

Sessions, Fees, and Invoicing Checklist

A clear and transparent fee sheet is essential to ensure that parents are aware of the sessions and hours on offer and any charges that will apply. Whether the setting offers early education funding or other non-funded paid for sessions, information should be up to date, clear, transparent, and provided for all parents / carers.

In line with the Government guidance – *Early Education and Childcare: Statutory guidance for local authorities 2024*, the Early Years and Childcare Team have put together the checklist below to support the setting with creating clear and transparent fee information where offering early education funded sessions.

“Government funding is intended to deliver 15 or 30 hours a week of free, high quality, flexible childcare. It is not intended to cover the costs of meals, other consumables, additional hours or additional services.”

“Local authorities should: Ensure that providers are aware that they can charge for meals and snacks as part of a free entitlement place and that they can also charge for consumables, such as nappies or sun cream, and for services such as trips and specialist tuition. Local authorities should ensure that providers are mindful of the impact of additional charges on parents, especially the most disadvantaged. Providers, who choose to offer the free entitlements, are responsible for setting their own policy on providing parents with options for alternatives to additional charges, including allowing parents to supply their own meals or nappies, or waiving or reducing the cost of meals and snacks..”

[Early Education and Childcare: Statutory Guidance for Local Authorities 2024: A1.31.](#)

Consumables, Additional Charges and Alternative Options

The statutory guidance clearly states that providers can charge for meals and snacks as part of a free entitlement place and that they can also charge for consumables, such as nappies or sun cream, and for services such as trips and specialist tuition.

However, providers must be mindful of the impact of additional charges on parents, especially the most disadvantaged.

Providers, who choose to offer the free entitlements, are responsible for setting their own policy on providing parents with options for alternatives to additional charges, including allowing parents to supply their own meals or nappies, or waiving or reducing the cost of meals and snacks.

As part of the annual funding provider agreement Warwickshire requires providers to ensure this information is clearly included in writing to ensure parents / carers are clear about additional charges they can opt to pay or alternative options such as supplying meals or nappies that enable them to access the funded childcare free of charge.

To avoid doubt and to aid clarity providers should have this policy clearly included in their written fee information to ensure parents / carers are fully informed of the options where they choose not to take up additional charges.

Any consumable charge needs to be broken down into each specific item, as providers must be able to be evidence and justify what it is they are charging parents for.

Consumables included and charged for must be reasonable and are expected to be for use of the child e.g., nappies and suncream.

Providers must ensure they include items that are directly linked to usage of the child and should not include items that are a standard requirement which are used for all children regardless of a funded or charged place e.g., Utility costs or Personal Protective Equipment.

By providing this level of detail it also ensures a clear and transparent offer is shared with parents, giving them clear choice and removing any elements of doubt as to what parents are required to pay for as part of any additional service purchased. By providing this greater level of detail it reduces the risk of challenge by parents to a providers offer.

Funded Only Places

To aid clarity and support any local admissions criteria set by a provider it is recommended that the number of funded only places are stipulated in writing. This may link to a provider's policy on how to respond where a parent / carer is unwilling or unable to pay for additional services.

Fee / Session Sheet

We have developed the below checklist for providers to use to check each element of the settings fee / session information to support with creating compliant models that are in line with statutory guidance.

Fee / Session sheet checklist:	Yes	No	Comments
Are the setting's contact details, name and address included?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the setting's opening hours clearly included on the fee / session sheet?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the session times and charges for standard rates for all age groups clearly included on the fee / session sheet?	<input type="checkbox"/>	<input type="checkbox"/>	
Is the funded offer for all relevant funded entitlements (15 or 30 hours) clearly included on the fee / session sheet?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the funded hours shown as completely free of charge with £0 included?	<input type="checkbox"/>	<input type="checkbox"/>	
Where sessions include both funded hours and 'paid for' hours:			
Are the number of funded hours at £0 clearly stated?	<input type="checkbox"/>	<input type="checkbox"/>	
Is each additional item charged for detailed separately? (including 'paid for' hours and consumable charges)	<input type="checkbox"/>	<input type="checkbox"/>	

