



University of  
St Andrews

## Caring fund

<b>Document type</b>	<b>Procedure</b>
<b>Scope (applies to)</b>	All staff
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<b>Document status</b>	Published
<b>Information classification</b>	Public
<b>Equality impact assessment</b>	None
<b>Key terms</b>	Staff/Annual leave and other absence/Family friendly leave
<b>Purpose</b>	Offers information and guidance on how to apply for financial assistance to cover childcare or other caring expenses associated with attending pre-approved work-related events.

<b>Version number</b>	<b>Purpose / changes</b>	<b>Document status</b>	<b>Author of changes, role and school / unit</b>	<b>Date</b>
1.1	Minor changes including: Removal of eligibility criteria; point 3.2 has been added; Appendix A: HMRC definition has been added; Application form has been edited to mirror procedure.	Published	Lisa Stewart HR	06/04/2020

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## 1. Statement

- 1.1 The University is committed to supporting parents and carers to engage equally with development opportunities. As part of this commitment, the University has developed a small fund to allow for employees with caring responsibilities to claim for additional costs incurred for caring-related services when attending pre-approved work events, such as conferences, training or career development events as part of the employee's role.

## 2. Purpose

- 2.1 The purpose of the caring fund is to assist employees who are usually unable to attend training and conferences in the UK or overseas, due to carer commitments which would require additional financial support. The overall aim of the event should be to support the employee's career/professional development needs associated with their role at the University.
- 2.2 This document outlines the criteria to apply for funding and guidance on how to submit a funding application.

## 3. Scope

- 3.1 This procedure applies to all University employees.
- 3.2 Employees who have voluntarily resigned from their post and are therefore in their notice period are not eligible to apply for this funding.

## 4. Criteria for funding

- 4.1 The maximum amount payable is £1,000 in a 12-month period.
- 4.2 Funding may be approved for the purpose of **work-related training**. [Appendix A](#) confirms the definition as stated by [HMRC](#). These payments would not normally be subject to tax and NI contributions.
- 4.3 Attendance at a conference or workshop will be considered, however, these payments would be subject to tax and NI contributions. Business trips will not usually be considered under the caring fund.
- 4.4 The reason for applying must relate to a cost that is **additional** to the employee i.e. would not have occurred otherwise. For example, it will not cover paying for a relative to provide the cover, unless that relative already offers that type of service i.e. is a registered childminder.
- 4.5 The key aspect is that there is a payment to a third party in relation to caring costs of a dependent e.g. payment to a childminder, nursery or care provider. A dependent can be the employee's spouse or civil partner, child or parent, or someone who lives in the same household but who is not their employee, lodger or boarder. The fund is not able to cover the cost of pet care.
- 4.6 Care services must be supplied by a registered provider and claimants must provide receipt of payment. There may be tax implications if the care service provision is not through a registered provider. Payment will not be made without receipts being submitted for incurred costs and all costs must be incurred outside of normal care provision/arrangements.

## 5. Considerations

5.1 Alternative options should be considered prior to funding applications. For example, a part-time employee may be able to adjust their working hours to accommodate a training/conference event without incurring additional care costs. Understandably, a feasible, alternative option may not always be applicable or available, and therefore each application will be judged on a case by case basis.

## 6. Procedure

6.1 Employees are required to seek approval to attend a conference, training or career development event from their line manager and Head of School/Unit **prior** to submitting a funding application.

6.2 Employees who meet the criteria in section [3](#) and [4](#), and have approval as stated in 6.1, should complete the caring fund application form located in [Appendix B](#). A word version of this form can be found on the HR policy page or via the following [link](#).

6.3 The employee will need to include details of the conference, training or career development event as well as the additional care provision required. Both the employee and line manager are required to declare on the form that the event qualifies as “work-related training”.

6.4 The Head of School/Unit will review the application and notify the employee of their decision usually within 10 working days. The Head of School/Unit will be required to provide their rationale for their decision including what benefits will be gained from attendance. (Advice can be sought from Human Resources if required). The form should then be submitted to [Human Resources](#) for review and processing if the employee meets the criteria.

6.5 Human Resources are responsible for verifying that the employee meets the criteria and has not exceeded the cost as outlined in [4.1](#). The employee will be formally notified of the decision by Human Resources.

6.7 Payment will normally be retrospective and subject to acceptance of a valid receipt/invoice submitted via the [expenses process](#). As stated in the expenses policy (11.5), *all travel for business purposes in excess of £300 should be booked through DP&L Travel where possible and certainly for long-haul flights and overseas accommodation*. Employees should contact [Human Resources](#), if it is not possible to book planned travel through the travel service.

