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Child Benefit Statistics

Geographical analysis

at Country, Region, Local Authority and Parliamentary Constituency levels

August 2017



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Child Benefit Credit Statistics

Geographical analysis

28st February 2018

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Updates:

These tables were updated on Tuesday 20th March to correct for a minor error in the commentary on page 12.

Last year's issue can be found on the Government Statistics website: <u>https://www.gov.uk/government/statistics/child-benefit-statistics-geographical-analysis-august-2016</u>

Older issues are also on the Government Statistics website https://www.gov.uk/government/collections/child-benefit-geographical-statistics

The next issue, for August 2018, will be published in February 2019.

A NATIONAL STATISTICS PUBLICATION

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

You can also find National Statistics on the internet at <u>www.gov.uk/government/statistics</u>

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Introduction

What is Child Benefit?

Child Benefit is a payment that you can claim for your child. It is usually paid every four weeks but in some cases can be paid weekly. The payment can be claimed by anyone who qualifies.

As of January 2013, claimants may be liable to a tax charge called the 'High Income Child Benefit charge'. Being liable for this charge does not affect a child's entitlement but any Child Benefit recipient is liable to repay some or all of their Child Benefit back if they or their partner has an individual income of more than £50,000 per year. For every additional £100 over the £50,000 threshold that an individual earns, the tax charge due increases by 1%. This means that any recipient whose income (or partner's income) is over £60,000 will be liable to repay their entire Child Benefit entitlement. Alternatively, claimants affected by the High Income Child Benefit charge have the option to opt-out of receiving Child Benefit, thereby ceasing their payments.

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

a) those in full-time non-advanced education or (from April 2006) on certain approved vocational training courses and who are under 19, or are aged 19 and have been on the same course since their 19th birthdays. (Note: those reaching 19 up to 9 April 2006 ceased to qualify on their 19th birthdays);

b) those entered for future external examinations, or are in the period between leaving education (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier), and are not in work (there are slight variations for Scotland);

c) those 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.

You can get Child Benefit even if your child doesn't live with you. However, if they live with someone else, you can only get Child Benefit if:

a) you pay towards the upkeep of your child

b) what you pay is at least the same as the amount of Child Benefit you get for your child c) the person bringing up your child is not getting Child Benefit for them - if you and another person both claim Child Benefit for the same child, only one of you can get it

You can also claim Child Benefit for a child even if you're not their parent, but you have to be responsible for them to qualify.

Awards are also subject to residence criteria being satisfied.

There are two separate amounts, with a higher amount for your eldest (or only) child and a lower amount for each of your other children.

For further information about who can claim please refer to the HMRC website: <u>https://www.gov.uk/child-benefit/eligibility</u>

What does this publication tell me?

This publication includes details of the number of families claiming Child Benefit as at 31st August 2017, the number and ages of children within those families and their geographical location. Population counts at Country and English Region level are shown, as well as by Local Authority and Parliamentary Constituency (Westminster and Scottish) in the United Kingdom. This publication also contains details of the number of families that had opted out of receiving Child Benefit as at August 2017, the number and ages of children within those families and their geographical location. Again population counts broken down by Country and English Region, Local Authority and Parliamentary Constituency Constituency are provided.

The statistics are as close to real-time as possible and represent the complete picture as at the 31st August, including back-dated awards pertaining to new-births. As these statistics are classified as National Statistics the exact date of publication is pre-announced at least a month in advance with the month published a year ahead in the previous publication.

This publication includes detailed analysis of the Child Benefit population as at 31st August 2017, as well as headline time series figures for each August back to 2003, this is because HM Revenue & Customs took over the responsibility for Child Benefit from April 2003.

Previously and up until April 2003, Child Benefit was administered by the Department of Social Security (now the Department for Work and Pensions).

We also publish detailed small area statistics for Great Britain, at Lower Layer Super Out Area (LSOA) for England and Wales, and Data Zone for Scotland. These statistics are based on the same source data and totals for higher level geographies will match up. The statistics are available with the National Statistics release of these statistics. Currently the small area data is not labelled as National Statistics and appears on the HMRC website and on the Neighbourhood Statistics website.

Further geographical statistics, down to Lower Layer Super Output Area (LSOA) in England and Wales, Data Zones in Scotland and Output Areas in Northern Ireland are available from the following sites:

- Office for National Statistics: Neighbourhood Statistics
- Scottish Government: Scottish Neighbourhood Statistics
- Northern Ireland Statistics and Research Agency (NISRA): Northern Ireland Neighbourhood Information Service

Who might be interested?

