



## Frequently Asked Questions (FAQs) for employers applying via a partnership

### 1. General

#### What is the Workforce Development Fund?

The Workforce Development Fund (WDF) is a funding opportunity for adult social care employers in England. It is a finite pot of money which allows you to reclaim some of the costs incurred through the achievement of advertised qualifications and non-accredited learning programmes by your workforce. The fund supports the continuing professional development of staff across the adult social care sector. WDF is supported by the Department of Health and Social Care who enable the funding to be disbursed to adult social care employers by Skills for Care and our partners across England.

It is a finite pot of money which allows you to reclaim some of the costs incurred through the achievement of advertised qualifications and non-accredited learning programmes by your workforce.

#### What will WDF fund?

The WDF will fund a range of qualifications on the new Regulated Qualification Framework (RQF) and the outgoing Qualifications and Credit Framework (QCF) as well as some non-accredited learning programmes. The learning funded is widely recognised and valued by adult social care employers.

The qualifications and learning programmes on the list of funded qualifications and learning programmes relate to adult social care learning in England that Skills for Care endorses, promotes and, in many cases, has been involved in developing. The funding can only be used for the qualifications and learning programmes that are on the list, so please check the list prior to commissioning any learning if you intend to claim funding.

Claims can be made for qualifications and learning programmes that have been certificated between 1 January 2018 and 31 March 2019. Where the learning has been completed outside of this timeframe, the funding cannot be used. A full list of funded qualifications and learning programmes is available on our [website](#).

For care organisations, the WDF cannot be used to fund short courses, refresher training or induction if not delivered as part of a formal qualification or learning programme from the approved list.



## **Who can claim WDF?**

All organisations that directly employ adult social care staff and bank staff in England are able to claim the fund. Hospices are eligible to claim WDF for adult social care workers as long as they are not NHS funded. Recruitment agencies who directly employ adult social care staff may also claim as long as they are directly incurring the costs of the learner's development. Adult social care employers can claim WDF for volunteers and workers recruited from overseas.

## **Do we claim WDF directly from Skills for Care?**

Most organisations do not claim the funding directly from Skills for Care. Each year we work with WDF partnerships to help distribute the funding across England. In 2018-19 some employers will be able to access WDF directly from Skills for Care where there isn't a WDF partnership operating in their locality. These localities are clearly advertised on our website.

The majority of WDF partnerships are led by local organisations with strong connections to adult social care employers in the area. Often the WDF partnerships offer wider social care related services that can add additional benefits to those who join them.

For larger care organisations operating in multiple parts of England, there are also national partners to choose from who can help you to claim funding for your various different sites across the country.

In order to access WDF, it is essential that you join a WDF partnership to enable you to make a claim.

Skills for Care does have direct grant agreements with some large national organisations who applied for funds directly. These organisations claim funds directly from Skills for Care as set out in their grant award letter.

## **Is this funding guaranteed?**

No, but there are simple ways to give your organisation the best opportunity to benefit from the funding that is available.

Each year, the Department of Health and Social Care provides a finite amount of money to support the WDF. Whilst the WDF enables thousands of care organisations to benefit from the funding, as the funding year progresses there is a chance that the money will run out.



To ensure that you have the best chance of accessing this funding, it is important that you join a WDF partnership at the earliest opportunity and keep in regular contact with them during the course of the year (the WDF funding year is April to March). Partnerships may have limits as to the amount of funding that can be claimed to maximise the number of employers who benefit from the fund, so you should check this with them when you join. You should also update your National Minimum Data Set for Social Care (NMDS-SC) account(s) in line with the advertised requirements early in the funding year.

Skills for Care recommends that you submit claims for qualifications on receipt of the learner's certificate. Setting aside some administration time to process claims can often help employers to be reimbursed for costs that far outweigh the time needed to process this.

### **What is the maximum funding that can be claimed for each learner in 2018/19?**

A maximum of £1,200 can be claimed per learner per financial year (April to March).

### **Why has WDF been limited to claiming a maximum of £1,200 per learner per financial year?**

Skills for Care wants to expand the reach of WDF to ensure that as many employers and their employees as possible within the adult social care sector have the opportunity to benefit from the fund. A cap of £1,200 means that it is possible to claim the largest qualification on the list for a learner within a financial year. If a learner completes more than one qualification or learning programme, it is possible to claim funding to support more than one qualification or learning programme up to the cap of £1,200.