6.8 The University reserves the right to withdraw this fund at any time.

Version number	Purpose / changes	Document status	Author of changes, role and school / unit	Date
1.0	Migration of document to the Governance Zone.	Published.	Lisa Stewart, Human Resources	19/06/2019
1.1	Minor changes including: Removal of eligibility criteria; point 3.2 has been added; Appendix A: HMRC definition has been	Published	Lisa Stewart HR	06/04/2020

	added; Application form has been edited to mirror procedure.			
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## **Appendix A: Work-related definition**

### *Section 251(1) ITEPA 2003*

HMRC define “work-related training” as any training course or other activity which is designed to impart, instil, improve or reinforce any knowledge, skills, or personal qualities which:

- are, or are likely to prove, useful to the employee when performing their duties, or;
- will qualify or better qualify the employee to undertake the employment, or to participate in charitable or voluntary activities arising through the employment.

The training must relate to the employee’s current employment or to a “related employment”.

There is no restriction on the way the training can be delivered. Self-tuition packages, computer-based training, distance learning, work experience or work placement and informal teach-ins are all acceptable as are more formal classroom-based methods. It does not matter whether training is delivered internally or externally, or on a part-time or full-time basis.

A wide range of practical and/or theoretical skills will qualify so long as the skills are relevant to the employee. Where leadership and team skills are appropriate to the employee, participation in activities such as Outward Bound, Raleigh International, or Prince’s Trust will qualify. Work related first aid and health and safety courses will also qualify. Some employers operate Employee Development Schemes, often aimed at those employees with low skills levels. These seek to improve an employee’s attitude towards training by commencing with enjoyable courses as an introduction to more concentrated job-related training. All elements of genuine schemes will qualify.

### *Section 251(2) ITEPA 2003*

A related employment is another employment with the same employer, or a person connected with the employer, which the employee:

- is to hold, or;
- has a serious opportunity of holding, or;
- can realistically expect to have a serious opportunity of holding in due course.

The intention is to include all genuine training, in a range of competencies, which the employee would need to advance their career or to achieve a career move with their employer. For example, language training in preparation for a possible (but not agreed) move to an overseas branch would be included, but training in leisure type activities is not included unless, exceptionally, that activity has a genuine connection with work duties.

## Appendix B: Caring fund application form

A word version of this form can be found on the [HR policy page](#) or via the following [link](#).

Employee Details	
Employee name	
Employee ID	
Job title	
School/Unit	
Head of School/Unit name	
Date of application	XX/XX/XXXX
Event details	
Event title	
Date of event	
Location of event	
Overview of event	
<b>Provide details on the rationale and focus of the event. This should include details of how the event will benefit the School/Unit, your career and the wider University.</b>	
How will attendance at this conference/event contribute to the University research strategy?	
Please use this space to provide any additional information you want to include with your application to demonstrate how this conference/training event will impart/instil/improve knowledge etc to help you in your role.	
Funding breakdown	
Please give details on the funding you have requested, including a brief breakdown of costs e.g. relationship to dependent, name of registered care provider, details of additional care provisions.	
Declaration	
<b>By signing this form, you are confirming the following:</b>	
<ul style="list-style-type: none"><li>• You will incur additional incidental costs due to caring responsibilities while attending work related training.</li><li>• This is defined as a training course or other activity which will impact or reinforce knowledge and skills to be used in your current work.</li><li>• The care service is supplied by a registered provider.</li><li>• A receipt of payment will be provided.</li><li>• Any costs incurred will relate only to additional hours of care service provided outside of normal care provision.</li></ul>	
Employee signature	Date
<b>Please submit this application to Head of School/Unit</b>	

**Head of School/Unit review****By signing this form, you are confirming the following:**

- You have discussed and agreed the need to attend the work-related training event for the purpose of professional development relevant to the employee's role.
- You have authorised the expenditure on care costs up to the limit shown confirmed in this application.

**Please provide rationale for your decision including benefit to employee and how this fit with the School/Unit strategy:**

**Head of School/Unit signature****Date****Please submit this application to Human Resources for review****Human Resources review****By approving this request, you are confirming that the employee:**

- Is not currently working their notice due to voluntary resignation;
- Has not exceeded the maximum caring fund (£1,000) in a 12-month period;
- Has requested funding for an event that is compliant with the HMRC definition.

**Official use:****Caring fund amount requested:**

£

**Total Caring fund amount requested (in a 12-month period)**

£

**Additional notes**