

Local Management of Schools



Reviewed by  
Adults, Children and Education Finance  
2016

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## **INTRODUCTION**

- 1 The scope of this document is to detail the arrangements for operating the Bank Accounts for Schools (BAfS) scheme as part of The City of York Council's Scheme for Financing Schools (LMS) scheme.
- 2 The aims of the BAfS scheme are to:
  - Provide a fair and clear way of giving schools their allocated cash flow
  - Give schools control and flexibility over the management of their finances
  - Minimise the administrative burden, bureaucracy and cost
  - Promote sound and secure banking arrangements
  - Define the roles and responsibilities of both the school and the City of York Council
- 3 It should be emphasised that the BAfS scheme is not a way of calculating funding, but is a way of managing cash flow payments between the City of York Council and schools based on central income and expenditure. (Please refer to section General Principles in paragraph 25 onwards).

## **ELIGIBILITY**

- 4 All the City of York schools with delegated budgets are required to operate a BAfS account.

## **IMPLEMENTATION**

- 5 Any schools that are either new to the BAfS scheme or that are switching their BAfS account must provide the City of York Council with the new or changed account details at least one calendar month prior to the first scheduled payment.
- 6 A copy of the BAfS Account Details Form (to be submitted in case of 5 above) is included in Annex A.
- 7 If notification of BAfS Account details is not received as specified in 5 above, then the City of York Council retains the right to suspend the periodic payments to the school (as described in Section 39 below) until the school submits the appropriate details.
- 8 The City of York Council does not require details of changes in cheque signatories but retains the right to request these details at any time.

## **BANKING ARRANGEMENTS**

- 9 A school can only operate a BAfS Account with a financial institution from the City of York Council's "List Of Financial Institutions Authorised As Counterparties for Temporary Investment", hereafter called the Approved List.
- 10 Any school that has had a BAfS Account since before 1 April 2001 with an institution that is not on the Approved List is allowed to retain that account. Otherwise a school with a BAfS Account from an institution that is not on the Approved List may be required to make alternative banking arrangements within three months of being notified by the City of York Council.

- 11 The Approved List is reviewed periodically and is available from Education and Leisure Finance.
- 12 The school must make it clear to the bank or other institution that the City of York Council remains the owner of the funds in the account and can therefore take control of the account if the school closes or if the school's right to a delegated budget is suspended. The name of the account should include CYC to reflect this.
- 13 The school should choose a provider for its BAfS account by applying Best Value principles. Likewise the school should select a branch that is convenient to them (in terms of being nearby, with appropriate opening hours, etc).
- 14 As well as the provider being on the Approved List a BAfS account must meet the following minimum criteria.
  - 14.1 The account must have a chequebook to allow payments and cash withdrawals and a paying in book to allow deposits. The provision of cheques should include manual cheques and, if required by the school, the purchase from a third party of cheques for use on computer printers.
  - 14.2 The account must have facilities for standing orders, direct debits and BACS transfers or the equivalent.
  - 14.3 The account must provide interest on credit balances. In practice this may involve the transfer of funds between a current account and an investment or interest account. If another account is necessary it must be with the same institution as the first. Any interest due must be credited on a **gross** basis (ie without the deduction of tax - the tax status of The City of York Council will enable this to be the case). **Schools are reminded that any investment should carry no risk to the principal sum involved.**
  - 14.4 As a minimum the account must provide statements on a monthly basis and as at 31 March in each year. Duplicate statements should be made available to the City of York Council as required.
  - 14.5 The school and the City of York Council must have unreserved access to the account(s). Any facility for access to on-line statements and balances may be of interest to schools. In any event a facility to provide, by telephone, details of the current balance will be required.
  - 14.6 As a BAfS Account is not allowed to go overdrawn there is a need to operate the account so as to prevent this from happening. This implies immediate notification by the bank (or other institution) to the school if such a situation seems likely to occur (see paragraph 15.1).
  - 14.7 The account must allow for withdrawals, provided the account stays in credit, without notice and during normal business hours.
  - 14.8 The account must allow for the same day clearance of cash income and any of the City of York Council's electronic credits paid into the account.
- 15 The use of BAfS Accounts comes with the following restrictions.