### **Will the WDF fund the Care Certificate, Food Hygiene, First Aid, Moving and Assisting and other induction and refresher courses?**

No. The fund is to support the continuing professional development of staff and will not fund induction or mandatory training.

### **What do I do if I have issues with learning providers?**

Learning providers are chosen by employers at your own discretion.

Many learning providers provide an excellent service. Skills for Care recommends that employers have a written agreement with their learning provider when commissioning learning and development. Learning providers will be able to provide you with the qualification number for any qualifications you are commissioning so you can cross reference this with the list of funded qualifications and learning

programmes to ensure the learning is funded prior to commissioning. The qualification number is also available in the qualification specification which a learning provider will be able to provide. If these numbers do not match, please do not assume the qualification will be funded.

Learning providers are often helpful in promoting WDF to care organisations, enabling you to benefit from the funding that is available. However, Skills for Care recommends that you comprehensively read the information on our website about the WDF and if in doubt contact your WDF partnership directly for the most current information.

We are aware that some learning providers over promise or mislead employers as to what is available from WDF.

If you are unhappy with a learning provider you should consider alternative providers. Any issues between employers and learning providers should be resolved directly between the parties involved.

**Our learning provider has gone into administration. We had already paid the learning provider, and our staff are half-way through their qualifications. Please advise as to the solution in this situation.**

If it is not possible for you to reclaim your money from the learning provider, then the best solution is to ensure your learners have possession of their learner portfolios (theirs by legal right), and look to negotiate a deal with a new provider to deliver the remainder of the qualifications from the learners' midway point, rather than starting the qualifications again from the beginning.

**A learning provider has offered to deliver qualifications to my staff and has assured me that these qualifications are fully funded through the Workforce Development Fund. OR, when looking for a learning provider, their website states that the qualifications they deliver are fully funded through the Workforce Development Fund. Is this correct?**

No. Each year the Department of Health and Social Care provides a finite amount of money to support the WDF. Each WDF partnership receives a limited amount of funding. As the funding year progresses there is a chance that the money will run out.

Learning providers cannot access the fund either directly or on an employer's behalf, so they have no way of making any guarantees as to what will be funded by WDF.

The Workforce Development Fund is an employer funding stream which is disbursed by Skills for Care through a series of employer led partnerships. As an employer you

need to pay the learning provider for any qualifications and learning programmes that are delivered and then seek to reclaim a funding contribution through your WDF partnership.

To support partnerships to disburse the funding to an increasing number of organisations there is a cap against the amount you can claim for any one employee of £1,200 per learner per financial year. Partnerships may also cap the amount of funding that any one organisation may claim. It is therefore not possible for a learning provider to guarantee that WDF will cover the cost of any qualification or learning programme.

Any learning provider who promises 'free' training as the learning is funded by the WDF is providing employers with incorrect advice as to how this funding works. We would recommend that you seek clarification from learning providers if they make such promises as they cannot provide this guarantee.

For the most comprehensive information about WDF please visit [www.skillsforcare.org.uk/WDFpartnership](http://www.skillsforcare.org.uk/WDFpartnership) or contact your WDF partnership. Our guidance to support choosing workforce learning can be accessed by clicking [here](#).

Please note that the WDF should not be confused with other Government funding initiatives. One of the best known is provided by the Education and Skills Funding Agency who commission learning providers directly to offer funding towards qualifications. Whilst this funding can often be very beneficial to employers, there are limitations around what level of qualification can be funded and restrictions on eligibility. Some employers choose a combination of Education and Skills Funding Agency and WDF funding to help develop their workforce.

### **Will funds still be allocated per unit?**

No. Changes to qualifications and apprenticeships have been implemented by the government. As a result qualifications no longer contain standard units so it is not possible to fund at unit level. Funding is claimed on completion and certification of a qualification or learning programme.

This applies to both RQF and QCF qualifications funded by WDF in 18/19. Please note that because funding can only be claimed on completion of the qualification, this should be considered in terms of the length of time the organisation will need to wait before funding can be claimed.

### **I have learners who registered onto QCF qualifications before the framework closed, can I still claim WDF for their qualifications?**

Yes. It will be possible to claim for the QCF qualifications on the list of funded qualifications and learning programmes during 2018/19. This will be the final year for claiming QCF qualifications so all qualifications must be completed, certificated and claimed by 31 March 2019. The exception is the adult pathways of the Level 5 diploma in Leadership for Health and Social Care and Children and Young People's Services (QCF) because it is possible to register for this qualification until 31 August 2018 and it takes approximately 18 months to complete. Subject to funds being available it will be possible to claim this qualification in 2019/20.