The statistics contained in this publication will be of interest for anyone that is looking for the latest possible data on Child Benefit. Specifically, there are statistics on the number of children, by age band, in each geographical area. These statistics may be of interest to academics, think tanks as well as Local Government and might be used for comparison to comparable Tax Credits statistics.

Although the number of families that have opted out and the children within those families are included within this publication, we are unable to provide figures on those that have

chosen not to claim Child Benefit due to the introduction of the High income Child Benefit charge. This means that the Child Benefit population (up to 16) may not continue to be as useful a proxy for the child population as a whole in future years.

User Engagement

Bespoke analysis of Child Benefit data is possible although there may be a charge depending on the level of complexity and the resources required to produce. If you would like to discuss your requirements, to comment on the current publications, or for further information about the Child Benefit statistics please use the contact information found at the beginning of this publication.

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs. We would welcome any views you have using the contact information at the beginning of this publication.

National Statistics Review

We carried out a formal review of our National Statistics publications, covering both Tax Credits (provisional and finalised) and Child Benefit in 2011.

The Child Benefit Statistics User Consultation ran from 11 July to 30 September 2011 and covered Child Benefit National Statistics and Official Statistics using an on-line survey.

Following feedback from the consultation, we introduced a new category from the 2012 publication (for August 2011 data) to show the number of families in receipt of CB for four children and five or more children.

Rounding

The figures have been independently rounded to the nearest 5. This can lead to components as shown not summing to totals as shown.

Age bands of data on children

For most tables in this publication, figures showing the age of children for whom CB is claimed have been grouped into four age bands. Figures at a local authority level showing the number of children by single year of age are available in Table 7, with Table 9 tabulating this for opt-outs.

Table 1 Families and children receiving Child Benefit, in each country and English Region, 2003 to 2017

