

# **Child Trust Fund and Looked After Children**

## **Guidance for Local Authorities in England, Wales and Scotland and Health and Social Services Trusts in Northern Ireland**

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### **1. Introduction**

1.1 This guidance sets out the responsibilities of local authorities and Health and Social Services Trusts in relation to looked after children and the Child Trust Fund (CTF).

#### **What is the Child Trust Fund?**

1.2 The CTF is a long-term savings and investment account for children. The scheme was set up to give eligible children and young people a financial asset which they could draw on when they reached age 18. The Government stopped CTF eligibilities and government payments as part of its strategy to tackle the budget deficit.

1.3 To be eligible for a CTF a child must

- have been born between 1 September 2002 and 2 January 2011,
- have received Child Benefit before 4 January 2011, or been looked after by a local authority or Health and Social Services Trust before 3 April 2011, and
- lived in the UK during that period not subject to immigration restrictions.

## **2. Role and duties of the local authority or Health and Social Services Trust**

2.1 Local authorities and Health and Social Services Trusts have a statutory duty to provide some basic information to HMRC about the looked after children in their care who are eligible for a CTF account. This duty has not changed following the ending of new CTF eligibilities.

2.2 Local authorities and Health and Social Services Trusts need to tell HMRC about any children who were born on or after 1 September 2002 and before 3 January 2011, who are under age 16 and who:

- First came into their care during the month and for whom there is no appropriate person with parental responsibility, or
- Were already in their care, but for whom there is no longer an appropriate person with parental responsibility and they have not previously told HMRC about this.

2.3 Local authorities and Health and Social Services Trusts should also include details of any children who were omitted from an earlier return in error. This will include

- Children born between 1 September 2002 and 2 January 2011 who first came into their care before 3 April 2011, and
- Children born between 1 September 2002 and 31 July 2003 who were in their care on their 7<sup>th</sup> birthday (that is became age 7 between 1 September 2009 and 31 July 2010).

2.4 HMRC does not need to be informed when a child gains someone appropriate with parental responsibility, e.g. when a child is adopted.

2.5 A flowchart to help decide whether a form CTF15 (Child) needs to be completed is included at Annex D.

2.6 HMRC will use this information to ensure all eligible looked after children have a CTF account and the appropriate government contributions and, where there is no one (or no one appropriate) with parental responsibility, for the Official Solicitor (in England and Wales and Northern Ireland) or the Accountant of Court (in Scotland) to manage that child's CTF account.

### **Legislative framework**

2.7 The Child Trust Funds Act 2004 and the Child Trust Funds Regulations 2004 (SI 2004/1450) as amended by subsequent regulations set out how the CTF scheme works.

## **3. Information required by HM Revenue & Customs**

3.1 Local authorities and Health and Social Services Trusts need to make a return in months when they have information to remit.

3.2 Returns must be made on form CTF 15 (copy at Annex D) with a form CTF15 (Child) (copy at Annex D) completed for each child falling within paragraphs

2.2 and 2.3. To use these you need to print them out and complete the information by hand. Guidance for completing these forms is at Annex D.

### **Unique Identifier**

3.3 Each local authority and Health and Social Services Trust already has a unique identifier provided by HMRC for other tax purposes. This number is also used for CTF purposes. Annex A provides a list of these unique reference numbers.

### **Child's full name, gender and date of birth**

3.4 It is important that the full, accurate name, gender and date of birth of a child are given. HMRC need to accurately identify whether the child already has a CTF account. If the child's name has changed, or the child is known by more than one name, local authorities and Health and Social Services Trusts should include this information on the return.

### **Any information that suggests a child may have been subject to immigration control**

3.5 Children who are subject to immigration controls and who have a time limit on their stay in the UK are not eligible for the CTF. Local authorities and Health and Social Services Trusts may be looking after some children in this category. Only children who have been recognised as refugees and granted settlement (indefinite leave to remain) will be eligible for a CTF account. Children who are granted discretionary leave or humanitarian protection will not be eligible.

3.6 If a local authority or Health and Social Services Trust is aware that the child had a time limit on their stay in the UK, a cross should be entered in the appropriate box and details given in the additional information section or on a separate, accompanying sheet.

### **Birth Parent Details**

3.7 To help the tracing process local authorities and Health and Social Services Trusts should provide details of the child's birth mother (name and address) if possible, or birth father. There may be circumstances where it would be inappropriate for a local authority or Health and Social Services Trust to provide this information, (for example where children are given up at birth and the parents want no contact), in which case this part should be left blank.

3.8 Details will not be used in correspondence and will not be passed on.

### **Parental Responsibility Details**

3.9 HMRC will open a CTF account for each CTF eligible looked after child who does not already have one. HMRC therefore requires information and the full name and address of the individual with parental responsibility for each child so they can be given details of the CTF account (unless HMRC are specifically told not to do so by the local authority or Health and Social Services Trust (see 3.11 below)).

