



**HM REVENUE AND CUSTOMS**  
Analysis Team

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# **Child Benefit Statistics**

## **Quarterly Statistics**

### **May 2005**

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The August 2005 issue is due to be published on the web site on  
Tuesday 8th November 2005.

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# Child Benefit

## Quarterly Statistics

### May 2005

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## Introduction and main aggregates

These tables show the number of families in the United Kingdom in receipt of Child Benefit at 31 May 2005, and the number of children for whom the benefit was paid. The figures are estimates based on a sample of awards, and are therefore subject to sampling error - see the Technical note. Some time series information is also shown.

At the end of May 2005 there were around 7.3 million families receiving Child Benefit with around 13 million children for whom payments were being made.

Table 1.1 shows the time series of these figures. The number of families at May 2005 has increased slightly compared to May 2004. The total number of children has decreased slightly compared to the previous year, although there is an increase in the number of children aged under 5 compared to May 2004.

The table also demonstrates the drop in the number of families and children between the end of August and May. Benefit payment ceases in early September for children not in full-time non-advanced education, or registered with the Careers service or Connexions.

There were 1 million children (7.8%) for whom payments were made aged 16 or older at 31 August 2004. Therefore they were in full-time non-advanced education or registered with the Careers service or with Connexions.

44.3% of Child Benefit families have 1 child and 39.0% have 2 children for whom the benefit was paid (up from 43.9% and down from 39.2% respectively on May 2004 ).

There were 611 thousand children aged under 1 for whom payments were made, compared with 684 thousand between their first and second birthdays. The number aged under 1 is particularly affected by new claims, and revisions to claims, that were not received and processed by the reference date but will later be backdated to before the reference date.

## Technical note

Child Benefit is paid to those responsible for children. Here "children" includes all those aged under 16. It also includes young people aged under 19 who are in full-time non-advanced education, or are entered for future external examinations, or are in the period between leaving (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier) and not in work. It also includes young people aged under 18 who have moved directly from full-time education to being registered for work or training with the Careers service or with Connexions. Awards are also subject to residence criteria being satisfied.

The numbers shown in the tables are estimates based on a random 5 per cent sample of awards current at the reference date. The extract was taken on the reference date. The figures therefore take no account of new claims, or revisions to claims, that were received or processed after the reference date, even if they are backdated to start before the reference date. Figures based on fewer than 25 cases are shown as "-".

The data extracted for each sample family include details of each child in the family for whom Child Benefit was paid at the extract date. This yields estimates of the total number of children in families receiving Child Benefit, and their characteristics

There are 9,400 families allocated to "Abroad". Investigations indicate that the vast majority of these are for families of armed forces or other crown servants serving overseas.

The figures are subject to sampling error - see Appendix A.