- 15.1 Schools can only borrow money with the written permission of the Secretary of State. For that reason **BAfS Accounts must not go overdrawn**. Schools should therefore be mindful of the need to ensure that adequate funds are available to meet any direct debits, standing orders and unpresented cheques. Schools are not permitted to take out loans or negotiate any equivalent borrowing or credit facility. The loan scheme operated by the City of York Council is the sole exception to this.
- 15.2 For security reasons all cheques must bear two authorised signatures. For this reason the use of cash dispensers, debit or credit cards and payment through the Internet are not allowed.

#### **USE OF BAfS ACCOUNTS**

- 16 The BAfS account must only be used for receipts and payments relating to:
- The school's LMS formula derived budget share
  - Other resources that the City of York Council or DfES may elect to allocate to the school
  - Any locally generated income as referred to in the LMS scheme
- 17 A school in the BAfS scheme is responsible for the payment of all invoices, etc except for:
- Those items that the City of York Council's finance regulations require to be sent in for central payment (for example Construction Industry Scheme (CIS) or other capital invoices)
  - Any items that the school has agreed the City of York Council can charge against the school's budget (see paragraph 28)
- 18 A school can use its BAfS account to bank any income arising from the activities of that school carried out under the terms of delegated financial management as expressed in the City of York Council's approved LMS Scheme. It may also use its BAfS account to bank any income relating to activities that are resourced from any non-ISB funds that the City of York Council may elect to allocate to the school.
- 19 The income collected by a school and therefore banked in its BAfS account will include both cash income and income arising from the settlement of any debtors' accounts issued by the school. The school will therefore be responsible for the calculation of any VAT due as part of any income collected (the treatment of VAT is referred to further in paragraphs 39.19 below).
- 20 BAfS payments can be made by cheque, standing order or direct debit. Cheque cards (including credit and debit cards) are not permitted to initiate payments (see paragraph 15.2). Small payments may be made in cash by the operation of a petty cash system.
- 21 BAfS accounts must not be used for any personal transactions, including the cashing of personal cheques.
- 22 Schools may continue to operate, separate from BAfS, individual accounts for Private Funds. However the BAfS account must not be used for any payment or receipt relating to a Private Fund. The Private Fund shall not be used for any payment or receipt relating to

the school's delegated budget share or any other funding that the City of York Council has elected to allocate to the school.

- 23 Each school operating a BAfS account is required to undertake, on a monthly basis, a detailed reconciliation between their BAfS account bank statements and the details of receipt and payments recorded on the school based accounting system. The nature and frequency of this reconciliation are detailed in the Finance Manual.
- 24 The Director of Corporate services' Internal Audit Service will maintain a periodic internal audit of all schools operating a BAfS account.

#### **GENERAL PRINCIPLES**

- 25 The City of York Council makes the delegated resources, calculated through the LMS formula, available to schools by putting income transactions on the central accounting system in the first month of each financial year.
- 26 Other school resources from or via the City of York Council are made available to schools by putting income transactions on the central accounting system as the resources become available.
- 27 As far as the operation of a BAfS account is concerned the City of York Council does not draw any distinction between funds allocated to a school under the terms of the City of York Council's LMS formula or other discretionary/mandatory funding. Thus the cash flow mechanism is designed to pass onto schools, via the monthly payment procedure, the net cash equivalent of any allocation of resources (for example Standards Funds etc) as well as the funding from the LMS formula.
- 28 Schools in the BAfS scheme give their approval for the City of York Council to deduct certain payments at source by entering them onto the central accounting system. This does not take away the schools right to raise queries with the charging department. It does however avoid the need to render invoices, generate cheques etc. Full details of these charges will be sent to schools. These deductions fall into the following categories:
- Those items where, although the liability is to a third party, it is considered there is no financial advantage to the school in making the payment via its BAfS account (for example rates, where the resources allocated match the expenditure).
  - Those items where the City of York Council is solely or jointly providing goods or services to a school at a predetermined cost (for example payroll, cleaning or grounds maintenance contract charges).
  - Those items where the City of York Council requires the school to send items in for central payment in order to meet the council's legal obligations or reporting requirements (for example CIS invoices).
  - Other items allowed under the City of York Council's LMS scheme (for example lettings, contributions, etc).
- 29 Each instalment (except the first of the financial year) is the cash equivalent of the net of the centrally recorded income and expenditure. This offsetting greatly reduces the number of monetary transactions necessary between the school and The City of York Council.

