

Invoicing

This document has been created as a checklist of questions you may wish to consider when reviewing providers' fee structures and invoices, based on the suggestions put forward during the LA Summer Term Regional Events (2022).

N.B.: The information contained in this document may not be an exhaustive list. The document may not be considered as official DfE guidance and does not provide a legal basis for assessing or auditing providers.

Invoice Details

Does the invoice...

1. state the word 'invoice'?
2. state the name of the child?
3. state the name(s) of the parent(s)?
 - a. Is the invoice addressed to the parent(s)?
4. state the date of payment?
5. state the method of payment (e.g., BACS, cash, cheque)?
6. state the time period the invoice covers (e.g., monthly, termly)?
7. have an invoice number?
8. contain the provider's details, e.g., business name, address and contact details?
 - a. contain the details of both the company and the particular setting (where applicable)?
9. state the Ofsted registration number?

Hours

Does the invoice...

10. state how many hours the parent/child received?
11. state the number of funded hours the parent/child received?
12. state the number of private hours the parent/child received?
13. provide detail on when the funded hours have been applied (e.g. dates/days, hours accessed)?
14. state the number of contracted hours in the invoicing period?

Charges

Does the invoice...

15. show the parent has received the entitlement hours completely free of charge?
 - a. show that the funded hours are not delivered as a monetary subsidy?
 - b. show the funded hours at zero cost/£0/no monetary value?
16. show that the LA funding rate has not been deducted from the funded entitlement hours?
17. state the hourly rate for private hours?
18. show the provider has charged a top-up fee?
19. show that the parent has been charged for additional hours on top of the funded entitlement hours?
 - a. show the hourly rate for additional hours on top of the funded entitlement?
 - b. show that the hourly rate for additional hours on top of the funded entitlement are not charged at a higher rate than the standard rate for private hours?

20. show that the parent has been charged for consumables?
 - a. provide details on which consumables have been charged for?
 - b. show an itemised list of consumables?
 - c. If the invoice does not show itemised consumables, is there a separate list available?
21. show that the parent has been charged for meals and snacks?
22. show that the parent has been charged for additional services or special events?
 - a. provide a breakdown of services or events that have been charged for?
 - b. state the rate charged for each additional service and/or event?
23. state which charges are voluntary?
 - a. Have the parents agreed to pay the voluntary charge(s)?
24. state the total amount to be paid?
25. Is there a separate explanation of charges if the provider has software that is incompatible with itemisation requirements?

Other Documents

26. Do the charges on the invoice match what is stated in the fee information?
27. Does the invoice match the parent/provider agreement as stated, for example, on the parent declaration form?
28. Does the invoice match the funding that the provider claimed or was paid by the local authority?

Other

29. Is the invoice clear and transparent?
30. Is the invoice easy for a parent(s) to understand?
31. Does the invoice clearly distinguish between funded and non-funded hours?
32. Does the invoice show that registration fees/deposits have been refunded?
33. Does the invoice show that any applicable discounts have been applied properly?
34. Does the invoice show where other voucher schemes have been applied e.g. Tax-Free Childcare?
35. Where there is information for more than one child, is this provided separately?
36. Where a provider offers the stretched entitlement but has been closed (e.g. bank holidays), does the invoice show a reduction for this closure?
 - a. Alternatively, is there an additional day/session/hours that are given back?