**Table 1.1 : Child Benefit recipients and their children, by age,  
May 2000 - May 2005***Thousands*

|               | Recipients | Children for whom Child Benefit received, by age |         |         |          |             |
|---------------|------------|--|---------|---------|----------|-------------|
|               |            | Total  | Under 5 | 5 to 10 | 11 to 15 | 16 and over |
| May 2000      | 7,305.3    | 13,252.3   | 3,457.4 | 4,573.4 | 3,792.1  | 1,429.5     |
| August 2000   | 7,340.2    | 13,326.0   | 3,436.7 | 4,564.1 | 3,801.3  | 1,523.9     |
| November 2000 | 7,216.9    | 13,021.0   | 3,428.1 | 4,557.2 | 3,805.6  | 1,230.1     |
| February 2001 | 7,255.1    | 13,104.7   | 3,415.0 | 4,541.8 | 3,812.8  | 1,335.1     |
| May 2001      | 7,297.5    | 13,198.1   | 3,395.8 | 4,520.1 | 3,822.7  | 1,459.6     |
| August 2001   | 7,334.7    | 13,278.3   | 3,376.8 | 4,503.9 | 3,833.6  | 1,564.0     |
| November 2001 | 7,207.0    | 12,962.5   | 3,367.1 | 4,492.8 | 3,845.9  | 1,256.8     |
| February 2002 | 7,249.6    | 13,052.2   | 3,351.0 | 4,481.1 | 3,860.3  | 1,359.7     |
| May 2002      | 7,296.7    | 13,154.3   | 3,327.8 | 4,468.5 | 3,863.3  | 1,494.7     |
| August 2002   | 7,335.6    | 13,232.8   | 3,300.4 | 4,453.9 | 3,877.7  | 1,600.8     |
| November 2002 | 7,203.0    | 12,888.5   | 3,292.3 | 4,443.0 | 3,881.9  | 1,271.3     |
| February 2003 | 7,250.8    | 12,988.7   | 3,284.4 | 4,425.8 | 3,892.6  | 1,385.9     |
| May 2003      | 7,298.1    | 13,091.9   | 3,262.9 | 4,404.8 | 3,894.8  | 1,529.4     |
| August 2003   | 7,342.4    | 13,195.8   | 3,266.8 | 4,393.0 | 3,893.7  | 1,642.2     |
| November 2003 | 7,206.8    | 12,859.6   | 3,262.2 | 4,386.3 | 3,892.3  | 1,318.6     |
| February 2004 | 7,247.3    | 12,942.1   | 3,256.5 | 4,377.8 | 3,882.1  | 1,425.6     |
| May 2004      | 7,301.3    | 13,062.3   | 3,257.0 | 4,365.9 | 3,868.6  | 1,570.8     |
| August 2004   | 7,352.5    | 13,167.8   | 3,253.2 | 4,351.8 | 3,871.2  | 1,691.6     |
| November 2004 | 7,195.6    | 12,773.2   | 3,271.2 | 4,334.3 | 3,877.7  | 1,290.0     |
| February 2005 | 7,251.5    | 12,897.4   | 3,273.8 | 4,324.3 | 3,874.1  | 1,425.1     |
| May 2005      | 7,311.4    | 13,025.1   | 3,277.5 | 4,304.0 | 3,867.3  | 1,576.3     |

**Table 1.2 : Child Benefit recipients by size of family,  
May 2000 - May 2005**

*Thousands*

|               | Total   | Number of children for whom Child Benefit received |         |       |       |           |
|---------------|---------|--|---------|-------|-------|-----------|
|               |         | 1  | 2       | 3     | 4     | 5 or more |
| May 2000      | 7,305.3 | 3,118.4  | 2,881.8 | 970.3 | 250.4 | 84.4      |
| August 2000   | 7,340.2 | 3,127.8  | 2,898.1 | 977.4 | 251.3 | 85.6      |
| November 2000 | 7,216.9 | 3,116.0  | 2,833.5 | 945.0 | 242.2 | 80.3      |
| February 2001 | 7,255.1 | 3,123.6  | 2,854.1 | 951.9 | 244.1 | 81.4      |
| May 2001      | 7,297.5 | 3,133.3  | 2,873.4 | 962.3 | 245.5 | 82.9      |
| August 2001   | 7,334.7 | 3,143.1  | 2,890.7 | 969.6 | 246.8 | 84.4      |
| November 2001 | 7,207.0 | 3,128.1  | 2,828.7 | 935.9 | 235.5 | 78.9      |
| February 2002 | 7,249.6 | 3,140.4  | 2,848.0 | 943.2 | 237.6 | 80.4      |
| May 2002      | 7,296.7 | 3,152.4  | 2,870.5 | 951.0 | 240.8 | 82.1      |
| August 2002   | 7,335.6 | 3,162.0  | 2,893.6 | 954.4 | 242.4 | 83.1      |
| November 2002 | 7,203.0 | 3,157.1  | 2,820.9 | 917.8 | 230.7 | 76.4      |
| February 2003 | 7,250.8 | 3,171.1  | 2,843.0 | 925.3 | 233.4 | 77.9      |
| May 2003      | 7,298.1 | 3,184.1  | 2,863.2 | 935.0 | 236.1 | 79.8      |
| August 2003   | 7,342.4 | 3,189.2  | 2,890.4 | 942.1 | 238.8 | 81.9      |
| November 2003 | 7,206.8 | 3,176.8  | 2,819.7 | 906.0 | 228.1 | 76.1      |
| February 2004 | 7,247.3 | 3,191.5  | 2,836.0 | 911.5 | 230.5 | 77.8      |
| May 2004      | 7,301.3 | 3,202.5  | 2,863.2 | 922.8 | 232.9 | 79.9      |
| August 2004   | 7,352.5 | 3,218.9  | 2,885.4 | 931.3 | 235.4 | 81.5      |
| November 2004 | 7,195.6 | 3,205.5  | 2,804.7 | 889.7 | 220.7 | 74.9      |
| February 2005 | 7,251.5 | 3,220.0  | 2,829.5 | 899.8 | 224.9 | 77.3      |
| May 2005      | 7,311.4 | 3,238.1  | 2,854.2 | 911.3 | 228.8 | 79.1      |

