

Sessions, Fees, and Invoicing Checklist – Effective from 21st February 2025

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 2025*, 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. The 15 or 30 hours must be able to be accessed free of charge to parents. There must not be any mandatory charges for parents in relation to the free hours. Government funding is not intended to cover the costs of meals, other consumables, additional hours or additional services.”

Early Education and Childcare: Statutory Guidance for Local Authorities 2024: A1.32, A1.33.

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.

*“Local authorities should ensure that providers are aware that they **can** charge parents for the following extras in connection with the free hours, but these charges must be **voluntary** for the parent:*

- *Consumables to be used by the child, such as nappies or sun cream*
- *Meals and snacks consumed by the child*
- *Extra optional activities, such as events, celebrations, specialist tuition (for example music classes or foreign languages) or other activities that are not directly related to or necessary for the effective delivery of the Early Years Foundation Stage (EYFS) Statutory Framework.*

Providers can also charge parents for any additional, private paid hours according to their usual terms and conditions provided taking up private paid hours is not a condition of accessing a free place.”

The statutory guidance also clarifies charges which cannot be passed on to parents in connection with free entitlement hours - *Early Education and Childcare: Statutory Guidance for Local Authorities 2025: A1.41.*



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. The policy **must** offer reasonable alternatives that allow parents to access the entitlement for free, including allowing parents to supply their own, or waiving the cost of these items.

By no later than January 2026 - The guidance confirms the requirement for providers to ensure that the costs of chargeable extras are published on the providers website, or where they do not have any website, on local authority Family Information Services (FIS) - additional details will be shared by Warwickshire County Council once the systems have been put in place to support this.

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. Invoices and receipts should be itemised and clearly breakdown free entitlement hours, additional paid for hours, food charges, non-food consumable charges and activity charges.

By providing this level of detail it 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.

Delivery of Funded Hours

Funded hours **must** be delivered free of charge, without any associated mandatory charges. Providers can charge for specific categories of consumables or activities as stipulated in the guidance and requirements of funding, but these additions must be voluntary options, and parents should be able to choose which additions, if any, they access.

Providers can stipulate which hours form part of their funded offer however providers cannot force parents to take up private paid hours as a condition of accessing a place. Children should be able to take up their free hours in continuous blocks, if parents wish, and there should be no artificial breaks in the entitlement hours. For example, splitting entitlement hours into an 'am' and 'pm' session and only offering private, paid hours in between.



Fee / Session Sheet Checklist

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
Does the fee/ session sheet include the setting's contact details, name and address?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee/ session sheet clearly state the setting's opening hours and weeks?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee/ session sheet clearly include session times and charges for standard rates, outside of funded entitlement hours, for all age groups?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee/ session sheet provide clear information on the funded offer for all relevant funded entitlements (15 or 30 hours)?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee/ session sheet clearly state that funded hours are provided free of charge, with £0 included?	<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"/>	
Is each additional chargeable item, such as meals, consumables, additional hours, or additional services detailed clearly and separately, with charges broken down to reflect each specific item?	<input type="checkbox"/>	<input type="checkbox"/>	
Are additional items charged for compliant with statutory guidance?	<input type="checkbox"/>	<input type="checkbox"/>	
Are free entitlement hours offered in continuous blocks without artificial breaks?	<input type="checkbox"/>	<input type="checkbox"/>	
Does the fee/session sheet provide, or link to, clear information for parents offering reasonable alternatives to additional charges? 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 clear 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"/>	
Does the fee/ session sheet provide 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"/>	

NB: Information correct at time of review February 2025



<p>Does the fee/ session sheet provide 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?</p> <p>This information should include:</p> <ul style="list-style-type: none"> • How much the fee is. • Any additional conditions <p>Registration or Administration fees can only be applied in relation to <u>non-funded hours / sessions</u> (accessed in addition to funded hours).</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Does the fee/ session sheet include, or link to, the settings admissions criteria?</p> <p>This should detail:</p> <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"/>	
<p>Does the fee sheet include, or link to, details about additional available funding such as:</p> <ul style="list-style-type: none"> • Early Years Pupil Premium (EYPP)? • Disability Access Fund (DAF)? 	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Does the fee sheet signpost parents to Childcare Choices https://www.childcarechoices.gov.uk to enable parents / carers to see what other entitlements they may be entitled to (e.g. Tax-Free Childcare)?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Does the fee / session sheet match the charges and funded hours shown on invoices and receipts?</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Does the setting publish its fees and charges on its website or through FIS?</p> <p>(Required by no later than Jan 2026)</p>	<input type="checkbox"/>	<input type="checkbox"/>	
<p>Is the fee / session sheet clear and transparent, enabling parents to easily tally any charges for themselves?</p>	<input type="checkbox"/>	<input type="checkbox"/>	

Invoices and Receipts Checklist

NB: Information correct at time of review February 2025



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 2025: A1.36*.

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
Do invoices/ receipts provide the setting’s contact details, name and address?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices / receipts match the charges shown on the fee / session sheet?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices / receipts clearly state a term time or stretch option?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices/receipts itemise free entitlement hours, shown at £0?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices/receipts itemise additional paid for hours?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices/receipts itemise food charges?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices/receipts itemise non-food consumable charges?	<input type="checkbox"/>	<input type="checkbox"/>	
Do invoices/receipts itemise activity charges?	<input type="checkbox"/>	<input type="checkbox"/>	
Are the invoices/receipts clear, transparent, and itemised?	<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 orange) 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

NB: Information correct at time of review February 2025



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 Termly Invoice – Spring 2024		
Spring Term 2024 Invoice Provider Name: Provider Address: Provider Contact: To: Parent Name & Contact Details	Invoice Number: Invoice Date: Nursery Tel/Email: Child’s Name:	

NB: Information correct at time of review February 2025



<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>


<p>EXAMPLE 4 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> <table border="0"> <tr> <td>Provider Name:</td> <td>Invoice Number:</td> </tr> <tr> <td>Provider Address:</td> <td>Invoice Date:</td> </tr> <tr> <td>Provider Contact:</td> <td>Nursery Tel/Email:</td> </tr> <tr> <td>To: Parent Name & Contact Details</td> <td>Child's Name:</td> </tr> </table>		Provider Name:	Invoice Number:	Provider Address:	Invoice Date:	Provider Contact:	Nursery Tel/Email:	To: Parent Name & Contact Details
Provider Name:	Invoice Number:							
Provider Address:	Invoice Date:							
Provider Contact:	Nursery Tel/Email:							
To: Parent Name & Contact Details	Child's Name:							
<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>								
<p>Total hours in June (13 days):</p>	<p>117 hours</p>							
<p>Early Education Funding Element – including voluntary charges (agreed as part of contract)</p>								


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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

NB: Information correct at time of review February 2025



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 01/04/2022 07/04/2022 08/04/2022 14/04/2022 15/04/2022 21/04/2022 22/04/2022 28/04/2022 29/04/2022 Summer EEF 22.3 (Universal) 98.20 hours funding	Description 1 Full Day 1 Full Day 1 Full Day 1 Full Day 1 Full Day 1 Full Day 1 Full Day 1 Full Day 1 Full Day	£227.00
TOTAL PAYMENT DUE		

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