

Scottish Milk and Healthy Snack Scheme: Statutory Guidance for Local Authorities and Participating (Registered) Day Care Settings (Updated 2025)

December 2025

1. Background

1.1 The [Milk and Healthy Snack Scheme \(Scotland\) Regulations 2021](#) as [amended](#) (“the Regulations”)¹ introduced a scheme, known as the Scottish Milk and Healthy Snack Scheme (“the Scheme” or “SMHSS”), in Scotland that replaced the UK Nursery Milk Scheme (NMS) using the powers in section 13 of the Social Security Act 1988² from 1 August 2021.

1.2 The Scheme offers funding for a daily portion of plain fresh cow’s milk (or specified alternative) and a healthy snack (fresh fruit or vegetables) for pre-school children spending 2 hours or more in the care of a regulated day care provider and/or childminder that has registered for the Scheme.

1.3 The Scheme aims to ensure that as many pre-school children in day care as possible will receive a daily serving of milk and a healthy snack to contribute towards healthy growth and development and the promotion of healthy eating habits for later life.

1.4 From 1 April 2022, a national combined rate of 58.2p for milk, non-dairy alternatives and a healthy snack for every eligible child regardless of type of setting and local authority area will be in place whilst further long term action to review the Scheme is taken forward. There is no fixed proportion of the combined rate for milk, non-dairy alternative and healthy snack. The intention is to provide settings with flexibility to use the funding for milk, non-dairy alternative, fruit or vegetables in a way that best suits local needs and circumstances.

1.5 The aim of this guidance is to support local authorities and participating day care providers to implement the Scheme.

2. Policy

2.1 The Scheme supports Scottish Ministers intention to improve children’s health and wellbeing, by establishing healthy eating habits, including regular consumption of quality dairy produce or non-dairy alternatives from an early age, as well as consumption of fresh fruit or vegetables. It is intended that these habits will be taken forward into adolescence and throughout adult life.

2.2 This is a universal policy which applies to all pre-school children, who are in receipt of 2 or more hours regulated childcare with a day care provider or childminder registered with the Scheme.

¹ The regulations were amended by the Milk and Healthy Snack Scheme (Scotland) Amendment Regulations 2021

² The functions in respect of Scotland were transferred to the Scottish Government by section 53 of the Scotland Act 1998 when read together with section 32 of the Scotland Act 2016]

2.3 Payments and provision of milk and healthy snack under the SMHSS began in August 2021. Under the Scheme there is no requirement for settings to provide proof of purchase i.e. receipts, invoices, contracts - although they will be asked to retain these as good record keeping practices, in the event they are selected for monitoring by their local authority. Please see Paragraph 11 'Monitoring and Reporting', below, for more detail on monitoring and reporting.

2.4 The SMHSS will:

- Be delivered by local authorities who have been delegated prescribed Ministerial functions in the Regulations;
- Enable local authorities to provide direct and upfront funding for all pre-school day care providers and childminders which are registered with the Care Inspectorate; where children spend 2 or more hours per day in their care; and where the settings have registered with their local authority to be part of the Scheme.
- Provide funding for:
 - the provision of 189mls (1/3 pint) (or 200mls where supplied in containers of that size only) of plain fresh cow's milk (whole milk for children aged 1 year; semi-skimmed can be offered alongside whole for ages 2 and over³), 189mls first infant formula for children under 12 months; or
 - where children cannot consume cow's milk for medical, ethical or religious reasons 189mls (1/3 pint) (or 200mls where supplied in containers of that size only) of plain, fresh, goat or sheep milk should be provided; or
 - where children cannot consume cow, goat or sheep milk, for medical, ethical or religious reasons, the provision of 189mls (or 200mls where supplied in containers of that size only) of an unsweetened, fortified, calcium enriched non-dairy alternative drink can be provided; and
 - in addition to milk or a specified alternative, a healthy snack item (a serving of fresh fruit or vegetables) for children over six months old.

Full details of what settings registered for the Scheme must provide is set out at Paragraph 16 'What must be provided under the Scheme, below (supplemented by **Annexes A and B**).

2.5 The milk and healthy snack will be provided to the child by the childcare setting. A setting should not charge parents/carers for the provision funded under the Scheme. This is discrete from any arrangements that may be in place for

³ Setting the Table provides flexibility to settings to offer semi skimmed milk to children over the age of 1 year unless otherwise advised by health professionals

additional provisions such as the Early Learning and Childcare (ELC) 1140 hours which are not affected by this Scheme.