**Table 1.3 Child Benefit recipients and children, by country, May 2000 - May 2005**

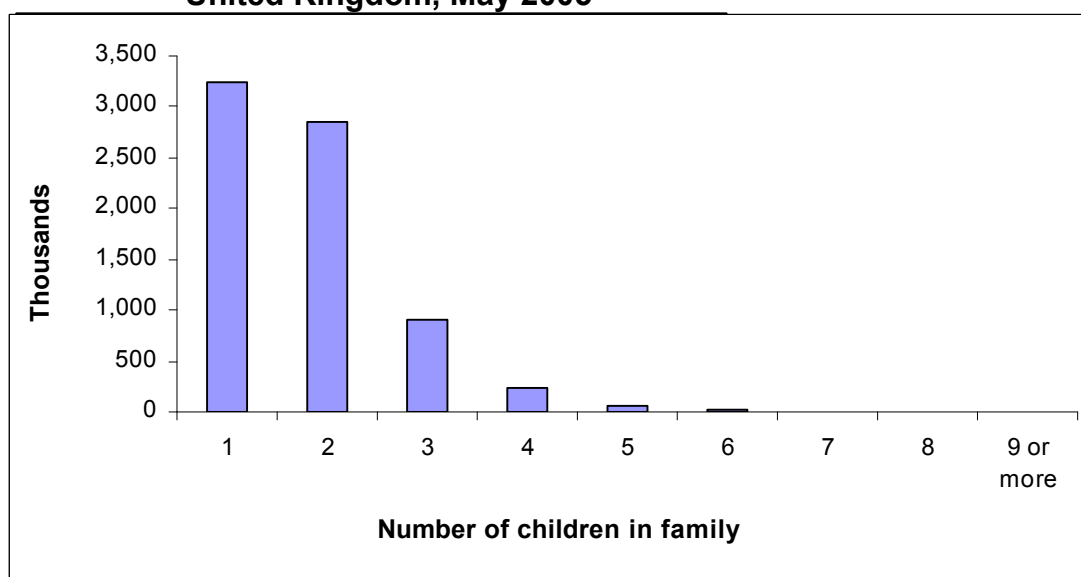
|   | <i>Thousands</i>            |          |       |          |                  |          |
|---|-----------------------------|----------|-------|----------|------------------|----------|
|   | United Kingdom <sup>1</sup> | England  | Wales | Scotland | Northern Ireland | Overseas |
| <b>Recipients</b>   |                             |          |       |          |                  |          |
| May 2000  | 7,305.3                     | 6,096.3  | 358.5 | 608.7    | 231.5            | 10.2     |
| August 2000   | 7,341.2                     | 6,127.1  | 359.8 | 610.5    | 232.9            | 9.8      |
| November 2000   | 7,216.9                     | 6,025.9  | 354.0 | 598.5    | 228.8            | 9.8      |
| February 2001   | 7,255.1                     | 6,057.5  | 356.5 | 600.5    | 230.5            | 10.0     |
| May 2001  | 7,297.5                     | 6,092.1  | 359.0 | 604.1    | 232.1            | 10.2     |
| August 2001   | 7,334.7                     | 6,122.9  | 361.1 | 607.3    | 232.5            | 10.9     |
| November 2001   | 7,207.0                     | 6,015.6  | 355.4 | 596.8    | 228.1            | 11.2     |
| February 2002   | 7,249.6                     | 6,054.4  | 356.2 | 598.7    | 229.5            | 10.9     |
| May 2002  | 7,296.7                     | 6,093.8  | 358.7 | 602.6    | 230.8            | 10.7     |
| August 2002   | 7,335.6                     | 6,126.3  | 360.9 | 605.8    | 231.7            | 10.8     |
| November 2002   | 7,203.0                     | 6,016.7  | 353.8 | 594.7    | 227.3            | 10.5     |
| February 2003   | 7,250.8                     | 6,056.6  | 356.0 | 598.3    | 229.0            | 10.8     |
| May 2003  | 7,298.1                     | 6,096.1  | 358.2 | 602.6    | 230.2            | 11.0     |
| August 2003   | 7,342.4                     | 6,132.6  | 360.5 | 607.2    | 231.3            | 10.7     |
| November 2003   | 7,206.8                     | 6,020.7  | 352.7 | 596.3    | 226.6            | 10.4     |
| February 2004   | 7,247.3                     | 6,058.8  | 354.6 | 595.3    | 228.4            | 10.0     |
| May 2004  | 7,301.3                     | 6,105.3  | 357.1 | 599.7    | 229.8            | 9.4      |
| August 2004   | 7,352.5                     | 6,149.7  | 359.6 | 603.3    | 230.3            | 9.6      |
| November 2004   | 7,195.6                     | 6,022.4  | 351.5 | 587.4    | 225.2            | 9.0      |