3.10 If there is no one, or no one appropriate, with parental responsibility an appropriate correspondence name and address must be supplied. In most

cases this will be a contact within the local authority or Health and Social Services Trust who can pass on any correspondence from the Official Solicitor or Accountant of Court to the child or the child's current carer.

- 3.11 Sometimes a person with parental responsibility for a child is thought by the local authority or Health and Social Services Trust to be unsuitable to be contacted about the child (e.g. a court order has not yet been obtained by the time the local authority or Health and Social Services Trust sends in its return). A tick-box enables local authorities and Health and Social Services Trusts to indicate if this is the case. This box should only be used where there is genuine concern about this person being contacted about the child.

### **Death of a child**

- 3.12 If a CTF eligible child dies whilst in local authority or Health and Social Services Trust care and before the local authority or Trust has sent in a return about that child, the local authority or Trust should still send in the above information about the child. In addition, local authorities or Health and Social Services Trusts should include the date of the death of the child and the name and address of the person who has the authority to administer their estate (e.g. an executor named in a will or a person with Letters of Administration from a court).

### **Additional Information**

- 3.13 There is a space on the return for any additional information that local authorities and Health and Social Services Trusts feel would be helpful for HMRC to know. This could be used if a local authority or Trust has its own reference number for a child. Where appropriate, this information will be passed to the Official Solicitor or Accountant of Court for help in managing the account or for ease in contacting the local authority or Health and Social Services Trust about a particular child.

## **4. Parental Responsibility and the Official Solicitor and Accountant of Court**

- 4.1 Only a person with parental responsibility for a child can manage that child's CTF account. Parental responsibility is held by:

- a. the child's mother; or
- b. the child's father, provided
  - he was married to the mother at the child's date of birth or subsequently, or
  - he has (re-)registered the child jointly with the mother, or
  - one of the parents (re-)registered the child on production of a statutory declaration made by the other parent;
- c. any person who has acquired parental responsibility by virtue of a court order (e.g. a Residence Order or a Special Guardianship Order), a formal parental responsibility agreement, by adopting or by being appointed guardian for the child.

- 4.2 The vast majority of looked after children will have someone with parental responsibility who can manage their CTF account for them, even if they are

not currently living with that person. However, there are a few circumstances where there is no one with parental responsibility (e.g. orphans with no legal guardian), or there is someone with parental responsibility but it would be inappropriate for him or her to manage the CTF account (e.g. where contact has been restricted because of abuse).

- 4.3 Although local authorities and Health and Social Services Trusts do sometimes have parental responsibility for looked after children they are excluded from managing CTF accounts by section 3(8) of the Child Trust Funds Act. Where there is no one, or no one appropriate, who can manage a CTF the Official Solicitor or Accountant of Court will manage the account.
- 4.4. The Official Solicitor or Accountant of Court has the ability to move the CTF account to a different provider or change the type of CTF account if they feel this is necessary and for the benefit of the child. Having taken control of a CTF account, the Official Solicitor or Accountant of Court will write to the child explaining their role as registered contact and giving contact details.
- 4.5 The Official Solicitor or Accountant of Court will send a copy of the first annual statement received following their appointment to the child, care of the local authority or Health and Social Services Trust, with a covering letter explaining that unless the local authority or Health and Social Services Trust requests, the only future statements that will be sent will be those issued after the child's 4<sup>th</sup>, 10<sup>th</sup> and 15<sup>th</sup> birthdays. The Official Solicitor or Accountant of Court will continue to send annual statements to the child, care of local authorities or Health and Social Services Trusts, if requested.
- 4.6 The Official Solicitor or Accountant of Court will write to a child if they move a child's CTF account. They will explain why they have moved the account and let the child and its carers know the new provider of the account. The child or the child's carer could also contact the Official Solicitor or Accountant of Court with any queries about the account. The child and its carers can express their preferences but all decisions about selection and management of accounts lie with the Official Solicitor or Accountant of Court depending on what they think is best for the child. The Official Solicitor or Accountant of Court will try to take into account and respect any cultural or religious upbringing or wishes of the child when deciding what type of CTF account to select for the child.
- 4.7 There will be occasions when the Official Solicitor or Accountant of Court will need to contact the local authority or Health and Social Services Trust for further information, for example where someone with parental responsibility becomes available. The local authority or Health and Social Services Trust contact named on the return sent to the HMRC will be passed on to the Official Solicitor or Accountant of Court for such queries.

#### **Circumstances where the Official Solicitor or Accountant of Court ceases to act**

- 4.8 The role of the Official Solicitor or Accountant of Court ceases
- when the child reaches 16 years of age, or
  - if the child dies, or
  - if someone with parental responsibility becomes available and applies to take on the role of registered contact.
- 4.9 All children become responsible for their own CTF account when they reach the age of 16. The Official Solicitor or Accountant of Court will write to the

child in the months before their sixteenth birthday and help them take control of their account.

