



EARLY LEARNING AND CHILDCARE SERVICES

Glasgow City Council

Education

Early Learning and Childcare Services

Information for Parents/Carers on
Charges in Glasgow City Council
Nurseries:

Session 2026-2027

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1. What will I be invoiced for?

Children aged 3 and 4 years old and some children aged 2 are entitled to up to 1140 hours of funded Early Learning and Childcare (ELC) per year. Children who are deferring entry to primary one and having an additional year in nursery are also entitled to up to 1140 hours of funded ELC over the course of that year. Children under 3 who are not eligible for funding as a 2 year old, have no entitlement to funded ELC.

Charges will apply for all hours at a Council nursery for children under 3 who have no entitlement to funded hours and for any hours over 1140 hours for all children aged 3 to 5 years old (including deferred entrants) and children aged 2 who are eligible for funded hours.

Funded 1140 hours places are available in all Glasgow City Council nurseries for eligible children – although not all Council nurseries have places for children under 3 year olds.

If your child is under 3 years old and you do not meet the criteria for an Eligible 2s funded place and are not exempt from charging under the terms of the Council's Charging Policy, you will be charged for ALL hours your child attends the nursery. When your child turns 3 your nursery will submit an amendment for your child. This amendment will change your child's rate to the appropriate rate for 3–5 year-olds and will also take in to account your child's eligibility for funding. You will receive a new contract for your child at this point if charges apply.

For example:

Child A attends for a number of hours per week and is NOT entitled to a funded place –charges will apply for **all** hours accessed.

Child B attends 30 hours per week term time or 23 hours per week full year and is entitled to a funded place – **no charge**.

Hours more than 1140 hours per year **will be** chargeable, for example if your child's hours add up to 1200 hours, you will be charged for 60 hours.

Some families may be exempt from charges under Glasgow City Council's nursery admission policy due to their circumstances.

If you think you should be exempt from charging, you should discuss this with the Head of the nursery in the first instance.

Details of the charging rates which apply may be found at section 6 of this document but it is important that you read the whole document as it provides additional information on our invoicing processes and exactly what you will be charged for.

1.1 Government Funded Places

As stated, GCC funded places are available up to a maximum of 1140 hours per year. If a child attends nursery for more than the funded hours over the course of the year, charges will apply, unless the family is exempt from charging.

The funded hours must be taken over a minimum of 38 weeks. If a child attends nursery for less than 38 weeks across the year, then the funded entitlement will apply on a pro rata basis. No more than 30 hours per week can be funded

In Glasgow, most children become eligible for a funded place the Monday following the child's 3rd birthday and remain eligible until they reach the end of the term before they are due to start school.

Some children become eligible for a funded place from age 2 when they meet certain eligibility criteria (see section 1.1A).

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Parent/carers who are applying for a funded place for a 2 year old, must register on the **Council's My Account system** and complete an Application for Eligible 2 funding where they will be required to upload (either scan or send a photograph) documents which evidence their eligibility. For more information, please speak to the Head of nursery.

Please note not all Glasgow City Council nurseries are registered to admit children aged 2. Some nurseries can only legally admit children from age 3 onwards.

1.1 A Eligibility for 2 Year Old Funded Places

Glasgow City Council is committed to funding up to 1140 hours per year for eligible 2 year olds.

Children aged 2 years are eligible for a funded place if a parent is in receipt of:

- Income Support
- Job Seeker's Allowance (income based)
- Any income related element of Employment and Support Allowance
- Incapacity or Severe Disablement Allowance
- State Pension Credit
- Support under part VI of the Immigration and Asylum Act 1999
- Universal Credit with household take-home pay, is £850 a month or less

Funded early learning and childcare is also available if your child is 2 or over and is or, since they turned 2, has been:

- looked after by a local council
- the subject of a kinship care order
- the subject of a guardianship order
- you were yourself care experienced at any point during your childhood

If you are applying for an eligible 2-year-old place under any of the care experienced related categories rather than the income related categories, you do not need to apply via My Account but will need to provide evidence of the circumstances to the head of the nursery.

2 year old children who meet the eligibility criteria as outlined above can access provision from the start of the first term AFTER their second birthday OR the start of the first term AFTER the parent/carer starts receiving those named benefits or tax credits.

Parents/carers can check if they meet the Eligible 2 Funding criteria by completing a Glasgow City Council online Eligible 2 Application Form which can be found on our website.

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1.2 Eligibility Dates for Funded Places

Two Year Olds

Children become eligible for a funded place from the start of the term AFTER their 2nd birthday where they meet the criteria.