| February 2005   | 7,251.5                     | 6,070.9  | 353.6 | 590.0    | 227.3            | 9.7      |
| May 2005  | 7,311.4                     | 6,121.9  | 355.9 | 595.2    | 229.0            | 9.4      |
| <b>Total number of children for whom Child Benefit received</b> |                             |          |       |          |                  |          |
| May 2000  | 13,252.3                    | 11,079.0 | 644.7 | 1,053.2  | 457.8            | 17.7     |
| August 2000   | 13,326.0                    | 11,143.6 | 648.3 | 1,057.2  | 460.2            | 16.8     |
| November 2000   | 13,021.0                    | 10,892.1 | 634.0 | 1,030.8  | 447.0            | 17.1     |
| February 2001   | 13,104.7                    | 10,963.4 | 639.0 | 1,033.5  | 451.2            | 17.5     |
| May 2001  | 13,198.1                    | 11,040.6 | 643.9 | 1,040.7  | 454.9            | 18.0     |
| August 2001   | 13,278.3                    | 11,105.4 | 649.2 | 1,047.7  | 456.3            | 19.8     |
| November 2001   | 12,962.5                    | 10,841.9 | 635.4 | 1,022.1  | 443.4            | 19.8     |
| February 2002   | 13,052.2                    | 10,924.2 | 637.0 | 1,025.1  | 446.9            | 19.0     |
| May 2002  | 13,154.3                    | 11,010.5 | 641.9 | 1,032.8  | 450.2            | 18.9     |
| August 2002   | 13,232.8                    | 11,076.4 | 645.8 | 1,039.1  | 452.3            | 19.3     |
| November 2002   | 12,888.5                    | 10,790.9 | 628.5 | 1,012.5  | 438.2            | 18.4     |
| February 2003   | 12,988.7                    | 10,877.6 | 633.5 | 1,016.6  | 442.0            | 19.1     |
| May 2003  | 13,091.9                    | 10,966.0 | 636.9 | 1,024.8  | 444.6            | 19.6     |
| August 2003   | 13,195.8                    | 11,053.4 | 642.1 | 1,034.2  | 446.9            | 19.2     |
| November 2003   | 12,859.6                    | 10,777.0 | 623.6 | 1,008.7  | 432.0            | 18.2     |
| February 2004   | 12,942.1                    | 10,855.8 | 626.3 | 1,005.4  | 437.0            | 17.6     |
| May 2004  | 13,062.3                    | 10,958.8 | 632.1 | 1,014.6  | 440.3            | 16.5     |
| August 2004   | 13,167.8                    | 11,052.0 | 636.6 | 1,020.5  | 441.9            | 16.8     |
| November 2004   | 12,773.2                    | 10,727.9 | 616.9 | 986.6    | 425.8            | 15.9     |
| February 2005   | 12,897.4                    | 10,835.6 | 621.9 | 991.5    | 431.5            | 16.8     |
| May 2005  | 13,025.1                    | 10,944.4 | 626.8 | 1,002.0  | 435.3            | 16.6     |