- 30 Instalments (except the first of the financial year) treat both income and expenditure in two ways: either spread across the financial year or as a single payment (see paragraph 39).
- 31 The Cash Flow Calculation in each instalment indicates how much is owed in terms of cash flow. This does not represent actual funding. The way this calculation is done is detailed in paragraph 39.
- 31.1 When the Cash Flow Calculation is positive this indicates that the City of York Council owes that amount to the school and a cash flow payment is made. If the final instalment is positive a payment is not made but the figure is carried forward into the new financial year (see paragraph 40).
- 31.2 When the Cash Flow Calculation is negative it indicates that the school owes that amount to the City of York Council with regard to cash flow payments. In this situation the cash flow payment will be zero and interest will be charged on the amount owed. Alternatively the school may wish to make a repayment of the amount owed to the Council.
- 31.3 If the Cash Flow Calculation is negative for a school that has an approved deficit the approved amount will be deducted from the amount owing before the interest is calculated.
- 31.4 If the Cash Flow Calculation in the final instalment of the financial year is negative (see paragraph 40 and the BAfS bank balance is greater than 5% of the Section 52 resource allocation or £50,000 (whichever is the lesser) then the City of York Council reserves the right to require the school to repay any cash owed in excess of this level either in part or in full.
- 31.5 When the City of York Council elects to charge interest this is calculated on a monthly basis using that month's Cash Flow Calculation together with the interest rate described in paragraph 35.
- 32 The City of York Council requires periodic reports from the schools. Their nature and frequency are detailed in the Finance Manual. They are required to ensure that the Council meets its obligations regarding financial probity, VAT claims, etc.
- 33 Any penalties or other liabilities suffered by the City of York Council but arising from a school's failure to follow the relevant guidance on such matters as Income Tax, National Insurance, VAT, CIS, etc (see paragraph 41) will be regarded as the responsibility of the school and will therefore result in a charge against that school's delegated budget.

#### **BASIS OF PERIODIC CASH FLOW PAYMENTS**

- 34 BAfS Cash Flow payments are made in monthly instalments.
- 34.1 Instalments are paid by BACS, or similar, on a predefined date each month. This information is contained in the BAfS calendar that is made available prior to the start of each financial year.

- 34.2 The City of York Council provides schools with a Remittance Advice (detailing the calculation of the monthly funding instalment). The schools will receive these on the same day that the cash flow instalments arrive in the schools' banks.
- 34.3 The City of York Council also provides schools with details of transactions put on the central accounting system comprising both income and expenditure (including payroll costs). These are sent out with the Remittance Advices.

### INTEREST DEDUCTION

- 35 Before the BAfS system was implemented the instalments were paid at the end of each month. Because the BAfS scheme brought forward these payments the City of York Council has lost interest on its cash balances. Therefore interest is charged on the early payment of BAfS instalments to compensate for this loss.

- 35.1 The interest deduction is calculated in the following way (the example assumes that a payment of £48,000 is due on 15<sup>th</sup> September):

<u>Operation</u>	<u>Description</u>	<u>Example</u>	<u>See</u>
	Gross Cash Flow Instalment	£48,000	
<i>times</i>	Number of days before the month end that the instalment is paid	15	
<i>divided by</i>	Number of days in the month	30	
<i>times</i>	Interest Rate	5%	35.2
<i>divided by</i>	Number of months in year	12	
	Sum Payable	<u>£100</u>	

- 35.2 The interest rate used in the interest deduction calculation is reviewed on a quarterly basis (ie in April, July, October and January) and is the average over the previous quarter of the interest for 7-day LIBID. This is the rate a Local Authority can achieve by placing funds out on the money markets for 7 days. The interest rate derived is shown on the Remittance Advice.