	Number of families and children																
	England																
Time Series	United Kingdom ¹	Great Britain	England and Wales	England	North East	North West	Yorkshire and the Humber	East Midlands	West Midlands	East	London	South East	South West	Wales	Scotland	Northern Ireland	Foreign and not known
Area Codes ²	K02000001	K03000001	K04000001	E92000001	E12000001	E12000002	E12000003	E12000004	E12000005	E12000006	E12000007	E12000008	E12000009	W92000004	S92000003	N92000002	
Number of families																	
August 2003	7,246,335	7,000,770	6,394,870	6,037,500	318,470	861,775	619,630	517,590	663,400	653,695	876,120	956,080	570,735	357,370	605,900	225,885	19,675
August 2004	7,296,495	7,055,160	6,448,355	6,087,500	317,515	863,070	622,065	520,870	667,175	660,390	894,090	965,480	576,845	360,855	606,805	226,850	14,485
August 2005	7,315,165	7,074,665	6,470,575	6,110,190	315,855	860,660	622,475	522,195	667,565	664,155	909,045	970,225	578,015	360,385	604,085	226,800	13,705
August 2006	7,413,475	7,129,720	6,528,205	6,168,010	316,665	864,650	626,740	527,105	672,220	671,850	926,055	981,015	581,705	360,195	601,515	230,140	53,615
August 2007	7,475,035	7,212,565	6,605,270	6,241,895	318,020	869,475	631,995	535,775	678,300	683,780	937,480	995,990	591,085	363,375	607,290	230,825	31,650
August 2008	7,582,990	7,320,990	6,708,080	6,341,345	319,815	876,795	640,670	543,350	686,910	696,485	964,180	1,013,595	599,550	366,735	612,910	233,830	28,165
August 2009	7,769,880	7,485,730	6,864,935	6,492,290	324,525	892,240	653,645	554,925	701,070	713,455	1,002,815	1,038,010	611,600	372,650	620,795	238,605	45,545
August 2010	7,841,675	7,557,305	6,935,695	6,562,705	324,265	894,940	657,700	559,645	705,640	723,030	1,028,265	1,051,885	617,340	372,985	621,615	240,985	43,385
August 2011	7,884,760	7,600,115	6,979,465	6,606,285	323,155	895,670	659,240	561,885	708,325	730,180	1,044,355	1,061,870	621,605	373,180	620,650	242,310	42,335
August 2012	7,920,495	7,641,575	7,022,780	6,650,070	321,310	895,845	661,370	564,385	711,110	737,485	1,061,620	1,071,795	625,145	372,705	618,795	243,185	35,735
August 2013	7,550,265	7,279,100	6,691,985	6,328,460	311,725	868,775	643,560	545,720	692,110	690,410	996,490	979,075	600,590	363,525	587,115	239,125	32,040
August 2014	7,461,675	7,195,865	6,619,190	6,259,275	307,860	862,015	640,080	542,575	688,340	681,035	982,060	959,600	595,710	359,910	576,675	237,865	27,945
August 2015	7,416,800	7,153,935	6,584,675	6,227,865	305,000	857,415	636,600	541,540	687,010	678,260	977,940	951,060	593,040	356,810	569,260	236,890	25,970
August 2016	7,396,355	7,139,250	6,573,395	6,219,065	302,920	856,100	635,760	542,215	688,655	677,570	978,825	945,350	591,665	354,335	565,850	236,280	20,825
August 2017	7,376,965	7,121,585	6,558,625	6,206,745	301,265	854,385	635,155	542,275	689,350	675,515	979,760	940,185	588,855	351,880	562,960	235,295	20,085
Number of children																	
August 2003	13,138,075	12,670,975	11,625,050	10,983,290	552,970	1,549,900	1,116,630	934,450	1,219,985	1,200,175	1,613,235	1,754,585	1,041,360	641,755	1,045,925	439,870	27,230
August 2004	13,096,760	12,635,505	11,600,380	10,960,280	544,840	1,534,595	1,109,155	930,920	1,214,695	1,200,175	1,632,425	1,752,995	1,040,475	640,100	1,035,125	435,690	25,565
August 2005	13,111,665	12,654,135	11,626,490	10,988,765	540,940	1,528,255	1,109,150	932,310	1,215,315	1,204,750	1,658,755	1,758,520	1,040,780	637,725	1,027,640	431,995	25,535
August 2006	13,233,320	12,706,365	11,685,995	11,050,975	540,980	1,529,585	1,113,190	936,980	1,219,915	1,212,530	1,686,375	1,768,965	1,042,445	635,020	1,020,370	435,485	91,475
August 2007	13,267,355	12,778,460	11,754,415	11,117,770	540,610	1,529,060	1,117,760	946,090	1,225,025	1,225,485	1,699,215	1,782,530	1,052,000	636,645	1,024,045	433,370	55,525
August 2008	13,340,565	12,857,555	11,831,255	11,194,420	539,840	1,528,890	1,124,420	951,000	1,231,190	1,235,400	1,732,120	1,795,225	1,056,340	636,835	1,026,300	434,390	48,625
August 2009	13,604,375	13,088,240	12,054,140	11,409,950	546,125	1,549,625	1,143,245	967,010	1,251,900	1,258,520	1,794,220	1,827,530	1,071,775	644,190	1,034,095	440,570	75,565
August 2010	13,685,250	13,170,155	12,138,365	11,495,395	544,775	1,551,080	1,147,440	971,690	1,257,180	1,269,870	1,831,965	1,843,465	1,077,930	642,965	1,031,795	443,110	71,985
August 2011	13,721,160	13,207,465	12,179,715	11,537,505	542,680	1,549,475	1,148,450	973,310	1,259,770	1,276,525	1,853,670	1,852,950	1,080,680	642,210	1,027,750	444,285	69,410
August 2012	13,771,635	13,267,355	12,243,960	11,602,370	540,060	1,550,880	1,153,480	976,870	1,265,765	1,284,980	1,880,560	1,865,335	1,084,435	641,590	1,023,390	445,220	59,055
August 2013	13,107,460	12,618,675	11,651,810	11,026,465	525,215	1,505,780	1,124,295	943,980	1,233,780	1,198,215	1,763,895	1,693,670	1,037,630	625,345	966,865	437,440	51,345
August 2014	12,962,175	12,482,260	11,532,980	10,913,100	520,170	1,497,345	1,121,595	938,835	1,229,210	1,181,620	1,738,575	1,656,975	1,028,775	619,885	949,280	435,055	44,860
August 2015	12,895,530	12,420,785	11,482,570	10,867,625	517,125	1,494,870	1,118,980	938,125	1,229,805	1,176,055	1,729,510	1,639,590	1,023,565	614,945	938,215	433,940	40,805
August 2016	12,877,170	12,410,910	11,476,565	10,864,980	515,905	1,497,955	1,121,150	940,315	1,236,365	1,174,760	1,728,685	1,629,015	1,020,835	611,585	934,350	433,310	32,950
August 2017	12,847,100	12,383,285	11.452.910	10.845.455	514,160	1,499,395	1,121,460	940,715	1,239,475	1,169,820	1,726,105	1.618.310	1.016.010	607,460	930.375	431.875	31,940