### **Why is it only possible to claim funding for non-accredited learning programmes delivered by Skills for Care's endorsed providers?**

Skills for Care is confident that the content of these programmes meets employer need. Our endorsed providers have completed a quality assurance process with us to demonstrate that they deliver high quality learning and in applying for a licence to deliver the funded learning programmes have demonstrated that they have the capability to deliver the learning outcomes specified.

### **Why can I only claim funding for RQF diplomas that have been approved by Skills for Care?**

Skills for Care has developed qualification specifications in conjunction with sector representatives to outline the mandatory content to ensure diplomas are consistent, transferable, fit for purpose and well-understood. We will approve qualifications developed to these specifications. Any approved qualifications will show the qualification approved by Skills for Care logo. We will maintain a list of approved qualifications on [our website](#) as they become available. Funding is assigned to these qualifications because we are confident that they meet sector need.

## **2. Eligibility criteria**

### **What do I need to do in order to be eligible to claim WDF?**

Adult social care employers can join a WDF partnership by completing a members' declaration form and submitting it to the partnership. The partnership needs to submit this form to Skills for Care by 28 February 2019 at the latest so please ensure that you submit this to the partnership allowing sufficient time to enable them to meet this deadline. Employers also need to meet the NMDS-SC requirements for WDF as set out below. Employers must contact and liaise with partnerships directly. Learning providers cannot do this on your behalf. Employers are responsible for submitting the

evidence to the partnership to claim funding and for keeping the partnership lead updated as to what you hope to claim for during the funding year.

For employers who are claiming funding directly through Skills for Care because there isn't a WDF partnership operating in their locality they must complete and submit a direct access declaration form by 28 February 2019, sign and return a grant letter, then submit their funding claims and evidence directly to Skills for Care. Third parties such as learning providers cannot do this on your behalf.

For large employers who have a grant agreement with Skills for Care to access the fund directly an organisation declaration form needs to be completed and the NMDS-SC requirements for funding must be met.

### **What are the NMDS-SC requirements in relation to accessing WDF?**

The National Minimum Data Set for Social Care (NMDS-SC) is national database of information about social care organisations. It can be used to help employers benchmark how they compare with other care organisations and crucially provides information to Government about the changing needs of the adult social care sector, informing policy and practice. Usage of the NMDS-SC system as advertised is a requirement for employers wishing to access WDF.

Recipients of the fund are required to ensure and confirm that the required fields within NMDS-SC are accurate and up-to-date in line with the eligibility criteria:

1. An establishment must fully complete and update an NMDS-SC organisational record on or after 1 April 2018.
2. The establishment must fully complete individual worker records for a minimum of 90% of its total workforce (this includes any staff who are not care-providing). These must be fully updated on or after 1 April 2018.
3. Individual records for workers completed before 1 April 2018 which are included in the 90% calculation must be both fully completed and updated.

An establishment's NMDS-SC account is expected to be an accurate reflection of its service and workforce. If your service or workforce changes significantly during the year it is expected that NMDS-SC will be updated. Failure to do so may affect your ability to claim funding.

For more information about how to use the NMDS-SC and to learn more about the benefits of this resource please visit [www.nmds-sc-online.org.uk](http://www.nmds-sc-online.org.uk)

### **How can I tell if I have met the NMDS-SC requirements and how will NMDS-SC eligibility be monitored?**

It is important for employers who want to claim WDF to keep the information on the NMDS-SC database up to date.

A report called 'My WDF NMDS-SC requirements report' or 'Parent WDF NMDS-SC requirements report' has been developed to allow employers to check whether they are meeting the NMDS-SC requirements for the WDF. All you need to do is log into your NMDS-SC account and run the appropriate report from the reports section. The report will state whether the establishment is eligible or not eligible.

Where an establishment is not eligible it will be clear from this report whether this is due to the establishment data, worker data or both and will contain links to the 'My establishment report' and 'My worker list' for further information. For support in using these reports please contact the NMDS-SC Support Service on 0845 8730129.