- 4.10 The role of the Official Solicitor or Accountant of Court ceases if a child dies. The child's personal representatives will deal with the CTF as part of administering the child's estate. If the child has no one to act as the personal representatives the Treasury Solicitor<sup>1</sup> will administrate the child's affairs.
- 4.11 If, following the Official Solicitor or Accountant of Court taking control of a child's CTF account, someone appropriate with parental responsibility becomes available (e.g. if the child is adopted or someone acquires parental responsibility under a residence order) they should be encouraged to get the details of the child's CTF and to take an active role in the management of the account.
- 4.12 Where a person with parental responsibility wants to take an active role in the management of the CTF while the child is still being looked after, the person should be directed to the Official Solicitor or Accountant of Court. Once they have confirmed the person's identity the Official Solicitor or Accountant of Court will contact the local authority or Health and Social Services Trust to confirm that the person has parental responsibility. Once this has been confirmed the Official Solicitor or Accountant of Court will take the necessary steps to relinquish their role and to allow the person with parental responsibility to take on the registered contact role.
- 4.13 Where a person with parental responsibility wants to take an active role in the management of the CTF and the child is no longer being looked after, the Official Solicitor or Accountant of Court will verify the person's identity. They will contact the local authority or Health and Social Services Trust to confirm whether or not this person had parental responsibility at the point the child stopped being looked after and whether anything has arisen to the local authority or Trust's knowledge that would prevent that person exercising parental responsibility. If the local authority or Trust does not know the person the Official Solicitor or Accountant of Court will undertake further checks to satisfy themselves as to the person's credentials.

## **5. Additional Payments on children's 7<sup>th</sup> birthdays**

- 5.1 For a brief period the Government made further contributions to CTF accounts on eligible children's 7<sup>th</sup> birthdays. These payments were made to the accounts of children who reached age 7 between 1 September 2009 and 31 July 2010. Local authorities and Health and Social Services Trust should return details of any children who were omitted from an earlier return in error i.e. children who were being looked after on a 7<sup>th</sup> birthday that fell between these dates.

## **6. Sending the return to HMRC**

- 6.1 Each local authority and Health and Social Services Trust should have a nominated officer responsible for the contents of the return sent to HMRC. They will also have a role to play in any follow-up queries that may arise from

that return from either HMRC or the Official Solicitor or Accountant of Court.

6.2 Originally returns were sent to the Child Trust Fund Office in Washington. This office closed on 31 May 2013 and the work has transferred to HMRC's Savings Schemes Office in Bootle

6.3 The monthly return should now be faxed on:

03000 547 377

The fax machine is located within a secure environment.

It would be helpful if you could e-mail Bootle at [savings.audit@hmrc.gsi.gov.uk](mailto:savings.audit@hmrc.gsi.gov.uk) to let them know you are sending a return. This will allow them to expect and check receipt.

6.4 On receiving the faxed return, HMRC will check that there is the correct number of pages. If there are any discrepancies they will contact the local authority or Health and Social Services Trust liaison officer. HMRC will send an acknowledgement so the local authority or Health and Social Services Trust knows the fax has been successfully received. Local authorities and Health and Social Services Trusts may want to keep a receipt from their own fax machines as proof of sending.

6.5 Local authorities and Health and Social Services Trusts who use secure mail services (e.g. GSI, GCSX, Egress Switch) can send their returns to [savings.audit@hmrc.gsi.gov.uk](mailto:savings.audit@hmrc.gsi.gov.uk).

6.6 Local authorities and Health and Social Services Trusts will want to ensure that children in their care do not miss out on a CTF. Children might consider seeking redress from local authorities or Health and Social Services Trusts if they discover at a later date that the authority's or Trust's failure to fulfil its obligations has disadvantaged them.

## **7. Other Issues**

### **Finding CTF Account Details**

7.1 A local authority or Health and Social Services Trust should first consult their own records for details of a child's CTF account. If account details are not held these can usually be obtained by contacting a person with parental responsibility, (as defined in section 4.1 of this guidance). If that does not produce the information needed the local authority or Health and Social Services Trust can contact HMRC using the form at Annex B. This can be faxed or emailed (see paragraphs 6.3 to 6.5) and information will be returned using the form at Annex C.

### **Terminal illness and early access**

7.2 The general rule is that that no money can be withdrawn from a CTF account until the child holding the account reaches age 18. The exception to this is where the child is terminally ill. The Government wants children who are terminally ill to be able to benefit from the money in their CTF account. The rules relating to access for terminally ill children are in The Child Trust Funds (Amendment) Regulations 2004.

7.3 The CTF uses the definition of “terminally ill” in section 66(2) of the Social Security Contributions and Benefits Act 1992: a person is “terminally ill” if at that time they suffer from a progressive disease and death in consequence of that disease can reasonably be expected within 6 months.

7.4 The regulations give local authorities and Health and Social Services Trusts the power to make a terminal-illness claim if they have parental responsibility for a child. If a local authority or Trust is considering making a claim to access funds in a CTF, they should contact one of the HMRC contacts at 8.1 who will be able to advise them how best to proceed.

### **Children who have died whilst being looked after**

7.5 The proceeds of a child’s CTF account form part of their estate and in common with their other property pass under the rules of intestacy. Local authorities and Health and Social Services Trusts do not need to inform HMRC when a child dies in their care, unless that child has not been reported previously (and was born on or after 1 September 2002 and before 3 January 2011).