3. Funding

3.1 Scottish Ministers are funding local authorities for the provision of milk, non-dairy alternatives and healthy snack costs using a national, combined, national flat rate of 58.2p.

3.2 Terms and conditions of the Grant paid by Scottish Ministers for this period are included in the Grant award letter issued to Local Authorities. Settings have flexibility to assign funding to best suit their local needs.

3.3 Local authorities make upfront payments from 1 April to settings that have registered for the Scheme. Local authorities are required by the regulations to make at least one payment to settings during a payment period. It is recommended that local authorities introduce flexibility for scheme administration to enable settings to update initial registration data.

4. Eligibility for the SMHSS

4.1 Day care settings may apply to the local authority to register for the Scheme where they:

- provide pre-school care to children for 2 hours or more per day; and
- are registered with the Care Inspectorate; and
- are registered to participate in the Scheme with the local authority in which the setting is [located](#)

4.2 The Scheme is available to all regulated settings offering pre-school day care, regardless of whether they are in receipt of ELC funding. The residence of the child is not of relevance; funding is made on the basis of the provision by settings, regardless of whether the child lives in the local authority with which the setting is registered. Local authorities will have different levels of information available to them on current systems and may wish to have different registration requirements in place for different settings.

4.3 In order to receive payment, settings must register to participate in the Scheme with the local authority in which the setting is located. If the setting is a chain or franchise, registration must be where each individual setting is located. As outlined by the Regulations, a local authority may ask a setting to provide any information it deems reasonable to support this process.

4.4 At a minimum, settings are required to opt-in to the Scheme, even where local authorities may hold all other relevant information. This is because any setting participating in the Scheme will be obliged to adhere to the Regulations, including provision of the benefit and monitoring and reporting obligations. Where a setting is

run by the local authority, the local authority may confirm that it is opting in to the Scheme; this should be formally recorded.

4.5 Children who attend regulated childcare settings which have not registered with their local authority to be part of the Scheme will not be eligible to receive the benefit offered through the Scheme.

4.6 Children who attend unregulated childcare settings (those not registered by the Care Inspectorate) will not be eligible to receive the benefit offered through the Scheme.

4.7 Children will not receive the benefit offered through the Scheme if they attend a setting for less than 2 hours on an individual day.

4.8 Children will only receive the benefit offered through the Scheme once per calendar day regardless of how many additional hours they spend in an individual setting. Where children attend more than one setting in a day, they should still receive the benefit only once per day. Parents/carers and providers will be responsible for discussing how this should be managed in line with existing arrangements for agreeing division of responsibility for meals. The expectation is that the first setting in which a child spends 2 hours will provide unless agreed otherwise.

4.9 Children in receipt of childcare but who have commenced school or an equivalent (e.g. home-schooling) will not be eligible.

Section 2: Responsibilities of Local Authorities

5. Overview

5.1 The purpose of this section is to summarise the responsibilities of local authorities, noting that where local authorities also operate settings directly, the local authorities may also wish to read the guidance for settings at **Section 3** 'Responsibilities of Settings', below.

5.2 [The Milk and Healthy Snack Scheme \(Scotland\) Regulations 2021](#) delegate a number of responsibilities to local authorities and confer other duties directly on them. They allow local authorities to:

- Determine that a payment period may be shorter than the default period of 12 months [thereby how often to make payments to settings in their area].
- Make direct and upfront payments to settings that have registered for the Scheme by the start of the payment period. Those settings should receive a payment on the first day of the payment period. Settings which register after the start of a payment period will receive payments within 4 weeks of registration, backdated to the date of registration.
- Establish and operate a registration process for settings in their area

- Collect registration data (**Set out in Annex C**).
- Report registrations and collect monitoring data at least annually to Scottish Ministers (**Set out in Annex D**).

5.3 While local authorities will have flexibility on how the registration, delivery and monitoring of the Scheme works on a local level, there are a number of principles which are fixed at a Scottish “national” level. These include:

- Settings must register (this is done by the provision of the necessary information) to participate in the Scheme. This is essential for the calculation of payments;
- It is not possible to opt-in to part of the Scheme. Settings registering for the Scheme must offer both milk or a non-dairy alternative and a healthy snack to children with the exception of those under the age of 6 months;
- Funding provided is calculated using the combined flat rate of 58.2p per serving of milk, non-dairy alternative and healthy snack for every eligible child regardless of type of setting.