Three Year Olds

Children become eligible for a funded place the Monday following the child's 3rd birthday.

Four/Five Year Olds

Children are entitled immediately.

1.3 Deferred Entry to School

Children normally start school at the start of term in August, in the year during which they have their 5th birthday. Some parents choose to defer or delay their child's date for starting school by a year. If you wish to defer your child's school start date, you should speak to the Head of the nursery in the first instance.

Children with birthdays between the first day of term in August to the end of February are automatically entitled to defer entry to school should their parents wish it and these children will receive a continued, funded free place of up to 1140 hours per year. Charges will apply for any hours attended over and above the funded free 1140 hours.

Applications to defer entry to school for children whose birthdates fall out with August to February will also be considered, however, there is no automatic entitlement to funding. Where an application to defer is NOT agreed by the Council, the child must start school or be home educated. Information on Home Education can be found on the Council's website [GFIS : Home](#)

1.4 Meals

Children who are eligible for the funded 1140 ELC hours will also receive funded meals whilst attending nursery as part of their statutory entitlement. You do not need to complete a Free School Meals application to receive this food entitlement.

All children regardless of age or eligibility for ELC funding will be entitled to free milk and a healthy snack each day.

Additional charges will apply for any meals provided in the nursery if a child is not in receipt of 1140 funded hours (i.e. does not fall within Eligible 2's or 3-5 years funding) unless you meet the criteria for Free School Meals.

Should you require information about Free School meals or an application form, please visit the Glasgow city council webpage for [Clothing Grants/Free School Meals - Glasgow City Council](#)

2. How will my invoice be calculated?

Childcare Services Contract

You will be required to provide the Head of the nursery with evidence of your home address and annual joint household income (whether with partner or lone parent) in order that the Head of the nursery can confirm the hourly rate you will be charged. Please refer to section 6 of this pack for more information on hourly rates.

You will receive a 'Childcare Services Contract' at the nursery which will provide you details of your child's placement and an illustration of costs. Your total annual cost will be spread evenly over a set amount of invoices. This information will be reflected on your invoices which are issued **every four weeks**, this will result in 2 invoices being raised within the same month, once per session. This *does not* mean that both invoices are due within the same month. There are two different types of contract: Term Time or 52 weeks. A new contract will have to be completed and signed if there is a change in hours and charges required.

The parent/carer named on the Childcare Services Contract is responsible for the payment of invoices.

Where a placement terminates part way through the year, the number of invoices you receive will be adjusted accordingly.

Please Note: at least 4 weeks' notice should be given to terminate a placement. If you do not give 4 weeks' notice of termination, charges will still apply for this period.

Parents/carers whose child only attends nursery for the funded free hours will not be subject to nursery charges.

- Term Time Contract

This applies when your child only attends nursery during the school term. There are 38 chargeable weeks in a term time contract during which time you will receive 11 invoices as follows:

11 invoices of equal amounts based on total number of hours (after the deduction of 1140 hours funding if applicable) and meals as agreed in your contract.

Invoices are issued 4 weekly and in advance of the provision of service. Please refer to section 7 for invoice dates. As advised, this will result in 2 invoices being raised within the same month, once per session. This *does not* mean that both invoices are due within the same month.

The averaging of all charges across the number of invoices you will receive ensures the amount payable will not change unless adjustments are made to the number of hours per week your child attends nursery or when your child turns 3.

Where your child's placement commences part way through a year, the total number of invoices you receive will be adjusted accordingly.

Any refunds approved because of days when the service is unavailable (e.g. nursery closed due to adverse weather) during the session will be credited in the final invoice of the session.

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- 52 Week Contract

This applies when your child attends all year round, i.e. during term time and school holiday periods. Council nurseries which operate out with term-time are open for 50 weeks per year. There are 48 chargeable weeks for full year provision i.e. 52 weeks minus 4 weeks when charges are not applied.

The 4 weeks deduction includes 2 weeks when the nursery is closed to children at Christmas time, plus 2 weeks to cover public holidays, in-service training days and any unexpected ad hoc closures which may arise from time to time (e.g. nursery being used as a polling station; adverse weather causing closure etc.)

For those children 0-3 years (i.e. Children not eligible for up to a maximum of 1140 hours funding)

During the 48 chargeable weeks you will receive 12 invoices as follows:

12 invoices of equal amounts based on the total number of hours and meals as agreed in your Customer Contract.