### **Adoption**

7.6 When a child is adopted a local authority or Health and Social Services Trust should either provide the adopting parents with the account details of the child’s CTF (if they have them) or encourage the new parents to contact the HMRC using the form at <http://www.hmrc.gov.uk/tools/childtrustfundclaim/ctfaccount.htm> to get the details of the child’s CTF account so that they can take an active role in the account.

7.7 There is a factsheet about adoption and fostering available on the Gov.Uk website which local authorities and Health and Social Services Trusts could pass to adopting and fostering families as appropriate – <http://www.hmrc.gov.uk/ctf/adoption-carers-factsheet.pdf>. A copy of this is at Annex E.

7.8 Intra-country adoption - Where a child is being adopted from abroad, the local authority or Health and Social Services Trust should ensure the child falls within the definition of a looked after child for CTF purposes before reporting this child to HMRC.

### **Short break / Respite Care / Interim Care Orders**

7.9 Children who are looked after by a local authority or Health and Social Services Trust under the short break, respite care provisions or interim care orders fall within the definition of looked after for the purposes of the CTF.

7.10 Children looked after under an interim care order where the child is still living at home should not be reported to HMRC.

## **8. Further Information**

8.1 This guidance is intended to help local authorities and Health and Social Services Trusts to complete the returns required by statute. Further information on the CTF is available on the Gov.UK website at [www.gov.uk/child-trust-funds](http://www.gov.uk/child-trust-funds). Information for parents and carers can be found there. The local authority or



Health and Social Services Trust officer responsible for making returns can contact HMRC on

**HMRC Contacts – Telephone Numbers**

Rob McLean                      03000 546 632

Phil Maudsley                    03000 511 131

Alison McComish                03000 547 352

Sue Mitchell                      03000 546 520

Margaret Todd                  03000 546 865

Local Authority Unique Reference Numbers

## England

Barnsley MBC	10233	Haringey Council	14990
Bath & North East Somerset Council	11027	Hartlepool BC	12024
Bedfordshire CC	10724	Herefordshire CC	12036
Birmingham City Council	11001	Hertfordshire CC	12169
Blackburn with Darwin BC	10472	Isle of Wight English Unitary	10378
Blackpool BC	10805	Kent CC	10387
Bolton MBC	10134	Kingston upon Hull City Council	10354
Bournemouth BC	11098	Kirklees Metropolitan Council	10838
Bracknell Forest BC	12102	Knowsley MBC	11076
Bradford City Metropolitan Council	10843	Lancashire CC	10736
Brighton & Hove Council	10713	Leeds City Council	11122
Bristol English Unitary	10342	Leicester City Council	11074
Buckinghamshire CC	10344	Leicestershire CC	15027
Bury MBC	10725	Lincolnshire CC	11121
Calderdale MBC	10918	Liverpool City Council	11919
Cambridgeshire CC	12679	London Borough of Barking & Dagenham	11933
Cheshire CC	12477	London Borough of Barnet	10798
City of Coventry	10255	London Borough of Bexley	12649
City of London	21582	London Borough of Brent	10532
City of Newcastle	10777	London Borough of Bromley	10012
City of Sunderland	10427	London Borough of Camden	10629
City of York Council	10828	London Borough of Croydon	12075
Cornwall CC	15249	London Borough of Ealing	11021
Council of the Isles of Scilly	11089	London Borough of Enfield	11036
Cumbria CC	10416	London Borough of Greenwich	10356
Darlington BC	10706	London Borough of Hackney	10830
Derby City Council	12140	London Borough of Hammersmith & Fulham	11178
Derbyshire CC	11259	London Borough of Harrow	12089
Devon CC	10921	London Borough of Havering	10537
Doncaster MBC	10726	London Borough of Hillingdon	11219
Dorset CC	12300	London Borough of Hounslow	10048
Dudley MBC	10604	London Borough of Islington	10628
Durham CC	13977	London Borough of Lambeth	11090
East Northamptonshire DC	12376	London Borough of Lewisham	12032
East Riding of Yorkshire Council	15774	London Borough of Merton	10219
East Sussex CC	11094	London Borough of Newham	12609
Essex CC	10840	London Borough of Redbridge	10266
Gateshead MBC	11100	London Borough of Richmond Upon Thames	10669
Gloucestershire CC	15250	London Borough of Southwark	10115
Halton BC	11186	London Borough of Sutton	10785
Hampshire CC	12315	London Borough of Tower Hamlets	10879