- 35.3 The interest deduction for a negative Cash Flow Calculation will be made as follows:

<u>Operation</u>	<u>Description</u>	<u>Example</u>
	Negative cash flow from Previous month's Remit	£70,000
<i>less</i>	Licensed Deficit (if any)	£10,000
<i>times</i>	Interest Rate	5%
<i>divided by</i>	No of months in year	<u>12</u>
	Interest chargeable	<u>£250</u>
	Repayment made (if any)	£30,000
	No of days from repayment to end of calendar month (interest rebate)	24
<i>divided by</i>	No of days in the month	30
<i>times</i>	Interest Rate	5%
<i>divided by</i>	No of months in year	12
	Interest rebate for repayment	<u>£100</u>



Total net interest chargeable

£150

## CASH FLOW ADVANCES

36 Since BAfS accounts are not allowed to go overdrawn (see paragraph 15.1), if a school calculates that there is a danger of this happening it should apply to The City of York Council for a cash flow advance. This advance **does not** represent additional funding for a school budget, but rather an advanced disbursement of the calculated cash flow payment.

36.1 The standard amount of a cash flow advance is 1/12 of 20% of the school's resource allocation, for example:

<u>Operation</u>	<u>Description</u>	<u>Example</u>
	Resource Allocation	£1,200,000
<i>times</i>	Proportion Of Year	1/12
	Resource Allocation Per Month	£100,000
<i>times</i>	Notional Percentage Spent On Non-Employee Costs	20%
	Cash Flow Advance	£20,000

36.2 The value of the cash flow advance does not appear in the Cash Flow Instalments Already Paid amount until three months after the advance is paid or the year end, whichever comes first. This is to maximise the effect of the cash advance.

36.3 Requests for a cash flow advance should be made to Adults, Children and Education Finance by email or letter and must include calculated details of when and by how much the school thinks the BAfS account may go overdrawn. The council reserves the right to refuse any requests if it believes the school has sufficient funds within its BAfS account.

36.4 The cash flow advance will be paid with the next remittance after it has been approved.

36.5 In exceptional circumstances a cash flow advance can be paid straight away. This is known as a pre-paid cash flow advance. However proper financial controls at the school should prevent this from being necessary.

36.6 Interest deductions (see paragraph 35) are applied to cash flow advances.

## VALUE ADDED TAX (VAT)

37 The City of York Council has ultimate responsibility to comply with the relevant rules and regulations regarding VAT laid down by H M Customs and Excise. Therefore, because local transactions that pass through schools' BAfS accounts are subject to VAT, the schools must produce the reports required for City of York Council to meet those responsibilities. The information from these reports is incorporated into the council's VAT return. The value of any reimbursements is calculated and reflected in the cash flow instalments (see 39 below). If the schools VAT claim is negative (more Output Vat than Input Vat) the school will be asked for a cheque of the claim amount.

## FIRST INSTALMENT

38 The first instalment of each financial year is treated differently to subsequent instalments.

38.1 The first instalment is scheduled so that the schools receive the payment into their BAfS accounts on the first banking day of the financial year.

38.2 Since there are no actual income or expenditure figures available when the first instalment is calculated, the resource allocation and historical expenditure data are used instead.

38.3 The first instalment of each financial year is calculated in the following way:

<u>Operation</u>	<u>Description</u>	<u>Example</u>	<u>See</u>
	Resource Allocation	£1,200,000	38.4
<i>times</i>	Average proportion of budget spent on non-employee costs	20%	38.5
	Resources Available relating to non-employee costs	£240,000	38.6
<i>times</i>	Number of weeks to the second remit as a proportion of the year (eg 7/52)	13%	38.7
	Cash Flow Payable	£31,200	38.8
<i>add</i>	Agreed Cash Flow Advance	£20,000	36
	Gross Cash Flow Instalment	£51,200	38.9
<i>less</i>	Prepaid Cash Flow Advance	0	36.5
<i>less</i>	Interest Deduction	£200	35
	Sum Payable	£51,000	38.10

38.4 Resource Allocation: This is the figure notified to schools and calculated through the LMS formula.

38.5 Average proportion of budget spent on non-employee costs: This is calculated for each phase (Primary, Secondary, etc) from the most recent outturn data available at the time of calculation.

