

LMS Caring Costs Policy

The LMS wishes to enable carers and parents to take part in the activity that it supports. Applicants for grants across Schemes 1-9 or for Early Career Research activities or who will run Society Meetings can request funding to help mathematicians with caring or parenting responsibilities to participate in their activities. This should be requested in original application for funding. In addition, individuals requiring support for caring in order to attend conferences, workshops, research schools and meetings or to make research visits – not necessarily organised by the LMS – can apply for a Supplementary Caring Grant to contribute towards such costs.

In all cases, the following general conditions and criteria apply. There may be additional criteria for different schemes.

- a) There is a limit of £100 per day for caring costs.
- b) For individuals, with the exception of Society Lecturers, the total amount awarded will not normally exceed £200.
- c) The LMS expects that those seeking support should first approach their home institution [or event organisers if support is sought for participation in a non-LMS event] to see if any arrangements for funding caring costs are in place, before applying for the LMS grants. It is the LMS view that institutions should make provision for caring costs but, while this is not largely the case, the Society is willing to make a supplementary grant as a contribution to the costs.
- d) Awards will not be made retrospectively.
- e) Each request for funding will be considered on its individual merits.
- f) The LMS will not normally give more than one award for caring costs per scheme per person per year, nor will the LMS give more than one award for caring costs per family per activity.
- g) Priority should be given to applicants who have not already received support for caring costs from other non-LMS sources.
- h) In cases of requests made to the WDM caring scheme, a report on the use of support for caring funding will be required after the activity has taken place. For support through other schemes, the report on overall use of funds should include mention of how the caring funds were used.

The Athena Forum has published a [statement on tax exemption for childcare costs incurred while undertaken work-related training](#).

HMRC provides information and guidance for both employers and employees about tax contributions on employer-supported childcare. This can be found on the [HMRC website](#)

HMRC's tax guide for Expenses and Benefits can be found [here](#) with guidance with regards to 'work related training' on page 22. Further HMRC guidance can be found [here](#), and information about childcare costs incurred during such training can be found [here](#). The University of Warwick's [Equality and Diversity website](#) contains information on its Conference Support Awards scheme and some information about this scheme in relation to Work Related Training which may be of use to other institutions.

Please note that the Society is unable to provide advice on any tax-related issues regarding childcare. Please contact HMRC directly.