### **The Health and Social Care Information Centre expects a partial NMDS-SC return from Local Authorities. Does this also meet the criteria for claiming WDF?**

The local authority return to the Information Centre needs fewer data fields to be completed than the NMDS-SC requirements for the Workforce Development Fund so you will not automatically be able to claim funding. To view the full NMDS-SC requirements for Workforce Development Fund please see the NMDS-SC requirements for WDF on the accessing WDF page of the Skills for Care website.

### **Can one of my establishments/subsidiaries also access funding via another WDF grant/partnership?**

No, an establishment can only claim WDF through one partnership/large national organisation at any one time. If for any reason during the funding year an establishment wishes to access WDF via a different partnership they will need to complete a new member's declaration form so that Skills for Care knows which partnership they want to join. The establishment will need to notify the current partnership that they wish to leave.

Large national organisations will need to inform the contracts unit if a subsidiary needs to be removed from your grant. Subsidiaries of large national organisations who have a direct grant agreement with Skills for Care cannot join WDF partnerships to access further funds.

Skills for Care will authorise or decline any requests by establishments to access funding via an alternative partnership and our decision will be final.

### **An establishment can only claim funding via one WDF grant. Does this mean that as an employer I have to claim all WDF via one grant?**

No. Every establishment has a unique NMDS-SC id. An employer may have multiple establishments. In this context you should view the term establishment as referring to an individual care service or location for which an employer has an NMDS-SC id. Each establishment, which will be identified by its NMDS-SC id, can only be linked to a single WDF partnership/grant. Many employers have establishments in different areas within England and will therefore want establishments to join local partnerships to access WDF. Employers are able to do this. Any individual establishment cannot join multiple partnerships to access funds. For large national organisations that have a WDF grant agreement with Skills for Care, their establishments are not able to join a WDF partnership and all funds must be claimed via their national agreement.

### **How do I transfer from one WDF partnership to another?**

Employers must inform their existing partnership that they will no longer be accessing WDF funds through them. You have to notify your existing partnership directly. This information cannot be conveyed through a third party such as your learning provider.

The old partnership then informs the Skills for Care [contracts unit](#) that the named employer is to be removed from the partnership. Once this process is complete the employer can join another partnership. To join another partnership the employer would need to complete a member's declaration form and submit this to the new partnership. The new partnership would then submit the member's declaration form to Skills for Care who will approve or decline the request.

### **I am claiming money for learning and development from another public funding source, can I make a claim under the Workforce Development Fund?**

Employers should review the points below and then decide whether to make a claim for WDF.

1. The workforce development fund is a contribution to the cost of employees undertaking vocational qualifications from our list of funded qualifications and learning programmes and this funding allows you to claim from more than one source.
2. Each funding source will have its own rules/requirements and it is the responsibility of the recipient of the funding to make sure that they understand and adhere to the rules of the funding they are accessing.
3. WDF is a retrospective funding stream. The employer must have already incurred all costs prior to claiming a contribution towards these costs from WDF. The overarching principle of the Workforce Development Fund is that employers cannot

make a profit from their employees undertaking training. You cannot claim for costs that you have not directly incurred.

4. Where employers are claiming from more than one source of public funding they must ensure that they do not claim the same cost from more than one source as this would constitute double funding and is not allowed.

5. It is an employers' responsibility to ensure that they do not claim more funding than the cost to them of employees undertaking training but direct costs such as course fees, employees' salaries and backfill if required (i.e. wage replacement costs) can be included for this fund. For each qualification or learning programme the employer cannot claim back more than the advertised WDF contribution, even if the costs incurred exceeded this.

6. Employers must ensure that they have records in place to evidence the costs of any funding claims they make.

7. The evidence requirement for claiming WDF for QCF qualifications is a copy of the full learner's certificate with a date of issue between 1 January 2018 and 31 March 2019 including a breakdown of the units completed. For RQF qualifications and non-accredited learning programmes the evidence is a copy of the learner's certificate which includes the advertised criteria, set out in section 3 of this document, and has a date of issue between 1 January 2018 and 31 March 2019.

### **I am accessing 'free' training through a learning provider - am I able to make a claim under the Workforce Development Fund?**

Learning which is advertised as 'free' training is sometimes available from learning providers where they are receiving funding from another body to cover the cost of learning delivery, such as the Education and Skills Funding Agency.

Where this is the case claims can still be made under WDF for associated costs, such as employees' salaries while they are undertaking training, coaching and mentoring costs, external venue costs for the training, cost of expert witness testimony and if required backfill (wage replacement costs).

