

Sessions, Fees, and Invoicing Checklist

Effective from 1 April 2026

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 Updated 1 April 2026*, the Early Years Sufficiency & Entitlements Team have put together the checklist below to support settings offering free funded hours in creating clear and transparent fee information.

A1.31 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 2026 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.

“Local authorities should ensure that providers are aware that they can charge parents for the following extras in connection with the free hours. However, 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 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 Updated 1 April 2026: A1.38: -*

NB: Information correct at time of review September 2026

“Local authorities must take all steps available to ensure that the free entitlements are available free of charge and therefore that providers do not charge parents for the following in connection with the entitlement hours:

- top-up fees (any difference between a provider’s normal charge to parents and the funding they receive from the local authority to deliver free places)*
- the supply of or use of any materials, including, but not limited to, craft materials, crayons, paper, books, instruments, toys, or other equipment or learning resources that are necessary for the effective delivery of childcare*
- business running costs, including, but not limited to, rent, mortgage payments, staff wages, cleaning materials, disposal of waste materials, insurance, or utility bills such as energy, gas or water*
- non-refundable registration fees as a condition of taking up a child’s free entitlement place*
- non-refundable deposits as a condition of taking up a child’s entitlement place. The provider may retain the deposit if the parent does not take up their place*
- non-refundable retainer fees in relation to entitlement places*
- additional support costs for children with special educational needs and disabilities (SEND) as part of their entitlement hours or as a condition of accessing an entitlements place. See paragraphs A1.45 and A1.46 regarding the Disability Access Fund and special educational needs (SEN) Inclusion Fund*
- general charges, including but not limited to, non-itemised enrichment charges, sustainability charges, business continuity charges, additional charges, enhanced ratios, hourly rates, or any other supplementary charges on top of the free hours*
- any additional fees that are not specifically identified and itemised as being for chargeable extras as described in A1.32”*

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.

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.

NB: Information correct at time of review September 2026

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 optional 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.

NB: Information correct at time of review September 2026

Fee / Session Sheet Checklist

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

Fee / Session sheet checklist			
Statutory Links Provider Agreement (PA) Warwickshire Requirements of Funding Entitlements (WROFE)	Setting: Date: Documents:	YES / NO	Actions
Best Practice	Do the published documents include the setting's contact details, name and address to support clarity and transparency?		
	Free Entitlement Delivery	YES / NO	Actions
PA 2.73	Do the published documents clearly inform parents of the different funded entitlements options available to them such as: • 2 Help Early Learning for 2 Year Olds • Universal • Working-Parent entitlements		
PA 2.73	Do the published documents clearly state that all funded hours/sessions are delivered completely free of charge?		
PA 2.74 PA 2.79 PA 2.80	Are parents informed in writing, when they first take up a place, which sessions can be accessed as part of the free entitlement? Including: • the times of day during which funded hours can be taken. • the days when funded hours can be taken • any admissions criteria such as minimum sessions to be attended		
PA 2.75 PA 2.76	Is it clear that parents are not required to purchase additional hours, food, nappies, trips, or any other consumables to access their funded place and that funded hours are offered fully free to parents, with no mandatory charges attached to accessing these hours?		
PA 2.27	Are free entitlement hours offered in continuous blocks without artificial breaks?		

