

## **Update on claiming for training as an expense**

HMRC recently disallowed training expenses for a childminder when auditing her accounts. The only training expenses they would allow were for training required by the EYFS - Safeguarding and First Aid.

A childminder queried this with Pacey who took it up with the HMRC and this was their reply – June 2014 -

You cannot claim the training expenses when getting the initial skills to set up as a childminder. However, once you are trading as a childminder you can claim training expenses when enhancing your skills. These must be necessary for your work, for example if there was a Childminding refresher course that you had to do annually etc then this would generally be allowable, equally as mentioned, safeguarding and first aid courses are essential and so are allowable.

The vital point is that any training claimed must only be essential for you to do childminding, in other words enhancing your knowledge. If asked you would need to prove that it was essential for you do this training to continue and enhance your work.

An example of something you wouldn't be able to claim would be if you did an art course at college; although you might do art with the children, this would not be essential for the job and so would not be seen as being related to your work and so not allowable.

The issue with any additional training or qualification you may take is that it has to be proved that it is purely for your current Childminder role. If it is a more generic qualification that is transferable it may not be allowable as it is not specific to this job.

Link to HMRC info [www.hmrc.gov.uk/manuals/bimmanual/bim42526.htm](http://www.hmrc.gov.uk/manuals/bimmanual/bim42526.htm)

Thank you Debbie Southern for clarifying this matter with Pacey.

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