



CTF Bulletin – Local Authorities & Health Trusts - 17

18 March 2011

This bulletin tells you about

- Updates on local authority reporting following the end of Child Trust Fund (CTF) eligibility
- Changes to the Child Trust Fund Website

You should address any enquiries about this bulletin to savings.audit@hmrc.gsi.gov.uk.

Please ensure the appropriate people in your organisation read this bulletin.

The HMRC website address is www.hmrc.gov.uk and there are pages for [Local Authorities](#).

This bulletin updates you on local authority reporting following the end of Child Trust Fund (CTF) eligibility and changes to CTF Website.

Returns for periods up to 6 April 2011

Local authorities must make monthly returns, including nil returns, for all months up to and including the month ending 6 April 2011 of looked after children who were

- born after 31 August 2002 and before 3 January 2011, and
- who became looked after for the first time before 3 April 2011.

Where local authorities subsequently discover, for whatever reason, that a child's details were not included on the appropriate return they should complete a form CT15 (Child) and send it to the Child Trust Fund Office.

Returns from 7 April 2011 onwards

Regulations have been laid before Parliament which will make changes to local authority reporting requirements for the return period 7 April 2011 to 6 May 2011, and all subsequent months.

From 7 April 2011, local authorities must make a return each month of any looked after children

- born after 31 August 2002 and before 3 January 2011, and
- under the age of 16 at the end of the return period

who, in the period covered by the return

- became looked after and have no one (apart from the local authority), or no one appropriate, with parental responsibility, or
- were already looked after, but their circumstances have changed so that there is now no one (apart from the local authority), or no one appropriate, with parental responsibility.

This is so that the Official Solicitor / Accountant of Court can manage these children's CTF accounts. For a child to be treated as having no one, or no one appropriate with parental responsibility, at least one of the six conditions set out at paragraph 5.5 of the Guidance for Local Authorities must apply.

Please remember:

- To include any child's details that were not included on an earlier return for a period before or after 7 April 2011.
- If there are no children to be reported in any month, a nil return is no longer required.
- No child born on or after 3 January 2011 need be included in any return to CTFO.

Examples

John, who was born on 17 June 2007, becomes looked after for the first time in June 2012. He has no one (other than the local authority) with parental responsibility and is under 16, so his details must be returned.

Cheryl, who was born in 2005 has been looked after since birth, and has someone (other than the local authority) with parental responsibility. She ceases to have anyone (other than the local authority) with parental responsibility in May 2020 and because she is under 16, her details must be returned.

Samuel, who was born in 2008 and has been looked after since birth, is discovered not to have been included on a return to Child Trust Fund Office, so his details must be returned.

Forms CTF15 and CTF15 (Child)

For the time being, the forms CTF15 and CTF15 (Child) will remain unchanged. This will enable local authorities to use the forms for making the new monthly returns from 7 April 2011, and for supplying details of any children whose details are discovered to have been omitted from returns for periods up to 6 April 2011.

Change to the Child Trust Fund Website

From Friday 25 March 2011, the Child Trust Fund internet site at www.childtrustfund.gov.uk will cease to exist. From that date, there will be a redirect message to take you to the Direct Gov website where the information will be held.

The information for Local Authorities and Health and Social Services Trusts will remain on the HMRC website at www.hmrc.gov.uk/ctf/.

The information on the Direct Gov site will be held at www.direct.gov.uk/en/MoneyTaxAndBenefits/ChildBenefitandChildTrustFund/ChildTrustFund/index.htm