Is it clear if the funded offer can be taken only over 38 weeks or if a 'stretch offer' applies? This should include clear information for each entitlement offered.	<input type="checkbox"/>	<input type="checkbox"/>	
Are the costs of meals, consumables, additional hours, or additional services shown clearly and broken down to reflect each specific item charged to ensure these are clear and transparent to parents?	<input type="checkbox"/>	<input type="checkbox"/>	
Is there a link to a clear policy providing parents with options for alternatives to additional charges, including waiving or reducing the cost of meals and snacks or allowing parents to supply their own meals and consumables. Providers should make their policy clear in writing to parents prior to a child taking up a place.	<input type="checkbox"/>	<input type="checkbox"/>	
Is the fee / session sheet transparent about any additional charges when a parent first takes up their child's free place, for example, for those parents opting to purchase additional hours or additional services?	<input type="checkbox"/>	<input type="checkbox"/>	
Is there clear information about any deposit required to secure a funded place? This should include: <ul style="list-style-type: none"> • How much the deposit is. • When this will be refunded. • What the process is. 	<input type="checkbox"/>	<input type="checkbox"/>	
Is there clear information about any registration or administration fees required to secure a place that relates only to <u>non-funded hours / sessions</u> accessed in addition to funded hours? This information should include: <ul style="list-style-type: none"> • How much the fee is. • Any additional conditions Registration or Administration fees can only be applied in relation to <u>non-funded hours / sessions</u> (accessed in addition to funded hours).	<input type="checkbox"/>	<input type="checkbox"/>	
Is the admissions criteria included? This should detail: <ul style="list-style-type: none"> • Which hours / sessions can be taken as free, funded provision. • Any additional requirements e.g., minimum days / sessions accessed. 	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee sheet include details about additional available funding such as: <ul style="list-style-type: none"> • Early Years Pupil Premium (EYPP)? • Disability Access Fund (DAF)? 	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee sheet signpost parents to Childcare Choices https://www.childcarechoices.gov.uk to	<input type="checkbox"/>	<input type="checkbox"/>	

enable parents / carers to see what other entitlements they may be entitled to (e.g. Tax Free Childcare)?			
Does the fee / session sheet match the charges and funded hours shown on invoices and receipts? (Itemised lines on invoices are recommended)	<input type="checkbox"/>	<input type="checkbox"/>	
Is the fee / session sheet clear and transparent to parents?	<input type="checkbox"/>	<input type="checkbox"/>	

Invoices and Receipts

To ensure the setting has a compliant offer of early education funding all invoices and receipts must be clear, transparent, and itemised allowing parents to see that they have received their child's free entitlement completely free of charge and understand fees paid for voluntary consumables, additional hours, or services as per the *Early Education and Childcare: Statutory Guidance for Local Authorities 2024: A1.40*.


We have developed the below checklist for providers to use to check each element of the settings invoice / receipt documents to support with creating compliant documents that are in line with statutory guidance.


Invoice / receipt checklist:	Yes	No	Comments
Are the setting's contact details, name and address included?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the invoice / receipt match the charges shown on the fee / session sheet?	<input type="checkbox"/>	<input type="checkbox"/>	
Do the invoices / receipts allow parents to see that they have received their funded hours free of charge at £0 including the number of weeks accessed e.g., 38 weeks or stretched?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the invoices/receipts clear, transparent, and itemised to show each specific item charged for, allowing parents to see the fees to be paid for consumables, additional hours, or services?	<input type="checkbox"/>	<input type="checkbox"/>	

Invoice Examples


Below are example invoices which are compliant (tables in green) with the Early education and childcare statutory guidance. Also included are examples of invoices that do not meet the requirements of the Early education and childcare statutory guidance (tables in yellow) and would therefore not be compliant. Non-compliant invoices will need to be revised as a matter of urgency to ensure they meet the requirements of the guidance and are clear and transparent for parents.

Compliant Invoice Examples

EXAMPLE 1 Invoice – Summer Term – 15 hour Universal Offer (570 hours per year)		
Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child's Name:	
Total Number of Hours Attended:	250	
Total Number of Funded Hours Claimed:	180	£0.00
Total Number of hours due to be paid (250-180):	70	
Calculation – total Hours to be paid 70 @ £4.00 per hour:		£280.00
TOTAL PAYMENT DUE		£280.00


EXAMPLE 2 Weekly Invoice		
Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child's Name:	
Childcare w/c 25th April 2024 – Summer Term – 15 hour Universal Offer (570 hours per year)		
Mon: 9am-3pm (6 hours funded)		£0.00
Tue: 9am-12pm (3 hours funded)		£0.00
Wed: 9am-3pm (6 hours funded)		£0.00
Thurs: 12pm-3pm (£5.00 per hour) (£5.00 x 3 hours)		£15.00
Voluntary Additional Services/Extras (agreed as part of contract)		
Lunch: Mon & Wed @ £2.00 per meal (£2.00 x 2)		£4.00
TOTAL PAYMENT DUE		£19.00