6. Registration

6.1 The Scheme allows local authorities to establish registration mechanisms to suit local needs.

6.2 Local authorities are responsible for putting in place and promoting their own registration arrangements and providing details of these to Scottish Ministers.

6.3 The information that is required for registration is set out in the Regulations, and is detailed at **Annex C**.

6.4 Local authorities will wish to ensure that the information sought will meet the legal requirements of the Regulations, to allow them to complete their annual return to Scottish Ministers. This information is required to calculate reconciliation payments.

6.5 Settings are required to register through a suitable and effective process that aligns with each local authority’s approach.

7. In- year registration

7.1 The Regulations do not prescribe how local authorities should manage in-year registration; local authorities are asked however, to put in place measures that will avoid lengthy waiting periods for settings to join the Scheme. It is suggested that local authorities might wish to admit settings to the Scheme on a monthly basis; thereafter they may wish to set at least four payment points which would provide flexibility without creating undue administrative burden.

7.2 Once a childcare provider registers for the Scheme, payment **must** be made within 4 weeks of the date of registration. Payment should normally be back-dated no further than the date of registration.

8. Maintenance of registration (withdrawing from the Scheme)

8.1 Once a setting has registered for the Scheme, it is expected that this registration will remain valid unless a setting confirms in writing or electronically to the local authority that it wishes to withdraw from the Scheme.

8.2 Local authorities will be directed to provide an annual monitoring return to Scottish Ministers; in order to complete this and to determine annual payments (including reconciliatory), authorities will request information from registered settings, usually annually.

9. Payments by local authorities to settings

9.1 Local authorities are responsible for making upfront payments to settings, having regard to this guidance provided by Scottish Ministers. Payments will be based upon the anticipated benefit (the number of servings of milk, non-dairy alternative and healthy snack) that settings expect to provide. Benefit refers to the milk or non-dairy alternative and healthy snack item provided.

9.2 The Regulations enable local authorities to set a payment period of less than 12 months. Settings registering after the start of a payment period (“in-year registration”) will receive payments within 4 weeks of registration, backdated to the date of registration.

9.3 From 1 April 2022, a combined flat rate of 58.2p will apply at the Scottish national level across all local authorities for the provision of milk, non-dairy alternatives and a healthy snack by settings. Settings have flexibility to assign funding to best suit their local needs.

9.4 The flat rate covers the cost of one 189ml or 200 ml portion of milk or specified non-dairy alternative or 189 ml first infant formula for children under 12 months as well as a healthy snack, where children are aged 6 months or over.

9.5 The healthy snacks should include a variety of different types, flavours and textures. Serving sizes for pre-school children are smaller than those for adults. A rule of thumb is what a young child can hold in their hand. Examples include ½ large fruit or one small fruit.

9.6 The determination of SMHSS payments to registered day care settings should be calculated by multiplying Provision (the anticipated number of servings) for the payment period x 58.2p payment per serving. For reconciliation, payment should be based on actual number of servings for the payment period x 58.2p and payment adjusted as appropriate.

9.7 Where settings are operated directly by the local authority, the local authority will be responsible for the management of funding due, in line with its existing processes. The local authority is therefore not required to make a discrete payment to a named setting that it operates directly although this remains a possibility where this is helpful for local practice.

9.8 Settings must inform the local authority if circumstances change significantly and it is recommended this should be done within a month of the change occurring. An example of a significant change is a change in enrolment levels +/- 10% of the stated enrolment at registration. If there is doubt about whether a change would be deemed as “significant”, local authority advice should be sought. In the instance of a child being absent from the childcare setting due to illness or holiday, this would not necessarily be deemed a significant change in enrolment and the setting would therefore be eligible for this funding under the SMHSS.

9.9 Settings must also inform the local authority as soon as possible if due to a change of circumstances (such as closure) they are no longer entitled to a payment from the Scheme.

9.10 If a funded setting is found not to be providing the benefit to eligible children in accordance with the Regulations, a local authority may take whatever reasonable action is available to resolve the matter.