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PA 2.28	Is it clear if the funded offer can be taken only over 38 weeks or if a 'stretch offer' applies?		
WROFE 2.3.16	Do the published documents signpost parents to Best Start in life https://www.beststartinlife.gov.uk/eligibility-checker to enable parents / carers to see what other entitlements they may be entitled to (e.g. Tax-Free Childcare)?		
	Publication & Transparency Requirements	YES / NO	Actions
PA 2.7	Do the published documents clearly state the setting's • opening hours • weeks open over the year		
PA 2.7	Do the published documents clearly include session times and charges for standard rates, outside of funded entitlement hours, for all age groups?		
PA 2.79 PA 2.80	Is information about funded sessions and chargeable extras published clearly, up-to-date, and easily accessible (e.g., on the providers website or via Warwickshire FIS where applicable)?		
	Website address:		
	Optional Additional Charges	YES / NO	Actions
PA 2.75 PA 2.78	Are parents fully informed when they take up a place about any additional paid services, with all optional charges clearly itemised and written on published fee information such as: • food charges • non-food consumables charges (e.g., nappies, sun cream) • activity charges • Additional hours/sessions		
PA 2.76	Are parents clearly informed that any additional charges are optional and not required for a child to receive their free hours?		
PA 2.75	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.		
PA 2.75	Is there a policy setting out how the provider will respond when a parent cannot or does not wish to pay for meals or consumables?		
	Deposits and Registration Fees	YES / NO	Actions

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PA 2.81	Is there a deposit charged for a funded place?		
PA 2.81	If a deposit is charged, is there clear information about the deposit required. This should include: • How much the deposit is. • When this will be refunded. (normally within the first month), • What the process is. <i>Providers should refund the deposit in full to parents within a reasonable time scale and, except in exceptional circumstances, by the end of the first month of attendance.</i>		
PA 2.81	Are 2Help Early Learning for 2 Year Olds families or families who are not in employment or on low income exempt from paying a deposit?		
PA 2.82 PA 2.83	Is there a registration fee?		
PA 2.82 PA 2.83	If a registration fee is charged, is there clear information about the registration fee, including: • How much the fee is. • What the process is.		
PA 2.82 PA 2.83	If a registration fee is charged, does it apply only to families taking up optional paid for hours outside the entitlement)? <i>Providers cannot charge a registration fee/deposit as a condition of a child taking up a free place</i>		
	Additional Funding	YES / NO	Actions
PA 2.45.	Does the fee sheet include, or link to, details about additional available funding such as: Early Years Pupil Premium (EYPP)? Disability Access Fund (DAF)?		
	Clear and Transparent Information	YES / NO	Actions
PA 2.75	Is the published fee / session information clear and transparent, enabling parents to easily tally any charges for themselves?		

Invoices and Receipts Checklist

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 hours completely free of charge and understand that

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any fees paid are for additional hours or optional services as per the *Early Education and Childcare: Statutory guidance for local authorities Updated 1 April 2026: A1.42*.

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			
Statutory Links Provider Agreement (PA)	Setting: Date: Documents:	YES / NO	Actions
PA 2.84	Do invoices/ receipts provide the setting's contact details, name and address?		
PA 2.73-2.84	Do invoices / receipts match the charges shown on the fee / session sheet?		
PA 2.27-2.29	Do invoices / receipts clearly state a term time or stretch option?		
PA 2.84	Do invoices/receipts itemise free entitlement hours, shown at £0?		
PA 2.84	Do invoices/receipts itemise additional paid for hours?		
PA 2.84	Do invoices/receipts itemise food charges?		
PA 2.84	Do invoices/receipts itemise non-food consumable charges?		
PA 2.84	Do invoices/receipts itemise activity charges?		
PA 2.73-2.84	Are the invoices/receipts clear, transparent, and itemised?		

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.

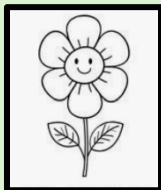
NB: Information correct at time of review September 2026

Compliant Invoice Examples



Example 1 Invoice

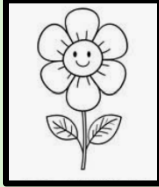
Term Time Only - Summer Term – 15 hour Universal Offer (570 hours per year) Invoice