38.6 Resources Available relating to non-employee costs: This represents the notional amount needed for non-employee costs over the financial year.

38.7 Number of weeks to the second remit as a proportion of the year: This is the period to be covered by the first instalment.

38.8 Cash Flow Payable: This represents the notional amount needed for non-employee costs until the payment of the second instalment.

38.9 Gross Cash Flow Instalment: This represents the total of the Cash Flow Payable and the Agreed Cash Flow Advance.

38.10 Sum Payable: This is the amount to be paid into the school's BAfS account on the first banking day of the financial year.

## SUBSEQUENT INSTALMENTS

39 Subsequent instalments of each financial year are treated differently to the first instalment.

39.1 These instalments are based on actual income and expenditure recorded on the central system (see paragraph 29).

39.2 These instalments are calculated in the following way:

<u>Operation</u>	<u>Description</u>	<u>Example</u>	<u>See</u>
	Resource Allocation	£1,200,000	39.3
<i>add</i>	Supplementary Income	£150,000	39.4
<i>less</i>	Annual Charges	£30,000	39.5
	Net Annual Resources Available	£1,320,000	39.6
<i>divided by</i>	Months In Year	12	39.7
	Monthly Instalment	£110,000	39.7
<i>times</i>	Current Month Number	5	39.7
	Available To Month	£550,000	39.7
<i>less</i>	Payroll Costs To Date	£360,000	39.8
<i>less</i>	Estimate Of Payroll Costs For Month	£90,000	39.9
<i>less</i>	Central Payments	£20,000	39.10
<i>add</i>	Central Receipts	£40,000	39.11
	Balance of Resources Available	£120,000	39.12
<i>less</i>	Cash Flow Instalments Already Paid	£70,000	39.13
<i>add</i>	Previous Year Adjustment	£(22,000)	39.14
	Cash Flow Calculation	£28,000	39.15
	Cash Flow Payable	£28,000	39.16
<i>add</i>	Agreed Cash Flow Advance	£20,000	36
	Gross Cash Flow Instalment	£48,000	39.17
<i>less</i>	Prepaid Cash Flow Advance	0	36.5
	Approved Deficit (for Information only)	0	31.2
<i>less</i>	Interest Deduction	£100	35
	Net Cash Flow Instalment	£47,900	39.18
<i>add</i>	VAT Reimbursement	£3,000	39.19
	Sum Payable In Remit	£50,900	39.20

39.3 Resource Allocation: This is the figure notified to schools and calculated through the LMS formula.

39.4 Supplementary Income: - This represents central receipts (see paragraph 26), the effects of which are to be spread over the financial year (see paragraph 30). They are derived from either:

- The allocation in year of any of the contingency sums held by the City of York Council under the terms of the LMS scheme.
- The allocation of any funds from the discretionary and/or mandatory items within the Schools Budget that the City of York Council might subsequently elect to allocate to a school.
- The allocation of any non-Schools Budget funds that the City of York Council might subsequently elect to allocate to a school.