10. Payments by Scottish Ministers to local authorities

10.1 The Scottish Government will conduct a funding reconciliation exercise and provide additional adjusted payments for local authorities who are providing funding above the initial allocation distributed in the financial year.

11. Monitoring and Reporting

11.1 As with any public spending, Scottish Ministers have a responsibility to develop and maintain records of expenditure which may be required by Audit Scotland and also be available for any public interest.

11.2 The purpose of monitoring and reporting is three-fold:

- To enable assessment of the reach and impact of the Scheme and inform any necessary amendments.
- To ensure collection of the information required to enable end of year financial reconciliations to take place.
- To ensure appropriate assurance of the Scheme and manage financial risks.

11.3 It is therefore envisaged that information sought will be information required to enable Scottish Ministers to fulfil these purposes.

11.4 As set out in the Regulations, local authorities are required to submit to Scottish Ministers an annual monitoring return. A standardised monitoring template will be provided by the Scottish Government.

11.5 The information derived from the returns will be used to enable the Scottish Government to assess the reach and uptake of the Scheme and inform the calculation of any reconciliation payments to local authorities, as well as future cost projections.

11.6 To complete the annual monitoring return and to ensure appropriate financial assurance, authorities will wish to seek information from registered settings.

11.7 The Scottish Milk and Healthy Snack Scheme Regulations provide local authorities with the power to require childcare providers to provide information for monitoring purposes.

11.8 At a local authority level, appropriate monitoring remains important and must be proportionate to the risks involved and align with the systems that local authorities already have in place. It is anticipated that authorities' existing internal audit processes will normally provide the appropriate level of assurance for the Scheme. In line with usual records keeping practice, settings will be asked to maintain receipts and records of purchase which may be requested by the local authority.

12. Reporting concerns

12.1 Where an individual or a local authority has a concern about how a setting is operating the Scheme, the expectation remains – as for other purposes – that the issue will be raised in the first instance with the setting; where this is not satisfactorily resolved, it may then be referred to the relevant local authority.

12.2 In the event of a concern about a setting's financial reporting associated with the Scheme, the local authority will work with Scottish Ministers to consider the appropriate action, informing other regulatory or enforcement bodies as necessary.

Section 3: Responsibilities of Settings

13. Overview

13.1 Payments made under the Scheme are intended to enable settings to purchase what is required in order to offer the milk (or specified non-dairy alternative) and healthy snack (fresh fruit or vegetables) specified in the Scheme.

13.2 Under the Scheme, eligible settings must register with their Local Authority, providing the required information which will include a forecast of your intended provision.

13.3 The Local Authority will make upfront payment(s) to enable settings to purchase the necessary products. Where settings are run directly by the Local Authority, the Local Authority will manage supply and payment arrangements in line with its existing practice.

13.4 It is the responsibility of the setting to purchase products that meet the specification of the Scheme and to pay your suppliers with the funding provided. The list of products required or specified under the Scheme is set out at Paragraph 17 'Cow's Milk and specified alternatives', below. The Scheme offers plain fresh cow's milk as the default option on the basis of its greater nutritional content although where children cannot drink this for medical, ethical or religious reasons, specified alternatives should be provided.

13.5 Settings will also be asked to provide information to the local authority, usually annually to enable them to calculate your payments. In line with existing practice, you must also retain receipts relating to the purchase of milk and healthy snacks although you will only be required to produce these in the event of monitoring by the local authority.

13.6 Settings should not ask families to pay for these items for which you have received funding via the local authority. (This Scheme does not affect your approach to charging for items that fall outside its parameters).

14. Registering for the Scheme

14.1 To participate in the Scheme, eligible settings must register with the relevant local authority, providing the required information. Settings who do not register with the Scheme will not receive payments.

14.2 Each setting is required to register with the local authority in which it operates (in the case of chains or franchise, registration must be where each individual setting is located).

14.3 Eligible settings are those which:

- are registered with Care Inspectorate; and
- where pre-school children spend 2 or more hours per day; and
- are registered to participate in the Scheme with the local authority in which the setting is located.

14.4 At registration, settings will be asked to provide relevant information including evidence of their registration with the Care Inspectorate, bank details and forecasts requested by the local authority that will enable them to calculate

payments. Further information, including a worked example of how to estimate benefit, is outlined in **Annex C**.

