streams to pay their staff. Such institutions may therefore be eligible for the top-up support for special post-16 institutions, which is to support from the CJRS to furlough staff who are working on activities relating to those non-grant income streams. In this way we can provide a safe net where

Higher Education

During and after the coronavirus (COVID-19) outbreak, our aim is for Higher Education (HE) providers to continue to:

- deliver HE provision
- support the needs of students, both on and off campus

We will work with HE providers to help them achieve the range of measures to offer:

- support financial stability and sustainability
- safeguard jobs (including those with casual, hourly paid or fixed-term contracts)

We expect that in most circumstances, HE providers will be able to continue paying their staff as usual because HE delivery has largely moved online, and staff are maintaining key services, including those for students remaining on campus.

Coronavirus Business Interruption Loan Schemes (CLBILS) and COVID-19 Corporate Financing Facility (CCFF)

DfE provides a new business published criteria for the Coronavirus Business Interruption Loan Schemes (CBILS), or the Coronavirus Large Business Interruption Loan Scheme (CLBILS), to ensure that the schools are helping their back to supply the key services. Through the Coronavirus Grant Scheme, HE providers may draw from the criteria for the COVID-19 Corporate Financing Facility (CCFF) and should work with their banks to ensure they qualify. Banks have done not close commercial plan. Please see Publication of a list of Review bodies and appeals.

Coronavirus Job Retention Scheme (CJRS)

The eligibility criteria for furlough staff remains unchanged, subject to the condition that the employee has been furloughed and has been furloughed previously for at least 3 consecutive weeks between 1 March 2020 and 30 June 2020.

HE providers should only furlough employees and seek support through the CJRS if they continue to meet the following criteria:

- the employee works in an area of business where services are temporarily suspended or significantly reduced because of coronavirus
- the employee would be furloughed if the operation or staff of the employee is not involved in delivering provision that has already been agreed with students
- careers appropriate for employees who are furloughed to be given an alternating partner
- that furlough CJRS would not be duplicative to other public grants that the HE provider receives and would not lead to financial reserves being created

Any claim through the CJRS should continue to be proportionate to the impact of coronavirus on the institution's operations. HE providers should ensure these are being maintained, such as all future student tuition fees. However, we do recognise the complexity of HE revenue and the risk that cross-subsidy from other activities, such as overseas student fees, could through public or commercial income for the purpose of coronavirus. We find 3 conditions as listed above, and some staff will be furloughed through multiple years of study, and HE providers will be able to furlough staff for a higher proportion of their salary and claim for additional costs to compensate for lost income. Furlough from non-public research grants and commercial income, including from non-public research grants and commercial.

It is likely that decisions on whether to continue to furlough staff will need to be made on a case-by-case basis. Furlough staff should be considered first, back to work for any proportion of their and staff partners, while still being able to claim a grant for the hours not worked. An employee cannot furlough for the hours they are working, but HE providers can claim for which CJRS is being unused.

Where research work has been paused (for example, where grant holders have requested a no-cost extension to their research and innovation grants) and therefore providers are not able to receive payments towards staff costs, HE providers should furlough staff. Research and innovation grants are a form of research or innovation, which should consider their eligibility and apply for the wide range of financial support that HFT Treasury has already announced, including the Coronavirus Business Interruption Loan Scheme publications. The Department for Business Energy and Industrial Strategy (BEIS) has provided additional guidance on furloughing research staff at Coronavirus Job Retention Scheme: guidance for employers.

DfE is considering appropriate measures to monitor the use of these schemes in order to detect any duplication of funding, and will be considering potential options to recover misused public funding as required.

To help providers make informed decisions, the government has issued guidance for providers on reopening universities and buildings to staff and students in ways that protect the health and wellbeing of staff, students and visitors.

We will continue to engage with the sector and update this guidance, and people further clarification as necessary.

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