For those children 2-5 who are eligible for maximum 1140 hours funding

During the 48 chargeable weeks you will receive 12 invoices as follows:

12 invoices of equal amounts based on the total number of hours (after the deduction of 1140hrs funding), as agreed in your contract.

Invoices are issued 4 weekly and in advance of the provision of service. Please refer to section 7 regarding invoice dates.

The averaging of all charges across the number of invoices you will receive ensures the amount payable will not change, unless adjustments are made to the number of hours you access and when your child turns 3.

Where your child's placement commences part way through a year, the total number of invoices you receive will be adjusted accordingly.

3. How do I pay?

There are several ways to pay your Early Years Charges. Full details of how to pay are detailed on the back of your invoice or are available from [GCC Webpage](#). Please ensure evidence of payment is retained as this may be required if payment disputes arise or if required by third parties, i.e., Department of work and pensions. Please pay invoices in full where possible in order to avoid confusion with part payments.

If there is a circumstance where you have overpaid your invoice, or you have a credit applied to your account, where you still have an ongoing service, this credit will be allocated to your future invoices. We will not refund credit balance if there are upcoming invoices to be issued. If the credit remains at the end of the session, we can refund this to your original payment method if applicable.

3.1 Direct Debit – The Easiest and Most Convenient Way to Pay!

Direct Debit is one of the easiest and most convenient ways to pay your early years charges. Parents/carers are encouraged to choose this preferred method of payment. It means:

- No queues, No paperwork, No cheques, No postage, No need for internet access

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When you receive your invoice, you will be advised of the date payment will come out of your bank account. This means less worry for parents/carers in forgetting to pay. Even if your charges change, the amended amount will automatically be deducted, so there is no need for you to contact your bank.

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Every Direct Debit is protected by three main safeguards: an immediate money back guarantee from the bank or building society if an error is made, advance notice from the organisation if the date or the amount of the Direct Debit changes and ultimately, the right to cancel.

You can access a direct debit mandate from your early years' establishment, or telephone the Customer and Business Services on 0141 287 3080 to request this.

A Direct Debit Mandate must be received by Customer and Business Services two weeks before the Direct Debit uplift date to ensure the Direct Debit is collected from your bank account on uplift date.

Any invoices raised prior to Direct Debit being authorised: must be paid by an alternative method or arrangements can be agreed with Customer and Business Services to uplift payments.

No acknowledgement is sent to you by Customer and Business Services on receipt of completed Direct Debit Mandate. You will receive notification confirming your Direct Debit is set up in the form of a Statement, not an invoice. The base section of statement shows details of when Direct Debit will be deducted and amount.

Direct Debits are set up at 4 weekly intervals (not monthly or weekly).

When a Direct Debit is set up, this method of payment will continue to be used to pay invoices raised against your account until invoices cease to be issued e.g. Direct Debit set up for last session invoices: If your child returns to Nursery for a new session, Direct Debits will continue to be deducted from your bank account for invoices raised. No revised Direct Debit Mandates will be required by CBS. If child does not return to nursery for the new August term, Direct Debits will cease on payment of final invoice for the last term.

Please note: Customers should ensure they instruct the bank to cancel Direct Debits when their child has left nursery.

3.2 Standing Order Payments

A Standing Order arrangement is an alternative to Direct Debit however it is similar in the way it works to a Direct Debit.

Standing Orders provide customers with the flexibility to choose payment dates and frequency of payment that suit them, whilst ensuring that their invoices are being paid timely. Again, this means less worry for parent/carers in forgetting to pay.

In order to set up a standing order, you would need to contact your bank or building society and provide them with the following bank account details:

Bank: Royal Bank of Scotland
Account Name: GCC SAP Accounts Receivable
Sort Code: 834400
Bank Account No: 00217691

Please note: Parent/Carers should quote their **Customer Number** and if possible, Child's name as a reference in order to avoid any delay in allocation of payments.

3.3 Internet Payments

Payments can be made online using credit or debit card by visiting Glasgow City Council website [GCC Webpage](#). Follow the instructions for, Pay It, Glasgow city council invoice payments to pay your early years invoice.

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3.4 Telephone Payments

Telephone 0141 287 0300, where staff can accept payments from 09:00hrs to 16:45hrs (Monday to Thursday) and 09:00hrs to 16:00hrs (Friday). After the above hours an automated service is available to accept payments.

3.5 Bank Giro Credit

Each invoice issued to you will contain a Bank Giro Credit tear off slip. You can take this with your payment in cash or cheque to any bank, Post Office or Pay Point. Please note that a charge may be levied for this service.