14.5 It will be for local authorities to determine in-year registration periods for the Scheme. Payment will be made within 4 weeks of registration. Funding will not normally be backdated to cover a period prior to the date of registration. Local authorities may wish to consider putting in place an approach that enables settings to amend registration details if children enrol in a setting post the initial registration.

14.6 Once a setting has registered for the Scheme, it is expected that this registration will remain valid unless a setting confirms in writing or electronically to their local authority that it wishes to withdraw from the Scheme.

15. Funding, payments and reporting

15.1 Following registration, the Local Authority will confirm arrangements for making payments to Settings using a national, combined, flat rate of 58.2p per eligible child for the provision of milk, non-dairy alternative and healthy snack (See Paragraph 17 'What must be provided under the Scheme' below). Payment should be made at least once in the financial year.

15.2 It will be for the day care provider/ childcare setting to register for the Scheme, providing payment details and determine how best to use funding to procure and pay for the supply of dairy milk and healthy snack or specified non-dairy alternative for those children who cannot consume milk for medical, ethical or religious reasons.

15.3 Funding provided as part of the Scheme can only be used for the benefit provided under the Scheme as set out in **Section 2** above.

15.4 Where a child attends two or more providers in one day, the intention is that they must have provision under the Scheme only once in the 24 hour period. Only one provision of milk and snack can be claimed for under the Scheme per child regardless of how many settings that child attends in a day. This does not preclude the additional setting from providing a snack or drink to the child, although they will not be able to claim for that provision under the Scheme. Providers and families may wish to agree where it is most appropriate for the SMHSS provision to be given, in line with the approach taken to agreeing meal provision. If a child has already received SMHSS by the time they attend your setting you are not required to provide this again.

15.5 It is expected that a proportionate approach will be applied to monitoring and reporting. Settings will be asked to provide information to local authorities, normally annually, to inform national assessment of the impact of the Scheme and projected costings. Settings will also be required to keep receipts as good records keeping practice and also to inform financial assurance which will be undertaken by local authorities in line with existing practice.

15.6 Settings will have the flexibility to use the full allocation of funding provided to procure milk, non-dairy alternatives, fruit and vegetables to meet their needs.

16. What must be provided under the Scheme

16.1 If you are registered and receiving funding under the Scheme, you must provide to each pre-school child attending for 2 hours or more:

- the provision of 189mls (1/3 pint) (or 200mls where supplied in containers of that size only) of plain fresh cow's milk (whole milk for children aged 1 year; semi-skimmed can be offered alongside whole for ages 2 and over⁴), 189mls first infant formula for children under 12 months; **or**
- where children cannot consume cow's milk for medical, ethical or religious reasons 189mls (1/3 pint) (or 200mls where supplied in containers of that size only) of plain, fresh, goat or sheep milk should be provided; **or**
- where children cannot consume cow, goat or sheep milk, for medical, ethical or religious reasons, the provision of 189mls (or 200mls where supplied in containers of that size only) of an unsweetened, fortified, calcium enriched non-dairy alternative drink can be provided; **and**
- in addition to milk or a specified alternative, a healthy snack item (a serving of fresh fruit or vegetables) for children over six months old.

Further information on what should be provided is set out in **Annexes A and B**

16.2 It is not possible to opt-in to part of the Scheme. Settings registering for the Scheme **must** offer both milk (or a specified non-dairy alternative) and a healthy snack to children with the exception of those under the age of 6 months.

17. Cow's milk and specified alternatives

17.1 Breast milk and plain fresh cow's milk are a good source of nutrients and are recommended to support the development of children above 12 months of age. Babies under 12 months who are not breastfed should receive first infant formula milk.

17.2 The current nutritional advice recommends that children over the age of 12 months should be offered plain fresh cow's milk under the Scheme as the most nutritious drink. The specified alternatives should only be provided where parents advise that children cannot drink cow's milk for medical, ethical or religious reasons.

⁴ Setting the Table provides flexibility to settings to offer semi skimmed milk to children over the age of 1 year unless otherwise advised by health professionals

17.3 Where children cannot consume cow's milk for medical, ethical or religious reasons, settings **must** offer plain fresh goat or sheep milk (whole milk for children 1; semi-skimmed can be offered alongside whole for ages 2 and over⁵), or where for those reasons they cannot consume cow's milk, goat or sheep milk a specified unsweetened calcium-enriched non-dairy alternative (See **Annexes A and B**).