<sup>1</sup> Including overseas

**Table 2 Child Benefit recipients by size of family and country, May 2005**

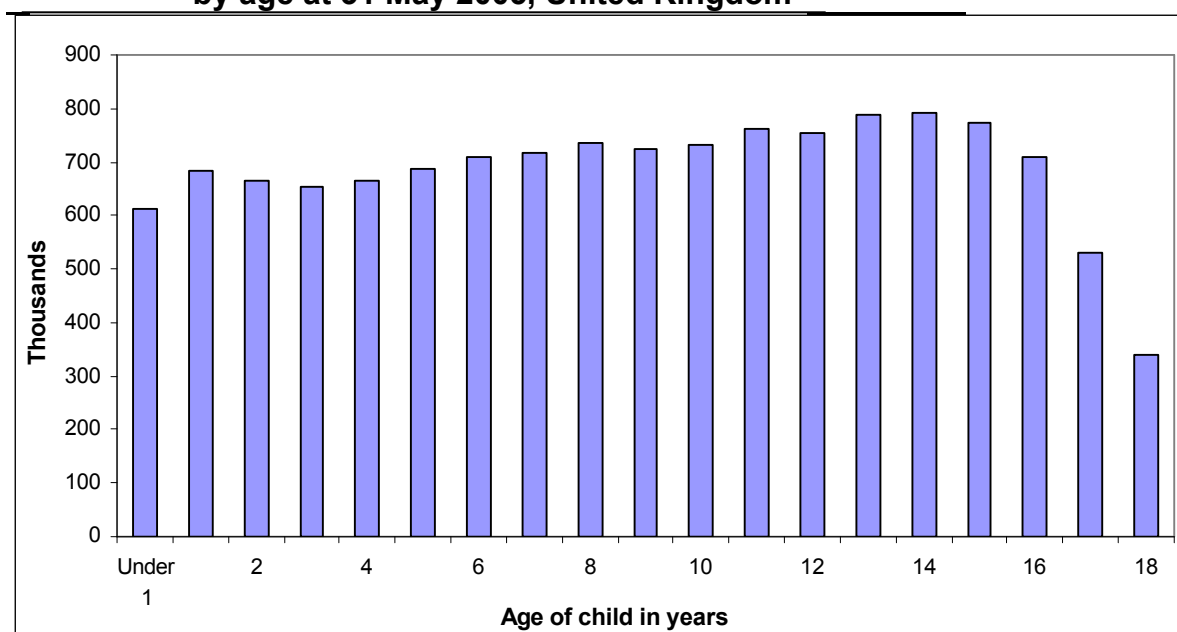
*Thousands*

|   | United Kingdom <sup>1</sup> | England | Wales | Scotland | Northern Ireland | Overseas |
|---|-----------------------------|---------|-------|----------|------------------|----------|
| <b>Number of children in the family for whom Child Benefit received</b> |                             |         |       |          |                  |          |
| All families  | 7,311.4                     | 6,121.9 | 355.9 | 595.2    | 229.0            | 9.4      |
| 1   | 3,238.1                     | 2,690.3 | 160.7 | 288.5    | 94.7             | 3.9      |
| 2   | 2,854.2                     | 2,401.6 | 138.3 | 227.4    | 82.8             | 4.2      |
| 3   | 911.3                       | 768.2   | 42.9  | 63.0     | 36.1             | 1.1      |
| 4   | 228.8                       | 193.2   | 10.8  | 12.9     | 11.7             | -        |
| 5   | 56.5                        | 48.4    | 2.6   | 2.8      | 2.7              | -        |
| 6   | 14.9                        | 13.3    | -     | 0.5      | 0.6              | -        |
| 7   | 5.0                         | 4.5     | -     | -        | -                | -        |
| 8   | 1.7                         | 1.4     | -     | -        | -                | -        |
| 9 or more   | 1.0                         | 0.9     | -     | -        | -                | -        |