Footnotes

¹ Includes Foreign and not known

² New area codes implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

Commentary

Overall Trends in time series of families and children

Ahead of August 2013 there had been significant growth in both the number of families in receipt of Child Benefit and the number of children being claimed for since 2007. The increases between August 2007 and August 2012 across each of the countries of the United Kingdom were between 1% and 7%. However, subsequent to the introduction of the High Income Child Benefit Charge in January 2013, we saw a decrease for the first time (since HMRC began producing these statistics) in the number of families in receipt of Child Benefit and the first decrease in the number of children for whom the Child Benefit is being paid since 2004.

The effects of the introduction of the High Income Child Benefit Charge are still seen in the 2017 statistics. Following the comparatively large initial decrease in the number of families in receipt of Child Benefit (and associated children) following its introduction in 2013, there have been further smaller decreases to both numbers in 2016 and 2017. The number of families in receipt of Child Benefit is similar to the values observed prior to August 2007. The number of children for whom Child Benefit is being paid is now at its lowest level since HMRC began producing these statistics (in 2003).

The number of families and children attributed to Foreign and unknown has been decreasing since August 2009 but has been quite volatile across the years, which could be due to inaccuracies in the recorded information and also to the net flow of migrant workers. Reductions in the number of claimant families and children in 2017 compared to 2016 are seen for all UK countries between 0.2% and 0.7%. Foreign and Unknown claimants decreased by 3.6%, with associated children decreasing by 3.1%.

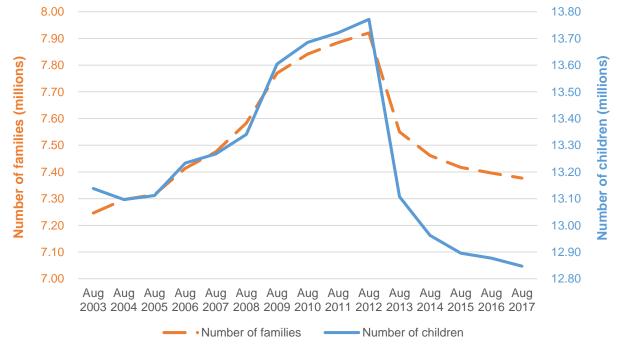


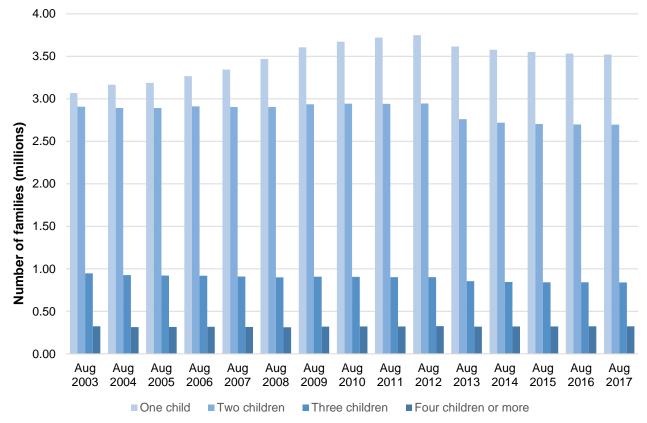
Figure 1: The number of families and children in receipt of Child Benefit, 2003 to 2017

(Source data: Child Benefit Statistics Aug 2017: Table 1)

In August 2017 there were 7.38 million families, responsible for 12.85 million children and qualifying young people ("children"), receiving Child Benefit (CB), compared with 2016, when there were there were 7.40 million families, responsible for 12.88 million children (Figure 1).

Under UK domestic law a claimant is eligible to receive Child Benefit if they are present and ordinarily resident in the UK. For citizens of other countries (such as the European Economic Area, including A2 and A8 countries¹) they are able to claim Child Benefit as long as they meet the requirements of the "right to reside" test, which amongst other requirements means that they must generally be in registered or authorised employment (as set out in Home Office transitional regulations), in self-employment or be self-sufficient.