17.4 Where parents advise that their children should not drink any of the specified products, we would ask you to document this. In this situation children should be offered water, in line with the guidance of [Setting the Table](#).

17.5 When offering milk, healthy snack or a specified non-dairy alternative, attention should be given to the food safety implications. As a child care provider, it is your responsibility to ensure that you can provide allergen information for the food you serve and that this is accurate, consistent and verifiable. You will need to be able to identify any child with a food allergy or intolerance and provide them with food which is safe for their consumption. [Allergen information](#) should be easily accessible and readily available to children in your care and their parents/carers. When handling allergens attention should be given to cross contamination, cleaning and storage. For more information visit [Food safety advice for caterers and retailers | Food Standards Scotland](#) or [Childminders | Food Standards Scotland](#); you could also contact your environmental health service at your local authority.

18. Healthy snack

18.1 The regulations define the healthy snack as fresh fruit or vegetables, including loose, whole, sliced, chopped, or mixed fruit but **not** fruit or vegetables to which fat, salt, sugar, flavouring or any other ingredient has been added. The snack provided as part of the Scheme **must** meet this definition. Fresh fruit and vegetables do not include those which have been processed.

18.2 In line with the [Setting the Table](#) nutritional guidance and food standards for early years childcare providers in Scotland, children should have opportunities to try a variety of different foods and food should be seen as part of the learning experience and an integral part of the caring environment.

Portion size

18.3 Fresh fruit and vegetable portions offered as part of the Scheme should include variety of different types, flavours and textures. Serving sizes for pre-school children are smaller than those for adults. A rule of thumb is what a young child can hold in their hand. Examples include ½ large fruit or one small fruit.

⁵ Setting the Table provides flexibility to settings to offer semi skimmed milk to children over the age of 1 year unless otherwise advised by health professionals

Food preparation and hygiene

18.4 A childcare provider supplying food and drink must comply with food safety, hygiene and standards regulations. When handling raw and ready to eat foods attention should be given to cooking, cleaning and storage. As a childcare provider, it is your responsibility to ensure that you can provide allergen information. For example, celery is one of the [14 allergens](#) that must be labelled or indicated as being present in foods. Information and resources to support with the management of food safety and standards can be found on [Food safety advice for caterers and retailers | Food Standards Scotland](#) , [Childminders | Food Standards Scotland or Scotland Food and Drink](#) . If you have any questions about changes to your food provision, contact your environmental health service at your local authority.

18.5 It is important to supervise young children when they are eating and provide assistance if required. Remove any stones or pips before serving. Slice, halve or chop small fruit and vegetables like cherry tomatoes and grapes. Cut large fruits into slices rather than chunks. Please see [Care Inspectorate Good Practice Guidance](#) for further advice on reducing the risk of choking in young children.

19. Sourcing the specified products

19.1 Buy local, buy ethical, be environmental, discuss billing arrangements.

19.2 As noted at Paragraph 16 '*What must be provided under the Scheme*' above, it is the responsibility of the registered setting to arrange supply of, and payment for the products to be provided under the Scheme using the combined national flat rate of 58.2p per serving of milk or non-dairy alternative and healthy snack.

19.3 As part of the Scheme and in line with the principles of the Good Food Nation⁶, the Scottish Ministers encourage milk, fruit and vegetables to be sourced locally as part of our ambition to improve access to, and understanding of, the benefits of healthy local foods and ensuring sustainability of our Scottish food industry. If a setting that is not bound by a requirement to use the Scotland Excel framework or other Local Authority food or drink contract and is interested in which dairies operate in their area they can contact Dairy UK, the School and Nursery Milk Alliance or visit [Scotland Food and Drink](#). There may also be opportunities to explore provision of fruit and vegetables via local community food groups.

19.4 The Scottish Government recognises that each childcare setting will have its own individual and local needs/priorities but we expect settings to adhere to environmental standards and to minimise waste wherever possible. We would

⁶ Policies in line with our Good Food Nation ambition, will help us achieve our vision of a Scotland, where people from every walk of life take pride and pleasure in, and benefit from, the food they produce, buy, cook, serve, and eat each day.

encourage settings to source products which align with these expectations including a reduction in the use of single-use plastics moving towards more sustainable, environmentally friendly alternatives.