This is a retrospective funding stream and all costs must have been incurred prior to claiming a contribution towards these costs from WDF. The overarching principle is that an employer is not making a profit from their employees undertaking training - see question above 'I am claiming money for learning and development from another public funding source, can I make a claim under the Workforce Development Fund?'

The evidence requirement for claiming for associated costs of QCF qualifications from the WDF is a copy of the learner's certificate from the awarding organisation with a date of issue between 1 January 2018 and 31 March 2019 and full breakdown of units completed. The evidence requirement for claiming associated costs of RQF qualifications and non-accredited learning programmes is a copy of the learner's certificate which includes the advertised criteria and has a date of issue between 1 January 2018 and 31 March 2019.

Employers must ensure that they have records in place to evidence the costs of any funding claims they make and provide these when requested by the partnership, Skills for Care, the Department of Health and Social Care or an authorised representative acting on their behalf. Where associated costs are being claimed these records may contain staff salary information, timesheets, invoices for external venue costs etc. as appropriate. You cannot claim for costs that you have not directly incurred.

### **My organisation pays the apprenticeship levy, can I make a claim under the Workforce Development Fund?**

The apprenticeship levy can only be used to pay training delivery and end-point assessment costs. It will be possible to claim WDF alongside the apprenticeship levy but it will not be possible to use the WDF towards training delivery and end-point assessment costs because the levy is used for that. The levy is a tax being applied by government so it would not be appropriate to allow public money to offset it. However, the WDF can be used towards the associated costs of training so for levy paying employers this is what the fund would be claimed towards.

Levy paying employers should review the points below and then decide whether to make a claim for WDF.

1. The workforce development fund is a contribution to the cost of employees undertaking vocational qualifications from our list of funded qualifications and learning programmes and this funding allows you to claim from more than one source.
2. Each funding source will have its own rules/requirements and it is the responsibility of the recipient of the funding to make sure that they understand and adhere to the rules of the funding they are accessing.
3. WDF is a retrospective funding stream. The employer must have already incurred all costs prior to claiming a contribution towards these costs from WDF. The overarching principle of the Workforce Development Fund is that employers cannot

make a profit from their employees undertaking training. You cannot claim for costs that you have not directly incurred.

4. Where employers are claiming from more than one source of funding they must ensure that they do not claim the same cost from more than one source as this would constitute double funding and is not allowed. For employers paying the apprenticeship levy, this covers the training delivery and end-point assessment costs of the apprenticeship so the training delivery and end-point assessment costs cannot be claimed via the Workforce Development Fund.

5. It is an employers' responsibility to ensure that they do not claim more funding than the cost to them of employees undertaking training but direct costs such as 20% off the job learning time, employees' salaries and backfill if required (i.e. wage replacement costs) can be included for this fund. For each qualification the employer cannot claim back more than the advertised WDF contribution, even if the costs incurred exceeded this.

6. Employers must ensure that they have records in place to evidence the costs of any funding claims they make.

7. The evidence requirement for claiming the Workforce Development Fund is a copy of the full learner's certificate from the awarding organisation with a date of issue between 1 January 2018 and 31 March 2019 for QCF diplomas and RQF diplomas, although the full unit breakdown must be included for QCF diplomas.

When working out the total cost of learning and end-point assessment, levy paying employers need to exclude the cost of learning delivery and end-point assessment which is covered by the levy and calculate based on the remaining costs such as the 20% off the job learning time or wage replacement if they have to bring in cover while the apprentice is undertaking training/off the job learning. The evidence of costs should be retained on file by the employer and they will use the diploma certificates to claim the qualification.

**My organisation does not pay the apprenticeship levy, but we do employ apprentices and access funding towards this. Can we still claim the Workforce Development Fund?**

For non-levy paying employers, the alternative funding being accessed will be on a 1:9 ratio, where the employer pays 10% of the learning delivery costs and the government pays the remaining 90%. This is completely separate to the Workforce Development Fund. When calculating the total cost of learning to determine whether the WDF can be claimed, the funds that you have directly paid towards learning delivery (which would be a maximum of £300 on an apprenticeship standard capped

at £3,000) can be factored into your total cost of learning. The 90% from the government (£2,700 in this example) cannot because that would constitute double funding and that is not allowed.