Daisy Daycare				Daisy Daycare Blossom Lane Oakfield CV99 1VC 012355678900 daisydaycare@email.com							
To:	Rose Bloom Honeysuckle Cottage Roots Road Oakfield				Date: 25.06.2026						
Childs Name:	Lily Bloom				Invoice Number: 20260601						
DATE: w/b	Funded Hours Attended (Term Time Only) @ £0.00		Additional Hours attended @ £5.00 per hour		Food Consumables @ £2.00 per meal	Non-Food Consumables @ £2.00 per 3-hour session	Activities @ £2.00 per activity		TOTAL		
	Total Hours	Total	Total Hours	Total	Quantity	Total	Quantity	Total		Quantity	Total
01.06.2026	15:00	£0.00	5:00	£25.00	1	£10.00	1	£2.00	0	£0.00	£37.00
08.06.2026	15:00	£0.00	5:00	£25.00	1	£10.00	1	£2.00	1	£2.00	£39.00
15.06.2026	15:00	£0.00	5:00	£25.00	1	£10.00	1	£2.00	0	£0.00	£37.00
22.06.2026	15:00	£0.00	5:00	£25.00	1	£10.00	1	£2.00	1	£2.00	£39.00
TOTAL	60:00	£0.00	20:00	£100.00	4	£40.00	4	£8.00	2	£4.00	£152.00
TOTAL PAYMENT DUE											£152.00
All fees to be paid in full before the end of the month as per contractual obligations											
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.											

NB: Information correct at time of review September 2026

Example 2 Invoice

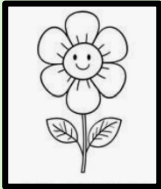
Weekly Invoice

		Daisy Daycare Blossom Lane Oakfield CV99 1VC 012355678900 daisydaycare@email.com	
To:	Rose Bloom Honeysuckle Cottage Roots Road Oakfield	Date:	25.06.2026
Childs Name:	Hyacinth Bloom	Invoice Number:	20260602
Childcare w/c 1st June 2026 – Summer Term – 15 hour Universal Offer (570 hours per year)			
Mon: 9am-3pm (6 free funded hours)		£0.00	
Tue: 9am-12pm (3 free funded hours)		£0.00	
Wed: 9am-3pm (6 free funded hours)		£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)		£4.00	
Lunch: Mon & Wed @ £2.00 per meal (£2.00 x 2)			
TOTAL PAYMENT DUE		£152.00	
All fees to be paid in full before the end of the month as per contractual obligations 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.			

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Example 3 Invoice

Termly Invoice – Summer 2026

Daisy Daycare  Daisy Daycare Blossom Lane Oakfield CV99 1VC 012355678900 daisydaycare@email.com	
To: Rose Bloom Honeysuckle Cottage Roots Road Oakfield	Date: 25.06.2026
Childs Name: Willow Bloom	Invoice Number: 20260603
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.	
Childcare Summer Term 2026: 13 weeks Half Term –25 – 29 May	
Term Time Only / 15 hours / 2 Year Olds Offer (570 hours per year)	
Sessions: Monday: 8am – 1pm (5 funded hours) Thursday: 1pm - 6pm (5 funded hours) Friday: 8am – 1pm (5 funded hours)	
Government Funded Hours: 15hrs per week x 13 weeks = 195 hours	£0.00
Voluntary Additional Services/Extras (agreed as part of contract)	
None	£0.00
TOTAL PAYMENT DUE	
£0.00	
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.	

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Non-Compliant Invoice Examples



Example 4 Invoice Weekly Invoice – Summer 2026

 Wiggly Worms Nursery Ladybird Lane, Crawley, Warwickshire, CV01 2CH 09876543210 wigglywormsnursery@email.co.uk	
To: Mr Bug Child's Name: Bertie Bug	Invoice Number: 20260604 Invoice Date: 08.06.2026
Childcare w/c 4th June 2026 (Summer Term) Child attends nursery 3 days @ £50 per day Minus Government Funding: 6hrs x 3 days = 18 funded hours @ £4.30 per hour TOTAL PAYMENT DUE	£150.00 -£77.40 £72.60

NB: Information correct at time of review September 2026