EXAMPLE 3 <u>Termly Invoice – Spring 2024</u>		
<p>Spring Term 2024 Invoice</p> <p>Provider Name: Invoice Number: Provider Address: Invoice Date: Provider Contact: Nursery Tel/Email: To: Parent Name & Contact Details Child's Name:</p>		
<p>This invoice has been produced in line with the Terms and Conditions stated within your Parental Declaration Form (PDF) and your private contract/charging policy.</p> <p>Childcare Spring 2024 – Term Time Only – 15 hours 2 Year Old Offer (570 hours per year) Spring Term – 11 weeks Half Term – 21-25 February</p>		
<p>Sessions: Monday 8am – 1pm (5 funded hours) Thursday 1pm - 6pm (5 funded hours) Friday 8am – 1pm (5 funded hours)</p> <p>Government Funded Hours (15hrs x 11 wks) = 165 hours</p> <p>Voluntary Extras (agreed as part of contract): Voluntary Extras charged at £11.00 per week (includes: Sports Stars @ £5.00 per week, Cooking @ £3.00 per week and Yoga @ £3.00 per week)</p> <p>(£11.00 per wk x 11 wks)</p> <p>TOTAL PAYMENT DUE</p>		<p>£0.00</p> <p>£121.00</p> <p>£121.00</p>


EXAMPLE 4		
<p>Monthly scenario for a child requiring additional hours and extras</p> <ul style="list-style-type: none"> • Total monthly hours (June 2024) child attends – 117 • Child attends 9 hour session (Wed-Fri, 8am-5pm) total 117 hours (13 days) • EEF hours 96.6 @ £0.00 and additional paid hours 20.4 • Voluntary Meal charges £5.00 per day for meals used as part of a funded session • Voluntary Consumable charges £1.50 per day (where used as part of a funded session) for additional extras which include: Yoga @ 50p per day Forest school @ 50p per day Cooking @ 50p per day. 		
<p>June 2024 Invoice</p> <p>Provider Name: Invoice Number: Provider Address: Invoice Date: Provider Contact: Nursery Tel/Email: To: Parent Name & Contact Details Child's Name:</p>		

<p>This invoice has been produced in line with the Terms and Conditions stated within your Parental Declaration Form (PDF) and your private contract/charging policy.</p> <p>Childcare June 2024 – Summer Term Government Funding (30 hour extended offer) 1140 hours per year. Stretched offer – 1140 hrs/51 weeks = 22.3 hours per week.</p>		
Total hours in June (13 days):	117 hours	
Early Education Funding Element – including voluntary charges (agreed as part of contract)		
Total Early Education Funded Hours:	96.6 hours	£0.00
Total number of voluntary meal charges @ £5 per day:	13	£65.00
Total number of voluntary consumable additional extras @ £1.50 per session (as listed in fee / session information)	13	£19.50
Standard Rates Element		
Total additional hours @ £5.00 per hour: (1.57 hours per day x 13 days)	20.4 hours	£102
TOTAL PAYMENT DUE		£186.50

Non-Compliant Invoice Examples

EXAMPLE 5 Weekly Invoice		
Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child's Name:	
Childcare w/c 4th April 2024 (Spring Term)		
Child attends nursery 3 days @ £50 per day		£150.00
Minus Government Funding: 6hrs x 3 days = 18 funded hours @ £4.30 per hour		-£77.40
TOTAL PAYMENT DUE		£72.60

EXAMPLE 6 Weekly Invoice		
Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child's Name:	
Childcare w/c 4th April 2024 (Spring Term)		
Child attends nursery for 25 hours		
Government funded hours & charged hours		£125.00
Extras		£28.50
TOTAL PAYMENT DUE		£153.50

EXAMPLE 7 April Monthly Invoice		
Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child's Name:	
Session Date	Description	
01/04/2022	1 Full Day	
07/04/2022	1 Full Day	
08/04/2022	1 Full Day	
14/04/2022	1 Full Day	
15/04/2022	1 Full Day	
21/04/2022	1 Full Day	
22/04/2022	1 Full Day	
28/04/2022	1 Full Day	
29/04/2022	1 Full Day	
Summer EEF 22.3 (Universal) 98.20 hours funding		
TOTAL PAYMENT DUE		£227.00