The information set out under the question above 'I am claiming money for learning and development from another public funding source, can I make a claim under the Workforce Development Fund?' should be used to answer this question.

**I am a levy paying employer and have used all my apprenticeship levy. I am therefore accessing funding for apprenticeships on a 1:9 ratio from an alternative source of public funding. Can I still access the Workforce Development Fund?**

Please see the above question, 'My organisation does not pay the apprenticeship levy, but we do employ apprentices and access funding towards this. Can we still claim the Workforce Development Fund?' You should apply the answer to this question when deciding whether to access the WDF for those learners who are not being funded through the levy.

**I am a Training and Education Officer based in Children's workforce learning. Within Children's services we have young people who transition to adults services, and our workforce works closely with adult services to ensure that this is a joined up approach. With this in mind we have a number of learning, development, training and certificated routes that our workers undertake, we also work closely with our workforce counterparts in the adults' workforce learning team, would this enable us to apply for funding from the workforce development fund?**

We recognise this is a grey area as the transition doesn't fit neatly into either children's or adult workforces. For the purpose of the Workforce Development Fund, if the staff are working primarily with people aged 18 years and over, your organisation will be eligible to claim. But if they are working primarily with people aged under 18 then we will be unable to accept a claim. It's your judgment call, as you will know the make-up of their client group.

We do have some descriptions of adult care services, if useful as a reference. You can find them on our NMDS-SC website [here](#).

Please note, in order to be eligible it is also necessary to have an NMDS-SC account that meets [WDF requirements](#).

For your quick reference, the relevant webpages are here:

[www.skillsforcare.org.uk/wdf](http://www.skillsforcare.org.uk/wdf)

### **3. Evidence requirements**

#### **What must I submit as evidence to claim a QCF qualification?**

We only fund learning that is included on the list of funded qualifications and learning programmes.

You need to submit a copy of the learner's certificate, with a full breakdown of units completed.

Copies of certificates being used as evidence must contain the following information:

- Candidate name
- Candidate registration number
- Unique learner number
- Qualification code as per the list of funded qualifications and learning programmes
- Name and code of units completed (unit codes can be looked up on our list by clicking [here](#))
- The date of the certificate must fall within our advertised dates for the funding year, so 1 January 2018 – 31 March 2019 for 2018/19.
- Name of Awarding Organisation
- Name of Learning Provider or centre number

#### **What is the evidence to claim a Regulated Qualification Framework (RQF) qualification?**

The evidence to claim an RQF qualification is a copy of the learner's certificate from the awarding organisation which must contain the following information:

- Candidate name
- Candidate registration number
- Name of qualification
- Qualification code as per the list of funded qualifications and learning programmes
- The date of issue of the certificate must fall within our advertised dates for the funding year, so 1 January 2018 - 31 March 2019 for 18/19
- Name of the awarding organisation
- Name of the learning provider or centre number.

#### **What is the evidence to claim a non-accredited learning programme?**

The evidence to claim for a non-accredited learning programme is a copy of the learner's completion certificate from the learning provider which must contain the following information:

- Candidate name
- Candidate date of birth (this can be written on)
- Name of learning programme completed
- Our code for the learning programme completed as per the list of funded qualifications and learning programmes (this can be written on, e.g. LTS for Lead to Succeed.)
- The date of issue of the certificate/completion of the course must fall within our advertised dates for the funding year, so 1 January 2018 - 31 March 2019 for 18/19
- Name of endorsed learning provider (must be a Skills for Care endorsed provider who is licenced to deliver the learning programme).

### **What is a Unique Learner Number\* (ULN)?**

A unique learner number is a 10 digit number which is allocated to a learner and will be theirs for life. This links to the personal learning record which is a lifelong, verified record of a learner's qualification achievements. Learning providers will be able to obtain a ULN for any learner who does not have one.

### **How do I claim for candidates if their name has changed due to marriage/divorce etc.?**

Submit the claim as normal but include a brief letter to advise which candidate has had the name change providing the existing and the new details. We can then update our records and any further claims will not require the same letter.

### **Where can I find guidance/information on the taxation aspect of the payments?**

Skills for Care does not provide any specific guidance for the taxable treatment of WDF grants to recipients. The HMRC web site ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) advises, 'Financial assistance in the form of grants is subject to the normal taxation rules' therefore we would advise you to seek guidance from your dedicated professional advisors as to the tax treatment for your case.