London Borough of Waltham Forest	10644
London Borough of Wandsworth	11240
Luton BC	11220
Manchester City Council	10543
Medway Council	18022
Middlesborough BC	10005
Milton Keynes Council	11194
Norfolk CC	10057
North East Lincolnshire Council	15775
North Lincolnshire Council	10287
North Somerset DC	10120
North Tyneside MBC	10446
North Yorkshire CC	12627
Northamptonshire CC	21662
Northumberland CC	10503
Nottingham City Council	11077
Nottinghamshire CC	12691
Oldham MBC	10293
Oxfordshire CC	10659
Peterborough City Council	10232
Plymouth City Council	10694
Poole BC	10231
Portsmouth City Council	12708
Reading BC	10161
Redcar & Cleveland Council	12566
Rochdale MBC	10881
Rotherham MBC	11093
Royal Borough of Kensington & Chelsea	10450
Royal Borough of Kingston-upon-Thames	11215
Royal Borough of Windsor & Maidenhead	10021
Rutland CC	10554
Salford City Council	10274
Sandwell MBC	11144
Sefton MBC	10658
Sheffield City MDC	10310
Shropshire CC	11157
Slough BC	10254
Solihull MBC	10379
Somerset CC	21581
South Gloucestershire English Unitary	15776
South Shropshire	11962
South Tyneside MBC	10216

Southampton City Council	12434
Southend on Sea BC	10382
St Helens MBC	12225
Staffordshire CC	10764
Stockport MBC	10747
Stockton-on-Tees BC	12372
Stoke on Trent City Council	10244
Suffolk CC	10124
Surrey CC	10645
Swindon BC	10993
Tameside MBC	11167
Telford & Wrekin Council	11132
Thurrock BC	10109
Torbay BC	11239
Trafford MBC	10886
Wakefield MBC	12108
Walsall MBC	10301
Warrington BC	11238
Warwickshire CC	10510
West Berkshire Council	10351
West Sussex CC	12226
Westminster City Council	12558
Wigan MBC	10751
Wiltshire CC	10584
Wirral MBC	10033
Wokingham DC	10776
Wolverhampton City Council	10151
Worcester CC	11061

### Northern Ireland

Armagh & Dungannon HSS Trust	21742
Causeway HSS Trust	21740
Craigavon & Banbridge Com HSS Trust	21736
Down Lisburn HSS Trust	21732
Foyle HSS Trust	21737
Homefirst Trust	21739
Newry & Mourne HSS trust	21735
North & West Belfast HSS Trust	21731
South & East Belfast HSS Trust	21738
Sperrin Lakeland HSS Trust	21734
Ulster Community & Hospital Trust	21741

## Scotland

Aberdeen City	10518
Aberdeenshire	15784
Angus	10070
Argyll & Bute	10519
Clackmannanshire	10355
Comhairle Nan Eilean Siar	12205
Dumfries & Galloway	15785
Dundee City	10742
East Ayrshire	15786
East Dunbartonshire	15787
East Lothian	12061
East Renfrewshire	12178
Falkirk	11258
Fife	15026
Glasgow City	10083
Highland	11899
Inverclyde	10388
Midlothian	11979
North Ayrshire	15598
North Lanarkshire	15789
Orkney Islands	12303
Perth & Kinross	10288
Renfrewshire	10593
Scottish Borders	15790
Shetland Islands	12383
South Ayrshire	10349
South Lanarkshire	15934
Stirling	10641
The City Of Edinburgh	10534
The Moray Council	12630
West Dunbartonshire	15788
West Lothian	10759

## Wales

Blaenau Gwent	11166
Bridgend	10178
Caerphilly	15644
Cardiff	10544
Cardiganshire	10400
Carmarthenshire	15779
City & County of Swansea	15783
Conwy	15777
Cyngor Gwynedd	15778
Denbighshire	15780
Flintshire	15643
Merthyr Tydfil	10791
Monmouthshire CC	11208
Neath & Port Talbot	15781
Newport	10618
Pembrokeshire	15782
Powys	15139
Rhondda Cynon Taff	10324
Torfaen	10969
Vale of Glamorgan	10908
West Glamorgan	10705
Wrexham County	10126
Ynys Mon / Isle of Anglesey	12085

**Annex B**

**INFORMATION REQUEST TO SAVINGS SCHEMES OFFICE FOR PROVIDER  
DETAILS**

**NAME OF LOCAL AUTHORITY:**

**LOCAL AUTHORITY UNIQUE ID NUMBER:**

**LIAISON OFFICER:**

Child	Surname	Forename	Date of Birth	Unique CTF Reference Number (if known)	Date Child First Entered Care
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

**Annex C**

**SUPPLY PROVIDER DETAILS TO LOCAL AUTHORITY**

**NAME OF LOCAL AUTHORITY:**

**LOCAL AUTHORITY UNIQUE ID NUMBER:**

**LIAISON OFFICER:**

Child Number on list provided by the LA	Forename	Unique CTF Reference Number	Name of Provider	Address of Provider	Provider Helpline Number
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					

**Copies of the CTF 15, CTF 15 (Child), CTF 15 Notes and flowchart.**

Next few pages contain copies of CTF15, CF15 (Child), CTF 15 Notes and a flowchart for completing the LA Return.

You need to make a monthly return for certain looked after children (in Scotland, looked after and accommodated children) who were born on or after 1 September 2002 and before 3 January 2011, and who were under age 16 at the end of the return period.