3.6 BACS/CHAPS Payments (exclusive of Voucher payments)

Payments can be made using the following details:

Bank: Royal Bank of Scotland
Account Name: GCC SAP Accounts Receivable
Sort Code: 834400
Bank Account No: 00217691

Please note: parents/carers should quote their unique customer reference number, name and invoice number (this can be found at the top right hand corner of your invoice). Allocation of your payment will be delayed without this information.

3.8 HMRC Tax-Free Childcare Payments

Tax Free Childcare payment operates independently from employers:

Parents set up an online account which they use to pay for their childcare.

- Contributions into this account are topped up with the equivalent of basic rate tax by the Government – i.e. for every £8 parents put in, the government will add £2.
- Parents can receive up to £2,000 per annum per child in top up payments from the government (£4,000 for disabled children).

Parents/carers can obtain information on HMRC Tax Free childcare as follows:

- Web address: <https://www.gov.uk/help-with-childcare-costs/tax-free-childcare>
- HMRC TFC Helpline: 0300 123 4097

Following parents/carer registration for HMRC Tax Free Childcare Scheme and on making the first online payment, parents/carers will be issued with a Tax-Free Childcare Payment Reference Number unique to only themselves.

The Tax-Free Childcare Payment Reference number allocated to each parent/carer will remain the same for all online payments made by each parent/carer.

The parent/carer should provide their HMRC Payment Reference Number to the nursery.

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3.9 College/University Placements

If colleges/university are funding the parent/carers early years charges, usually the Standard Hourly Rate (children 3-5 years) or Standard Hourly Rate (children 0-2 years) applies.

Students should advise the establishment of the following: Name, address and telephone number of contact at College/University, course of study and attendance pattern (part time/full time course)

A copy of the Customer Illustration form should be submitted to the college/university.

Students should receive written confirmation of charges to be paid by college/university and should ensure college/university forward written confirmation to CBS Early Years Team
CBSEarlyYears@ced.glasgow.gov.uk

If a student receives a SAAS Award, then the hourly rate charged will be determined by the annual household income inclusive of the SAAS Award.

Students will receive all Early Years invoices and are responsible for ensuring invoices are passed to college/university to ensure payment is received timely.

4. What happens if I don't pay my Early Years Charges?

Invoices are due for immediate payment.

Thereafter you will receive a Final Demand after 20 days of non-payment.

Legal and Debt Management procedures will apply after 50 days of non-payment.

If payment is not forthcoming, you will receive notification that your placement has been withdrawn, or in the case of eligible three and four year olds, reduced to the statutory entitlement.

Subsequent payment does not guarantee the reinstatement of your place or pattern of attendance.

Parents/Carers please note: No additional hours will be offered where customers have any outstanding debt.

If you have any enquires relating to your childcare invoices you can contact the CBS Early Years Team via the online enquiry form on the webpage at [Early Learning and Childcare](#)

5. Early Years Charging Rates 2026/2027

The charges for early years' provision will vary according to family circumstances. Your nursery will clarify the charging rate applicable to you.

Different rates apply for Glasgow residents and for those who do not live within Glasgow City Council boundaries. Should you move into or out of Glasgow during your child's time at a Glasgow nursery, your charging rate will change accordingly.

Reductions apply where you have more than one child attending nursery.

Non-resident Standard Rate (3 to 5's)	£5.50 per Hour
Resident Discounted Rate (3 to 5's)	£4.50 per Hour
Non-resident Standard Rate (0 to 3's)	£4.00 per Hour
Resident Discounted Rate (0 to 3's)	£3.00 per Hour
Resident Reduced Rate	£1.00 per Hour

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Resident Second Child Rate	£2.20 per Hour
Resident Third Child Rate	£1.70 per Hour
Breakfast	£0.50 per Meal
Lunch	£1.52 per Meal

If a child is resident out with Glasgow and placed in GCC Early Learning and Childcare Non-resident Standard Rate (0-2 years) and Non -resident Standard Rate (3-5 years) applies

All charges, including those for meals are subject to annual review and any changes will be notified by the Head of your nursery.

7. Invoice dates session 2026/2027

1	10.08.2026
2	07.09.2026
3	05.10.2026
4	02.11.2026
5	30.11.2026
6	28.12.2026
7	25.01.2027
8	22.02.2027
9	22.03.2027
10	19.04.2027
11	17.05.2027
12	14.06.2027

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