20. Contact Details

20.1 Comments and queries may be directed to: smhss@gov.scot

20.2 Related publications: [Scottish Milk and Healthy Snack Scheme: Statutory Guidance for Local Authorities and Participating \(Registered\) Day Care Settings \(April 2021\)](#)

Scottish Ministers

December 2025

Annex A

SMHSS: Milk and permitted “specified” alternative

1. In setting out what may be provided under the Scheme, Scottish Ministers have taken advice from Food Standards Scotland (FSS).
2. Plain fresh cow’s milk is most nutritious for children and this is what should be offered under the Scheme to all children except where they are under 12 months (and receive breast milk or first infant formula milk) or where children cannot drink it for medical, ethical or religious reasons.
3. Where children cannot drink cow’s milk for medical, ethical or religious reasons, the Scheme allows settings to provide plain fresh goat or sheep milk and where for those reasons children cannot drink cow’s milk, sheep’s milk or goat’s milk, the Scheme allows a specified unsweetened, fortified, calcium enriched non-dairy alternative (excluding rice drinks).
4. In line with [Setting the Table](#), after the age of 1 semi-skimmed milk can be introduced as long as the child is eating well and has a varied diet. Fully skimmed milk is not suitable as a main drink for a young child until they are 5 years old, as it does not contain enough calories or vitamins.
5. Unsweetened, fortified, calcium enriched soya drinks are the closest nutritional equivalent to plain cow’s milk and these should be the first option for children who cannot drink dairy milks. Other unsweetened, fortified, calcium enriched non-dairy alternative drinks, such as oat or almond drinks may be offered only where a child cannot drink an unsweetened fortified, calcium enriched soya drink. A guide to support those selecting an unsweetened, fortified, calcium enriched soya drink is included in **Annex B**.
6. Rice drinks must not be given to children under 5 years of age due to concerns about the levels of arsenic.

Rationale

7. FSS is responsible for providing advice to Scottish Ministers on a range of food related issues including advice on diet and nutrition. FSS provided nutritional advice and identified the types of additional animal milks and non-dairy alternative drinks that can be included as part of the Scheme to ensure the best health benefits and outcomes for children who do not drink cow’s milk.
8. While inclusion of alternatives to cow’s milk offers more nutritional advantage than offering no alternative/ water alone, the nutritional benefits of the alternatives are not comparable with those of cow’s milk and children should therefore continue to be offered cow’s milk except where they cannot drink this for medical, ethical or religious reasons. The nutritional composition of non-dairy

alternative drinks varies across products, but generally they contain less energy, protein, vitamins and minerals than cow's milk which can lead to deficiencies if not taken account of in the rest of the diet.

Ranking of alternatives which should only be offered where children cannot drink the default for medical, ethical, or religious reasons

9. Under 12 months

First infant formula for children for whom breast milk is not available.

10. 12 months but under 2 years

Plain whole cow's milk⁷.

Where a child cannot drink plain cow's milk for medical, ethical or religious reasons, you should offer, in the following order:

- (i) plain, whole fresh goat or sheep milk
- (ii) specified unsweetened fortified, calcium enriched soya drink (see **Annex B** for information on soya drinks)

Where a child is also unable to drink soya:

- (iii) specified unsweetened calcium-enriched non-soya alternative (excluding rice drink)
- (iv) water

11. 2 years and over

Plain cow's milk, whole or semi skimmed⁸.

Where a child cannot drink plain cow's milk for medical, ethical or religious reasons, you should offer, in the following order:

- (i) plain, whole fresh goat or sheep milk
- (v) specified unsweetened fortified, calcium enriched soya drink (see **Annex B** for information on soya drinks)

Where a child is also unable to drink soya:

- (vi) specified unsweetened calcium-enriched non-soya alternative (excluding rice drink)
- (vii) water

Please remember, you must not provide rice drinks under the Scheme. The dairy milks to be provided under the Scheme are plain whole or semi-skimmed milks only.