Figure 2: The number of families claiming Child Benefit broken down by family size, 2003 to 2017



(Source data: Child Benefit Statistics Table 2)

The number of families, regardless of family size, has decreased since August 2013. Despite this decrease, the number of families with one child in 2017 is higher than the number of families with one child in 2008, whereas, the number of families with more than one child in 2017 is at its lowest since 2003. This is in keeping with the underlying trend of the number of families with one child increasing each year between 2003 and 2012 and the general decline in families with more than one child during the same period. Changes in the size of families in receipt of Child Benefits could be due to qualifying young people staying on in education or just a reflection of the general rise in birth rates over the same period.

¹ A2: Bulgaria & Romania; A8: Czech Republic, Cyprus, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia & Slovenia

The number of qualifying young people (children aged 16 and over) decreased by 3.3% between 2016 and 2017 (Figure 4). The average number of children per family in the United Kingdom for which Child Benefit is paid had reduced each year between 2003 and 2013 (Figure 3). This trend ended in 2014 where the average number of children per family increased slightly from 1.736 in 2013 to 1.737. This trend has continued in 2016 and 2017, where the average number of children per family increased slightly to 1.741 and then 1.742, respectively.

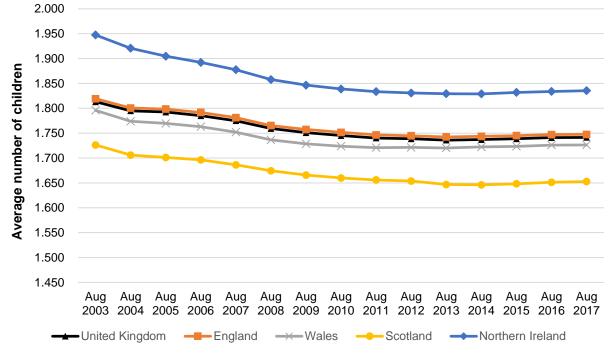
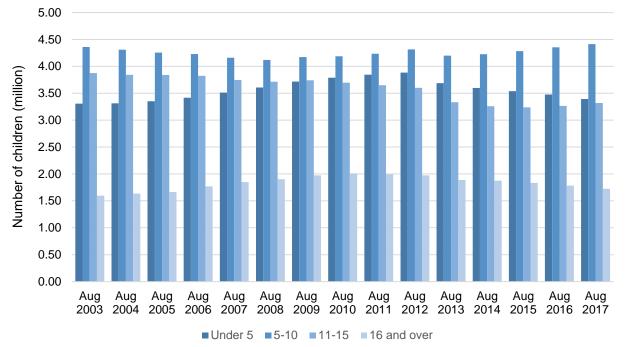


Figure 3: Average number of children per family claiming Child Benefit broken down by country, 2003 to 2017

⁽Source data: Child Benefit Statistics Table 1)



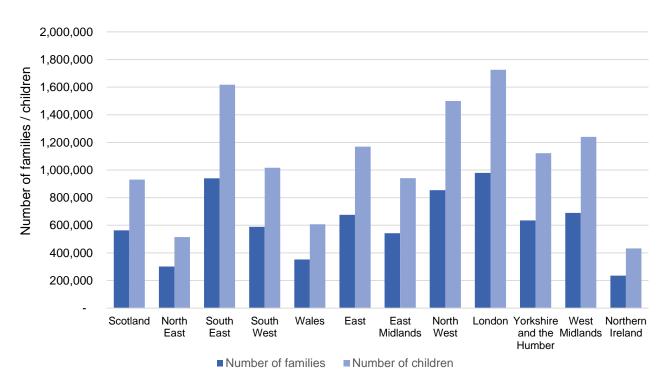


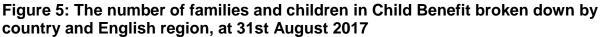
(Source data: Child Benefit Statistics Aug 17: Table 2)

In terms of the age distribution of children, the number of children and young people aged 16 to 19 had been increasing steadily for some time and continued to do so up to 2010 but began to decrease slightly in 2011 and 2012. There have also been decreases in this age group each year since 2013, but, as the overall number of children and young people has decreased (and so the numbers of children in the other age categories have also decreased), we cannot say whether this decrease is continuing the trend or due to the policy change that has come into effect since the production of the 2012 statistics - the High Income Child Benefit charge. There was a significant increase in the number of 16-19 year olds between August 2005 and August 2006 following the extension in April 2006 of Child Benefit to qualifying 19 year olds (Figure 4).