<sup>1</sup> Including overseas**Chart 1 Child Benefit recipients by size of family, United Kingdom, May 2005**

**Table 3.1 Children in families of Child Benefit recipients, by age and country, May 2005**

|   | <i>Thousands</i>            |          |       |          |                  |          |
|---|-----------------------------|----------|-------|----------|------------------|----------|
|   | United Kingdom <sup>1</sup> | England  | Wales | Scotland | Northern Ireland | Overseas |
| <b>All children for whom Child Benefit received</b> | 13,025.1                    | 10,944.4 | 626.8 | 1,002.0  | 435.3            | 16.6     |
| Age at 31 May 2005                                  |                             |          |       |          |                  |          |
| Under 1   | 611.3                       | 516.2    | 27.8  | 46.9     | 19.8             | 0.5      |
| 1   | 684.2                       | 579.8    | 31.2  | 50.6     | 21.9             | 0.8      |
| 2   | 665.1                       | 560.2    | 31.0  | 52.3     | 20.8             | 0.8      |
| 3   | 652.9                       | 550.4    | 30.0  | 48.8     | 22.8             | 0.9      |
| 4   | 664.0                       | 560.3    | 30.9  | 49.9     | 21.9             | 1.0      |
| 5   | 687.0                       | 578.5    | 31.6  | 53.1     | 22.5             | 1.1      |
| 6   | 708.9                       | 596.0    | 33.9  | 54.4     | 23.6             | 1.0      |
| 7   | 716.2                       | 601.1    | 33.0  | 57.2     | 23.9             | 1.0      |
| 8   | 736.5                       | 616.7    | 36.0  | 58.3     | 24.3             | 1.2      |
| 9   | 723.2                       | 607.4    | 35.2  | 56.2     | 23.5             | 0.8      |
| 10  | 732.2                       | 611.2    | 36.0  | 60.7     | 23.2             | 1.1      |
| 11  | 761.6                       | 639.1    | 36.7  | 60.1     | 24.6             | 1.1      |
| 12  | 754.7                       | 628.7    | 36.6  | 62.8     | 25.5             | 1.1      |
| 13  | 788.4                       | 655.7    | 39.0  | 66.6     | 26.0             | 1.1      |
| 14  | 790.6                       | 662.3    | 39.1  | 62.6     | 25.8             | 0.9      |
| 15  | 772.0                       | 646.5    | 37.8  | 59.9     | 27.0             | 0.8      |
| 16  | 707.9                       | 594.3    | 36.2  | 51.6     | 25.0             | 0.8      |
| 17  | 530.0                       | 446.3    | 27.1  | 37.5     | 18.8             | -        |
| 18  | 338.4                       | 293.7    | 17.6  | 12.4     | 14.5             | -        |