Return periods begin on the 7<sup>th</sup> day of one month and end on the 6<sup>th</sup> day of the following month, for example, the month beginning on 7 April and ending on 6 May.

You should tell us about all children who:

- first came into your care during the return period for whom there is no appropriate person with parental responsibility, or
- were already in your care, but for whom there is no longer an appropriate person with parental responsibility and you have not previously told us about this.

You should also include details of any children who were omitted from an earlier return in error.

These are children:

- born on or after 1 September 2002 and before 3 January 2011 who were looked after before 3 April 2011 but who you have not previously told us about and
- children born between 1 September 2002 and 1 August 2003 who were looked after on their seventh birthday.

Nil returns are not required.

Please write in capital letters and use black ink.

#### More information

If you need help or more information:

- go to [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm) or
- phone the Child Trust Fund Office on 0191 224 7073.

#### Your rights and obligations

Your *Charter* explains what you can expect from us and what we expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

### Local authority details

Name of local authority *in full*

Address of local authority

Postcode

Local authority unique identifier

Please give us the following details for the liaison officer. The liaison officer is responsible for making the monthly return. This includes completing and signing the Declaration.

Name

Phone number

Fax number

Email address

### What to do next

1. Turn to page 2 and give us the names of all the children that need to be included in this return.
2. Fill in form CTF15(Child) for each child. Please number each form on both sides, making sure the number matches the entries made on the checklist (on page 2 of this return). Make sure your local authority unique identifier is shown on every page. If you are not sure what this is, please refer to guidance on our website, go to [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm)
3. Fill in and sign the Declaration below.

### Declaration

I confirm that the information given on this return is correct and complete.

Signature

Date DD MM YYYY

Fax the whole return to the Child Trust Fund Office on 0191 225 1282



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## Checklist

We will use this list to check that we have received a CTF15(Child) for each child named.

Local authority unique identifier

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Please give the child's full name

Child 1	Child 11
Child 2	Child 12
Child 3	Child 13
Child 4	Child 14
Child 5	Child 15
Child 6	Child 16
Child 7	Child 17
Child 8	Child 18
Child 9	Child 19
Child 10	Child 20

If you need more space, please continue on a separate sheet and include your local authority unique identifier at the top of the page.

You must give us details of each child by using this form.  
Please write in capital letters and use black ink. For further  
information, go to [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm)

Local authority unique identifier

CTF15 (Child) number

## Child details

1 Surname

2 First name(s)

3 Is this child male or female?

Male  Female 

4 Child's date of birth DD MM YYYY

5 Child's Unique Reference Number *if known*6 Have you any information that suggests this child is  
subject to immigration control?No  Yes If Yes, tell us about this in the **Additional information**  
section on page 27 Date child was first looked after by this authority  
DD MM YYYY

8 Was the child looked after on their seventh birthday?

*Only complete this question if the child was born  
before 1 August 2003*No  Yes 

9 Is this the first time you have reported this child?

No  Yes 10 Does an appropriate person have  
parental responsibility?No  Yes 11 If this child has used a different name to the one given  
at questions 1 and 2 enter details here

Surname

First name(s)

12 Has this child died?

No  Yes 

If Yes, tell us the date below DD MM YYYY

Then go to question 14, on page 2 and enter contact  
details of the personal representative

13 Birth parent's details (usually the mother)

Title, for example MR, MRS, MISS, MS or other title

Surname

First name(s)

Address

Postcode

Local authority unique identifier

CTF15 (Child) number

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**Child details** *continued*

**14** Contact details

*We will write to this person unless you put a tick here to tell us not to write to them.*

Title, for example MR, MRS, MISS, MS or other title

--

Surname

--

First name(s)

--

Address


Postcode

**Additional information**

If you need to give us additional information, please tell us about this in the space provided below


**Your rights and obligations**

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to [www.hmrc.gov.uk/charter](http://www.hmrc.gov.uk/charter)

## Completing the monthly return

The monthly return of looked after children is made up of two parts:

- Local authority details and declaration (form CTF15)
- Child's details (form CTF15(Child))  
Complete one form for each child.

You can get copies of the return from our website [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm)

If you have difficulty downloading the return contact the Child Trust Fund Office on 0191 224 7073.

### Local Authority unique identifier

Please make sure that you quote your unique identifier on both sides of every page you send to us. If you do not do this, we will not be able to use the information given and will have to return the form to you.

If you are not sure what your unique identifier is, go to [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm) and see Annex A of:

- *Guidance for local authorities in England and Wales*
- *Guidance for local authorities in Scotland, or*
- *Guidance for Health and Social Service Trusts in Northern Ireland.*

Please note, for Northern Ireland, 'local authority' means 'Health and Social Services Trust'.

## How to complete form CTF15(Child)

1 **Child's surname**

2 **Child's first name(s)**

Please enter the child's name as it appears on the birth certificate, where available.

3 **Is the child male or female?**

Tick the relevant box.

4 **Child's date of birth**

Enter the child's date of birth in *DDMM YYYY* format. For example, enter 3 May 2009 as 03 05 2009.

