



University of  
St Andrews

## Caring fund

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<b>Scope (applies to)</b>	All staff
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<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>
1.5	Change of approver only.	Published	Lisa Stewart HR	24/02/2025

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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 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. Note: Employees must not have received reimbursement for the same funding by another institution or employer.
- 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 conferences, workshops or external examining\* will be considered, but these payments will be subject to tax and NI contributions. Business trips are generally not covered by the caring fund. **\*Please note that** external examining will initially be piloted for a 12-months period from October 2024.
- 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](#).
- 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.
- 6.6 Payment will normally be retrospective and subject to acceptance of a valid receipt/invoice submitted via the [expenses process](#).

## **7. Version Control**

- 7.1 The University reserves the right to withdraw this fund at any time.
- 7.2 This document will be reviewed periodically in conjunction with the University’s recognised Trade Unions. Any feedback on the policy content should be directed in the first instance to the [HRBP team](#) or via the [HR Feedback Form](#).

<b>Version number</b>	<b>Purpose / changes</b>	<b>Document status</b>	<b>Author of changes, role and school / unit</b>	<b>Date</b>
1.0	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 added; Application form has been edited to mirror procedure.	Published	Lisa Stewart HR	06/04/2020
1.2	Change to review date only.	Published	Lisa Stewart HR	04/04/2022
1.3	Amending broken links only.	Published	Lisa Stewart HR	23/04/2024
1.4	Includes external examining (initially piloted until Oct 2025)	Published	Lisa Stewart HR	03/10/2024
1.5	Change of approver only.	Published	Lisa Stewart HR	24/02/2025

## **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.