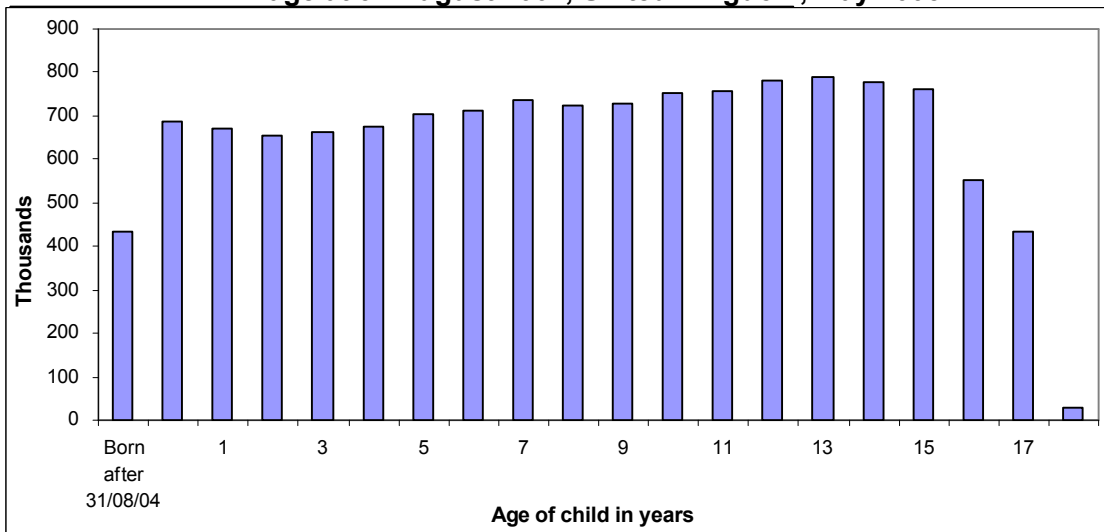
<sup>1</sup> Including overseas**Chart 2 Children in families of Child Benefit recipients, by age at 31 May 2005, United Kingdom**

**Table 3.2 Children in families of Child Benefit recipients, by age at 31 August 2004 and country, May 2005**

|   | <i>Thousands</i>            |          |       |          |                  |          |
|---|-----------------------------|----------|-------|----------|------------------|----------|
|   | United Kingdom <sup>1</sup> | England  | Wales | Scotland | Northern Ireland | Overseas |
| <b>All children for whom Child Benefit received</b> | 13,025.1                    | 10,944.4 | 626.8 | 1,002.0  | 435.3            | 16.6     |
| Born between 1 Sept 2004 and 31 May 2005            | 434.8                       | 366.3    | 19.8  | 34.6     | 13.9             | -        |
| Age at 31 August 2004                               |                             |          |       |          |                  |          |
| Under 1   | 686.6                       | 582.3    | 31.3  | 49.6     | 22.6             | 0.8      |
| 1   | 669.0                       | 563.9    | 31.1  | 52.1     | 20.9             | 0.9      |
| 2   | 656.2                       | 553.4    | 30.0  | 50.2     | 21.9             | 0.7      |
| 3   | 660.8                       | 557.0    | 30.7  | 49.7     | 22.2             | 1.1      |
| 4   | 676.6                       | 569.6    | 31.6  | 51.9     | 22.3             | 1.1      |
| 5   | 705.6                       | 594.6    | 33.0  | 54.0     | 23.1             | 0.9      |
| 6   | 710.8                       | 596.1    | 33.1  | 56.2     | 24.3             | 1.1      |
| 7   | 736.8                       | 617.0    | 35.6  | 58.7     | 24.3             | 1.1      |
| 8   | 724.1                       | 608.7    | 35.3  | 55.9     | 23.3             | 0.9      |
| 9   | 729.3                       | 608.4    | 36.9  | 59.9     | 23.1             | 0.9      |
| 10  | 753.5                       | 632.7    | 35.2  | 59.9     | 24.6             | 1.1      |
| 11  | 756.4                       | 630.3    | 37.2  | 62.5     | 25.3             | 1.2      |
| 12  | 781.0                       | 651.6    | 37.8  | 65.3     | 25.1             | 1.2      |
| 13  | 790.5                       | 659.4    | 39.4  | 63.9     | 26.8             | 1.0      |
| 14  | 778.3                       | 652.4    | 38.3  | 60.4     | 26.3             | 0.8      |
| 15  | 761.1                       | 640.7    | 38.6  | 55.0     | 26.0             | 0.8      |
| 16  | 553.2                       | 464.0    | 28.9  | 40.8     | 19.1             | -        |
| 17  | 433.9                       | 374.2    | 21.9  | 20.3     | 17.3             | -        |
| 18  | 26.7                        | 21.4     | 1.1   | 1.1      | 3.0              | -        |
| Under 16  | 12,011.4                    | 10,084.4 | 574.9 | 939.8    | 396.0            | 15.9     |
| 16 or over  | 1,013.8                     | 859.6    | 51.9  | 62.2     | 39.4             | 0.6      |

<sup>1</sup> Including overseas

**Chart 3 Children in families of Child Benefit recipients, by age at 31 August 2004, United Kingdom, May 2005**



## Appendix A: Sampling error

The figures in the tables are based on what is in effect a random 5 per cent sample of families with claims for Child Benefit fully processed by the reference date. The sampling method ensures that the sample cases are representative of all such families on the computer system. The data for the children in these families also comprise a 5 per cent sample of children.