- 39.5 Annual Charges: This represents central payments (see paragraph 28), the effects of which are to be spread over the financial year (see paragraph 30).
- 39.6 Net Annual Resources Available: This represents the net value of the Resource Allocation, Supplementary Income and Annual Charges.
- 39.7 To convert the Net Annual Resources Available to a monthly instalment basis, the total is divided by the Months In Year. The resulting Monthly instalment is then multiplied by the Current Month Number.
- 39.8 Payroll Costs To Date: Payroll costs are identified separately in order that the notional payroll adjustment (see paragraph 39.9) can easily be calculated.
- 39.9 Estimate Of Payroll Costs For Month: To reflect the fact that the deduction of actual payroll costs is one month in arrears relative to the Cash Flow instalments, a notional payroll adjustment is made for each month during the year. The notional payroll adjustment is based on the actual payroll costs for the school for the previous month. A facility exists to alter this figure for a particular school if the figure is unrepresentative for that school.
- 39.10 Central Payments: This represents central payments (see paragraph 28), the effects of which are not spread over the financial year, ie they take immediate effect (see paragraph 30).
- 39.11 Central Receipts: This represents central receipts (see paragraph 26), the effects of which are not spread over the financial year, ie they take immediate effect (see paragraph 30).
- 39.12 Balance of Resources Available: This represents that element of the school's annual resources attributable at a given date and remaining after the deduction of payroll and other agreed costs.
- 39.13 Cash Flow Instalments Already Paid: This represents the total of the Cash Flow Payable previously paid in this financial year. It also includes, after a period of three months, any Cash Flow Advances paid to the school.
- 39.14 Previous Year Adjustment: This represents the amount that is owed from the previous financial year by the school to the City of York Council or vice versa (see paragraph 40).
- 39.15 Cash Flow Calculation: This represents the amount that is owed this financial year by the school to the City of York Council or vice versa.
- 39.16 Cash Flow Payable: This is based on the Cash Flow Calculation. If the Cash Flow Calculation is positive then the Cash Flow Payable equals Cash Flow Calculation. If the Cash Flow Calculation is negative the Cash Flow Payable amount is owed to the Council and will be liable to interest. It is up to the school to decide whether it subsequently wishes to make a repayment of some or all of the amount owed.
- 39.17 Gross Cash Flow Instalment: This represents the balance of Cash Flow to date payable to a school as enhanced by the value of any optional cash flow advance requested by the school.

- 39.18 Net Cash Flow Instalment: This represents the Gross Cash Flow Instalment due less the Interest Deduction (see paragraph 35) and any Prepaid Cash Flow Advance (see paragraph 36).
- 39.19 VAT Reimbursement: This figure represents the VAT reimbursement resulting from the previous month's VAT return.
- 39.20 Sum Payable: This is the amount to be paid into the school's BAfS account on the day specified in the BAfS calendar.

#### **FINAL ADJUSTMENT**

- 40 A calculation is run at the year-end to determine the final adjustment. This represents, in cash flow terms, how much is owed by the school to the City of York Council or vice versa.
- 40.1 The final adjustment is calculated in the same manner as the normal monthly instalments (see paragraph 39.2) except that no notional payroll adjustment is included.
- 40.2 If the Cash Flow Calculation in the final instalment is negative and the BAfS bank balance is greater than 5% of the Section 52 resource allocation or £50,000 (whichever is the lesser) then the City of York Council reserves the right to require the school to repay any cash owed in excess of this level, either in part or in full.
- 40.3 The Final Adjustment equates to the Cash Flow Calculation
- 40.4 The information included in the final Remittance Advice is needed by the school to calculate its overall year-end position.

#### **GUIDANCE, TRAINING AND SUPPORT**

- 41 The City of York Council has a number of statutory obligations; these are not waived by the introduction of BAfS. Therefore the City of York Council will provide detailed guidance to schools regarding such matters as Income Tax, National Insurance, VAT, CIS, etc.
- 42 Guidance is provided through the following:
- A comprehensive Finance Manual which is updated annually
  - A Local Toolkit
  - A Schools Bulletin which is produced weekly during term-time
  - Guidance notes which are produced as required, for example for at closedown
- 43 Training sessions for school staff and governors are provided to ensure that they understand, and where appropriate can operate, the BAfS scheme.
- 44 Additional support is available from the following:
- |   |              |
|---|--------------|
| • School Business Support Helpline            | 01904 554231 |
| • Veritau City of York Council Internal Audit | 01904 552947 |
| • The City of York Council's VAT Officer      | 01904 551135 |

CHILDREN, EDUCATION AND COMMUNITIES

BANK ACCOUNT FOR SCHOOLS (BAFS) – BANK ACCOUNT DETAILS FORM

DfES No.:		School Name:	
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Account Details

Name: .....

Branch: .....

Address: .....

.....

Postcode: .....

Sort Code:   -   -

Account Number:

New/Change\* Date:   /   /

\* Please delete as appropriate

Authorisation

Printed Name: .....

Signature: .....

Designation: .....

Date: .....

Please return to: **Adults, Children, Education & Communities Finance, Millennium Hub, 3<sup>rd</sup> Floor, West Offices, Station Rise, York, Y01 6GA**