⁷ Setting the Table provides flexibility to settings to offer semi skimmed milk to children over the age of 1 year unless otherwise advised by health professionals

⁸ Setting the Table provides flexibility to settings to offer semi skimmed milk to children over the age of 1 year unless otherwise advised by health professionals

Annex B

Soya Drink Specification

1. There is a very wide range of soya drinks on the market with varying levels of nutritional content (calories, protein, sugar and fat) and added (fortified) vitamins and minerals. This specification has been designed as a guide to support those selecting an unsweetened, fortified, calcium enriched soya drink for children over 12 months as part of the Scheme to ensure that those provided have the closest nutritional content to cow's milk.
2. The values below are guiding amounts and can be used to compare against the nutritional information of unsweetened, calcium enriched soya drinks. This information can be found on the back of the packaging or requested from suppliers.
3. Any soya drink provided must be unsweetened and enriched with calcium. Fortification with other nutrients which are present in plain cow's milk has been included as desirable to help ensure adequate nutrient intakes in children drinking dairy alternatives. However, please note that not all drinks will contain all of the desirable nutrients listed below.

Nutrition	Guiding Amount per 100ml
Energy	At least 33kcal/ 138kJ
Fat	At least 1.7g
Sugar	No more than 0.5g
Protein	At least 3.3g

Essential fortified nutrient	Guiding Amount per 100ml
Calcium	120mg

Desirable fortified nutrient	Guiding Amount per 100ml
Riboflavin (B2)	0.2mg
Vitamin B12	0.38µg
Iodine	22.5µg
Vitamin D	0.75 ug

4. It is desirable that unsweetened fortified non-dairy alternatives are also fortified with Vitamin A, however soya drinks containing this vitamin are very limited.
5. Organic varieties are not fortified with any vitamins or minerals and are therefore not suitable to be provided within the Scheme.

How to know if a product meets the requirement to be unsweetened

6. Descriptions of unsweetened fortified, calcium enriched soya drinks varies between products. Products may include descriptions such as 'reduced calorie', 'no sweeteners', 'totally unsweetened', 'no sugars', 'light', 'natural', 'skinny' and more.

As well as checking the description, if unsure whether a product contains added (free) sugar, check the ingredients list. Sugar may appear in ingredients lists as sugar, raw cane sugar, honey, fructose, maltodextrin, sucrose, high fructose corn syrup and more. The specification above should be used to determine the amount of sugar within the product and this will help to ensure that it meets acceptable levels.

Annex C

Registration for the Scottish Milk and Healthy Snack Scheme

As set out in the [Regulations](#) as amended, the information required for registration is as follows:

- (a) the full name and address of the childcare provider,
- (b) the category of childcare provision (“day care of children” or “childminding”),
- (c) the address where eligible children are to be cared for by the childcare provider,
- (d) whether the childcare provider keeps attendance records,
- (e) the number of eligible children enrolled with the childcare provider at the beginning of the financial year,
- (f) the number of eligible children enrolled with the childcare provider at the date of application for registration,
- (g) the banking details of the childcare provider
- (h) a copy of the childcare provider’s certificate of registration issued by SCWIS,
- (i) the anticipated benefit to be provided by the childcare provider to eligible children under the Scheme in the period to the end of the Scheme Year (A year ending with 31 July), and
- (j) any other relevant information which the Scottish Ministers reasonably require in order to register the childcare provider.

Estimating the benefit you expect to provide

As part of the registration process, you are asked to estimate the benefit you expect to provide.

We suggest that you approach this as follows:

- (i) Estimate the number of children who will attend the setting for 2 hours or more on that day.
- (ii) Consider if there are days in the week for which this is not an appropriate proxy – add up to assess the total provision you might expect in the week to provide your average number of weekly servings.
- (iii) Multiply average weekly servings by the number of weeks that your setting will be open between 1 April – 31 March.

If you do not know how many weeks you expect to be open, please give a best estimate and let the local authority know that there is some uncertainty. You are required to notify the local authority of any significant change (defined as a change +/- 10%).

Over time, you may wish to adjust your projections to take account of seasonal change (e.g. lower attendance in holiday months), regular patterns of absence etc.

Annex D

Monitoring the Scottish Milk and Healthy Snack Scheme

As set out in the Regulations, the information local authorities can obtain from settings for monitoring purposes is as follows:

- a) its status as a childcare provider under regulation 4,
- b) the number of eligible children enrolled with the childcare provider during any period,
- c) records of attendance in relation to any eligible child during any period,
- d) the eligibility of a child under regulation 3,
- e) the entitlement of a child under regulation 5,
- f) the benefit provided or expected to be provided to a child under regulation 6, and any other relevant information which Scottish Ministers reasonably require in order to administer the Scheme.



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