

ELC Cost Collection Surveys – Q&A Reference Document

Q: What is the early learning and childcare (ELC) cost collection exercise?

A: An [online survey](#) that asks childcare providers in the private, third and childminding sectors who deliver funded ELC to provide information on their costs of delivery.

It is your opportunity to ensure that your local authority is able to draw on accurate and up-to-date information to inform local sustainable rates-setting decisions.

Q: Who is undertaking the cost collection exercise?

A: The exercise is being carried out by Diffley Partnership, an independent research company, on behalf of the Scottish Government and COSLA (Convention of Scottish Local Authorities).

Q: Why should I complete the survey?

Scottish Government and COSLA appreciate how important it is that providers receive rates for the delivery of funded ELC which are set at levels that support long-term sustainability.

This requires local authorities to be able to draw on robust and reliable information to inform local sustainable rate setting.

The information from the survey will inform the future sustainable rates set by your local authority, including the development of new guidance, and will help to inform the Scottish Government and COSLA's future financial planning.

Q: Who in my setting should complete the survey?

Where possible the survey should be completed by the owner of the service.

Alternatively, it will require someone who has a good understanding of your services financial accounts and operations.

Q: Do I have to complete the survey?

A: No. The survey is voluntary.

However, the Scottish Government and COSLA would be very grateful if as many funded providers as possible could complete the survey. The higher the number of responses, then the stronger the resulting dataset and evidence of the costs of providing funded ELC across all types of providers and different parts of the country.

Q: I am worried about providing financial and commercial information. Who will have access to this data?

A: Individual responses will be completely confidential and will not be seen by anybody outside of the Diffley Partnership.

Your financial information will not be shared with the local authority where you are based.

Only aggregate results will be provided by the Diffley Partnership to the Scottish Government and COSLA, and shared with local authorities to support their rate-setting. Data will be provided as anonymised, non-disclosive averages at local authority level and across different types of providers – no individual provider will be identifiable from the dataset.

All of the data you provide will be stored securely by Diffley Partnership in accordance with the Data Protection Act and destroyed 6 months after the project is completed.

Q: Will my local authority know if I have participated (or chosen not to participate) in the cost collection exercise?

A: No. Only the Diffley Partnership will see the information that you provide.

The information that local authorities, the Scottish Government and COSLA receive will be aggregated results, which are anonymised and non-disclosive.

Q: I have participated in similar previous exercises, which were time consuming and asked questions that did not feel relevant to my service or were difficult to interpret. How is this exercise different?

A: Scottish Government and COSLA understand the pressures on childcare providers' time, and the need to ensure that this exercise is clear, proportionate and relevant.

That is why the surveys have been developed with the input of providers. This includes a series of themed provider reference groups in Autumn 2024, discussions with individual providers and sector representative organisations, and a survey pilot phase.

The questions have been carefully considered to ensure that they cover only necessary information and can be completed by services of different types and sizes. Some questions, which may not be relevant to some services, are optional.

The supporting survey guidance explains why each question has been included and how the information will be used.

Q: I am a childminder, and my business model is very different to a private or third sector childcare provider. How is this reflected in the cost collection exercise?

A: The Scottish Government and COSLA understand that childminders have different business models. Childminders are being asked to take part in a separate [childminding-only survey](#), which only includes questions relevant to childminding services. We are grateful to the Scottish Childminding Association (SCMA) and those childminders who took part in our pilot for their help developing the childminding service survey.

Q: I am a provider that operates multiple services. Will I have to complete the online survey separately for each of my services?

A: No. If you are a provider with multiple settings then an alternative, excel-based, form is available which is designed to be quicker for you to complete. This can be downloaded [here](#).

Q: I am a provider that has more than one service that operates under the same Care Inspectorate registration number. How do I provide the information for each of my individual services?

A: You can provide this information using the alternative, excel-based, form which is designed to be quicker for you to complete. This can be downloaded [here](#).

In the form you can add a note to highlight that you have more than one service that operates under the same Care Inspectorate registration number.

Q: How do I complete the survey?

A: If you are a private or third sector provider you can complete the survey online [here](#).

If you are a childminding service you can complete the survey online [here](#).

Q: Do I have to complete the survey in one sitting?

A: No. You can save your progress and come back to it later.

Q: How long will it take me to complete the survey?

A: The surveys have been piloted with a number of different types of providers and streamlined to focus on questions that will support effective rate-setting. Taking account of feedback from the pilot, it is expected that it will take around an hour to complete the survey if you have the relevant information to hand.

Q: What support is available to help me complete the survey?

A: There is [guidance](#) to support providers to complete the survey. This includes highlighting information that it would be helpful for you to have to hand prior to starting the survey.

A webinar will also be made available, which will set out more information on completing the survey. This will be available, during w/c 2 June, [here](#).

If you have any questions or require further information about this project, you can contact the Diffley Partnership at research@diffleypartnership.co.uk or at 07587004215.

Q: How will the results of the cost collection exercise be used?

A: The results from the exercise will be used by local authorities to inform future sustainable rates-setting. This also includes future payments for delivering the ELC free meal commitment. The information will also help the Scottish Government and COSLA's future financial planning.

New sustainable rates guidance will be published in early 2026 to support local authorities to set rates for 2026-27. This new guidance will be informed by the findings of the cost collection exercise.

Q: I am a childcare provider who doesn't deliver funded ELC. Can I complete the surveys?

No. The surveys are intended for private and third sector providers, and childminders, who deliver funded ELC.

Q: Why does this survey ask for historic costs data when you know costs are increasing constantly?

The survey is designed to provide robust and reliable information on the current costs of delivery to support rate-setting and future financial planning. There is an opportunity to provide additional information as free text commentary at the end of the survey, including on anticipated future cost pressures.

Sustainable rates for future years will be set by local authorities in line with the joint Scottish Government and COSLA guidance. The guidance will be updated again in 2026 to reflect the findings from this survey, including the different cost increases that providers are likely to face in 2026-27, some of which are not yet known.

The data from this survey will also provide Scottish Government and COSLA with a snapshot of the costs of providing funded ELC at a national level. Scottish Government and COSLA will use this data to inform future financial planning, with appropriate planning assumptions applied in relation to future inflationary changes etc.

Q: Are local authorities carrying out a similar survey for the costs of providing in-house funded ELC?

No. This survey has been developed by Scottish Government and COSLA in response to the [Sustainable Rates Review](#), which identified a need for a robust and reliable, national evidence base on the costs of providing funded ELC to inform sustainable rates-setting by local authorities. The Rates Review involved extensive engagement with providers and their representatives, through which it was clear that providers were concerned that rates-setting processes and guidance did not take full account of their costs.

It is for individual local authorities to assess the costs of delivering funded ELC in their own settings, and to meet their statutory responsibility to ensure Best Value in the delivery of services. The Accounts Commission examines how local authorities manage their finances and holds them to account.