5 **Child's Unique Reference Number**

Please tell us the child's Unique Reference Number shown on the CTF voucher, if known.

6 **Immigration control**

Tick this box if you have any information that suggests the child is subject to immigration control and complete the additional information box on page 2.

7 **Date child was first looked after by this authority**

Enter the date the child first became looked after by this authority. Use *DDMM YYYY* format.

8 **Was the child looked after on their 7th birthday?**

You only need to complete this box if the child was born before 1 August 2003.

9 **Is this the first time you have reported this child?**

Tick the relevant box.

10 **Appropriate person with parental responsibility**

If there is an appropriate person with parental responsibility, please enter their name and address at question 14.

We will write to this person about the child's Child Trust Fund account, unless you put a tick in the box at question 14 to tell us not to write to them.

The term 'parental responsibility' is used within the meaning of section 3(9) Child Trust Funds Act 2004. In Scotland, read 'parental responsibility' as 'parental responsibilities'.

Only a person with parental responsibility for a child can manage that child's Child Trust Fund account. Where there is no such appropriate person, we may ask the Official Solicitor/Accountant of Court to manage the account. For further information go to Part 5 of the *Guidance for local authorities* on our website at [www.hmrc.gov.uk/ctf/la-info.htm](http://www.hmrc.gov.uk/ctf/la-info.htm)

### Important

If a child's circumstances change and they no longer have an appropriate person with parental responsibility you should tell us, as soon as you can, on the next monthly return.

11 **Different names**

We will check to see whether we have a record for this child using these names.

12 **Child has died**

If the child has died please enter the date of death in *DD MM YYYY* format then go straight to question 14 and enter the contact details of the personal representative.

13 **Birth parent's details**

In many cases, the birth mother will have applied for Child Benefit for the child in the past. We will use this information to make sure that the child has only one Child Trust Fund account. We will write to this person about the child's Child Trust Fund account if their details are entered at question 14 unless you have told us not to write to them.

