



Our Lady's Prep School & Nursery

Nurturing, Building, Preparing

What can childcare vouchers and child tax account funds be used to pay for?

In relation to the services that we provide, our opinion is that tax advantaged funds can be used to pay for the following:

Children below reception year:

- All our charges are regarded as qualifying because none of these are excluded services.

Children in years reception to year 6 inclusive:

The compulsory core school hours are from 08.45 to 15.45 Monday to Friday during each term time day, excluding public holidays, inset days and therefore all charges relating to these periods are regarded as non-qualifying with the associated charges not to be funded from tax advantaged funds.

For other periods, such as the start and finish of the school day and school holiday periods, charges are likely to be regarded as qualifying and eligible for payment from tax advantaged sources:

- From 07.00 to 08.00 each school day at a rate of £15.00 per hour (this rate is double the normal rate to reflect the unsociable hours aspect of these optional childcare services)
- From 08.00 to 08.45 each school day at a rate of £7.50 per hour for childcare services
- From 15.45 to 18.00 each school day at a rate of £7.50 per hour for childcare services
- The day rate of £34.47 for non-term time childcare services
- The additional costs of any associated trips and activities during after school periods or non-term time.

In summary, for children of school age, 3 hours of childcare at £7.50 per hour and the additional £15.00 for the additional hour at the start of the day, if utilised, are regarded as qualifying. In addition, the full charges of £34.47 per day for non-term time and any additional activity charges associated with these periods are also regarded as qualifying expenditure.

Please ensure that any charges that do not qualify for payment from tax advantaged funds are not paid from childcare vouchers or child tax account funds.