The figures in the tables are therefore estimates, but we know how accurate they are. For example, suppose that there are 100,000 families or children with a particular characteristic (but this number is not known), and that each is sampled with a probability of 0.2. Statistical theory says that there is a 95 per cent probability that the number sampled will lie between 19,752 and 20,248. If we were estimating the total number with the characteristic from the number in the sample, there is therefore a 95 per cent probability that our estimate will lie between 98,760 and 101,240. Approximately, we can then say that, where an estimate of 100,000 is derived from the sample, the true figure lies within 1,240 of the estimate, with a 95 per cent probability. That is, the width of the "95 per cent confidence interval" for the estimate is 1,240, or 1.2 per cent, of the estimate itself.

The width of the confidence interval varies with the size of the estimate, as shown in the table below.

| Confidence interval widths for estimates |                                |   |
|--|--------------------------------|---|
| Estimated value                          | <u>95% confidence interval</u> | <u>Confidence interval as % of the estimate</u> |
| '000                                     | '000                           |   |
| 1  | ± 0.3                          | ± 27%   |
| 2  | ± 0.4                          | ± 19%   |
| 5  | ± 0.6                          | ± 12%   |
| 10                                       | ± 0.9                          | ± 9%  |
| 25                                       | ± 1.4                          | ± 5%  |
| 50                                       | ± 1.9                          | ± 3.8%  |
| 100                                      | ± 2.7                          | ± 2.7%  |
| 250                                      | ± 4.3                          | ± 1.7%  |
| 500                                      | ± 6.0                          | ± 1.2%  |
| 1,000                                    | ± 8.5                          | ± 0.9%  |

## Appendix B: Rates of Child Benefit, 1992-93 to 2005-06

|            | <b>£ per week</b> |                        |                             |
|------------|-------------------|------------------------|-----------------------------|
|            | Eldest<br>child   | Subsequent<br>children | Lone<br>parent <sup>1</sup> |
| April 1992 | 9.65              | 7.80                   | 15.50                       |
| April 1993 | 10.00             | 8.10                   | 16.05                       |
| April 1994 | 10.20             | 8.25                   | 16.35                       |
| April 1995 | 10.40             | 8.45                   | 16.70                       |
| April 1996 | 10.80             | 8.80                   | 17.10                       |
| April 1997 | 11.05             | 9.00                   | 17.10                       |
| April 1998 | 11.45             | 9.30                   | 17.10                       |
| April 1999 | 14.40             | 9.60                   | 17.10                       |
| April 2000 | 15.00             | 10.00                  | 17.55                       |
| April 2001 | 15.50             | 10.35                  | 17.55                       |
| April 2002 | 15.75             | 10.55                  | 17.55                       |
| April 2003 | 16.05             | 10.75                  | 17.55                       |
| April 2004 | 16.50             | 11.05                  | 17.55                       |
| April 2005 | 17.00             | 11.40                  | 17.55                       |

## Notes:

1. This was payable instead of the standard eldest child rate to most people bringing up children on their own until 6 July 1998. From that date it has continued to be payable to recipients at that date. It is also payable to lone parents who were receiving the lone parent rate of family premium in Income Support or Jobseekers' Allowance and move into work; and lone parents ceasing to receive a "specified" benefit (Child's Special Allowance for the eldest dependent child; the higher rate of Industrial Death Benefit for the child; or an increase for the eldest dependent child with either Widowed Mother's Allowance, War Widow's Pension, Retirement Pension, Industrial Disablement Pension - which includes Unemployment Supplement - or Invalid Care Allowance).