Analysis of August 2017 Population

In figure 5, below, we can see that the North West, London and the South East have the highest number of children and families claiming Child Benefit. This is indicative of the population estimates produced by the ONS².

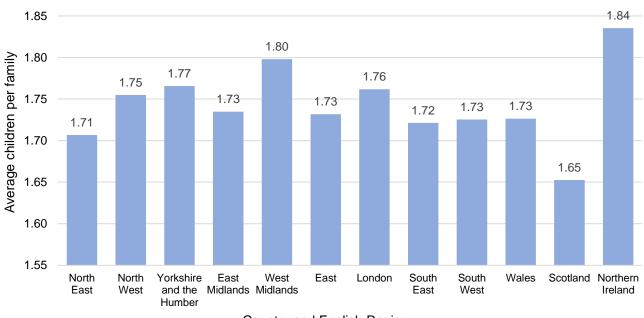


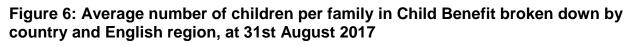


(Source data: Child Benefit Statistics Aug 17: Table 3)

² <u>https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationprojections</u>

Figure 6 (below) shows the average number of children for whom Child Benefit is being claimed for, per family. The average number of children is fairly consistent across many of the regions, where the majority fall between 1.72 and 1.77 with the exception of Scotland (1.65), the North East (1.71), the West Midlands (1.80) and Northern Ireland (1.84).





Children aged 16-19 are only included within Child Benefit claims if they meet the eligibility criteria for non-advanced further education or training, therefore you can expect to see the number of children in these categories decline sharply away from the mid-year population projections. This is shown in Figure 7.

Country and English Region

⁽Source data: Child Benefit Statistics Aug 17: Table 3)

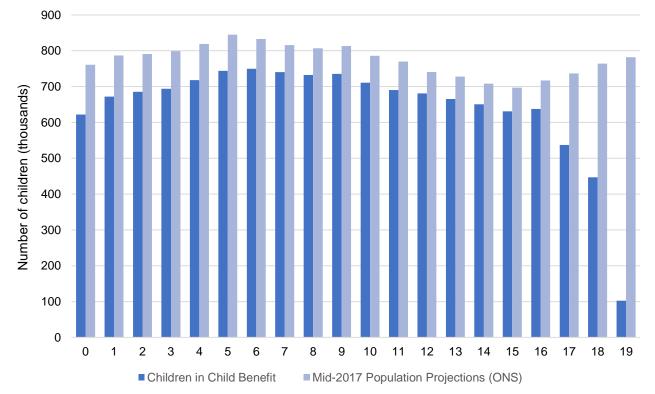


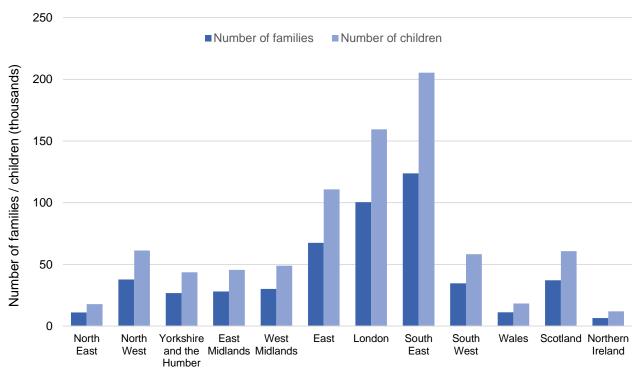
Figure 7: The number of children in Child Benefit broken down by individual age, at 31st August 2017

Despite the number of children for whom Child Benefit was received now being lower than the population projections for all ages due to the overall decrease in children, the distribution of children in receipt of Child Benefit generally mirrors the population projections. This is with the exception of 16-19 year olds, for the above mentioned reasons, and for infants under 1 where we know there is a delay in claiming Child Benefit. Both series show the lower volumes of children aged 13 and 14 compared to the other age groups, and the resulting increase in birth rates since 2002.

⁽Source data: Child Benefit Statistics Aug 17: Table 4 and Population Projections for UK, ONS)

Families that have opted out of receiving Child Benefit

Within the population of claimants that have opted out of receiving Child Benefit, there are higher numbers of children in the East, London and the South East (Figure 8).





