

Witness Name: Sarah Elliott

Statement No.: 2

Exhibits: SE

Dated:21/11/2025

## UK COVID-19 INQUIRY

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### WITNESS STATEMENT OF SARAH ELLIOTT

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I, Sarah Elliott, former Chief Executive Officer of the National Council for Voluntary Organisations ('NCVO'), provide additional clarification in this statement supplementary to my witness statement dated 26/09/25 [INQ000656193]. This statement reflects my understanding of the events based upon the information available to me. I will say as follows:

1. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 30, I stated that in September 2020 over 50% of organisations reported an increase in demand compared to the previous month. It has come to light that in September 2020 (exhibit SE/09 [INQ000597585]) 56% of organisations expected demand to increase over the next month, and in October 2020 (exhibit SE/10 [INQ000597586]) 57% of organisations reported an increase in demand compared to the previous month.
2. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 39, I provided figures in error about government funding distribution in 2019-20. It has since come to light that the NCVO Almanac 2022 edition data (exhibit SE/002 [INQ000606565]) tells us that subsectors receiving the largest amount of income from government in 2019-20 included:
  - a. Social services charities (£5.0 billion of income received from government)
  - b. Health charities (£1.7 billion of income received from government)
  - c. International charities (£1.6 billion of income received from government)
  - d. Culture and recreation (£1.1 billion).
3. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 50, it has come to light that the reference number was incorrectly provided. VCSE barometer data from April 2021 (SE/014 [INQ000597590]) found that since March 2020, 25% of respondents reported an increase in the level of funding they received from local

authorities, with 33% of them anticipating the funding to last for more than 12 months. However, compared to the last financial year before Covid-19 (2019-20), only 9% of respondents were expecting an increase in their income from local authorities for the next financial year (from April 2021) and 22% were anticipating a decrease in the funding they received from local authorities (exhibit SE/090 [INQ000597668]).

4. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 124, there was an error in the reference number. Respond, Recover, Reset barometer data showed that until April 2021, between 30% and 40% of voluntary organisations said that their financial position had deteriorated over the last month. Even as the situation stabilised over the latter stages of the pandemic, in May 2021 28% of voluntary organisations were still reporting a deteriorating financial position (exhibit SE/016 [INQ000597592]).
5. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 125, I stated that 24% of respondents did not have reserves. It has since come to light that, drawing on Civil Society Almanac data, 34% of organisations didn't have reserves in 2019/20 (exhibit SE/002 [INQ000606565]).
6. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 171, I stated that 39% of organisations made use of the furlough scheme. It has since come to light that the Respond, Recover, Reset barometer survey from October 2020 (exhibit SE/009 [INQ000597585]) found that 38% of organisations with a paid workforce had employees on furlough. Charity Commission research in 2021 found that 18% furloughed staff SE2/01 [INQ000659811]
7. Further to my witness statement dated 26/09/25 [INQ000656193] at paragraph 206, I stated proportions of income as a percentage of total sector income. For clarity, the percentages relate to total England sector income. Civil Society Almanac breaks down overall sector income data by region. It does not appear that there was significant regional disproportionality in terms of income losses when comparing data from 2019-20 and 2020-21. The East of England did see a drop of approximately two percentage points, from receiving 8.97% of total English sector income in 2019-20, to 6.72% in 2020-21, and the East Midlands experienced a marginal reduction from 3.58% of overall income in 2019-20 to 3.44% in 2020-21. Other regions experienced marginal uplifts in the proportion of overall sector income they held (exhibit SE/022 [INQ000597598]).

8. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 208 I stated that 70% of charity respondents discontinued some services as a result of the pandemic (exhibit SE/015 [INQ000597591]). It has since come to light that in May 2021 it was found that 37% had decreased their range of services since March 2020. Furthermore, a Charity Commission survey in 2021 found that 39% suspended some operations and 12% suspended all operations (additional exhibit provided).
9. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 209, I stated that 21% said their services remained the same. It has come to light that this figure is not contained within the referred to exhibits. Barometer data from May 2021 also showed a mixed picture in terms of changes made to services across the sector during the pandemic, which reflects the fact that charities were delivering a range of support: some of which did not change at all, but some of which changed dramatically. 32% of respondents said that they had decreased their range of services; and 47% had increased their range of services (SE/016 [INQ000597592]). Unsurprisingly, 92% of respondents had increased the proportion of services delivered online (exhibit SE/015 [INQ000597591]).
10. Further to my witness statement dated 26/09/25, [INQ000656193] at paragraph 217, I referred to the NCVO Civil Society Almanac 2022. It has come to light that some of these figures are from the Almanac 2023. The Covid-19 pandemic had some specific impacts on both formal and informal volunteering. A significant number of people volunteer which contributes a huge amount to the economy; NCVO Almanac data from the 2023 edition (exhibit SE/116 [INQ000606576]) estimated that 14.2m people volunteered formally in 2021-22. However, this research also finds that from 2019/20 to 2020/21, rates of formal volunteering in England dropped sharply both for at least once a month (from 23% to 17%) and at least yearly (from 37% to 30%), due to the Covid-19 pandemic.
11. Further to my witness statement dated 26/09/25, [INQ000656193], it is not possible to assess the full economic impact of the pandemic in isolation from other factors and events such as rising inflation, which increased the costs of running a charity and increased demand. It is important to assess the cumulative impact of these events. The latest wave of the VCSE Barometer (additional exhibit provided) shows 67% reporting their position had worsened due to rising costs. 44% reported rising service demand. 45% reported drawing on reserves to cover operational costs.

**Statement of Truth**

I believe that the facts stated in this witness statement are true. I understand that proceedings may be brought against anyone who makes, or causes to be made, a false statement in a document verified by a statement of truth without an honest belief of its truth.

**Signed:**  **Personal Data**

**Dated:** 21/11/2025