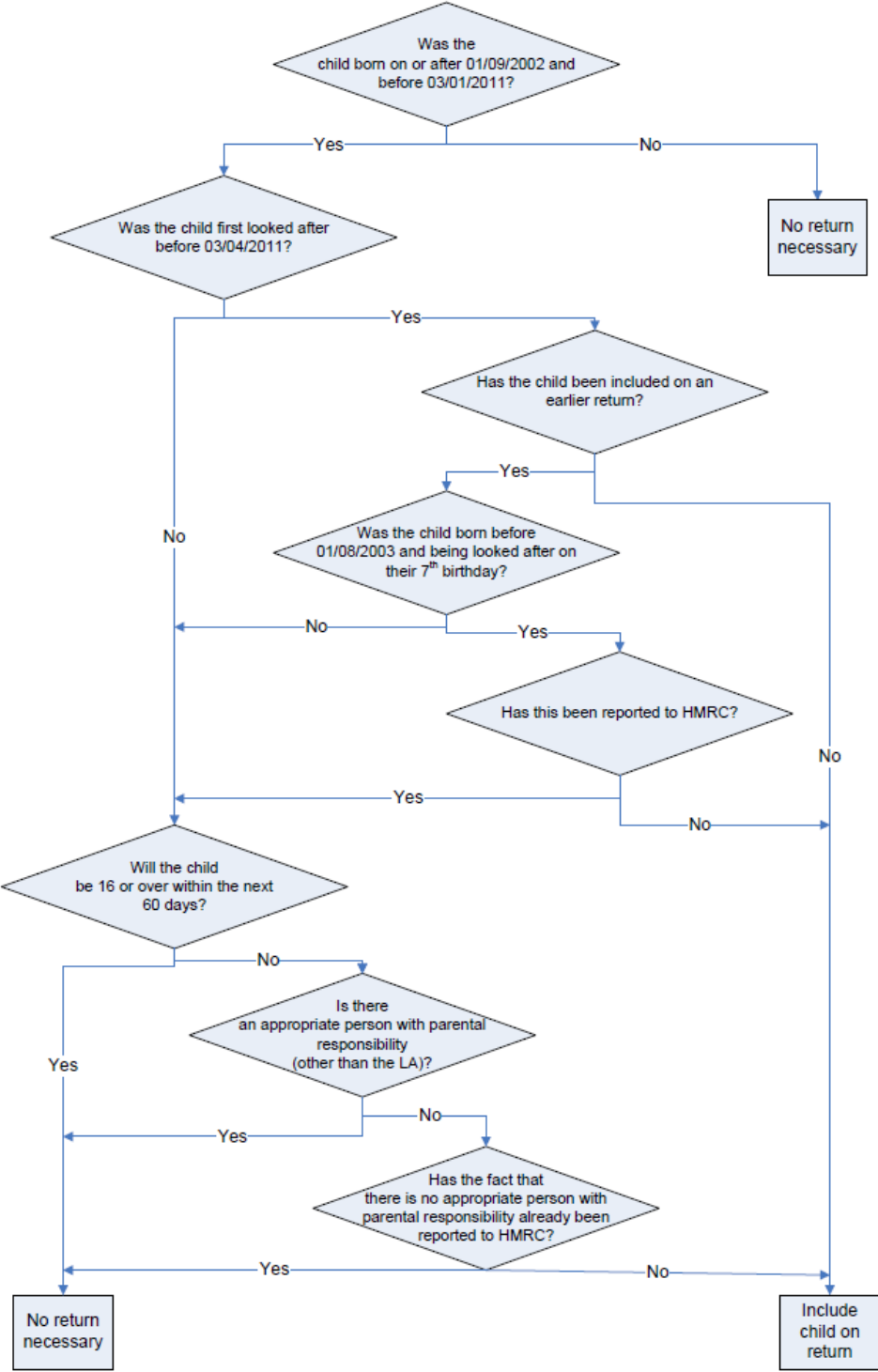
14 **Contact details**

We will usually write to this person giving details of the child's Child Trust Fund account. If it would not be appropriate to do so, please put a tick in the box.

### Additional information

Use the space provided to tell us about any additional information. For example details of any cultural or religious wishes or beliefs of the child that may affect the type of Child Trust Fund account opened. We will pass any relevant information to the Official Solicitor/Accountant of Court.

**Completing LA Returns**



## **Adoption / Carers Factsheet on the Child Trust Fund and Junior ISA**

### **What are the Child Trust Fund and Junior ISA?**

The Child Trust Fund (CTF) and the Junior ISA are long-term tax-advantaged savings accounts for children.

### **Who is eligible for the CTF and Junior ISA?**

Children born between 1 September 2002 and 2 January 2011 are eligible for a CTF if, during that period, they were living in the UK, not subject to immigration controls, **and**

- Child Benefit was paid for them for at least one day before 4 January 2011, **or**
- they were looked after by a local council before 3 April 2011.

All eligible children should now have a CTF. Any child under 18, living in the UK, who is not eligible for a CTF can have a Junior ISA

### **Who can manage a CTF or Junior ISA on behalf of a child?**

Only a person with parental responsibility for a child can manage that child's CTF or Junior ISA.

Once registered with the provider of the account, this person (known as the 'registered contact') is the only person who can manage the account. That includes giving instructions to the provider in relation to the account, or arranging for transfer of the account between providers. However, a child can manage their own account when they turn 16.

The Official Solicitor (in England and Wales and Northern Ireland) or the Accountant of Court (in Scotland) manages the CTFs of children looked after by local councils where there is no one appropriate to perform the registered contact role.

A registered charity, The Share Foundation, is authorised by the government to open and be the registered contact for a Junior ISA for certain children who have been looked after by local councils for more than 12 months.

### **What is the position of foster parents?**

Foster parents do not have parental responsibility for their foster child so they cannot manage that child's account. If you are a foster parent and want to contribute to a CTF or Junior ISA you should contact your local council / social worker for further advice.

### **How do I take over the management of a CTF or Junior ISA?**

An adoptive parent (or a Special Guardian in England and Wales) can manage their child's account once they have formal parental responsibility for the child (usually when the Adoption order or Special Guardianship order is made).

If your child has a CTF you should contact the provider to become the 'registered contact'. You will need to prove that you have parental responsibility for the child – for example, with an adoption certificate.

An adopted child's account may have been set up in their previous name, so you will need to know this name when asking about the account.

If the provider informs you that the Official Solicitor or Accountant of Court is looking after the account, then you will need to phone the appropriate office of the Official Solicitor/Accountant of Court:

- Official Solicitor in England and Wales tel: 020 7911 7131
- Official Solicitor in Northern Ireland tel: 028 90724734
- Accountant of Court in Scotland tel: 013124 678300 or 013124 677742.

If your child has a Junior ISA you should contact your local council who will be able to tell you if your child has a Junior ISA and help you to contact The Share Foundation.

Once you are the 'registered contact' you can ask the provider to change the child's name on the account and ensure that the correct address details are held.

### **Where can I get more information?**

For more information about the CTF and Junior ISA visit [www.gov.uk/child-trust-funds](http://www.gov.uk/child-trust-funds) and [www.gov.uk/junior-individual-savings-accounts](http://www.gov.uk/junior-individual-savings-accounts).

For more information about the role of the Official Solicitor/Accountant of Court as regards the Child Trust Fund visit:

for England and Wales [www.officialsolicitor.gov.uk/functions/child\\_trust.htm#details](http://www.officialsolicitor.gov.uk/functions/child_trust.htm#details)

for Northern Ireland

<http://www.courtsni.gov.uk/en-gb/services/childtrustfund/pages/childtrustfund.aspx>

for Scotland

<http://www.scotcourts.gov.uk/the-courts/more/the-accountant-of-court/child-trust-funds>

For more information about the role of The Share Foundation as regards the Junior ISA visit [www.sharefound.org](http://www.sharefound.org)

If you do not have details of your child's CTF, you can use the [online form](#) [link] from HMRC to find out where your child's CTF is held. You must have parental responsibility for the child to use this form.