Country and English Region

The age distribution of children within families that have opted out of receiving Child Benefit is similar to the age distribution of the children for whom Child Benefit is received. The low number of children at ages 4 or younger is likely to be because families subject to the High Income Child Benefit charge, whose first child was born since January 2013, would have had a choice between either registering for Child Benefit and then opting out, or not registering to begin with. These figures suggest that, some of these families may have chosen not to register after learning about the High Income Child Benefit charge. At the other end of the age scale, there are likely fewer families with 17 to 19 year old children opted out due to the eligibility criteria for such children to receive Child Benefit, as reflected by the lower numbers of similar age children in receipt of Child Benefit compared to respective population estimates for their ages.

⁽Source data: Child Benefit Statistics Aug 17: Table 8)

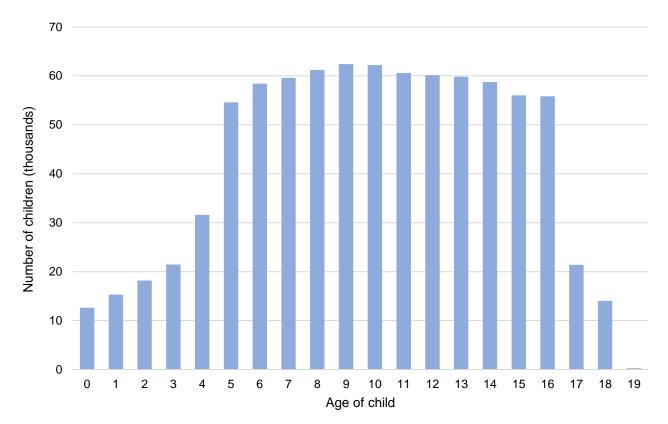


Figure 9: The number of children in families that have opted out, by individual age at 31st August 2017

(Source data: Child Benefit Statistics Aug 17: Table 9)

<u>Notes</u> Population Projections are taken from the Office for National Statistics website: <u>https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationprojections</u>

Appendix A: Background Information

Administrative Data

The data refers to the number of families receiving Child Benefit (CB) (and their eligible dependents) and is derived from two 100% scans from the Child Benefit Computer System (CBCS).

The August 2017 data represents a snapshot at a point in time of all claimants and eligible dependents in the United Kingdom present on the CBCS at 31st August 2017 plus awards for new births made by 30th November 2017 and backdated (CB awards can be backdated for up to 3 months). It excludes a small number of cases that are held clerically.

As well as family counts, the number of children in the family and the age of the children are also given. Counts are provided for Countries, English Regions and Local Authorities (LAs).

Although the information is collected for administrative purposes, the data is used for a variety of statistical purposes for example, child population estimations, by HM Revenue and Customs (HMRC), other government departments and relevant stakeholders.

Further information on Child Benefit

Child Benefit (CB) was introduced in 1977. It replaced Family Allowance, which was a benefit payable to families with 2 or more children whereas CB includes all families with 1 child or more.

CB is designed to help with the extra costs of bringing up a child. It is a benefit payable to all qualifying parents/guardians in the United Kingdom. From January 2013, if a claimant of CB or their partner has an individual income of more than £50,000 per year, they will be liable to repay some or all of their Child Benefit due to the introduction of the High Income Child Benefit charge. Claimants affected by the High Income Child Benefit charge have the option to opt-out of receiving Child Benefit.

CB is payable to one parent or guardian of all children under 16 years of age other than children in local authority care, and subject to residence conditions. Detailed current eligibility conditions and rules for claiming CB are available from the HMRC website. There is a higher payment for the eldest child and a lower rate for each subsequent child. From 2006-07 new eligibility rules were introduced for families claiming in respect of young persons aged 16 to 19.

A further addition, Child Benefit (Lone Parent), was paid for the eldest or only child of a lone parent up until 1998. Since then, new lone parents were not entitled to this extra benefit. However, those who were in receipt of the Child Benefit (Lone Parent) before 1998 may have continued to receive it, until April 2007, when this transitionally protected rate of Child Benefit for lone parents was extinguished as the standard rate for the first eldest child increased above it.

CB is administered by HMRC (formerly Inland Revenue). Prior to April 2003 CB in England and Wales was administered by the Department of Work and Pensions (DWP).

Data are believed to be of a high standard as they are based on a scan of the computer systems used to administer and pay CB. If anyone attempts to wilfully supply false information, they may be liable to prosecution.

Definitions

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

- a) those in full-time non-advanced education or (from April 2006) on certain approved vocational training courses and who are under 19, or are aged 19 and have been on the same course since their 19th birthdays. (Note: those reaching 19 up to 9 April 2006 ceased to qualify on their 19th birthdays);
- b) those entered for future external examinations, or are in the period between leaving education (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier), and are not in work (there are slight variations for Scotland);
- c) those 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.

Full-time non-advanced education: Full-time education is more than 12 hours supervised study a week in normal term-time, not counting breaks for meals and homework.

Non-advanced is not above the Advanced Level of the General Certificate of Education (GCE A-Level) or the Advanced Higher Grade and Higher Grade of the Scottish Certificate of Education (SCE Advanced Highers/ Highers) or SCOTVEC National Certificate/Diploma (ONC/OND) or GNVQ level 3 or equivalent.

Validation and quality assurance processes

Child Benefit data is extracted directly from the Child Benefit Computer System (CBCS) and sent securely and electronically to HMRC. Throughout the transfer process accompanying header and footer records ensure that no records go missing during the extraction process.

When the data is loaded into HMRC's computer environment additional checks are put in place to ensure duplicate records are removed. A further suite of quality assurance takes place to ensure consistent numbers of claimants and children are in receipt of Child Benefit compared with previous data.

Finally the data is cross checked against other administrative sources, notably registrations of newborn children and population estimates compiled by the Office for National Statistics. Quality assurance is carried out at the UK, country, region and local authority level.

Coverage and compilation of the figures

The tables are based on an extract from the Child Benefit Computer System taken on 31st August 2017 and supplemented with additional cases as identified from a further extract on 30th November 2017. This identifies new claims that started between 31st August and 30th November 2017 but are in relation to a child born prior to 31st August 2017.

Geographical allocation

For August 2017, we have remained with the process introduced for August 2007. In publications prior to August 2007 the postcode on the Child Benefit computer system was used wherever possible and, where missing or invalid, was supplemented with postcodes from the previous year.

Due to the increasing demand for low level geographical analysis, greater scrutiny is required when comparing information across different administrative systems. In respect of Child Benefit, as a significant proportion of CB claimants also claim tax credits, it is essential that everything is done to ensure that a family is treated equally within both systems and both sets of small area statistics. From August 2007 we have individually matched the Child Benefit and tax credits data together and in the event that there is a discrepancy we have used the postcode as recorded on the tax credits system in the first instance, and then the postcode as recorded on the Child Benefit system.

At national level this does not have a huge effect, and even down to Local Authority or Parliamentary Constituency level the effect is minimal, but with the increasing demand for very small area statistics, such as Lower-layer Super Output Area (LSOA) and Data Zone (the Scottish equivalent of LSOA), we have done everything we can to ensure that where a family appears in both systems, for the statistics we will be assigning them the same geographical details.

Once the postcode was identified, the geographical details were obtained from the Office for National Statistics' National Statistics Postcode Look-up (NSPL). England, Scotland and Wales data represents geographical boundaries derived from Census 2011 data and has been taken from the August 2017 NSPL. Northern Ireland data represents geographical boundaries derived from Census 2001 data, which is still the latest available, within the August 2017 NSPL. The Scottish Parliamentary Constituencies that came into effect in May 2011 (with boundaries revised in March 2014) were obtained from the National Records of Scotland July 2017 Postcode Lookup, since this is not included in the ONS NSPL.

Further information on the National Statistics Postcode Look-up can be found on the ONS website:

http://geoportal.statistics.gov.uk/datasets?q=Lookups%20for%20ONSPD%20and%20NSPL &sort=name

Appendix B: Rates of Child Benefit, 1992 to 2017

	Eldest child	Subsequent children	Lone parent ¹
April 1992	9.65	7.80	15.50
April 1992 April 1993	10.00	8.10	16.05
April 1993	10.00	8.25	16.35
April 1995	10.20	8.45	16.70
April 1996	10.40	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
April 2006	17.45	11.70	17.55
April 2007	18.10	12.10	-
April 2008	18.80	12.55	-
January 2009	20.00	13.20	-
April 2010	20.30	13.40	-
April 2011	20.30	13.40	-
April 2012	20.30	13.40	-
April 2013	20.30	13.40	-
April 2014	20.50	13.55	-
April 2015	20.70	13.70	-
April 2016	20.70	13.70	-
April 2017	20.70	13.70	-

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 Un-employability Supplement - or Invalid Care Allowance). In April 2007, this transitionally protected rate of Child Benefit for lone parents was extinguished when the standard rate for the first eldest child increased to £18.10 per week.